

**SECTION 1
LIVE ANIMALS; ANIMAL PRODUCTS**

Notes:

1. Any reference in this Section to particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.
2. Except where the context otherwise requires, throughout the Nomenclature any reference to “dried” products also covers products which have been dehydrated, evaporated or freeze-dried.

**CHAPTER 1
LIVE ANIMALS**

Note:

1. This Chapter covers all live animals except:
 - (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06 or 03.07 or 03.08;
 - (b) Cultures of micro-organisms and other products of heading 30.02; and
 - (c) Animals of heading 95.08.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
01.01		Live horses, asses, mules and hinnies.		
		- Horses:		
	01012100	-- Pure-bred breeding animals	10%	U
	01012900	-- Other	10%	“
	01013000	- Asses:		
	01013010	-- Pure-bred breeding animals	10%	“
	01013090	-- Other	10%	“
01.02	01019000	- Other	10%	“
		Live bovine animals.		
		- Cattle:		
	01022100	-- Pure-bred breeding animals	Nil	“
	01022900	-- Other	10%	“
		- Buffal:		
	01023100	-- Pure-bred breeding animals	Nil	“
01.03	01023900	-- Other	10%	“
	01029000	- Other	10%	“
		Live swine.		
	01031000	- Pure-bred breeding animals	10%	“
		- Other:		
	01039100	-- Weighing less than 50kg	10%	“
	01039200	-- Weighing 50kg or more	10%	“
01.04		Live sheep and goats.		
	01041000	- Sheep		
	01041010	-- Pure-bred breeding animals	Nil	“
	01041090	-- Other	10%	“
	01042000	- Goats:		
	01042010	--- Pure-bred breeding animals	Nil	“
	01042020	--- Male Goats	10%	“
	01042090	--- Other	10%	“
01.05		Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls		
		- Weighing not more than 185g:		
	01051100	-- Fowls of species Gallus domesticus	Nil	“
	01051200	-- Turkeys	Nil	“
	01051300	-- Ducks	10%	“
	01051400	-- Geese	10%	“
	01051500	-- Guinea fowls	10%	“
		- Other:		
	01059400	-- Fowls of species Gallus domesticus.	10%	“
	01059900	-- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
01.06		Other Live Animals.		
		- Mammals:		
	01061100	-- Primates:		
	01061110	--- Monkeys	10%	U
	01061120	--- Gazelle	10%	“
	01061190	--- Other	10%	“
	01061200	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walrus (mammals of the suborder pinnipedia)	10%	“
	01061300	-- Camels and other camelids (camelidae) :		
	01061310	--- Camels (male)	10%	“
	01061320	--- Camels (Female)	10%	“
	01061330	--- Camels (Female) Unproductive	10%	“
	01061340	--- Camels hajn	10%	“
	01061390	--- Other	10%	“
	01061400	-- Rabbits and hares	10%	“
	01061900	-- Other:		
	01061910	--- Cats	10%	“
	01061920	--- Dogs	10%	“
	01061930	--- Foxes	10%	“
	01061990	--- Other	10%	“
	01062000	- Reptiles (Including snakes and turtles):		
	01062010	--- Crocodile	10%	“
	01062020	--- Nile monitor	10%	“
	01062030	--- Snakes	10%	“
	01062040	--- Turtles	10%	“
	01062050	--- Dabb lizard	10%	“
	01062060	--- Chameleon	10%	“
	01062090	--- Other	10%	“
		- Birds :		
	01063100	-- Birds of prey:		
	01063110	--- Secretary Bird	10%	“
	01063190	--- Other	10%	“
	01063200	-- Psittaciformes (Including parrots, parakeets, macaws and cockatoos)	10%	“
	01063300	-- Ostriches; emus (Dromaius novaehollandiae)	10%	“
	01063900	-- Other :		
	01063910	--- Demoiselle crane	10%	“
	01063920	--- Crowned sandgrouse	10%	“
	01063930	--- turtle dove	10%	“
	01063940	--- dove	10%	“
	01063950	--- Common quail	10%	“
	01063990	--- Other	10%	“
		- Insects:		
	01064100	-- Bees	10%	“
	01064900	-- Other	10%	“
	01064910	--- Frog	10%	“
	01064990	--- Other	10%	“
	01069000	- Other	10%	“

CHAPTER 2
MEAT AND EDIBLE MEAT OFFAL

Notes:

1. This Chapter does not cover:

- (a) Products of the kinds described in heading 02.01 to 02.08 or 02.10. unfit or unsuitable for human consumption;
- (b) Edible, non-living insects (heading 04.10);
- (c) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or
- (d) Animals fat, other products of heading 02.09 (Chapter 15).

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
02.01	02011000	Meat of bovine animals, fresh or chilled. - Carcasses and half-carcasses	10%	Kg
	02012000	- Other cuts with bone in	10%	“
	02013000	- Boneless	10%	“
02.02	02021000	Meat of bovine animals, frozen. - Carcasses and half carcasses	10%	“
	02022000	- Other cut with bone in	10%	“
	02023000	- Boneless	10%	“
02.03	Meat of swine, fresh, chilled or frozen.			
	- Fresh or chilled:			
	02031100	-- Carcasses and half-carcasses	10%	“
	02031200	-- Hams, shoulders and cuts thereof, with bone in	10%	“
	02031900	-- Other	10%	“
	- Frozen:			
	02032100	-- Carcasses and half-carcasses	10%	“
	02032200	-- Hams, shoulders and cuts thereof with bovine in	10%	“
	02032900	-- Other	10%	“
02.04	Meat of sheep or goats, fresh, chilled or frozen.			
	02041000	- Carcasses and half-carcasses of lamb, fresh or chilled - Other meat of sheep, fresh or chilled:	10%	“
	02042100	-- Carcasses and half-carcasses	10%	“
	02042200	-- Other cuts with bone in	10%	“
	02042300	-- Boneless	10%	“
	02043000	- Carcasses and half-carcasses of lamp, frozen - Other meat of sheep, frozen:	10%	“
	02044100	-- Carcasses and half-carcasses	10%	“
	02044200	-- Other cuts with bone in	10%	“
	02044300	-- Boneless	10%	“
	02045000	- Meat of goats	10%	“
	02.05	02050000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	10%
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.			
	02061000	- Of bovine animals Fresh or chilled - Of bovine animals, frozen:	10%	“
	02062100	-- Tongues	10%	“
	02062200	-- livers	10%	“
	02062900	-- Other	10%	“
	02063000	- Of swine, fresh or chilled	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
02.07		- Of swine frozen:		
	02064100	-- Livers	10%	Kg
	02064900	-- Other	10%	"
	02068000	- Other, fresh or chilled	10%	"
	02069000	- Other, frozen	10%	"
		Meat and edible offal, of the poultry of heading01.05, fresh, chilled or frozen.		
		- Of fowls of the species Gallus domesticus:		
	02071100	-- Not cut in pieces, fresh or chilled	10%	"
	02071200	-- Not cut in pieces, frozen	10%	"
	02071300	-- Cuts and offal, fresh or chilled	10%	"
	02071400	-- Cuts and offal frozen	10%	"
		- Of turkeys:		
	02072400	-- Not cut in pieces, fresh or chilled	10%	"
	02072500	-- Not cut in pieces, frozen	10%	"
	02072600	-- Cuts and offal, fresh or chilled	10%	"
	02072700	-- Cuts and offal frozen	10%	"
		- Of ducks:		
	02074100	-- Not cut in pieces, fresh or chilled	10%	"
	02074200	-- Not cut in pieces, frozen	10%	"
	02074300	-- Fatty livers, fresh or chilled	10%	"
02074400	-- Other, fresh or chilled	10%	"	
02074500	-- Other, Frozen	10%	"	
	- Of geese:			
02075100	-- Not cut in pieces, fresh or chilled	10%	"	
02075200	-- Not cut in pieces, frozen	10%	"	
02075300	-- Fatty livers, fresh or chilled	10%	"	
02075400	-- Other, fresh or chilled	10%	"	
02075500	-- Other, Frozen	10%	"	
02076000	- Of guinea fowls	10%	"	
02.08		Other meat and edible meat offal, fresh, chilled or frozen.		
	02081000	Of rabbits or hares	10%	"
	02083000	- Of primates	10%	"
	02084000	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	10%	"
	02085000	- Of reptiles (including snakes and turtles)	10%	"
	02086000	- Of camels and other camelids (camelidea):		
	02086010	--- Meat , fresh, chilled or frozen.	10%	"
	02086090	--- Other meat and edible meat offal, fresh, chilled or frozen.	10%	"
	02089000	- Other	10%	"
	02.09		Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	
02091000		- Of pigs	10%	"
02099000		- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
02.10		Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.		
		- Meat of swine:		
	02101100	-- Hams, shoulders and cuts thereof, with bone in	10%	Kg
	02101200	-- Bellies (streaky) and cuts thereof	10%	"
	02101900	-- Other	10%	"
	02102000	- Meat of bovine animals	10%	"
		- Other including edible flours and meals of meat or meat of offal:		
	02109100	-- Of primates	10%	"
	02109200	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	10%	"
	02109300	-- Of reptiles (including snakes and turtles)	10%	"
02109900	-- Other	10%	"	

CHAPTER 3
FISH AND CRUSTACEANS, MOLLUSCS AND OTHER
AQUATIC INVERTEBRATES

Notes:

1. This Chapter does not cover:
 - (a) mammals (heading No. 01.06);
 - (b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);
 - (c) Fish (including livers, roes and milt thereof), or crustaceans, molluscs of other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or
 - (d) Caviar or caviar substitutes prepared from fish eggs (heading 16.04).
2. In this Chapter the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.
3. Headings 03.05 to 03.08 do not cover flours, meals and pellets, fit for human consumption (heading 03.09).

