



Council of the  
European Union

Brussels, 16 September 2014  
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**Interinstitutional File:**  
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ADD 6

ACP 146  
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COAFR 250  
RELEX 753

## PROPOSAL

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From: Secretary-General of the European Commission,  
signed by Mr Jordi AYET PUIGARNAU, Director

date of receipt: 16 September 2014

To: Mr Uwe CORSEPIUS, Secretary-General of the Council of the European  
Union

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No. Cion doc.: COM(2014) 578 final - ANNEX 4 - PART 2/10

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Subject: ANNEX to the Proposal for a Council Decision on the conclusion of the  
Economic Partnership Agreement (EPA) between the West African States,  
ECOWAS and the UEMOA, of the one part, and the European Union and  
its Member States, of the other part

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Delegations will find attached document COM(2014) 578 final - ANNEX 4 - PART 2/10.

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Encl.: COM(2014) 578 final - ANNEX 4 - PART 2/10



EUROPEAN  
COMMISSION

Brussels, 15.9.2014  
COM(2014) 578 final

ANNEX 4 – PART 2/10

**ANNEX**

**to the**

**Proposal for a Council Decision**

**on the conclusion of the Economic Partnership Agreement (EPA) between the West African States, ECOWAS and the UEMOA, of the one part, and the European Union and its Member States, of the other part**

**ANNEX C (Part 2)**

**Tariff dismantlement calendar of the countries of the West African Region**

Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20
<b>01.01</b>		<b>Live horses, asses, mules and hinnies.</b>							
		-Horses:							
	0101.21.00.00	-- Pure-bred breeding animals	5	A	5	0	0	0	0
	0101.29.00.00	-- Other	10	B	10	10	5	0	0
		- Asses:							
	0101.30.10.00	-- Pure-bred breeding animals	5	A	5	0	0	0	0
<b>01.02</b>	0101.30.90.00	-- Other	10	B	10	10	5	0	0
	0101.90.00.00	- Other	10	B	10	10	5	0	0
		<b>Live bovine animals.</b>							
		- Cattle:							
	0102.21.00.00	-- Pure-bred breeding animals	5	A	5	0	0	0	0
	0102.29.00.00	-- Other	10	B	10	10	5	0	0
<b>01.03</b>		- Buffalo:							
	0102.31.00.00	-- Pure-bred breeding animals	5	A	5	0	0	0	0
	0102.39.00.00	-- Other	10	B	10	10	5	0	0
	0102.90.00.00	- Other	10	B	10	10	5	0	0
		<b>Live swine.</b>							
	0103.10.00.00	- Pure-bred breeding animals	5	A	5	0	0	0	0
<b>01.04</b>		- Other:							
	0103.91.00.00	-- Weighing less than 50 kg	10	B	10	10	5	0	0
	0103.92.00.00	-- Weighing 50 kg or more	10	B	10	10	5	0	0
		<b>Live sheep and goats.</b>							
		- Sheep:							
	0104.10.10.00	-- Pure-bred breeding animals	5	A	5	0	0	0	0
	0104.10.90.00	-- Other	10	B	10	10	5	0	0
		- Goats:							
	0104.20.10.00	-- Pure-bred breeding animals	5	A	5	0	0	0	0

Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20	
01.05	0104.20.90.00	-- Other <b>Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.</b> - Of a weight not exceeding 185 g: -- Fowls of the species Gallus domesticus: --- Breeding animals --- Other -- Turkeys -- Ducks -- Geese -- Guinea fowls - Other: -- Fowls of the species Gallus domesticus -- Other	10	B	10	10	5	0	0	
	0105.11.10.00		5	A	5	0	0	0	0	
	0105.11.90.00		10	B	10	10	5	0	0	
	0105.12.00.00		5	0301.91A	5	0	0	0	0	
	0105.13.00.00		5	A	5	0	0	0	0	
	0105.14.00.00		5	A	5	0	0	0	0	
	0105.15.00.00		5	A	5	0	0	0	0	
	0105.94.00.00		10	B	10	10	5	0	0	
	0105.99.00.00		10	B	10	10	5	0	0	
	01.06	0106.11.00.00	<b>Other live animals.</b> - Mammals: -- Primates  -- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	10	B	10	10	5	0	0
		0106.12.00.00		10	B	10	10	5	0	0
		0106.13.00.00	-- Camels and other camelids ( <i>Camelidae</i> )	10	B	10	10	5	0	0
		0106.14.00.00	-- Rabbits and hares	10	B	10	10	5	0	0
		0106.19.00.00	-- Other	10	B	10	10	5	0	0
0106.20.00.00		- Reptiles (including snakes and turtles) - Birds: -- Birds of prey -- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	10	B	10	10	5	0	0	
0106.31.00.00			10	B	10	10	5	0	0	
0106.32.00.00			10	B	10	10	5	0	0	

Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20
	0106.33.00.00	-- Ostriches; emus ( <i>Dromaius novaehollandiae</i> )	10	B	10	10	5	0	0
	0106.39.00.00	-- Other	10	B	10	10	5	0	0
		- Insects:							
	0106.41.00.00	-- Bees	5	A	5	0	0	0	0
	0106.49.00.00	-- Other	10	B	10	10	5	0	0
	0106.90.00.00	- Other	10	B	10	10	5	0	0
<b>02.01</b>		<b>Meat of bovine animals, fresh or chilled.</b>							
	0201.10.00.00	- Carcasses and half-carcasses	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0201.20.00.00	- Other cuts with bone in	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0201.30.00.00	- Boneless	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
<b>02.02</b>		<b>Meat of bovine animals, frozen.</b>							
	0202.10.00.00	- Carcasses and half-carcasses	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0202.20.00.00	- Other cuts with bone in	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0202.30.00.00	- Boneless	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
<b>02.03</b>		<b>Meat of swine, fresh, chilled or frozen.</b>							
		- Fresh or chilled:							
	0203.11.00.00	-- Carcasses and half-carcasses	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0203.12.00.00	-- Hams, shoulders and cuts thereof, with bone in	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0203.19.00.00	-- Other	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
		- Frozen:							
	0203.21.00.00	-- Carcasses and half-carcasses	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0203.22.00.00	-- Hams, shoulders and cuts thereof, with bone in	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0203.29.00.00	-- Other	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
<b>02.04</b>		<b>Meat of sheep or goats, fresh, chilled or frozen.</b>							

Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20
	0204.10.00.00	- Carcasses and half-carcasses of lamb, fresh or chilled	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
		- Other meat of sheep, fresh or chilled:							
	0204.21.00.00	-- Carcasses and half-carcasses	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0204.22.00.00	-- Other cuts with bone in	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0204.23.00.00	-- Boneless	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0204.30.00.00	- Carcasses and half-carcasses of lamb, frozen	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
		- Other meat of sheep, frozen:							
	0204.41.00.00	-- Carcasses and half-carcasses	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0204.42.00.00	-- Other cuts with bone in	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0204.43.00.00	-- Boneless	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0204.50.00.00	- Meat of goats	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
02.05	0205.00.00.00	<b>Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.</b>	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
02.06		<b>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.</b>							
	0206.10.00.00	- Of bovine animals, fresh or chilled	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
		- Of bovine animals, frozen:							
	0206.21.00.00	-- Tongues	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0206.22.00.00	-- Livers	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0206.29.00.00	-- Other	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0206.30.00.00	- Of swine, fresh or chilled	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
		- Of swine, frozen:							
	0206.41.00.00	-- Livers	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0206.49.00.00	-- Other	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0206.80.00.00	- Other, fresh or chilled	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0206.90.00.00	- Other, frozen	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion

Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20
02.07		<b>Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.</b>							
		- Of fowls of the species Gallus domesticus:							
		-- Not cut in pieces, fresh or chilled	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
		-- Not cut in pieces, frozen	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
		-- Cuts and offal, fresh or chilled	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
		-- Cuts and offal, frozen	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
		- Of turkeys:							
		-- Not cut in pieces, fresh or chilled	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
		-- Not cut in pieces, frozen	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
		-- Cuts and offal, fresh or chilled	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
		-- Cuts and offal, frozen	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
		- Of ducks:							
		-- Not cut in pieces, fresh or chilled	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
		-- Not cut in pieces, frozen	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
		-- Fatty livers, fresh or chilled	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
		-- Other, fresh or chilled	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	-- Other, frozen	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	
	- Of geese:								
	-- Not cut in pieces, fresh or chilled	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	
	-- Not cut in pieces, frozen	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	
	-- Fatty livers, fresh or chilled	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	
	-- Other, fresh or chilled	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	
	-- Other, frozen	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	
	- Of guinea fowls								
02.08		<b>Other meat and edible meat offal, fresh, chilled or frozen.</b>							
		- Of rabbits or hares	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
		- Of primates	20	C	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion

Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20
02.09	0208.40.00.00	- Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i> ); of manatees and dugongs (mammals of the order <i>Sirenia</i> ); of seals, sea lions and walruses (mammals of the suborder <i>Pinnipedia</i> )	20	C	20	20	10	5	0
	0208.50.00.00	- Of reptiles (including snakes and turtles)	20	C	20	20	10	5	0
	0208.60.00.00	- Of camels and other camelids ( <i>Camelidae</i> )	20	C	20	20	10	5	0
	0208.90.00.00	- Other	20	C	20	20	10	5	0
02.10		<b>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.</b>							
	0209.10.00.00	- Of pigs	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0209.90.00.00	- Other	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
		<b>Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.</b>							
		- Meat of swine:							
	0210.11.00.00	-- Hams, shoulders and cuts thereof, with bone in	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0210.12.00.00	-- Bellies (streaky) and cuts thereof	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0210.19.00.00	-- Other	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0210.20.00.00	- Meat of bovine animals	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
		- Other, including edible flours and meals of meat or meat offal:							
0210.91.00.00	-- Of primates	20	C	20	20	10	5	0	



Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20	
03.01	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> ); of seals, sea lions and walruses (mammals of the suborder <i>Pinnipedia</i> )	20	C	20	20	10	5	0	
	0210.93.00.00	-- Of reptiles (including snakes and turtles)	20	C	20	20	10	5	0	
	0210.99.00.00	-- Other <b>Live fish.</b>	20	C	20	20	10	5	0	
	0301.11.00.00	- Ornamental fish:	10	B	10	10	5	0	0	
	0301.19.00.00	-- Freshwater fish	10	B	10	10	5	0	0	
		-- Other								
		- Other live fish:								
		-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> ):								
	0301.91.10.00	--- Young fish (fish fingerlings)	5	A	5	0	0	0	0	
	0301.91.90.00	--- Other	10	B	10	10	5	0	0	
		-- Eels ( <i>Anguilla</i> spp.):								
	0301.92.10.00	--- Young fish (fish fingerlings)	5	A	5	0	0	0	0	
	0301.92.90.00	--- Other	10	B	10	10	5	0	0	
		-- Carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ):								
0301.93.10.00	--- Young fish (fish fingerlings)	5	A	5	0	0	0	0		
0301.93.90.00	--- Other	10	B	10	10	5	0	0		
	-- Atlantic and Pacific bluefin tuna ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> ):									
0301.94.10.00	--- Young fish (fish fingerlings)	5	A	5	0	0	0	0		
0301.94.90.00	--- Other	10	B	10	10	5	0	0		

Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20	
03.02	0301.95.10.00	--- Southern bluefin tuna ( <i>Thunnus maccoyii</i> ):	5	A	5	0	0	0	0	
	0301.95.90.00	--- Young fish (fish fingerlings)	10	B	10	10	5	0	0	
		--- Other:								
	0301.99.10.00	--- Young fish (fish fingerlings)	5	A	5	0	0	0	0	
	0301.99.90.00	--- Other:	10	B	10	10	5	0	0	
		<b>Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.</b>								
		- Salmonidae, excluding liver and roes:								
	0302.11.00.00	-- 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> )	10	B	10	10	5	0	0	
	0302.13.00.00	-- 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> )	10	B	10	10	5	0	0	
	0302.14.00.00	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	10	B	10	10	5	0	0	
0302.19.00.00	-- Other:	10	B	10	10	5	0	0		
0302.21.00.00	- 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:									
0302.22.00.00	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	10	B	10	10	5	0	0		
	-- Plaice ( <i>Pleuronectes platessa</i> )	10	B	10	10	5	0	0		

Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20
	0302.23.00.00	-- Sole ( <i>Solea spp.</i> )	10	B	10	10	5	0	0
	0302.24.00.00	-- Turbot ( <i>Psetta maxima</i> )	10	B	10	10	5	0	0
	0302.29.00.00	-- Other	10	B	10	10	5	0	0
		- Tuna (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes:							
	0302.31.00.00	-- Albacore or longfinned tuna ( <i>Thunnus alalunga</i> )	10	B	10	10	5	0	0
	0302.32.00.00	-- Yellowfin tuna ( <i>Thunnus albacares</i> )	10	B	10	10	5	0	0
	0302.33.00.00	-- Skipjack or stripe-bellied bonito	10	B	10	10	5	0	0
	0302.34.00.00	-- Bigeye tuna ( <i>Thunnus obesus</i> )	10	B	10	10	5	0	0
	0302.35.00.00	-- Atlantic and Pacific bluefin tuna ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	10	B	10	10	5	0	0
	0302.36.00.00	-- Southern bluefin tuna ( <i>Thunnus maccoyii</i> )	10	B	10	10	5	0	0
	0302.39.00.00	-- Other	10	B	10	10	5	0	0
		- Herring ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), anchovies ( <i>Engraulis spp.</i> ), sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> ), mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ), jack and horse mackerel ( <i>Trachurus spp.</i> ), cobia ( <i>Rachycentron canadum</i> ) and swordfish ( <i>Xiphias gladius</i> ), excluding livers and roes:							
	0302.41.00.00	-- Herring ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	10	B	10	10	5	0	0
	0302.42.00.00	-- Anchovies ( <i>Engraulis spp.</i> )	10	B	10	10	5	0	0
	0302.43.00.00	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> )	10	B	10	10	5	0	0
	0302.44.00.00	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	10	B	10	10	5	0	0
	0302.45.00.00	-- Jack and horse mackerel ( <i>Trachurus spp.</i> )	10	B	10	10	5	0	0

Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20
	0302.46.00.00	-- Cobia ( <i>Rachycentron canadum</i> )	10	B	10	10	5	0	0
	0302.47.00.00	-- Swordfish ( <i>Xiphias gladius</i> )	10	B	10	10	5	0	0
		- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding livers and roes:							
	0302.51.00.00	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	10	B	10	10	5	0	0
	0302.52.00.00	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	10	B	10	10	5	0	0
	0302.53.00.00	-- Coalfish ( <i>Pollachius virens</i> )	10	B	10	10	5	0	0
	0302.54.00.00	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	10	B	10	10	5	0	0
	0302.55.00.00	-- Alaska pollack ( <i>Theragra chalcogramma</i> )	10	B	10	10	5	0	0
	0302.56.00.00	-- Blue whiting ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )	10	B	10	10	5	0	0
	0302.59.00.00	-- Other	10	B	10	10	5	0	0
		-- Tilapia ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ) excluding livers and roes:							
	0302.71.00.00	-- Tilapia ( <i>Oreochromis spp.</i> )	10	B	10	10	5	0	0
	0302.72.00.00	-- Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )	10	B	10	10	5	0	0
	0302.73.00.00	-- Carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> )	10	B	10	10	5	0	0

Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20
	0302.74.00.00	-- Eels ( <i>Anguilla</i> spp.)	10	B	10	10	5	0	0
	0302.79.00.00	-- Other	10	B	10	10	5	0	0
		- Other fish, excluding livers and roes:							
	0302.81.00.00	-- Dogfish and other sharks	10	B	10	10	5	0	0
	0302.82.00.00	-- Rays and skates ( <i>Rajidae</i> )	10	B	10	10	5	0	0
	0302.83.00.00	-- Toothfish ( <i>Dissostichus</i> spp.)	10	B	10	10	5	0	0
	0302.84.00.00	-- Sea bass ( <i>Dicentrarchus</i> spp.)	10	B	10	10	5	0	0
	0302.85.00.00	-- Sea bream ( <i>Sparidae</i> )	10	B	10	10	5	0	0
	0302.89.00.00	-- Other	10	B	10	10	5	0	0
	0302.90.00.00	- Livers and roes	10	B	10	10	5	0	0
<b>03.03</b>		<b>Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.</b>							
		- Salmonidae, excluding livers and roes:							
	0303.11.00.00	-- Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0303.12.00.00	-- Other Pacific salmon ( <i>Oncorhynchus gorbuschae</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> )	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0303.13.00.00	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0303.14.00.00	-- 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> )	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0303.19.00.00	-- Other	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion

Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20
		-Tilapia ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Tenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ), excluding livers and roes:							
	0303.23.00.00	-- Tilapia ( <i>Oreochromis spp.</i> )	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0303.24.00.00	-- Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0303.25.00.00	-- Carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Tenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> )	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0303.26.00.00	-- Eels ( <i>Anguilla spp.</i> )	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0303.29.00.00	-- Other	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
		- 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:							
	0303.31.00.00	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0303.32.00.00	-- Plaice ( <i>Pleuronectes platessa</i> )	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0303.33.00.00	-- Sole ( <i>Solea spp.</i> )	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0303.34.00.00	-- Turbot ( <i>Psetta maxima</i> )	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0303.39.00.00	-- Other	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
		- Tuna (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes:							

Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20
	0303.41.00.00	-- Albacore or longfinned tuna ( <i>Thunnus alalunga</i> )	10	B	10	10	5	0	0
	0303.42.00.00	-- Yellowfin tuna ( <i>Thunnus albacares</i> )	10	B	10	10	5	0	0
	0303.43.00.00	-- Skipjack or stripe-bellied bonito	10	B	10	10	5	0	0
	0303.44.00.00	-- Bigeye tuna ( <i>Thunnus obesus</i> )	10	B	10	10	5	0	0
	0303.45.00.00	-- Atlantic and Pacific bluefin tuna ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	10	B	10	10	5	0	0
	0303.46.00.00	-- Southern bluefin tuna ( <i>Thunnus maccoyii</i> )	10	B	10	10	5	0	0
	0303.49.00.00	-- Other	10	B	10	10	5	0	0
		- Herring ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> ), mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ), jack and horse mackerel ( <i>Trachurus</i> spp.), cobia ( <i>Rachycentron canadum</i> ) and swordfish ( <i>Xiphias gladius</i> ), excluding livers and roes:							
	0303.51.00.00	-- Herring ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0303.53.00.00	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> )	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0303.54.00.00	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0303.55.00.00	-- Jack and horse mackerel ( <i>Trachurus</i> spp.)	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0303.56.00.00	-- Cobia ( <i>Rachycentron canadum</i> )	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0303.57.00.00	-- Swordfish ( <i>Xiphias gladius</i> )	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
		- Fish of the families <i>Bregmaceroitidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding livers and roes:							

Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20	
03.04	0303.63.00.00	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	
	0303.64.00.00	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	
	0303.65.00.00	-- Coalfish ( <i>Pollachius virens</i> )	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	
	0303.66.00.00	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	
	0303.67.00.00	-- Alaska pollack ( <i>Theragra chalcogramma</i> )	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	
	0303.68.00.00	-- Blue whiting ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	
	0303.69.00.00	-- Other	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	
		- Other fish, excluding livers and roes:								
	0303.81.00.00	-- Dogfish and other sharks	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	
	0303.82.00.00	-- Rays and skates ( <i>Rajidae</i> )	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	
	0303.83.00.00	-- Toothfish ( <i>Dissostichus spp.</i> )	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	
	0303.84.00.00	-- Sea bass ( <i>Dicentrarchus spp.</i> )	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	
	0303.89.00.00	-- Other	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	
	0303.90.00.00	- Livers and roes	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	
		<b>Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.</b>								
		- Fresh or chilled fillets of tilapia ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ):								
0304.31.00.00	-- Tilapia ( <i>Oreochromis spp.</i> )	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	
0304.32.00.00	-- Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	



Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20
	0304.33.00.00	-- Nile perch ( <i>Lates niloticus</i> ) -- Other - Fresh or chilled fillets of other fish:	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0304.39.00.00		20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0304.41.00.00	-- 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> )	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0304.42.00.00	-- 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> )	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0304.43.00.00	-- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> )	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0304.44.00.00	-- Fish of the families <i>Bregmaceroiidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0304.45.00.00	-- Swordfish ( <i>Xiphias gladius</i> )	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0304.46.00.00	-- Toothfish ( <i>Dissostichus spp.</i> )	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0304.49.00.00	-- Other - Other, fresh or chilled:	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion

Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20
	0304.51.00.00	-- Tilapia ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0304.52.00.00	-- Salmonidae	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0304.53.00.00	-- Fish of the families <i>Bregmaceroitidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0304.54.00.00	-- Swordfish ( <i>Xiphias gladius</i> )	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0304.55.00.00	-- Toothfish ( <i>Dissostichus spp.</i> )	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0304.59.00.00	-- Other	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0304.61.00.00	- Frozen fillets of Tilapia ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> );	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0304.62.00.00	-- Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0304.63.00.00	-- Nile perch ( <i>Lates niloticus</i> )	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0304.69.00.00	-- Other	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion

Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20
		- Frozen fillets of fish of the families <i>Bregmacerothidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> :							
	0304.71.00.00	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0304.72.00.00	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0304.73.00.00	-- Coalfish ( <i>Pollachius virens</i> )	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0304.74.00.00	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0304.75.00.00	-- Alaska pollack ( <i>Theragra chalcogramma</i> )	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0304.79.00.00	-- Other	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
		- Frozen fillets of other fish:							
	0304.81.00.00	-- 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> )	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0304.82.00.00	-- 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> )	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0304.83.00.00	-- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> )	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0304.84.00.00	-- Swordfish ( <i>Xiphias gladius</i> )	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0304.85.00.00	-- Toothfish ( <i>Dissostichus spp.</i> )	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0304.86.00.00	-- Herring ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0304.87.00.00	-- Tuna (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> )	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0304.89.00.00	-- Other	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion

Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20
	0304.91.00.00 0304.92.00.00	- Other, frozen: -- Swordfish ( <i>Xiphias gladius</i> ) -- Toothfish ( <i>Dissostichus spp.</i> )	20 20	D D	Exclusion Exclusion	Exclusion Exclusion	Exclusion Exclusion	Exclusion Exclusion	Exclusion Exclusion
	0304.93.00.00	-- Tilapia ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0304.94.00.00	-- Alaska pollack ( <i>Theragra chalcogramma</i> )	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0304.95.00.00	-- Fish of the families <i>Bregmaceroiidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska pollack ( <i>Theragra chalcogramma</i> )	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0304.99.00.00	-- Other	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
03.05		<b>Fish, dried, salted or in brine; whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.</b>							
	0305.10.00.00	- Flours, meals and pellets of fish, fit for human consumption	10	B	10	10	5	0	0
	0305.20.00.00	- Livers and roes of fish, dried, smoked, salted or in brine - Fish fillets, dried, salted or in brine, but not smoked:	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion

Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20
	0305.31.00.00	-- Tilapia ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0305.32.00.00	-- Fish of the families <i>Bregmaceroitidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0305.39.00.00	-- Other - Smoked fish, including fillets, other than edible fish offal:	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0305.41.00.00	-- 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> )	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0305.42.00.00	-- Herring ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0305.43.00.00	-- 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> )	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion

Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20
	0305.44.00.00	-- Tilapia ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0305.49.00.00	-- Other - Dried fish, other than edible fish offal, whether or not salted but not smoked:	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0305.51.00.00	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0305.59.00.00	-- Other - Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0305.61.00.00	-- Herring ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0305.62.00.00	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0305.63.00.00	-- Anchovies ( <i>Engraulis spp.</i> )	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0305.64.00.00	-- Tilapia ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0305.69.00.00	-- Other	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion

Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20	
03.06		- Fish fins, heads, tails, maws and other edible fish offal:								
		-- Shark fins	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	
		-- Fish heads, tails and maws:								
		--- Cod head	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	
		--- Other	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	
		-- Other	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	
		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; 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:								
		-- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )	20	C	20	20	20	10	5	0
		-- Lobsters ( <i>Homarus spp.</i> )	20	C	20	20	20	10	5	0
		-- Crabs	20	C	20	20	20	10	5	0
		-- Norway lobsters ( <i>Nephrops norvegicus</i> )	20	C	20	20	20	10	5	0
		-- Cold-water shrimps and prawns ( <i>Pandalus spp.</i> , <i>Crangon crangon</i> )	20	C	20	20	20	10	5	0
		-- Other shrimps and prawns	20	C	20	20	20	10	5	0
		-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:								
		--- Flours, meals and pellets	10	B	10	10	10	5	0	0
	--- Other	20	C	20	20	20	10	5	0	

Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20	
03.07	0306.21.00.00	- Not frozen: -- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )	20	C	20	20	10	5	0	
	0306.22.00.00	-- Lobsters ( <i>Homarus spp.</i> )	20	C	20	20	10	5	0	
	0306.24.00.00	-- Crabs	20	C	20	20	10	5	0	
	0306.25.00.00	-- Norway lobsters ( <i>Nephrops norvegicus</i> )	20	C	20	20	10	5	0	
	0306.26.00.00	-- Cold-water shrimps and prawns ( <i>Pandalus spp.</i> , <i>Crangon crangon</i> )	20	C	20	20	10	5	0	
	0306.27.00.00	-- Other shrimps and prawns	20	C	20	20	10	5	0	
		-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:								
	0306.29.10.00	--- Flours, meals and pellets	10	B	10	10	5	0	0	
	0306.29.90.00	--- Other	20	C	20	20	10	5	0	
		<b>Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.</b>								
		- Oysters:								
	0307.11.00.00	-- Live, fresh or chilled	20	C	20	20	10	5	0	
	0307.19.00.00	-- Other	20	C	20	20	10	5	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	20	C	20	20	10	5	0		
0307.29.00.00	-- Other	20	C	20	20	10	5	0		
	- Mussels ( <i>Mytilus spp.</i> , <i>Perna spp.</i> ):									



Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20
	0307.31.00.00	-- Live, fresh or chilled	20	C	20	20	10	5	0
	0307.39.00.00	-- Other	20	C	20	20	10	5	0
	0307.41.00.00	- Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i> ) and squid ( <i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i> ):	20	C	20	20	10	5	0
	0307.49.00.00	-- Live, fresh or chilled	20	C	20	20	10	5	0
		-- Other	20	C	20	20	10	5	0
	0307.51.00.00	- Octopus ( <i>Octopus spp.</i> ):	20	C	20	20	10	5	0
	0307.59.00.00	-- Live, fresh or chilled	20	C	20	20	10	5	0
		-- Other	20	C	20	20	10	5	0
	0307.60.00.00	- Snails, other than sea snails	20	C	20	20	10	5	0
		- Clams, cockles and arkshells (families <i>Arcidae</i> , <i>Arctiidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiattellidae</i> , <i>Macridae</i> , <i>Mesodesmatidae</i> , <i>Myidae</i> , <i>Semelidae</i> , <i>Solecurtidae</i> , <i>Solenidae</i> , <i>Tridacnidae</i> and <i>Veneridae</i> ):							
	0307.71.00.00	-- Live, fresh or chilled	20	C	20	20	10	5	0
	0307.79.00.00	-- Other	20	C	20	20	10	5	0
	0307.81.00.00	- Abalone ( <i>Haliotis spp.</i> ):	20	C	20	20	10	5	0
	0307.89.00.00	-- Live, fresh or chilled	20	C	20	20	10	5	0
		-- Other	20	C	20	20	10	5	0
		- Other, including flours, meals and pellets, fit for human consumption:							
	0307.91.00.00	-- Live, fresh or chilled	20	C	20	20	10	5	0
	0307.99.00.00	-- Other	20	C	20	20	10	5	0

Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20	
03.08		Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.								
		- Sea cucumbers ( <i>Stichopus japonicus</i> , <i>Holothurioidae</i> ):								
	0308.11.00.00	-- Live, fresh or chilled	20	C	20	20	10	5	0	
	0308.19.00.00	-- Other	20	C	20	20	10	5	0	
		- Sea urchins ( <i>Strongylocentrotus</i> spp., <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echichinus esculentus</i> ):								
	0308.21.00.00	-- Live, fresh or chilled	20	C	20	20	10	5	0	
	0308.29.00.00	-- Other	20	C	20	20	10	5	0	
	0308.30.00.00	- Jellyfish ( <i>Rhopilema</i> spp.)	20	C	20	20	10	5	0	
	0308.90.00.00	- Other	20	C	20	20	10	5	0	
	04.01		<b>Milk and cream, not concentrated nor containing added sugar or other sweetening matter.</b>							
0401.10.00.00		- Of a fat content, by weight, not exceeding 1 %	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	
0401.20.00.00		- Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	
0401.40.00.00		- Of a fat content, by weight, exceeding 6 % but not exceeding 10 %	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	
	0401.50.00.00	- Of a fat content, by weight, exceeding 10 %	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	

Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20
04.02		<b>Milk and cream, concentrated or containing added sugar or other sweetening matter.</b>							
		- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1,5 %:							
	0402.10.10.00	-- In packings of 25 kg or more	5	A	5	0	0	0	0
		-- In packings of less than 25 kg:							
	0402.10.21.00	--- Of a kind, the sale of which is reserved exclusively for registered pharmacies	5	A	5	0	0	0	0
	0402.10.29.00	--- Other	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
		- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 %:							
		-- Not containing added sugar or other sweetening matter:							
	0402.21.10.00	--- In packings of 25 kg or more	5	A	5	0	0	0	0
		--- In packings of less than 25 kg:							
	0402.21.21.00	---- Of a kind, the sale of which is reserved exclusively for registered pharmacies	5	A	5	0	0	0	0
	0402.21.29.00	---- Other	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
		-- Other:							
	0402.29.10.00	--- In packings of 25 kg or more	5	A	5	0	0	0	0
	--- In packings of less than 25 kg:								
0402.29.21.00	---- Of a kind, the sale of which is reserved exclusively for registered pharmacies	5	A	5	0	0	0	0	
0402.29.29.00	---- Other	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	
	- Other:								
	-- Not containing added sugar or other sweetening matter:								
0402.91.10.00	--- In packings of 25 kg or more	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
0402.91.20.00	--- In packings of less than 25 kg	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
0402.99.00.00	--- Other	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion

Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20
04.03		<b>Buttermilk, curdled milk and cream, yogurt, 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.</b>							
		- Yogurt:							
		-- Plain, not containing fruit or cocoa	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
		-- Containing fruit but not containing cocoa	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
		-- Containing cocoa but not containing fruit	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
		-- Other	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
		- Other:							
		-- Buttermilk:							
	0403.90.11.00	--- In powder form	5	A	5	0	0	0	0
	0403.90.19.00	--- Other	5	A	5	0	0	0	0
		-- Other:							
	0403.90.91.00	--- In powder form	10	B	10	10	5	0	0
	0403.90.99.00	--- Other	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
04.04		<b>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.</b>							
		- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	5	A	5	0	0	0	0
04.05		- Other	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
		<b>Butter and other fats and oils derived from milk; dairy spreads.</b>							
		- Butter	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
		- Dairy spreads	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	- Other:								

Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20
04.06	0405.90.10.00	-- Butterfat and butteroil	5	A	5	0	0	0	0
	0405.90.90.00	-- Other	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0406.10.00.00	<b>Cheese and curd.</b>	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0406.20.00.00	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0406.30.00.00	- Grated or powdered cheese, of all kinds	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0406.40.00.00	- Processed cheese, not grated or powdered	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0406.90.00.00	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
04.07	0407.11.00.00	- Other cheese	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0407.19.00.00	<b>Birds' eggs, in shell, fresh, preserved or cooked.</b>	5	A	5	0	0	0	0
	0407.21.00.00	- Fertilised eggs for incubation:	5	A	5	0	0	0	0
	0407.29.00.00	-- Of fowls of the species <i>Gallus domesticus</i>	5	A	5	0	0	0	0
	0407.90.00.00	-- Other	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0407.21.00.00	- Other fresh eggs:	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0407.29.00.00	-- Of fowls of the species <i>Gallus domesticus</i>	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
04.08	0408.11.00.00	- Other	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0408.19.00.00	<b>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.</b>	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0408.91.00.00	- Egg yolks:	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0408.99.00.00	-- Dried	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0408.91.00.00	-- Other	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0408.91.00.00	- Other:	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0408.99.00.00	-- Dried	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion

Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20
04.09	0409.00.00.00	Natural honey.	20	C	20	20	10	5	0
04.10	0410.00.00.00	Edible products of animal origin, not elsewhere specified or included.	20	C	20	20	10	5	0
05.01	0501.00.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	5	A	5	0	0	0	0
05.02		Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.							
	0502.10.00.00	- Pigs', hogs' or boars' bristles and hair and waste thereof	5	A	5	0	0	0	0
	0502.90.00.00	- Other	5	A	5	0	0	0	0
05.04	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	A	5	0	0	0	0
05.05		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.							
	0505.10.00.00	- Feathers of a kind used for stuffing; down	5	A	5	0	0	0	0
	0505.90.00.00	- Other	5	A	5	0	0	0	0
05.06		Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.							
	0506.10.00.00	- Ossein and bones treated with acid	5	A	5	0	0	0	0
	0506.90.00.00	- Other	5	A	5	0	0	0	0

Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20
05.07		Ivory, tortoiseshell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.							
		- Ivory; ivory powder and waste:							
		-- Elephant tusks	5	A	5	0	0	0	0
		-- Other	5	A	5	0	0	0	0
	- Other	5	A	5	0	0	0	0	
05.08		Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.	5	A	5	0	0	0	0
		Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	5	A	5	0	0	0	0
05.11		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.							
		- Bovine semen	5	A	5	0	0	0	0
		- Other:							
		-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	5	A	5	0	0	0	0
	-- Other	5	A	5	0	0	0	0	

Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20
06.01	0601.10.00.00	<b>Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.</b> - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	5	A	5	0	0	0	0
	0601.20.00.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	5	A	5	0	0	0	0
06.02		<b>Other live plants (including their roots), cuttings and slips; mushroom spawn.</b>							
	0602.10.00.00	- Unrooted cuttings and slips	5	A	5	0	0	0	0
	0602.20.00.00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	5	A	5	0	0	0	0
	0602.30.00.00	- Rhododendrons and azaleas, grafted or not	5	A	5	0	0	0	0
	0602.40.00.00	- Roses, grafted or not	5	A	5	0	0	0	0
	0602.90.00.00	- Other	5	A	5	0	0	0	0
06.03		<b>Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.</b>							
		- Fresh:							
	0603.11.00.00	-- Roses	20	C	20	20	10	5	0
	0603.12.00.00	-- Carnations	20	C	20	20	10	5	0
	0603.13.00.00	-- Orchids	20	C	20	20	10	5	0
	0603.14.00.00	-- Chrysanthemums	20	C	20	20	10	5	0
	0603.15.00.00	-- Lilies ( <i>Lilium spp.</i> )	20	C	20	20	10	5	0
	0603.19.00.00	-- Other	20	C	20	20	10	5	0
	0603.90.00.00	- Other	20	C	20	20	10	5	0



Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20	
06.04	0604.20.00.00	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.	20	C	20	20	10	5	0	
	0604.90.00.00		20	C	20	10	5	0		
07.01	0701.10.00.00		Potatoes, fresh or chilled.	5	A	5	0	0	0	0
	0701.90.00.00		- Seed	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
07.02	0702.00.00.00		Tomatoes, fresh or chilled.	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	07.03		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	35	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
0703.10.00.00			- Onions and shallots	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
0703.90.00.00			- Leeks and other alliaceous vegetables	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
07.04	Cabages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.		- Cauliflowers and headed broccoli	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
			- Brussels sprouts	20	C	20	10	5	0	
		- Other	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	
07.05	Lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium spp.</i> ), fresh or chilled.	- Lettuce:	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	
		-- Cabbage lettuce (head lettuce)	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	
		-- Other	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	
		- Chicory:	20	C	20	10	5	0		
		--- Witloof chicory ( <i>Cichorium intybus var. foliosum</i> )	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	
0705.29.00.00	-- Other	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion		



Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20	
07.10	0710.10.00.00 0710.21.00.00 0710.22.00.00 0710.29.00.00 0710.30.00.00 0710.40.00.00 0710.80.00.00 0710.90.00.00	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	35 20 20 20 20 20 20 20	D D D C D D D D	Exclusion Exclusion Exclusion 20 Exclusion Exclusion Exclusion Exclusion	Exclusion Exclusion Exclusion 20 Exclusion Exclusion Exclusion Exclusion	Exclusion Exclusion Exclusion 20 Exclusion Exclusion Exclusion Exclusion	Exclusion Exclusion Exclusion 10 Exclusion Exclusion Exclusion Exclusion	Exclusion Exclusion Exclusion 5 Exclusion Exclusion Exclusion Exclusion	Exclusion Exclusion Exclusion 0 Exclusion Exclusion Exclusion Exclusion
		- Potatoes								
		- Leguminous vegetables, shelled or unshelled:								
		-- Peas ( <i>Pisum sativum</i> )								
		-- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )								
		-- Other								
		- Spinach, New Zealand spinach and orache spinach (garden spinach)								
		- Sweetcorn								
		- Other vegetables								
		- Mixtures of vegetables								
07.11	0711.20.00.00 0711.40.00.00 0711.51.00.00 0711.59.00.00 0711.90.00.00	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.	20 20 20 20 20	D C C C D	Exclusion 20 20 20 Exclusion	Exclusion 20 20 20 Exclusion	Exclusion 10 10 10 Exclusion	Exclusion 5 5 5 Exclusion	Exclusion 0 0 0 Exclusion	
		- Olives								
		- Cucumbers and gherkins								
		- Mushrooms and truffles:								
		-- Mushrooms of the genus <i>Agaricus</i>								
		-- Other								
		- Other vegetables; mixtures of vegetables								
		<b>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.</b>								
		- Onions								
		- Mushrooms, wood ears ( <i>Auricularia spp.</i> ), jelly fungi ( <i>Tremella spp.</i> ) and truffles:								
-- Mushrooms of the genus <i>Agaricus</i>										
-- Wood ears ( <i>Auricularia spp.</i> )										
07.12	0712.20.00.00 0712.31.00.00 0712.32.00.00	- Onions	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	
		- Mushrooms, wood ears ( <i>Auricularia spp.</i> ), jelly fungi ( <i>Tremella spp.</i> ) and truffles:								
		-- Mushrooms of the genus <i>Agaricus</i>								
		-- Wood ears ( <i>Auricularia spp.</i> )								

Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20
07.13	0712.33.00.00	-- Jelly fungi ( <i>Tremella spp.</i> )	20	C	20	20	10	5	0
	0712.39.00.00	-- Other	20	C	20	20	10	5	0
	0712.90.00.00	- Other vegetables; mixtures of vegetables <b>Dried leguminous vegetables, shelled, whether or not skinned or split.</b>	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
		- Peas ( <i>Pisum sativum</i> )							
	0713.10.10.00	-- Seed	5	A	5	0	0	0	0
	0713.10.90.00	-- Other	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
		- Chickpeas (garbanzos):							
	0713.20.10.00	-- Seed	5	A	5	0	0	0	0
	0713.20.90.00	-- Other	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
		- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )							
		-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek:							
	0713.31.10.00	--- Seeds	5	A	5	0	0	0	0
	0713.31.90.00	--- Other	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
		-- Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> ):							
0713.32.10.00	--- Seeds	5	A	5	0	0	0	0	
0713.32.90.00	--- Other	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	
	-- Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> ):								
0713.33.10.00	--- Seeds	5	A	5	0	0	0	0	
0713.33.90.00	--- Other	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	
	-- Bambara beans ( <i>Vigna subterranea</i> or <i>Voandzeia subterranea</i> ):								
0713.34.10.00	--- Seeds	5	A	5	0	0	0	0	
0713.34.90.00	--- Other	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	
	-- Cow peas ( <i>Vigna unguiculata</i> ):								
0713.35.10.00	--- Seeds	5	A	5	0	0	0	0	

Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20			
07.14	0713.35.90.00	--- Other	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion			
	0713.39.00.00	-- Other	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion			
	0713.40.10.00	- Lentils:	5	A	5	0	0	0	0	0		
		-- Seed		D	Exclusion						Exclusion	Exclusion
	0713.40.90.00	-- Other	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion			
	0713.50.10.00	- Broad beans ( <i>Vicia faba var. major</i> ) and horse beans ( <i>Vicia faba var. equina</i> , <i>Vicia faba var. minor</i> ):	5	A	5	0	0	0	0	0		
		-- Seed		C	20						10	5
	0713.50.90.00	-- Other	20	C	20	20	10	10	5	0		
	0713.60.10.00	- Pigeon peas ( <i>Cajanus cajan</i> ):	5	A	5	0	0	0	0	0		
		-- Seed		C	20						10	5
		-- Other		C	20						10	5
		- Other		C	20						10	5
	07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.		D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion		
				- Manioc (cassava)	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion		
- Sweet potatoes				C	20	20	10	5				
- Yams ( <i>Dioscorea spp.</i> )				C	20	20	10	5				
- Taro ( <i>Colocasia spp.</i> )				C	20	20	10	5				
- Yautia ( <i>Xanthosoma spp.</i> )				C	20	20	10	5				
- Other				C	20	20	10	5				
08.01				Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.		C	20	20	10	10	5	0
0801.11.00.00				-- Desiccated	20	C	20	20	10	10	5	0

Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20	
08.02	0801.12.00.00	-- In the inner shell (endocarp)	20	C	20	20	10	5	0	
	0801.19.00.00	-- Other	20	C	20	20	10	5	0	
	0801.21.00.00	- Brazil nuts:	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
		-- In shell								
	0801.22.00.00	-- Shelled	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
		- Cashew nuts:								
	0801.31.00.00	-- In shell	20	C	20	20	10	5	0	
	0801.32.00.00	-- Shelled	20	C	20	20	10	5	0	
		<b>Other nuts, fresh or dried, whether or not shelled or peeled.</b>								
		- Almonds:								
	0802.11.00.00	-- In shell	20	C	20	20	10	5	0	
	0802.12.00.00	-- Shelled	20	C	20	20	10	5	0	
		Hazelnuts or filberts ( <i>Corylus spp.</i> ):								
	0802.21.00.00	-- In shell	20	C	20	20	10	5	0	
	0802.22.00.00	-- Shelled	20	C	20	20	10	5	0	
		- Walnuts:								
	0802.31.00.00	-- In shell	20	C	20	20	10	5	0	
	0802.32.00.00	-- Shelled	20	C	20	20	10	5	0	
		- Chestnuts ( <i>Castanea spp.</i> ):								
	0802.41.00.00	-- In shell	20	C	20	20	10	5	0	
0802.42.00.00	-- Shelled	20	C	20	20	10	5	0		
	- Pistachios:									
0802.51.00.00	-- In shell	20	C	20	20	10	5	0		
0802.52.00.00	-- Shelled	20	C	20	20	10	5	0		
	- Macadamia nuts:									
0802.61.00.00	-- In shell	20	C	20	20	10	5	0		
0802.62.00.00	-- Shelled	20	C	20	20	10	5	0		
0802.70.00.00	- Kola nuts ( <i>Cola spp.</i> )	20	C	20	20	10	5	0		
0802.80.00.00	- Areca nuts	20	C	20	20	10	5	0		
0802.90.00.00	- Other	20	C	20	20	10	5	0		

Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20
08.03	0803.10.10.00 0803.10.20.00	Bananas, including plantains, fresh or dried. - Plantains: -- Fresh -- Dried	20 20	C C	20 20	20 20	10 10	5 5	0 0
08.04	0803.90.10.00 0803.90.20.00	- Other: -- Fresh -- Dried	20 20	C C	20 20	20 20	10 10	5 5	0 0
		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.							
	0804.10.00.00	- Dates	5	A	5	0	0	0	0
	0804.20.00.00	- Figs	20	C	20	20	10	5	0
	0804.30.00.00	- Pineapples	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0804.40.00.00	- Avocados	20	C	20	20	10	5	0
		- Guavas, mangoes and mangosteens:							
	0804.50.10.00	-- Mangoes	20	C	20	20	10	5	0
	0804.50.90.00	-- Other	20	C	20	20	10	5	0
08.05	0805.10.00.00	Citrus fruit, fresh or dried. - Oranges	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0805.20.00.00	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0805.40.00.00	- Grapefruit, including pomelos	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0805.50.00.00	- Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> )	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0805.90.00.00	- Other	20	C	20	20	10	5	0
08.06	0806.10.00.00 0806.20.00.00	Grapes, fresh or dried. - Fresh - Dried	20 20	C C	20 20	20 20	10 10	5 5	0 0
08.07		Melons (including watermelons) and papaws (papayas), fresh.							

Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20
08.08	0807.11.00.00	- Melons (including watermelons):	20		20	20	10	5	0
	0807.19.00.00	-- Watermelons	20	C	20	20	10	5	0
	0807.20.00.00	-- Other	20	C	20	20	10	5	0
		- Papaws (papayas)	20	C	20	20	10	5	0
		<b>Apples, pears and quinces, fresh.</b>							
		- Apples	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
08.09	0808.30.00.00	- Pears	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	0808.40.00.00	- Quinces	20	C	20	20	10	5	0
		<b>Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.</b>							
		- Apricots	20	C	20	20	10	5	0
		- Cherries:							
		-- Sour cherries ( <i>Prunus cerasus</i> )	20	C	20	20	10	5	0
08.10	0809.29.00.00	-- Other	20	C	20	20	10	5	0
	0809.30.00.00	- Peaches, including nectarines	20	C	20	20	10	5	0
	0809.40.00.00	- Plums and sloes	20	C	20	20	10	5	0
		<b>Other fruit, fresh.</b>							
		- Strawberries	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
		- Raspberries, blackberries, mulberries and loganberries	20	C	20	20	10	5	0
08.11	0810.30.00.00	- Black-, white- or redcurrants and gooseberries	20	C	20	20	10	5	0
	0810.40.00.00	- Cranberries, bilberries and other fruit of the genus <i>Vaccinium</i>	20	C	20	20	10	5	0
	0810.50.00.00	- Kiwifruit	20	C	20	20	10	5	0
	0810.60.00.00	- Durians	20	C	20	20	10	5	0
	0810.70.00.00	- Persimmons	20	C	20	20	10	5	0
	0810.90.00.00	- Other	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	<b>Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.</b>								
	- Strawberries	20	C	20	20	10	5	0	



Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20
08.12	0811.20.00.00	- Raspberries, blackberries, mulberries, loganberries, black-, white- or redcurrants and gooseberries	20	C	20	20	10	5	0
	0811.90.00.00	- Other <b>Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.</b>	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
08.13	0812.10.00.00	- Cherries	20	C	20	20	10	5	0
	0812.90.00.00	- Other	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
		<b>Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.</b>							
	0813.10.00.00	- Apricots	20	C	20	20	10	5	0
	0813.20.00.00	- Prunes	20	C	20	20	10	5	0
	0813.30.00.00	- Apples	20	C	20	20	10	5	0
08.14		- Other fruit:							
	0813.40.10.00	-- Tamarind	20	C	20	20	10	5	0
	0813.40.90.00	-- Other	20	C	20	20	10	5	0
		- Mixtures of nuts or dried fruits of this Chapter	20	C	20	20	10	5	0
	0814.00.00.00	<b>Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.</b>	5	A	5	0	0	0	0
09.01		<b>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.</b>							
		- Coffee, not roasted:							

Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20
		--- Not decaffeinated:							
		--- Arabica:							
	0901.11.11.00	---- Cherry-red	10	B	10	10	5	0	0
	0901.11.12.00	---- Extra-prima, prima, superior	10	B	10	10	5	0	0
	0901.11.13.00	---- Normal, small, very small sized	10	B	10	10	5	0	0
	0901.11.19.00	---- Other	10	B	10	10	5	0	0
		--- Robusta:							
	0901.11.21.00	---- Cherry-red	10	B	10	10	5	0	0
	0901.11.22.00	---- Extra prima, prima, superior excellent grade zero	10	B	10	10	5	0	0
	0901.11.23.00	---- Extra prima, normal excellent, small, very small sized grade four	10	B	10	10	5	0	0
	0901.11.24.00	---- Normal extra prima, small, very small sized grade two	10	B	10	10	5	0	0
		---- Extra prima, prima, superior:							
	0901.11.25.10	----- Grade one	10	B	10	10	5	0	0
	0901.11.25.20	----- Grade two	10	B	10	10	5	0	0
	0901.11.25.90	----- Grade three	10	B	10	10	5	0	0
		---- Normal, small, very small sized:							
	0901.11.26.10	----- Grade one	10	B	10	10	5	0	0
	0901.11.26.20	----- Grade three	10	B	10	10	5	0	0
	0901.11.26.30	----- Grade four	10	B	10	10	5	0	0
	0901.11.26.90	----- Other	10	B	10	10	5	0	0
	0901.11.27.00	---- Green coffee, broken	10	B	10	10	5	0	0
	0901.11.28.00	---- Black coffee	10	B	10	10	5	0	0
	0901.11.29.00	---- Other	10	B	10	10	5	0	0
		--- Arabusta:							
	0901.11.31.00	---- Cherry-red	10	B	10	10	5	0	0
	0901.11.32.00	---- Extra-prima, prima, superior	10	B	10	10	5	0	0
	0901.11.33.00	---- Normal, small, very small sized	10	B	10	10	5	0	0
	0901.11.34.00	---- Other	10	B	10	10	5	0	0

Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20
	0901.11.41.00	--- Liberica: ---- Cherry-red	10	B	10	10	5	0	0
	0901.11.42.00	---- Extra-prima, prima, superior	10	B	10	10	5	0	0
	0901.11.43.00	---- Normal, small, very small sized	10	B	10	10	5	0	0
	0901.11.44.00	---- Other	10	B	10	10	5	0	0
		--- Other types: ---- Cherry-red	10	B	10	10	5	0	0
	0901.11.51.00	---- Extra-prima, prima, superior	10	B	10	10	5	0	0
	0901.11.52.00	---- Normal, small, very small sized	10	B	10	10	5	0	0
	0901.11.53.00	---- Other	10	B	10	10	5	0	0
	0901.11.54.00	-- Decaffeinated:							
	0901.12.10.00	--- Robusta:	10	B	10	10	5	0	0
	0901.12.20.00	--- Arabusta	10	B	10	10	5	0	0
	0901.12.90.00	--- Other	10	B	10	10	5	0	0
		- Coffee roasted: --- Not decaffeinated:							
	0901.21.10.00	--- Uncrushed	20	C	20	20	10	5	0
	0901.21.20.00	--- Crushed	20	C	20	20	10	5	0
		-- Decaffeinated:							
	0901.22.10.00	--- Uncrushed	20	C	20	20	10	5	0
	0901.22.20.00	--- Crushed	20	C	20	20	10	5	0
	0901.90.00.00	- Other	20	C	20	20	10	5	0
<b>09.02</b>		<b>Tea, whether or not flavoured.</b>							
	0902.10.00.00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	10	B	10	10	5	0	0
	0902.20.00.00	- Other green tea (not fermented)	10	B	10	10	5	0	0
	0902.30.00.00	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	10	B	10	10	5	0	0
	0902.40.00.00	- Other black tea (fermented) and other partly fermented tea	10	B	10	10	5	0	0

Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20
09.03	0903.00.00.00	Maté.	20	C	20	20	10	5	0
09.04		<b>Pepper of the genus <i>Piper</i>; dried or crushed or ground fruit of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.</b>							
	0904.11.00.00	- Pepper:	20	C	20	20	10	5	0
	0904.12.00.00	-- Neither crushed nor ground	20	C	20	20	10	5	0
		-- Crushed or ground							
		- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :							
	0904.21.00.00	-- Dried, neither crushed nor ground	20	C	20	20	10	5	0
	0904.22.00.00	-- Crushed or ground	20	C	20	20	10	5	0
09.05		<b>Vanilla.</b>							
	0905.10.00.00	- Neither crushed nor ground	20	C	20	20	10	5	0
	0905.20.00.00	- Crushed or ground	20	C	20	20	10	5	0
09.06		<b>Cinnamon and cinnamon-tree flowers.</b>							
		- Neither crushed nor ground:							
	0906.11.00.00	-- Cinnamon ( <i>Cinnamomum zeylanicum</i> Blume)	20	C	20	20	10	5	0
	0906.19.00.00	-- Other	20	C	20	20	10	5	0
	0906.20.00.00	- Crushed or ground	20	C	20	20	10	5	0
09.07		<b>Cloves (whole fruit, cloves and stems).</b>							
	0907.10.00.00	- Neither crushed nor ground	20	C	20	20	10	5	0
	0907.20.00.00	- Crushed or ground	20	C	20	20	10	5	0
09.08		<b>Nutmeg, mace and cardamoms.</b>							
		- Nutmeg:							
	0908.11.00.00	-- Neither crushed nor ground	20	C	20	20	10	5	0
	0908.12.00.00	-- Crushed or ground	20	C	20	20	10	5	0
		- Mace:							
	0908.21.00.00	-- Neither crushed nor ground	20	C	20	20	10	5	0
	0908.22.00.00	-- Crushed or ground	20	C	20	20	10	5	0
		- Cardamoms:							
	0908.31.00.00	-- Neither crushed nor ground	20	C	20	20	10	5	0

Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20
09.09	0908.32.00.00	-- Crushed or ground <b>Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.</b>	20	C	20	20	10	5	0
		- Seeds of coriander:							
	0909.21.00.00	-- Neither crushed nor ground	20	C	20	20	10	5	0
	0909.22.00.00	-- Crushed or ground	20	C	20	20	10	5	0
		- Seeds of cumin:							
	0909.31.00.00	-- Neither crushed nor ground	20	C	20	20	10	5	0
	0909.32.00.00	-- Crushed or ground	20	C	20	20	10	5	0
09.10		- Seeds of anise, badian, caraway or fennel; juniper berries:							
	0909.61.00.00	-- Neither crushed nor ground	20	C	20	20	10	5	0
	0909.62.00.00	-- Crushed or ground	20	C	20	20	10	5	0
		<b>Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.</b>							
		- Ginger:							
	0910.11.00.00	-- Neither crushed nor ground	20	C	20	20	10	5	0
	0910.12.00.00	-- Crushed or ground	20	C	20	20	10	5	0
10.01	0910.20.00.00	- Saffron	20	C	20	20	10	5	0
	0910.30.00.00	- Turmeric (curcuma)	20	C	20	20	10	5	0
		- Other spices:							
	0910.91.00.00	-- Mixtures referred to in note 1(b) to this Chapter	20	C	20	20	10	5	0
	0910.99.00.00	-- Other	20	C	20	20	10	5	0
		<b>Wheat and meslin.</b>							
		-- Durum wheat:							
1001.11.00.00	-- Seed	5	A	5	0	0	0	0	
1001.19.00.00	-- Other	5	B	5	5	0	0	0	
	- Other:								
1001.91.00.00	-- Seed	5	A	5	0	0	0	0	
1001.99.00.00	-- Other	5	A	5	0	0	0	0	

Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20
<b>10.02</b>	1002.10.00.00 1002.90.00.00	<b>Rye.</b> - Seed - Other	5 5	A 5 A 5	5 5	0 0	0 0	0 0	0 0
<b>10.03</b>	1003.10.00.00 1003.90.00.00	<b>Barley.</b> - Seed - Other	5 5	A 5 A 5	5 5	0 0	0 0	0 0	0 0
<b>10.04</b>	1004.10.00.00 1004.90.00.00	<b>Oats.</b> - Seed - Other	5 5	A 5 A 5	5 5	0 0	0 0	0 0	0 0
<b>10.05</b>	1005.10.00.00 1005.90.00.00	<b>Maize (corn).</b> - Seed - Other	5 5	A 5 B 5	5 5	0 5	0 0	0 0	0 0
<b>10.06</b>	1006.10.10.00 1006.10.90.00 1006.20.00.00	<b>Rice.</b> - Rice in the husk (paddy or rough): -- Seed -- Other - Husked (brown) rice - Semi-milled or wholly milled rice, whether or not polished or glazed:	5 5 10	A 5 A 5 D	5 5 Exclusion	0 0 Exclusion	0 0 Exclusion	0 0 Exclusion	0 0 Exclusion
<b>10.07</b>	1006.30.10.00 1006.30.90.00 1006.40.00.00	-- In packings of more than 5 kg or in bulk -- In packings of 5 kg or less - Broken rice <b>Grain sorghum.</b>	10 10 10	D D D	Exclusion Exclusion Exclusion	Exclusion Exclusion Exclusion	Exclusion Exclusion Exclusion	Exclusion Exclusion Exclusion	Exclusion Exclusion Exclusion
<b>10.08</b>	1007.10.00.00 1007.90.00.00 1008.10.00.00 1008.21.00.00 1008.29.00.00 1008.30.00.00	<b>Buckwheat, millet and canary seed; other cereals.</b> - Buckwheat - Millet: -- Seed -- Other - Canary seed	5 5 5 5 5 5	A 5 A 5 A 5 A 5 A 5 A 5	5 5 5 5 5 5	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0

Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20
11.01	1008.40.00.00	- Fonio ( <i>Digitaria spp.</i> )	5	A	5	0	0	0	0
	1008.50.00.00	- Quinoa ( <i>Chenopodium quinoa</i> )	5	A	5	0	0	0	0
	1008.60.00.00	- Triticale	5	A	5	0	0	0	0
	1008.90.00.00	- Other cereals	5	A	5	0	0	0	0
	1101.00.00.00	<b>Wheat or meslin flour.</b>	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
11.02		<b>Cereal flours other than of wheat or meslin.</b>							
	1102.20.00.00	- Maize (corn) flour	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
		- Other							
	1102.90.10.00	-- Of millet or sorghum	20	C	20	20	10	5	0
1102.90.90.00	-- Of other cereals	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion	
11.03		<b>Cereal groats, meal and pellets.</b>							
		- Groats and meal:							
	1103.11.00.00	-- Of wheat	5	A	5	0	0	0	0
	1103.13.00.00	-- Of maize (corn)	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	1103.19.00.00	-- Of other cereals	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	1103.20.00.00	- Pellets	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
11.04		<b>Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.</b>							
		- Rolled or flaked grains:							
	1104.12.00.00	-- Of oats	10	B	10	10	5	0	0
	1104.19.00.00	-- Of other cereals	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
		- Other worked grains (for example, hulled, pearled, sliced or kibbled):							
	1104.22.00.00	-- Of oats	10	B	10	10	5	0	0
	1104.23.00.00	-- Of maize (corn)	10	B	10	10	5	0	0
	1104.29.00.00	-- Of other cereals	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion

Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20
11.05	1104.30.00.00	- Germ of cereals, whole, rolled, flaked or ground	10	B	10	10	5	0	0
	1105.10.00.00	<b>Flour, meal, powder, flakes, granules and pellets of potatoes.</b>	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	1105.20.00.00	- Flour, meal and powder - Flakes, granules and pellets	10	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
11.06	1106.10.00.00	<b>Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.</b>	20	C	20	20	10	5	0
		- Of the dried leguminous vegetables of heading 07.13							
		- Of sago or of roots or tubers of heading 07.14							
		-- Of cassava:							
	1106.20.11.00	--- Flour and powder	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	1106.20.12.00	--- Meal/dough	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
	1106.20.20.00	-- Of yam	20	C	20	20	10	5	0
		-- Other:							
	1106.20.91.00	--- Cocoyam flour	20	C	20	20	10	5	0
	1106.20.99.00	--- Other	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
11.07	1106.30.10.00	- Of the products of Chapter 8:	20	C	20	20	10	5	0
	1106.30.90.00	-- Plantain flour	20	C	20	20	10	5	0
		-- Other	20	D	Exclusion	Exclusion	Exclusion	Exclusion	Exclusion
11.08	1107.10.00.00	<b>Malt, whether or not roasted.</b>	5	A	5	0	0	0	0
	1107.20.00.00	- Not roasted - Roasted	5	A	5	0	0	0	0
		<b>Starches; inulin.</b>							
		- Starches:							
		-- Wheat starch:							



Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20
	1108.11.10.00	--- Pharmaceutical grade	10	B	10	10	5	0	0
	1108.11.90.00	--- Other: -- Maize (corn) starch:	10	B	10	10	5	0	0
	1108.12.10.00	--- Pharmaceutical grade	10	B	10	10	5	0	0
	1108.12.90.00	--- Other -- Potato starch:	10	B	10	10	5	0	0
	1108.13.10.00	--- Pharmaceutical grade	10	B	10	10	5	0	0
	1108.13.90.00	--- Other -- Manioc (cassava) starch:	10	B	10	10	5	0	0
	1108.14.10.00	--- Pharmaceutical grade	10	B	10	10	5	0	0
	1108.14.90.00	--- Other -- Other starches:	10	B	10	10	5	0	0
	1108.19.10.00	--- Pharmaceutical grade	10	B	10	10	5	0	0
	1108.19.90.00	--- Other	10	B	10	10	5	0	0
	1108.20.00.00	- Inulin	10	B	10	10	5	0	0
11.09	1109.00.00.00	<b>Wheat gluten, whether or not dried.</b>	10	B	10	10	5	0	0
12.01		<b>Soya beans, whether or not broken.</b>	5	A	5	0	0	0	0
	1201.10.00.00	- Seed	10	B	10	10	5	0	0
	1201.90.00.00	- Other	5	A	5	0	0	0	0
12.02		<b>Groundnuts, not roasted or otherwise cooked, whether or not shelled or broken.</b>	5	A	5	0	0	0	0
	1202.30.00.00	- Seed	10	B	10	10	5	0	0
		- Other:	5	A	5	0	0	0	0
		-- In shell:	5	A	5	0	0	0	0
	1202.41.10.00	--- Used for manufacturing oil	10	B	10	10	5	0	0
	1202.41.90.00	--- Other	10	B	10	10	5	0	0

Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20
12.03	1202.42.10.00	--- Shelled, whether or not broken:	5	A	5	0	0	0	0
	1202.42.90.00	--- Used for manufacturing oil	10	B	10	10	5	0	0
	1203.00.00.00	--- Other	5	A	5	0	0	0	0
12.04	1204.00.00.00	<b>Copra.</b>	5	A	5	0	0	0	0
12.05	1205.10.00.00	<b>Linseed, whether or not broken.</b>	5	A	5	0	0	0	0
		<b>Rape or colza seeds, whether or not broken.</b>							
	1205.10.00.00	- Low erucic acid rape or colza seeds	5	A	5	0	0	0	0
	1205.90.00.00	- Other	5	A	5	0	0	0	0
12.06	1206.00.00.00	<b>Sunflower seeds, whether or not broken.</b>	5	A	5	0	0	0	0
12.07	1207.10.00.00	<b>Other oil seeds and oleaginous fruits, whether or not broken.</b>	5	A	5	0	0	0	0
		- Palm nuts and kernels							
		- Cotton seeds:							
	1207.21.00.00	--- Seed	5	A	5	0	0	0	0
	1207.29.00.00	--- Other	5	A	5	0	0	0	0
	1207.30.00.00	- Castor oil seeds	5	A	5	0	0	0	0
	1207.40.00.00	- Sesamum seeds	5	A	5	0	0	0	0
	1207.50.00.00	- Mustard seeds	5	A	5	0	0	0	0
	1207.60.00.00	- Safflower ( <i>Carthamus tinctorius</i> ) seeds	5	A	5	0	0	0	0
	1207.70.00.00	- Melon seeds	5	A	5	0	0	0	0
		- Other:							
	1207.91.00.00	-- Poppy seeds	5	A	5	0	0	0	0
		-- Other:							
	1207.99.10.00	--- Shea nuts (karate nuts)	5	A	5	0	0	0	0
	1207.99.90.00	--- Other	5	A	5	0	0	0	0
12.08	1208.10.00.00	<b>Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.</b>	10	B	10	10	5	0	0
	1208.90.00.00	- Of soya beans	10	B	10	10	5	0	0
		- Other							
12.09		<b>Seeds, fruit and spores, of a kind used for sowing.</b>							

Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20
	1209.10.00.00	- Sugar beet seeds	5	A	5	0	0	0	0
		- Seeds of forage plants:							
	1209.21.00.00	-- Lucerne (alfalfa) seeds	5	A	5	0	0	0	0
	1209.22.00.00	-- Clover ( <i>Trifolium spp.</i> ) seeds	5	A	5	0	0	0	0
	1209.23.00.00	-- Fescue seeds	5	A	5	0	0	0	0
	1209.24.00.00	-- Kentucky blue grass ( <i>Poa pratensis L.</i> ) seeds	5	A	5	0	0	0	0
	1209.25.00.00	-- Ryegrass ( <i>Lolium multiflorum Lam., Lolium perenne L.</i> ) seeds	5	A	5	0	0	0	0
	1209.29.00.00	-- Other	5	A	5	0	0	0	0
	1209.30.00.00	- Seeds of herbaceous plants cultivated principally for their flowers	5	A	5	0	0	0	0
		- Other:							
	1209.91.00.00	-- Vegetable seeds	5	A	5	0	0	0	0
	1209.99.00.00	-- Other	5	A	5	0	0	0	0
12.10		<b>Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.</b>							
	1210.10.00.00	- Hop cones, neither ground nor powdered nor in the form of pellets	5	A	5	0	0	0	0
	1210.20.00.00	- Hop cones, ground, powdered or in the form of pellets; lupulin	5	A	5	0	0	0	0
12.11		<b>Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.</b>							
	1211.20.00.00	- Ginseng roots	5	A	5	0	0	0	0
	1211.30.00.00	- Coca leaf	5	A	5	0	0	0	0
	1211.40.00.00	- Poppy straw	5	A	5	0	0	0	0
		- Other:							
	1211.90.10.00	-- Pyrethrum	5	A	5	0	0	0	0

Heading HS2012	Tariff and Statistical Nomenclature	Commodity description	Base rate	Groups	T	01/01/T+5	01/01/T+10	01/01/T+15	01/01/T+20	
12.12	1211.90.20.00	-- Bark and wood used in pharmacy and medicine	5	A	5	0	0	0	0	
	1211.90.90.00	-- Other	5	A	5	0	0	0	0	
		<b>Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.</b>								
		- Seaweeds and other algae:								
	1212.21.00.00	-- Fit for human consumption	5	A	5	0	0	0	0	
	1212.29.00.00	-- Other	5	A	5	0	0	0	0	
		- Other:								
	1212.91.00.00	-- Sugar beet	5	A	5	0	0	0	0	
	1212.92.00.00	-- Locust beans (carob)	5	A	5	0	0	0	0	
	1212.93.00.00	-- Sugar cane	5	A	5	0	0	0	0	
	1212.94.00.00	-- Chicory roots	5	A	5	0	0	0	0	
	1212.99.00.00	-- Other	5	A	5	0	0	0	0	