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U	
03.01	03011100	Live fish. -- Freshwater	10%	Kg	
	03011900	-- Other	10%	"	
	03019100	- Other live fish: -- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonina</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	10%	"	
	03019200	-- Eels (<i>Anguilla</i> spp.)	10%	"	
	03019300	-- Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)"	10%	"	
	03019400	--Atlantic an Pacific bluefin Tunas (<i>Thunnus thynnus</i> , <i>Thynnus orientalis</i>)	10%	"	
	03019500	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	10%	"	
	03019900	-- Other	10%	"	
	03.02		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.		
		03021100	- Salmonidae, excluding edible fish offal of subheading 0302.91 to 0302.99: -- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonina</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	10%	"
03021300		-- 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 rhodrus</i>)	10%	"	
03021400		-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	10%	"	
03021900		-- Other	10%	"	
03022100		- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of subheading: 0302.91 to 0302.99: -- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> <i>Hippoglossus stenolepis</i>)	10%	"	
03022200		-- Plaice (<i>Pleuronectes platessa</i>)	10%	"	
03022300		-- Sole (<i>Solea</i> spp.)	10%	"	
03022400		-- Turbots (<i>Psetta maxima</i>)"	10%	"	
03022900		-- Other	10%	"	
03023100		- Tunas (of the genus <i>Thunnus</i>) , skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>) , excluding edible fish offal of subheadings 0302.91 to 0302.99 :			
03023200		-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	10%	"	
		-- Yellowfin tunas (<i>Thunnus albacares</i>)	10%	"	

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
	03023300	-- Skipjack tuna (<i>stripe-bellied bonito</i>) (<i>Katsuwonus pelamis</i>).	10%	Kg
	03023400	-- Bigeye tunas (<i>Thunnus albacares</i>)	10%	“
	03023500	-- Atlantic and Pasific buefin tunas (<i>Thunnus thunnus</i> , <i>Thunnus orientalis</i>)	10%	“
	03023600	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	10%	“
	03023900	-- Other	10%	“
		- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), 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>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.). jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), spp. scard (<i>Decapterus</i> spp.) capelin (<i>malloutus villosus</i>), swordfish (<i>Xiphias gladius</i>), K awakawa (<i>euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheading 0302.91. to 0302.99:		
	03024100	-- Herring (<i>clupea harengus</i> , <i>clupea pallasii</i>)	10%	“
	03024200	-- Anchovies (<i>Engraulis</i> spp.),	10%	“
	03024300	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardienlla (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>),	10%	“
	03024400	-- Mackerel (<i>Scomber scobrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	10%	“
	03024500	-- Jack and horse mackerel (<i>Trachurus</i> spp.)	10%	“
	03024600	-- Cobia (<i>Rachycentron canadum</i>)	10%	“
	03024700	-- Swordfish (<i>Xiphias gladi</i>)	10%	“
	03024900	-- Other	10%	“
		- Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merrluclidae Moridae and Muraenolepididae, excluding edible fish offal of subheading 0302.91. to 0302.99:		
	03025100	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10%	“
	03025200	-- Haddock (<i>Melanogrammus aeglefinus</i>)	10%	“
	03025300	-- Coalfish (<i>Pollachius virens</i>)	10%	“
	03025400	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	10%	“
	03025500	-- Alaska Pollock (<i>Theragra chalcogramma</i>)	10%	“
	03025600	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	10%	“
	03025900	-- Other	10%	“
		- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Icteiutus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Cereesius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla cetie</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding edible fish offal of subheading 0302.91. to 0302.99:		
	03027100	--Tilapias (<i>Oreochromis</i> spp.)	10%	“
	03027200	-- Catfish (<i>Pangasius</i> spp., <i>Siluris</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	10%	“
	03027300	-- Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hupophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> <i>Catla catla</i> <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)”	10%	“
	03027400	-- Eels (<i>Anguilla</i> spp.)	10%	“
	03027900	-- Other	10%	“
		- Other fish, excluding edible fish offal of subheading 0302.91. to 0302.99:”		
	03028100	-- Dogfish and other sharks	10%	“
	03028200	-- Rays and skates (<i>Rajidae</i>)	10%	“
	03028300	-- Toothfish (<i>Dissostichus</i> spp.)	10%	“
	03028400	-- Seabass (<i>Dicentrarchus</i> spp.)	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U	
03.03	03028500	-- Seabream (Sparidae)	10%	Kg	
	03028900	-- Other	10%	“	
	03029100	- Livers, roes milt, fish fins, heads, tails, maws and other edible fish offal: -- Livers, roes and milt	10%	“	
	03029200	-- Shark fins	10%	“	
	03029900	-- Other	10%	“	
		Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.			
		- Salmonidae, excluding edible fish offal of subheading 0303.91 to 0303.99			
	03031100	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	10%	“	
	03031200	-- Other Pacific Salmon (<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>)	10%	“	
	03031300	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	10%	“	
	03031400	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonia</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrsogaster</i>)	10%	“	
	03031900	-- Other	10%	“	
		-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding edible offal of subheading 0303.91 to 0303.99.”:			
	03032300	--Tilapias (<i>Oreochromis</i> spp.)	10%	“	
	03032400	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	10%	“	
	03032500	-- Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp, <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Megalobrama</i> spp.)”	10%	“	
	03032600	-- Eels (<i>Anguilla</i> spp.)	10%	“	
	03032900	-- Other	10%	“	
		- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossid</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of subheading 0303.91 to 0303.99.”			
	03033100	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>hippoglossus hippoglossus</i> , <i>hippoglossus stenolepis</i>)	10%	“	
	03033200	-- Plaice (<i>Pleuronectes platessa</i>)	10%	“	
	03033300	-- Sole (<i>Solea</i> spp.)	10%	“	
	03033400	-- Turbots (<i>Psetta maxima</i>)	10%	“	
	03033900	-- Other	10%	“	
		- Tunas (of the genus <i>Thunnus</i>), skipjack tuna (stripe - bellied bonito) (<i>Katsuwonus pelamis</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99 :			
	03034100	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	10%	“	
	03034200	-- Yellowfin tunas (<i>Thunnus albacores</i>)	10%	“	
	03034300	-- Skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>).	10%	“	
03034400	-- Bigeye tunas (<i>Thunnus obesus</i>)	10%	“		
03034500	-- Atlantic and Pasific bluefin tunas (<i>Thunnus thynnus</i>), <i>Thunnus orientalis</i>)	10%	“		
03034600	-- Southern Bluefin tunas (<i>Thunnus maccoyii</i>)	10%	“		
03034900	-- Other	10%	“		

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
		- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), 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>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheading 0303.91 to 0303.99:		
	03035100	-- Herring (<i>clupea haringas</i> , <i>clupea pallasii</i>)	10%	Kg
	03035300	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	10%	“
	03035400	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	10%	“
	03035500	-- Jack and horse mackerel (<i>Trachurus</i> spp.)	10%	“
	03035600	-- Cobia (<i>Rachycentron canadum</i>)	10%	“
	03035700	-- Swordfish (<i>Xiphias gladius</i>)	10%	“
	03035900	-- Other	10%	“
		- Fish of the families Bregmacerotidae, Eulichthyidae Gadidae,, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0303.91 to 0303.99:”		
	03036300	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10%	“
	03036400	--Haddock (<i>Melanogrammus aeglefinus</i>)	10%	“
	03036500	-- Coalfish (<i>Pollachius virens</i>)	10%	“
	03036600	--Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	10%	“
	03036700	-- Alaska Pollock (<i>Theragra chalcogramma</i>).	10%	“
	03036800	--Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	10%	“
	03036900	-- Other	10%	“
		- Other fish, excluding edible fish offal of subheading 0303.91 to 0303.99:”		
	03081000	-- Dogfish and other sharks	10%	“
	03038200	-- Rays and skates (<i>Rajidae</i>)	10%	“
	03038300	-- Tooth fish (<i>Dissostichus</i> Spp.)	10%	“
	03038400	-- Seabass (<i>Dicentrarchus</i> spp.)	10%	“
	03038900	-- Other	10%	“
		- Livers, roes, Milt, Fish fins, Heads, Tails, Maws and other edible fish offal:		
	03039100	-- Livers , roes and milt	10%	“
	03039200	-- Shark fins	10%	“
	03039900	-- Other	10%	“
03.04		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.		
		- Fresh or chilled fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangatius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.),carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenophayngodon idellus</i> , <i>Hypophtalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngdon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.):”		
	03043100	- Tilapias (<i>Oreochromis</i> spp.)	10%	“
	03043200	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
	03043300	-- Nile Perch (<i>Lates niloticus</i>)	10%	Kg
	03043900	-- Other	10%	“
		- Fresh or chilled fillets of other fish:		
	03044100	-- 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>Huchohucho</i>)	10%	“
	03044200	-- 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%	“
	03044300	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	10%	“
	03044400	-- 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>	10%	“
	03044500	-- Swordfish (<i>Xiphias gladius</i>)	10%	“
	03044600	-- Toothfish (<i>Dissostichus</i> spp)	10%	“
	03044700	-- Dogfish and other shark	10%	“
	03044800	-- Rays and skater (<i>Rajidae</i>)”.	10%	“
	03044900	-- Other	10%	“
		- Other, fresh or chilled:		
	03045100	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> .L abeo spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> . <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.). Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	10%	“
	03045200	-- Salmonidae	10%	“
	03045300	-- Fish of the families <i>Bregmanerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	10%	“
	03045400	-- Sword fish (<i>Xiphias gladius</i>)	10%	“
	03045500	-- Tooth fish (<i>Dissostichus</i> Spp.)	10%	“
	03045600	-- Dogfish and other sharks	10%	“
	03045700	-- Rays and skates (<i>Rajida</i>)	10%	“
	03045900	-- Other	10%	“
		- Frozen fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.):		
	03046100	-- Tilapias (<i>Oreochromis</i> spp.)	10%	“
	03046200	-- Catfish (<i>Pangasius</i> spp., <i>Siluris</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	10%	“
	03046300	-- Nile Perch (<i>Lates niloticus</i>)	10%	“
	03046900	-- Other	10%	“
		- Frozen fillets of fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidsae</i> , <i>Merlucciidae</i> , <i>Moriidae</i> and <i>Muraenolepididae</i> :		
	03047100	-- Cod (<i>Gadus morhua</i> , <i>gadus agac</i> , <i>gadus macrocephalus</i>)	10%	“
	03047200	-- Haddock (<i>Malanogrammus aeglefinus</i>)	10%	“
	03047300	-- Coalfish (<i>Pollachius Virens</i>)	10%	“
	03047400	-- Hake (<i>Merluccius</i> spp. <i>Urophycis</i> spp.)	10%	“
	03047500	-- Alaska Pollock (<i>Theragra chalcogramma</i>).	10%	“
	03047900	-- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
	03048100	- Frozen fillets of other fish: -- Pacific salamon (Oncorhynchus nerka, Oncorhynchus gorbusha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, and Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	10%	Kg
	03048200	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonia, Oncorhynchus gilae, Oncohyinchus apache and Oncorhynchus chrsogaster)	10%	“
	03048300	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scoththalmidae and Citharidae)	10%	“
	03048400	-- Swordfish (Xiphias gladius)	10%	“
	03048500	--Toothfish (Dissostichus Spp.)	10%	“
	03048600	-- Herrins (Clupea harengus, Clupea pallasil)	10%	“
	03048700	-- Tunas (of the genus Thunnus) , skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis).	10%	“
	03048800	-- Dogfish ,other shark , rays and skates (Rajidae).”	10%	“
	03048900	-- Other	10%	“
		- Other, frozen:		“
	03049100	-- Swardfish (Xiphias gladius)	10%	“
	03049200	-- Tooth fish (Dissostichus Spp.)	10%	“
	03049300	-- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp, Carassius spp, Ctenopharyngodon idellus, Hypophthalmichthys spp.,Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni , Megalobama spp.),eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	10%	“
	03049400	-- Alaska Pollack “(Theragra chalcogramma).”	10%	“
	03049500	-- Fish of the families <i>Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollock (<i>Theragra chalcogramma</i>).	10%	“
	03049600	--Dogfish and other sharks	10%	“
	03049700	--Rays and skates (Rajidae)”.	10%	“
	03049900	-- Other	10%	“
03.05		Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process.		
	03052000	- Livers, roes and milt of fish, dried, smoked, salted or in brine	10%	“
		- Fish fillets, dried, salted or in brine, but not smoked:		
	03053100	-- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)”.	10%	“
	03053200	-- Fish of the families <i>Bregmanerotidae, Euclichthyidae Gadidae, Macrouridae Melanonidae, Merlucciidae Moridae</i> and <i>Muraenolepidiae</i>	10%	“
	03053900	-- Other	10%	“
		- Smoked fish, including fillets, other than edible fish offal:		
	03054100	-- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbusha, Oncorhynchus keta, Oncorhynchus tschawyscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic Salmon (Salmon salar) and Danube salmon (Hucho hucho).	10%	“
	03054200	-- Herrings (Clupea harengus, Cluea pallasii).	10%	“
	03054300	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonia, Oncorhynchus gilae, Oncohyinchus apache and Oncorhynchus chrsogaster).	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
03.06	03054400	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)".	10%	Kg
	03054900	-- Other - Dried fish, other than edible fish offal, whether or not salted but not smoked:	10%	"
	03055100	-- Cod (<i>Gadus morhua</i> , <i>Godus ogac</i> , <i>Godus macrocephalus</i>)	10%	"
	03055200	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	10%	"
	03055300	-- Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10%	"
	03055400	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), 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>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>)".	10%	"
	03055900	-- Other:		
	03055910	--- Fsinh (Salted dried fish)	10%	"
	03055920	--- Kajeek (Dried fish)	10%	"
	03055930	--- Mleoha (Salted dried fish)	10%	"
	03055990	--- Other - Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:	10%	"
	03056100	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10%	"
	03056200	-- Cod (<i>Gadus morhua</i> , <i>Godus ogac</i> , <i>Godus macrocephalus</i>)	10%	"
	03056300	-- Anchovies (<i>Engraulis</i> spp.)	10%	"
	03056400	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)".	10%	"
	03056900	-- Other - Fish fins, heads, tails, maws and other edible fish offal:	10%	"
	03057100	-- Shark fins	10%	"
	03057200	-- Fish heads, tails and maws	10%	"
	03057900	-- Other 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.	10%	"
	03061100	-- Rock lobster and other sea crawfish (<i>Palmurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	10%	"
	03061200	-- Lobsters (<i>Homarus</i> spp.)	10%	"
	03061400	-- Crabs	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
	03061500	-- Norway lobsters (<i>Nephrops norvegicus</i>)	10%	Kg
	03061600	-- Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)	10%	“
	03061700	-- Other shrimps and prawns	10%	“
	03061900	-- Other.	10%	“
		- Live, fresh or chilled:		
	03063100	-- Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	10%	“
	03063200	-- Lobsters (<i>Homarus</i> spp.)	10%	“
	03063300	-- Crabs	10%	“
	03063400	-- Norway lobsters (<i>Nephrops norvegicus</i>)	10%	“
	03063500	-- Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)	10%	“
	03063600	-- Other shrimps and prawns	10%	“
	03063900	-- Other.	10%	“
		- Other :		
	03069100	-- Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	10%	“
	03069200	-- Lobsters (<i>Homarus</i> spp.)	10%	“
	03069300	-- Crabs	10%	“
	03069400	-- Norway lobsters (<i>Nephrops norvegicus</i>)	10%	“
	03069500	-- Shrimps and prawns	10%	“
	03069900	-- Other.	10%	“
03.07		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.		
		- Oysters:		
	03071100	-- Live, fresh or chilled	10%	“
	03071200	-- Frozen	10%	“
	03071900	-- Other:		
	03071910	--- Cockle (bivalve)	10%	“
	03071990	--- Other	10%	“
		- Scallops and other molluscs of the family <i>Pectinidae</i> :		
	03072100	-- Live, fresh or chilled	10%	“
	03072200	-- Frozen	10%	“
	03072900	-- Other”.	10%	“
		- Mussels (<i>Mytilus</i> spp., <i>Perna</i> spp.):		
	03073100	-- Live, fresh or chilled	10%	“
	03073200	-- Frozen	10%	“
	03073900	-- Other	10%	“
		- 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>Sepiotethis</i> spp.)		
	03074200	-- Live, fresh or chilled	10%	“
	03074300	-- Frozen	10%	“
	03074900	-- Other.	10%	“
		Octopus (<i>Octopus</i> spp.):		
	03075100	-- Live, fresh or chilled	10%	“
	03075200	-- Frozen	10%	“
	03075900	-- Other	10%	“
	03076000	- Snails other than sea snails	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
		- Clams, cockles and ark shell (families Arcidae, Arctiidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae):		
	03077100	-- Live, fresh or chilled	10%	Kg
	03077200	-- Frozen	10%	“
	03077900	-- Other	10%	“
		- Abalone (<i>Haliotis</i> spp.) and stromboid conchs (<i>Strombus</i> spp.):		
	03078100	-- Live, fresh or chilled abalone (<i>Haliotis</i> spp.) -	10%	“
	03078200	-- Live, fresh or chilled stromboid conchs (<i>Strombus</i> spp.)	10%	“
	03078300	-- Frozen abalone (<i>Haliotis</i> spp.)	10%	“
	03078400	-- Frozen stromboid conchs (<i>Strombus</i> spp.)	10%	“
	03078700	-- Other abalone (<i>Haliotis</i> spp.)	10%	“
	03078800	-- Other stromboid conchs (<i>Strombus</i> spp.)”.	10%	“
		- Other:”.		
	03079100	-- Live, fresh or chilled	10%	“
	03079200	-- Frozen	10%	“
	03079900	-- Other:		
	03079910	-- Shells	10%	“
	03079990	--- Other	10%	“
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.		
		- Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothuroidea</i>):		
	03081100	-- Live, fresh or chilled	10%	“
	03081200	-- Frozen	10%	“
	03081900	-- Other	10%	“
		- Sea urchins (<i>Stronoylocentrotus</i> spp., <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echichinus esculentus</i>):		
	03082100	-- Live, fresh or chilled	10%	“
	03082200	-- Frozen	10%	“
	03082900	-- Other	10%	“
	03083000	- Jellyfish (<i>Rhopilema</i> spp.)	10%	“
	03089000	- Other	10%	“
0309		Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption.		
	03091000	- Of fish	10%	“
	03099000	Other”.	10%	“

CHAPTER 4
DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY;
EDIBLE PRODUCTS OF ANIMAL ORIGIN,
NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes:

1. The expression "milk" means full cream milk or partially or completely skimmed milk.
2. For the purposes of heading 04.03 ,yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants , parts of plants , cereals or bakers ' wares, provided that any added substance is not used for the purpose of replacing , in whole or in part , any milk constituent , and the product retains the essential character of yogurt."
3. For the purposes of heading 04.05.
 - (a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milk-fat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2% by weight and a maximum water content of 16% by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.
 - (b) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milk-fat as the only fat in the product, with a milk-fat content of 39% or more but less than 80% by weight.
4. Products obtained by the concentration of whey and with the addition of milk or milk-fat are to be classified as cheese in heading No. 04.06 provided that they have the three following characteristics:
 - (a) a dry matter content, by weight, of at least 70% but not exceeding 85%; and
 - (b) they are moulded or capable of being moulded.
 - (c) a milk-fat content, by weight of the dry matter. of 5% or more;
5. This Chapter does not cover:
 - (a) Non-living insects, unfit for human consumption (heading 05.11);
 - (b) Albumins (including concentrates of two or more whey proteins , containing by weight more that 80% whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04). or globulins (heading 35.04)
 - (c) Products obtained from whey,containing by weight more than 95% lactose,expressed as anhydrous lactose calculated on the dry matter (heading 17.02);
 - (d) Products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substance (for example, oleic fats) (heading 19.01 or 21.06); or"
6. For the purposes of heading 04.10, the term "insects" means edible non-living insects, whole or in parts, Fresh , chilled , frozen , dried , smoked , salted or in brine , as well as flours and meals of insects, fit for Humanconsumption . However , it does not cover edible non-living insects otherwise prepared or preserved (generally Section IV).

.Subheading Note:

1. For the purposes of subheading No. 04041000 the expression :modified whey: means products consisting of whey constituents, That is., whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.
2. For the purposes of subheading No. 04051000 the term "butter" does not include dehydrated butter or ghee (subheading 040590).

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
04.01		Milk and cream, not concentrated nor containing added sugar or other sweetening matter.		
	04011000	- Of fat content, by weight, not exceeding 1%	10%	Kg
	04012000	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	10%	"
	04014000	- Of a fat content, by weight, exceeding 6% but not exceeding 10%	10%	"
	04015000	- Of a fat content, by weight exceeding 10%	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter.		
	04021000	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%		
	04021010	--- Milk powder	3%	Kg
	04021020	--- Liquid milk	10%	“
	04021090	--- Other	10%	“
		- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%.		
	04022100	-- Not containing added sugar or other sweetening matter:		
	04022110	--- For infant use	Nil%	Kg
	04022120	--- Milk powder	3%	“
	04022190	--- Other	10%	“
	04022900	-- Other:		
	04022910	--- Milk powder	3%	“
	04022920	--- Liquid milk	10%	“
	04022930	--- For industrial use	10%	“
	04022990	--- Other	10%	“
		- Other:		
	04029100	-- Not containing added sugar or other sweetening matter	10%	“
	04029900	-- Other:		
	04029910	--- For infant use	Nil	“
04029990	--- Other	10%	“	
04.03		Yogurt; buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.		
	04032000	- Yogurt	10%	“
	04039000	- Other	10%	“
04.04		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.		
	04041000	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	10%	“
	04049000	- Other	10%	“
04.05		Butter and other fats and oils derived from milk; dairy spreads.		
	04051000	- Butter:	10%	“
	04051010	--- Cows milk butter	10%	“
	04051090	--- Other	10%	“
	04052000	- Dairy spreads	10%	“
	04059000	- Other:		
	04059010	--- For industrial use	10%	“
	04059020	--- Ghee	10%	“
04059090	--- Other	10%	“	
04.06		Cheese and curd:		
	04061000	- Fresh (unripened or uncured)cheese, including whey cheese and curd	10%	“
	04062000	- Grated or powdered cheese, of all kinds	10%	“
	04063000	- Processed cheese, not grated or powdered	10%	“
	04064000	- Blue-veined cheese and other cheese containing veins produced by penicillium roqueforti	10%	“
	04069000	- Other Cheese:		
	04069010	--- For industrial use	10%	“
	04069020	--- White cheese	10%	“
04069030	--- String cheese	10%	“	
04069090	--- Other	10%	“	

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
04.07		Birds' eggs in shell, fresh, preserved or cooked.		
		- Fertilised eggs incubation:		
	04071100	-- Of fowls of the species Gallus domesticus	Nil	U
	04071900	-- Other	10%	"
		- Other fresh eggs:		
	04072100	-- Of fowls of the species Gallus domesticus	10%	"
	04072900	-- Other	10%	"
	04079000	- Other	10%	"
04.08		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:		
	04081100	-- Dried	10%	Kg
	04081900	-- Other	10%	"
		- Other:		
	04089100	-- Dried	10%	"
	04089900	-- Other	10%	"
04.09	04090000	Natural honey.	10%	"
04.10		Insects and other edible products of animal origin, not elsewhere specified or included.	10%	"
	04101000	- Insects	10%	"
	04109000	- Other	10%	"

**CHAPTER 5
PRODUCTS OF ANIMAL ORIGIN,
NOT ELSEWHERE SPECIFIED OR INCLUDED,**

Notes:

1. This Chapter does not cover:
 - (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
 - (b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);
 - (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
 - (d) Prepared knots or tufts for broom or brush making (heading 96.03).
2. For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
3. Throughout the Nomenclature, elephant, hippotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
4. Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals. Heading 05.11 covers, inter alia, horsehair and horsehair waste, whether or not put up as a layer with or without supporting material."

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
05.01	05010000	Human hair, unworked, whether or not washed or scoured; waste of human hair.	10%	Kg
05.02	05021000	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.	10%	"
	05029000	- Pigs', hogs', or boars' bristles and hair and waste thereof	10%	"
"05.03"				
05.04	05040000	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	10%	"
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.		
	05051000	- Feathers of kind used for stuffing; down	10%	"
	05059000	- Other	10%	"
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.		
	05061000	- Ossein and bones treated with acid	10%	"
	05069000	- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
05.07		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.		
	05071000	- Ivory, ivory powder and waste:		
	05071010	--- Elephant tusks , powder and waste	10%	Kg
	05071020	--- Hippopotamus teeth , powder and waste	10%	“
	05071030	--- Rhinoceros horns , powder and waste	10%	“
	05071090	--- Other	10%	“
	05079000	- Other	10%	“
05.08	05080000	Coral an 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.	10%	“
"05.09"				
05.10	05100000	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.	10%	“
05.11		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.		
	05111000	- Bovine semen - Other:	Nil	“
	05119100	-- Products of fish, or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter(3) :		
	05119110	--- Fish eggs for hatching	Nil	“
	05119190	--- Other	10%	“
	05119900	-- Other:		
	05119910	--- Other semen; embryos for breeding	Nil	“
	05119920	--- Wormcocoons eggs	Nil	“
	05119990	--- Other	10%	“
		<hr/> NB: Seashells, trex shells or other sea products brought on fishing boats licensed under the Marine Fisheries Act of 1937 are exempt from customs duties.		

SECTION II

VEGETABLE PRODUCTS

Note:

1. In this Section the term “pellets” means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight

CHAPTER 6
LIVE TREES AND OTHER PLANTS; BULBS,
ROOTS AND THE LIKE; CUT FLOWERS
AND ORNAMENTAL FOLIAGE

Note:

1. Subject to the second part of heading 06.01, this Chapter covers only live trees and goods (including seeding vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7
2. Any reference in heading 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 97.01.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
06.01		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.		
	06011000	- Bulbs, tubers, tuberous roots, corms, crows and rhizomes, dormant	10%	Kg
	06012000	- Bulbs, tubers, tuberous roots, corms, crows and rhizomes, in growth or in flower, chicory plants and roots	10%	“
06.02		Other live plants (including their roots), cuttings and slips; mushroom spawn.		
	06021000	- Unrooted cuttings and slips	Nil	“
	06022000	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	Nil	“
	06023000	- Rhododendrons and azaleas grafted or not	10%	“
	06024000	- Roses, grafted or not	10%	“
	06029000	- Other	10%	“
06.03		Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.		
		- Fresh:		
	06031100	-- Roses	10%	“
	06031200	-- Carnations	10%	“
	06031300	-- Orchids	10%	“
	06031400	-- Chrysanthemums	10%	“
	06031500	-- Lilies (Lilium spp.)	10%	“
	06031900	-- Other	10%	“
06039000	- Other	10%	“	
06.4		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.		
	06042000	- Fresh	10%	“
	06049000	- Other	10%	“

CHAPTER 7
EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

Notes.

1. This Chapter does not cover forage products of heading 12.14.
2. In headings 07.09, 07.10, 07.11 and 07.12 the word “vegetables” includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays* var. *saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).
3. Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than:
 - (a) dried leguminous vegetables, shelled (heading 07.13);
 - (b) sweet corn in the forms specified in headings 11.02 to 11.04;
 - (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05);
 - (d) flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 11.06).
4. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 09.04).
5. Heading 07.11 applies to vegetables which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
07.01		Potatoes, fresh or chilled.		
	07011000	- Seed	Nil	Kg
	07019000	- Other	3%	“
07.02	07020000	Tomatoes, fresh or chilled.	3%	“
07.03		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.		
	07031000	- Onions and shallots:		
	07031010	--- Green onion	3%	“
	07031020	--- Red onion	3%	“
	07031030	--- White onion	3%	“
	07031090	--- Other	3%	“
	07032000	- Garlic:		
	07032010	--- Seed	3%	“
	07032090	--- Other	3%	“
	07039000	- Leeks and other alliaceous vegetables	3%	“
07.04		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.		
	07041000	- Cauliflowers and broccoli	3%	“
	07042000	- Brussels sprouts	3%	“
	07049000	- Other	3%	“
07.05		Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled.		
		- Lettuce:		
	07051100	-- Cabbage lettuce (head lettuce)	3%	“
	07051900	-- Other	3%	“
		- Chicory:		
	07052100	-- Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	3%	“
	07052900	-- Other	3%	“
07.06		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.		
	07061000	- Carrots and turnips	3%	“
	07069000	- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
0707	07070000	Cucumbers and gherkins, fresh and chilled	3%	Kg
07.08		Leguminous vegetables, shelled or unshelled, fresh or chilled.		
	07081000	- Peas (<i>Pisum sativum</i>)	3%	Kg
	07082000	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):		
	07082010	--- phaseolus	3%	“
	07082020	--- green beans	3%	“
	07082090	--- Other	3%	“
	07089000	- Other leguminous vegetables	3%	“
07.09		Other vegetables, fresh or chilled		
	07092000	- Asparagus	3%	“
	07093000	- Aubergines (egg-plants)	3%	“
	07094000	- Celery other than celeriac	3%	“
		- Mushrooms and truffles:		
	07095100	-- Mushrooms of the genus <i>Agaricus</i>	3%	“
	07095200	--Mushrooms of the genus <i>Boletus</i>	3%	“
	07095300	--Mushrooms of the genus <i>Cantharellus</i>	3%	“
	07095400	--Shiitake (<i>Lentinus edodes</i>)	3%	“
	07095500	--Matsutake (<i>Tricholoma matsutake</i> , <i>Tricholoma magnivelare</i> , <i>Tricholoma anaticum</i> , <i>Tricholoma dulciolens</i> , <i>Tricholoma caligatum</i>)	3%	“
	07095600	--Truffles (<i>Tuber</i> spp.)	3%	“
	07095900	-- Other	3%	“
	07096000	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	3%	“
	07097000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	3%	“
		- Other:		
	07099100	-- Globe artichokes	3%	“
	07099200	-- Olives	3%	“
	07099300	-- Pumpkins, squash and gourds (<i>Cucurbita</i> spp.):		
	07099310	--- pumpkins	3%	“
	07099320	--- Zucchini	3%	“
	07099900	-- Other:		
	07099910	--- green Okra (ladies' fingers)	3%	“
	07099920	--- Armenian cucumber	3%	“
	07099930	--- (Tibsh)	3%	“
	07099990	--- Other	3%	“
07.10		Vegetables (uncooked or cooked by steaming or boiling in water), frozen.		
	07101000	- Potatoes	3%	“
		- Leguminous vegetables, shelled or unshelled:		
	07102100	-- Peas (<i>Pisum sativum</i>)	3%	“
	07102200	-- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):		
	07102210	--- phaseolus	3%	“
	07102220	--- beans	3%	“
	07102900	-- Other	3%	“
	07103000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	3%	“
	07104000	- Sweet corn	3%	“
	07108000	- Other vegetables	3%	“
	07109000	- Mixtures of vegetables	3%	“
07.11		Vegetables provisionally preserved, but unsuitable in that state for immediate consumption.		
	07112000	- Olives	3%	“
	07114000	- Cucumbers and gherkins	3%	“
		- Mushrooms and truffles:		
	07115100	-- Mushrooms of the genus <i>Agaricus</i>	3%	“
	07115900	-- Other	3%	“
	07119000	- Other vegetables; mixtures of vegetables	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
07.12		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.		
	07122000	- Onions	3%	Kg
		- Mushrooms, wood ears (<i>Auricularia</i> spp.) jelly fungi (<i>Tremella</i> spp.) and truffles:		
	07123100	-- Mushrooms of the genus <i>Agaricus</i>	3%	“
	07123200	-- Wood ears (<i>Auricularia</i> spp.)	3%	“
	07123300	-- Jelly fungi (<i>Tremella</i> truffles)	3%	“
	07123400	-- Shiitake (<i>Lentinus edodes</i>)	3%	“
	07123900	-- Other	3%	“
	07129000	- Other vegetables; mixtures of vegetables:		
	07129010	--- Dried Okra (ladies' fingers)	3%	“
07129020	--- Kaolal	3%	“	
07129090	--- Other	3%	“	
07.13		Dried leguminous vegetables, shelled, whether or not skimmed or split.		
	07131000	- Peas (<i>Pisum sativum</i>)	3%	Kg
	07132000	- Chickpeas (garbanzos)	3%	“
		- Beans (<i>vigna</i> spp., <i>Phaseolus</i> spp.):		
	07133100	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek		
	07133110	--- Of a kind used for sowing	3%	“
	07133190	--- Other	3%	“
	07133200	-- Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>):		
	07133210	--- Of a kind used for sowing	3%	“
	07133290	--- Other	3%	“
	07133300	-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>):		
	07133310	--- Of a kind used for sowing	3%	“
	07133390	--- Other	3%	“
	07133400	-- Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>):		
	07133410	--- Of a kind used for sowing	3%	“
	07133490	--- Other	3%	“
	07133500	-- Cow peas (<i>Vigna subterranea</i>):		
	07133510	--- Of a kind used for sowing	3%	“
	07133590	--- Other	3%	“
	07133900	-- Other	3%	“
	07134000	- Lentils	Nil	“
	07135000	- Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equine</i> , <i>Vicia faba</i> var. <i>minor</i>):		
	07135010	--- Of a kind used for sowing	3%	“
	07135090	--- Other	3%	“
	07136000	- Pigeon peas (<i>Cajanus cajan</i>):		
	07136010	--- Of a kind used for sowing	3%	“
	07136090	--- Other	3%	“
	07139000	- Other:		
	07139010	--- Of a kind used for sowing	3%	“
	07139090	--- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	10	St. U
07.14		<p>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.</p> <p>07141000 - Manioc (cassava)</p> <p>07142000 - Sweet potatoes</p> <p>07143000 - Yams (Dioscorea spp.)</p> <p>07144000 - Taro (Colocasis spp.)</p> <p>07145000 - Yautia (Xanthosoma spp.)</p> <p>07149000 - Other</p> <p><u>NB:</u></p> <p>All seeds are exempt from customs duties, provided that a certificate is submitted from the Ministry of Agriculture, Natural Resources and Livestock according to Article 54 (j) of the Customs Law of 1986 as amended for the year 2010.</p>	3%	“

CHAPTER 8
EDIBLE FRUIT AND NUT;
PEEL OF CIRUS FRUIT OR MELONS

Notes:

1. This Chapter does not cover inedible nuts or fruits.
2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.
3. Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:
 - (a) For additional preservation or stabilisation (for example., by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),
 - (b) To improve or maintain their appearance (for example., by the addition of vegetable oil or small quantities of glucose syrup),
 provided that they retain the character of dried fruit or dried nuts.
4. Heading 08.12 applies to fruit and nuts which have been treated solely to ensure their provisional Preservation during transport or storage prior touse (for example, by sulphur dioxide gas, in brine, in sulphur water or inother preservative solutions) , provided they remain unsuitable for immediate consumption in that state .

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
08.01		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.		
	08011100	- Coconuts: -- Desiccated	10%	Kg
	08011200	-- In the inner shell (endocarp)	10%	“
	08011900	-- Other	10%	“
		- Brazil nuts:		
	08012100	-- In shell	10%	“
	08012200	-- Shelled	10%	“
		- Cashew nuts:		
	08013100	-- In shell	10%	“
	08013200	-- Shelled	10%	“
08.02		Other nuts, fresh or dried, whether or not shelled or peeled.		
		- Almonds:		
	08021100	-- In shell	10%	“
	08021200	-- Shelled	10%	“
		- Hazelnuts or filberts (Corylus spp.):		
	08022100	-- In shell	10%	“
	08022200	-- Shelled	10%	“
		- Walnuts:		
	08023100	-- In shell	10%	“
	08023200	-- Shelled	10%	“
		- Chestnuts (Castanea spp.):		
	08024100	-- In shell	10%	“
	08024200	-- Shelled	10%	“
		- Pistachios:		
	08025100	-- In shell	10%	“
	08025200	-- Shelled	10%	“
		- Macadamia nuts:		
	08026100	-- In shell	10%	“
	08026200	-- Shelled	10%	“
	08027000	- Kola nuts (Cola spp.)	10%	“
	08028000	- Areca nuts	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
08.03	08029100	- Other: -- Pine nuts, in shell	10%	Kg
	08029200	-- Pine nuts, in shelled	10%	“
	08029900	-- Other	10%	“
	08031000	Bananas, including plantains, fresh or dried. - Plantains	10%	“
	08039000	- Other	10%	“
08.04		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.		
	08041000	- Dates:		
	08041010	--- (ajwa)	10%	Kg
	08041020	--- Date Barakoeoy	10%	“
	08041030	--- Date Gondila	10%	“
	08041090	--- Other	10%	“
	08042000	- Figs	10%	“
	08043000	- Pineapples	10%	“
	08044000	- Avocados	10%	“
	08045000	- Guavas, mangoes and mangosteens:		
	08045010	--- guava	10%	“
	08045020	--- mangoes	10%	“
	08045030	--- Mangosteens	10%	“
08.05		Citrus fruit, fresh or dried.		
	08051000	- Oranges	10%	“
		- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:		
	08052100	-- Mandarins (including tangerines and satsumas)	10%	“
	08052200	-- Clementines	10%	“
	08052900	-- Other”.	10%	“
	08054000	- Grapefruit and pomelos.	10%	“
	08055000	- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia Citrus latifolia):		
	08055010	--- Fresh Lemon	10%	“
	08055020	--- Dry Lemon	10%	“
	08055090	--- Other	10%	“
	08059000	- Other	10%	“
08.06		Grapes, fresh or dried.		
	08061000	- Fresh	10%	“
	08062000	- Dried	10%	“
08.07		Melons (including watermelons) and papaws (papayas), fresh.		
		- Melons (including watermelons):		
	08071100	-- Watermelons	10%	“
	08071900	-- Other:		
	08071910	--- Melons	10%	“
	08071990	--- Other	10%	“
	08072000	- Papaws (papayas)	10%	“
08.08		Apples, pears and quinces, fresh.		
	08081000	- Apples	10%	“
	08083000	- Pears	10%	“
	08084000	- Quinces	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U	
08.09	08091000	Appricots, cherries, peaches (including nectarines), plums and sloes, fresh. - Apricots	10%		
		- Cherries:			
	08092100	- Sour cherries (Prunus cerasus)	10%		
	08092900	- Other	10%		
	08093000	- Peaches, including nectarines	10%		
08.10	08094000	- Plums and sloes	10%		
		- Other fruit, fresh			
	08101000	- Strawberries	10%	Kg	
	08102000	- Raspberries, blackberries, mulberries and loganberries	10%	“	
	08103000	- Black, white or red currants and gooseberries	10%	“	
	08104000	- Cranberries, bilberries and other fruits of the genus Vaccinium	10%	“	
	08105000	- Kiwifruit	10%	“	
	08106000	- Durians	10%	“	
	08107000	- Persimmons	10%	“	
	08109000	- Other :			
	08109010	--- A pomegranate and Litchi	10%	“	
	08109090	--- Other	10%	“	
	08.11		Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.		
		08111000	- Strawberries	10%	“
08112000		- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	10%	“	
08119000		- Other	10%	“	
08.12		Fruit and nuts provisionally preserved , but unsuitable in that state for immediate consumption.			
	08121000	- Cherries	10%	“	
	08129000	- Other:			
	08129010	--- Litchi provisionally preserved in sulphur water	10%	“	
	08129090	--- Other	10%	“	
08.13		Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.			
	08131000	- Apricots	10%	“	
	08132000	- Prunes	10%	“	
	08133000	- Apples	10%	“	
	08134000	- Other fruit	10%	“	
	08135000	- Mixtures of nuts or dried fruits of this Chapter	10%	“	
08.14	08140000	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	10%	“	

CHAPTER 9
COFFEE, TEA, MATE AND SPICES

Notes.

1. Mixtures of the products of headings 09.04 to 09.10 are to be classified as follows:

(a) Mixtures of two or more of the products of the same heading are to be classified in that heading;

(b) Mixtures of two or more of the products of different headings are to be classified in heading 09.10.

The addition of other substances to the products of headings 09.04 to 09.10 (or to the mixture referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading No. 21.03.

2. This Chapter does not cover Cubeb pepper (Piper cubeba) or other products of heading 12.11.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
09.01		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.		
	09011100	- Coffee, not roasted:		
		-- Not decaffeinated:		
	09011110	--- In berries or in beans with their skin	3%	Kg
		--- In beans stripped of their skins:		
	09011121	---- Arabica	3%	“
	09011122	---- Canephora (including Robusta and kouillou)	3%	“
	09011123	---- Liberia	3%	“
	09011129	---- Other	3%	“
	09011190	--- Other	3%	“
	09011200	-- Decaffeinated	3%	“
		- Coffee roasted:		
	09012100	-- Not decaffeinated	3%	“
	09012200	-- Decaffeinated	3%	“
	09019000	- Other	3%	“
09.02		Tea, whether or not flavoured		
	09021000	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg.	3%	“
	09022000	- Other green tea (not fermented)	3%	“
	09023000	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3kg.	3%	“
	09024000	- Other black tea (fermented) and other partly fermented tea.	3%	“
09.03	09030000	Mate.	10%	“
09.04		Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.		
		- Pepper:		
	09041100	-- Neither crushed nor ground		
	09041110	--- Green peppercorns, whether or not preserved	10%	“
	09041190	--- Other	10%	“
	09041200	-- Crushed or ground	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
		- Fruits of the genus Capsicum or of the genus Pimenta:		
	09042100	-- Dried, neither crushed nor ground	10%	Kg
	09042200	-- Crushed or ground:		
		--- Paprika:		
	09042211	---- Crushed or ground	10%	“
	09042219	---- Other	10%	“
	09042220	--- Pepper nor crushed	10%	“
	09042230	--- Red pepper	10%	“
	09042290	--- Other	10%	“
09.05		Vanilla.		
	09051000	- Neither crushed nor ground- Crushed or ground:		
	09051010	--- In pods	10%	“
	09051090	--- Other	10%	“
	09052000	- Crushed or ground:		
	09052010	--- In powder	10%	“
	09052090	--- Other	10%	“
09.06		Cinnamon and cinnamon-tree flowers.		
		- Neither crushed nor ground:		
	09061100	-- Cinnamon (cinnamomum zeylanicum Blume)	10%	“
	09061900	-- Other	10%	“
	09062000	- Crushed or ground	10%	“
09.07		Cloves (whole fruit, cloves and stems).		
	09071000	- Neither crushed nor ground:		
	09071010	--- Whole fruit	10%	“
	09071020	--- Cloves	10%	“
	09071030	--- Stems	10%	“
	09072000	- Crushed or ground:		
	09072010	--- Whole fruit	10%	“
	09072020	--- Cloves	10%	“
	09072030	--- Stems	10%	“
09.08		Nutmeg, mace and cardamoms.		
		- Nutmeg:		
	09081100	-- Neither crushed nor ground	10%	“
	09081200	-- Crushed or ground	10%	“
		- Mace:		
	09082100	-- Neither crushed nor ground	10%	“
	09082200	-- Crushed or ground	10%	“
		- Cardamoms:		
	09083100	-- Neither crushed nor ground	10%	“
	09083200	-- Crushed or ground	10%	“
09.09		Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.		
		- Seeds of coriander:		
	09092100	-- Neither crushed nor ground	10%	“
	09092200	-- Crushed or ground	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
	09093100	- Seeds of cumin: -- Neither crushed nor ground	10%	Kg
	09093200	-- Crushed or ground	10%	“
		- Seeds of anise, badian, caraway or fennel; juniper:		
	09096100	-- Neither crushed nor ground:		
	09096110	--- coriander	10%	“
	09096120	--- Black cumin seeds	10%	“
	09096130	--- Shamar seed	10%	“
	09096190	-- Other	10%	“
	09096200	-- Crushed or ground:		
	09096210	--- coriander	10%	“
	09096220	--- Black cumin seeds	10%	“
	09096230	--- Shamar seed	10%	“
	09096290	-- Other	10%	“
09.10		Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.		
		- Ginger:		
	09101100	-- Neither crushed nor ground	10%	“
	09101200	-- Crushed or ground	10%	“
	09102000	- Saffron	10%	“
	09103000	- Turmeric (curcuma)	10%	“
		- Other spices:		
	09109100	-- Mixtures referred to in Note 1 (b) to this Chapter	10%	“
	09109900	-- Other:		
	09109910	--- Fenugreek	10%	“
	09109990	--- Other	10%	“

CHAPTER 10

CEREALS

Notes:

1. (A) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.

(B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, Husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06. Similarly, quinoa from which the pericarp has been wholly or partly removed in order to separate the saponin, but which has not undergone any other processes, remains classified in heading 10.08.

2. Heading 10.05 does not cover sweet corn (Chapter 7).

Subheading Note.

1. The term “durum wheat” means wheat of the *Triticum durum* species and the hybrids derived from the inter-specific crossing of *Triticum durum* which have the same number (28) chromosomes as that species.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
10.01		Wheat and meslin.		
		- Durum wheat:		
	10011100	-- Seed	Nil	Kg
	10011900	-- Other	10%	“
		- Other:		
10.02	10019100	-- Seed	10%	“
	10019900	-- Other	10%	“
10.03		Rye		
	10021000	- Seed	10%	“
	10029000	- Other	10%	“
10.04		Barley.		
	10031000	- Seed	10%	“
	10039000	- Other	10%	“
10.05		Oats.		
	10041000	- Seed	10%	“
	10049000	- Other	10%	“
10.06		Maize (corn.)		
	10051000	- Seed	Nil	“
	10059000	- Other:		
	10059010	--- Maize (corn) (form one April to 31December)	Nil	“
10.06	10059020	--- Maize (corn) (form one January to 31March	10%	“
		Rice.		
	10061000	- Rice in the husk (paddy or rough)	Nil	“
	10062000	- Husked (brown) rice	Nil	“
	10063000	- Semi-milled or wholly milled rice, whether or not polished or glazed:		
	10063010	--- Of RL1 or RL2 quality	Nil	“
	10063090	--- Other	Nil	“
10064000	- Broken rice	Nil	“	

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
10.07		Grain sorghum.		
	10071000	- Seed	Nil	Kg
	10079000	- Other:		
	10079010	--- Fatrita	10%	“
	10079020	--- Wad Akar	10%	“
	10079030	--- Dabr	10%	“
	10079040	--- Maio	10%	“
	10079050	--- Tabt	10%	“
10079090	-- Other	10%	“	
10.08		Buckwheat, millet and canary seeds; other cereals.		
	10081000	- Buckwheat	3%	“
		- Millet:		
	10082100	-- Seed	Nil	“
	10082900	-- Other	3%	“
	10083000	- Canary seeds	10%	“
	10084000	- Fonio (<i>Diitaria</i> spp.)	10%	“
	10085000	- Quinoa (<i>Chenopodium quinoa</i>)	10%	“
10086000	- Triticale	10%	“	
10089000	- Other cereals:	10%	“	

CHAPTER 11
PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES;
INULIN; WHEAT GLUTEN

Notes.

1. This Chapter does not cover:

- (a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
- (b) Prepared flours, meals or starches of heading 19.01;
- (c) Corn flakes or other products of heading 19.04;
- (d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
- (e) Pharmaceutical products (Chapter 30); or
- (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

2. (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product:

- (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
- (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

Otherwise, they fall in heading 23.02. However germ of cereals, whole, rolled, flaked or ground, is always classified in heading 11.04

(B) Products falling in this Chapter under the above provisions shall be classified in heading 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall in heading 11.03 or 11.04.

Cereal (1)	Starch content (2)	Ash content (3)	Rate of passage through a sieve with an aperture of	
			315 micrometers (microns) (4)	500 micrometers (microns) (5)
Wheat and rye	45%	2.5%	80%	-
.....	45%	3%	80%	-
Barley	45%	5%	80%	-
Oats	45%	2%	-	90%
.....	45%	1.6%	80%	-
Maize (corn) and grain Sorghum	45%	4%	80%	-
.....				
Rice				
.....				
Buckwheat				
.....				

3. For the purposes of heading 11.03, the terms “groats” and meal” mean products obtained by the fragmentation of cereal grains, of which:

- (a) in the case of maize (corn) products at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;
- (b) in the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
11.01	11010000	Wheat or meslin flour:		
	11010010	--- Wheat flour	Nil	Kg
	11010020	--- Mixture flour of wheat with rye	10%	“
11.02		Cereal flours other than of wheat or meslin.		
	11022000	- Maize (corn) flour	10%	“
	11029000	- Other:		
	11029010	--- Barley flour	10%	“
	11029020	--- Oats flour	10%	“
	11029030	--- Buck wheat flour	10%	“
	11029040	--- Rice flour	10%	“
	11029050	--- Millet flour	10%	“
11.03	11029090	--- Other	10%	“
		Cereal groats, meal and pellets.		
		- Groats and meal:		
	11031100	-- Of wheat	10%	“
	11031300	-- Of maize (corn)	10%	“
11.04	11031900	-- Of other cereals	10%	“
	11032000	- Pellets	10%	“
		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.		
		- Rolled or flaked grains:		
	11041200	-- Of oats	10%	“
	11041900	-- Of other cereals	10%	“
		- Other worked grains (for example, hulled, pearled, sliced or kibbled):		
	11042200	-- Of oats	10%	“
11042300	-- Of maize (corn- Of other cereals)	10%	“	
11.05	11042900	-- Of other cereals	10%	“
	11043000	- Germ of cereals, whole, rolled, flaked or ground	10%	“
		Flour, meal, powder, flakes, granules and pellets of potatoes.		
	11051000	- Flour, meal and powder	10%	“
	11052000	- Flakes, granules and pellets	10%	“
11.06		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.		
	11061000	- Of the dried leguminous vegetables of heading 07.13	10%	“
	11062000	- Of sago or of roots or tubers of heading 07.14	10%	“
	11063000	- Of the products of Chapter 8	10%	“
11.07		Malt, whether or not roasted.		
	11071000	- Not roasted	10%	

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
11.08	11072000	- Roasted	10%	KG
		Starches; inulin.		
		- Starches:		
	11081100	-- Wheat starch :		
	11081110	--- For industrial use	3%	“
	11081190	--- Other	3%	“
	11081200	-- Maize (corn) starch:		
	11081210	--- For industrial use	3%	“
	11081290	--- Other	3%	“
	11081300	-- Potato starch:		
	11081310	--- For industrial use	3%	“
	11081310	--- Other	3%	“
	11081400	-- Manioc (cassava) starch:		
	11081410	--- For industrial use	3%	“
	11081490	--- Other	3%	“
	11081900	-- Other starches:		
	11081910	--- For industrial use	3%	“
	11081990	--- Other	3%	“
	11082000	- Inulin:		
11082010	--- For industrial use	3%	“	
11082090	--- Other	3%	“	
11.09	11090000	Wheat gluten, whether or not dried		
	11090010	--- For industrial use	10%	“
	11090090	--- Other	10%	“

CHAPTER 12
OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS
GRAINS, SEEDS AND FRUIT; INDUSTRIAL
OR MEDICINAL PLANTS; STRAW AND FODDER

Notes.

1. Heading 12.07 applies, inter alia, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 8.01 or 08.02 or to olives (Chapter 7 or Chapter 20);
2. Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of heading 23.04 to 23.06.
3. For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as "seeds of a kind used for sowing".

Heading 12.09 does not, however, apply to the following even if for sowing:

- (a) Leguminous vegetables or sweet corn (Chapter 7);
 - (b) Spices or other products of Chapter 9;
 - (c) Cereals (Chapter 10); or
 - (d) Products of headings 12.01 to 12.07 or 12.11.
4. Heading 12.11 applies, inter alia, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading 12.11 does not, however, apply to:

- (a) Medicaments of Chapter 30;
 - (b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
 - (c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.
5. For the purposes of heading 12.12, the term "seaweeds and other algae" does not include:
 - (a) Dead single-cell micro-organisms of heading 21.02;
 - (b) Cultures of micro-organisms of heading 30.02; or
 - (c) Fertilisers of heading 31.01 or 31.05.

Subheading Note:

1. For the purposes of subheading 12.05.10, the expression "low erucic acid rape or colza seeds" means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2% by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
12.01	12011000	Soya beans, whether or not broken. - Seed:		
	12011010	--- Prepared for sowing	10%	Kg
	12011090	--- Other	10%	"
	12019000	- Other	10%	"
12.02		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.		
	12023000	- Seed:		
	12023010	--- Prepared for sowing	10%	"
	12023090	--- Other	10%	"
		- Other:		
12024100	-- In shell	10%	"	
12024200	-- Shelled, whether or not broken	10%	"	

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
12.03	12030000	Copra.	10%	Kg
12.04	12040000	Linseed, whether or not broken:		
	12040010	--- Prepared for sowing	10%	“
	12040090	--- Other	10%	“
12.05		Rape or colza seeds, whether or not broken.		
	12051000	- low erucic acid rape or colza seeds:		
	12051010	--- Prepared for sowing	10%	“
	12051090	--- Other	10%	“
	12059000	- Other		
12.06	12060000	Sunflower seeds, whether or not broken:	10%	“
		- seeds		
	12060011	-- Prepared for sowing	10%	“
	12060019	-- Other	10%	“
	12060090	- Other	10%	“
12.07		Other oil seeds and oleaginous fruits, whether or not broken.		
	12071000	- Palm nuts and kernels:		
	12071010	--- Prepared for sowing	10%	“
	12071090	--- Other	10%	“
		- Cotton seeds:		
	12072100	--seeds:		
	12072110	--- Prepared for sowing	10%	“
	12072190	--- Other	10%	“
	12072900	-- Other	10%	“
	12073000	- Castor oil seeds:		
	12073010	--- Prepared for sowing	10%	“
	12073090	--- Other	10%	“
	12074000	- Sesamum seeds:		
	12074010	--- Red seeds	10%	“
	12074020	--- White seeds	10%	“
	12074030	--- Mixed seeds	10%	“
	12074040	--- sesamum shelled	10%	“
	12074090	--- Other	10%	“
	12075000	- Mustard seeds:		
	12075010	--- Prepared for sowing	10%	“
	12075090	--- Other	10%	“
	12076000	- Safflower (<i>Carthamus tinctorius</i>) seeds:		
	12076010	--- Prepared for sowing	10%	“
	12076090	--- Other	10%	“
	12077000	- Melon seeds:		
		--- Watermelon seed		
	12077011	--- Prepared for sowing	10%	“
	12077019	--- Other	10%	“
		--- Melon Seeds		
	12077021	--- Prepared for sowing	10%	“
	12077029	--- Other	10%	“
		- Other:		
	12079100	-- Poppy seeds	10%	“
	12079900	-- Other seeds:	10%	“
		--- cucumber seed		
	12079911	---- Prepared for sowing	10%	“
	12079912	---- Other	10%	“
	12079920	--- Prepared for sowing	10%	“
	12079990	--- Other:	10%	“
12.08		Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.		
	12081000	- Of soya beans	3%	“
	12089000	- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
12.09	12091000	Seeds, fruit and spores, of a kind used for sowing. - Sugar beet seeds	Nil	Kg
	12092100	- Seeds of forage plants: -- Lucerne (alfalfa) seeds	Nil	“
	12092200	-- Clover (<i>Trifolium</i> spp.) seeds	Nil	“
	12092300	-- Fescue seeds	Nil	“
	12092400	-- Kentucky blue grass (<i>Poa pratensis</i> L) seeds	Nil	“
	12092500	-- Rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seeds	Nil	“
	12092900	-- Other	Nil	“
	12093000	- Seeds of herbaceous plants cultivated principally for their flowers - Other:	Nil	“
	12099100	-- Vegetable seeds	Nil	“
	12099900	-- Other	Nil	“
12.10		Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.		
	12101000	- Hop cones, neither ground nor powdered nor in the form of pellets	10%	“
	12102000	- Hop cones, ground, powdered or in the form of pellets; lupulin	10%	“
12.11		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, chilled, frozen or dried, whether or not cut, crushed or powdered.		
	12112000	- Ginseng roots	10%	“
	12113000	- Coca leaf	10%	“
	12114000	- poppy straw	10%	“
	12115000	- Ephedra	10%	“
	12116000	- Bark of African cherry (<i>Prunus africana</i>)		
	12119000	- Other:		
	12119010	--- Sandal wood	10%	“
	12119020	--- Galangal Roots	10%	“
	12119030	--- Smaded (all kind)	3%	“
	12119040	--- Garad	3%	“
	12119050	--- Custard seeds	10%	“
	12119060	--- <i>Cymbopogon schoenanthus</i> (Mahareeb)	10%	“
	12119070	--- indian ganab	10%	“
	12119080	--- bango paper	10%	“
	12119090	--- Other:		
	12119091	---- Moringa	10%	“
	12119092	---- <i>Solenostemma</i>	10%	“
	12119099	---- Other	10%	“
12.12		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.		
	12122100	- Seaweeds and other algae: -- Fit for human consumption	10%	“
	12122900	-- Other - Other:	10%	“
	12129100	-- Sugar beet	10%	“
	12129200	-- Locust beans (carob)	10%	“
	12129300	-- Sugar cane	10%	“
	12129400	-- Chicory roots	10%	“
	12129900	-- Other:		
	12129910	--- Hibiscus (flower)	10%	“
	12129920	--- Hibiscus (powder)	10%	“
	12129930	--- Hibiscus (siftings)	10%	“
	12129940	--- Buckthorn (<i>Christ's-thorn</i>)	10%	“
	12129950	--- Gudaim	10%	“
	12129960	--- Demented	10%	“
	12129970	--- Aradib	10%	“
	12129980	--- Desert date (<i>lalob</i>)	10%	“
	12129990	--- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
12.13	12130000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	3%	Kg
12.14		forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets		
	12141000	- Lucerne (alfalfa) meal and pellets		
	12141010	--- Fresh	3%	“
	12141020	--- Dried	3%	“
	12141090	--- Other	3%	“
	12149000	- Other		
	12149010	--- lupine	3%	“
	12149020	--- rhodes grass (Chloris gayana)	3%	“
	12149090	--- Other	3%	“

CHAPTER 13
LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

Note.

1. Heading 13.02 applies, inter alia, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium

The heading does not apply to:

- (a) Liquorice extract containing more than 10 % by weight of sucrose or put up as confectionery (heading 17.04);
- (b) Malt extract (heading 19.01);
- (c) Extracts of coffee, tea or mate (heading 21.01);
- (d) Vegetable saps or extracts constituting alcoholic beverage (Chapter 22);
- (e) Camphor; glycyrrhizin or other products of heading 29.14 or 29.38;
- (f) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 29.39);
- (g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);
- (h) Tanning or dyeing extracts (heading 32.01 or 32.03);
- (ij) Essential oils, concretes, absolute, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
- (k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
13.01	13012000	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams). - Gum Arabic:		
		--- Hashab gum:		
	13012011	---- Hand picked selected (HPS)	3%	Kg
	13012012	---- Cleaned	3%	"
	13012013	---- Dust	3%	"
	13012014	---- Kibbled	3%	"
	13012015	---- Spray dried powder	3%	"
	13012016	---- Mechanical Powder	3%	"
	13012019	---- Other	3%	"
		--- Talha Gum:		
	13012021	---- Cleaned (Scale 1)	3%	"
	13012022	---- Cleaned (Scale 2)	3%	"
	13012023	---- Dust	3%	"
	13012024	---- Kibbled	3%	"
	13012025	---- Spray dried Powder	3%	"
	13012026	---- Mechanical Powder	3%	"
	13012029	---- Other	3%	"
		--- Gum libaan (bakhor):		
	13012031	---- Trash	3%	"
	13012032	---- Grade 1	3%	"
	13012033	---- Grade 2	3%	"
	13012034	---- Grade 3	3%	"
	13012039	---- Other	3%	"
	13012040	--- Gum (Acacia senegal)	3%	"
	13012050	--- Guar Gum powder	3%	"
	13012090	--- Other	3%	"
	13019000	- Other:		
	13019010	--- Indian ganab (Hashish)	10%	"
	13019020	--- For printing Plates	3%	"
	13019090	--- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
13.02		Vegetables saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilage and thickeners, whether or not modified, derived from vegetable products.		
		- Vegetable saps and extracts:		
	13021100	-- Opium	10%	“
	13021200	-- Of liquorice	3%	“
	13021300	-- Of hops	3%	“
	13021400	-- Of ephedra.	10%	“
	13021900	-- Other:		
	13021910	--- Vanilla oleoresin	10%	“
	13021920	--- Saps of Indian ganab (bango)	10%	“
	13021990	--- Other	10%	“
	13022000	- Pectic substances, pectinates and pectates	3%	“
		- Mucilages and thickeners, whether or not modified, derived from vegetable products:		
	13023100	-- Agar-agar	3%	“
13023200	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	3%	“	
13023900	-- Other	3%	“	

CHAPTER 14
VEGETABLE PLAITING MATERIALS; VEETABLE PRODUCTS
NOT ELESWHERE SPECIFIED OR INCLUDED

Notes.

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading 14.01 applies, inter alia, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).
3. Heading No. 14.04 does not apply to wood wool (heading No. 44.05) and prepared knots or tufts for broom or brush making (Heading 96.03)

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
14.01		Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).		
	14011000	- Bamboos	10%	Kg
	14012000	- Rattans	10%	“
	14019000	- Other:		
	14019010	--- Raffia:		
	14019011	---- Dyed	10%	“
	14019019	---- Other	10%	“
	14019090	--- Other	10%	“
“14.02“				
“14.03“				
14.04		Vegetable products not elsewhere specified or included.		
	14042000	- Cotton linters	10%	“
	14049000	- Other:		
	14049010	--- “Henna” (all kind)	10%	“
	14049020	--- Hyphaene	10%	“
	14049090	--- Other	10%	“

**“SECTION III
ANIMAL, VEGETABLE
OR MICROBIAL FATS AND OILS AND THEIR
CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS;
ANIMAL OR VEGETABLE WAXES**

CHAPTER 15

**“ ANIMAL , VEGETABLE OR MICROBIAL FATS AND OILS AND THEIR CLEAVAGE PRODUCTS;
PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES .”**

Notes.

1. This Chapter does not cover:
 - (a) Pig fat or poultry fat of heading 02.09;
 - (b) Cocoa butter, fat or oil (heading 18.04);
 - (c) Edible preparations containing by weight more than 15% of the products of heading 04.05 (generally Chapter 21);
 - (d) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;
 - (e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
 - (f) Factice derived from oils (heading 40.02).
2. Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.10).
4. Heading 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
5. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading No. 15.22.

Subheading Notes.

1. For the purposes of subheading 1509.30 , virgin olive oil has a free acidity expressed as oleic acid not exceeding 2.0 g/ 100 g and can be distinguished from the other virgin olive oil categories according to the characteristics indicated in the Codex Alimentarius Standard 33-1981.
2. For the purposes of subheadings 1514.11, and 15.14.19, the expression “low erucic acid rape or colza oil” means the fixed oil which has an erucic acid content of less than 2% weight.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
15.01		Pig fat (including lard) and poultry fat, other than that of heading No. 02.09 or 15.03.		
	15011000	- Lard	10%	Kg
	15012000	- Other pig fat	10%	“
	15019000	- Other	10%	“
15.02		Fats of bovine animals, sheep or goats, other than those of heading 15.03.		
	15021000	- Tallow:		
	15021010	--- Of bovine	3%	“
	15021020	--- Of sheeps	3%	“
	15021030	--- Of goats	3%	“
	15029000	- Other	3%	“
15.03		Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.		
	15030000	- Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared:		
	15030010	--- Oleos staring – oleo – oil	3%	“
	15030090	--- Other	3%	“
15.04		Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.		
	15041000	- Fish-liver oils and their fractions	3%	“
	15042000	- Fats and oils and their fractions, of fish, other than liver oils	3%	“
	15043000	- Fats and oils and their fractions, of marine mammals.	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
15.05	15050000	Wool grease and fatty substances derived there form (including lanolin).	3%	Kg
15.06	15060000	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	3%	“
15.07		Soya-bean oil and its fractions, whether or not refined, but not chemically modified.		
	15071000	- Crude oil, whether or not degummed	3%	“
	15079000	- Other	3%	“
15.08		Ground-nut oil and its fractions, whether or not refined, but not chemically modified.		
	15081000	- Crude oil	3%	“
	15089000	- Other:		
	15089010	--- Put up for retail sale	3%	“
	15089090	--- Other	3%	“
15.09		Olive oil and its fractions, whether or not refined, but not chemically modified.		
	15092000	- Extra virgin olive oil	3%	“
	15093000	- Virgin olive oil	3%	“
	15094000	- Other virgin olive oils	3%	“
15.10	15100000	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.		
	15101000	- Crude olive pomace oil	3%	“
	15109000	- Other:		
	15109010	--- Put up for retail sale	3%	“
	15109090	--- Other	3%	“
15.11		Palm oil and its fractions, whether or not refined, but not chemically modified.		
	15111000	- Crude oil	10%	“
	15119000	- Other:		
		--- Palm olein:		
	15119011	---- Refined, bleached and deodorized	10%	“
	15119019	---- Other	10%	“
		--- Palm stearin:		
	15119021	---- Refined, bleached and deodorized	10%	“
	15119029	---- Other	10%	“
	15119090	--- Other	10%	“
15.12		Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.		
		- Sunflower-seed or safflower oil and fractions thereof:		
	15121100	-- Crude oil	3%	“
	15121900	-- Other	3%	“
		- Cotton-seed oil and its fractions:		
	15122100	-- Crude oil, whether or not gossypol has been removed	3%	“
	15122900	-- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
15.13		Coconut (Copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.		
		- Coconut (copra) oil and its fractions:		
	15131100	-- Crude oil	3%	Kg
	15131900	-- Other:		
	15131910	--- Put up for retail sale	3%	“
	15131990	--- Other	3%	“
		- Palm kernel or babassu oil and fractions thereof:		
	15132100	-- Crude oil	3%	“
	15132900	-- Other:		
	15132910	--- For the manufacture of soap	3%	“
15132990	--- Other	3%	“	
15.14		Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.		
		- Low erucic acid rape or colza oil and its fractions:		
	15141100	-- Crude oil	3%	“
	15141900	-- Other	3%	“
		- Other:		
	15149100	-- Crude oil	3%	“
	15149900	-- Other:		
	15149910	--- Put up for retail sale	3%	“
	15149990	--- Other	3%	“
	15.15		Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	
		- Linseed oil and its fractions:		
15151100		-- Crude oil	3%	“
15151900		-- Other	3%	“
		- Maize (corn) oil and its fractions:		
15152100		-- Crude oil	3%	“
15152900		-- Other	3%	“
15153000		- Castor oil and its fractions	3%	“
		- Sesame oil and its fractions:		
15155010		--- Put up for retail sale	3%	“
15155090		--- Other	3%	“
15156000		- Microbial fats and oils and their fractions	3%	“
		- Other:		
15159010		--- Put up for retail sale	3%	“
15159020		--- Vegetable tallow	3%	“
15159090		--- Other	3%	“
15.16			Animal , vegetable or microbial fats and oils and their fractions , partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.	
	15161000	- Animal fats and oils and their fractions	3%	“
		- Vegetable fats and oils and their fractions:		
	15162010	--- Vegetable fats and oils and their fractions	3%	“
	15162090	--- Other	3%	“
	15163000	- Microbial fats and oils and their fractions	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
15.17		Margarine ; edible mixtures or preparations of animal , vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16.		
	15171000	- Margarine, excluding liquid margarine		
	15171010	--- Put up for retail sale	3%	Kg
	15171090	--- Other	3%	“
	15179000	-- Other:		
	15179010	--- Cocoa butter substitutes	3%	“
	15179090	--- Other	3%	“
15.18	15180000	Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified , excluding those of heading 15.16; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, not else where specified or included.	3%	“
“15.19“				
15.20	15200000	Glycerol, crude; glycerol waters and glycerol lyes.	3%	“
15.21		Vegetable waxes (othe than triglycerides), beeswa, other insect waxes and spermaceti, whether or not refined or coloured.		
	15211000	- Vegetable waxes	3%	“
	15219000	- Other	3%	“
15.22	15220000	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.		
	15220010	--- Degras	3%	“
	15220020	--- Residues resulting from the treatment of fatty substances or vegetable Waxes	3%	“
	15220030	--- Residues resulting from the treatment of fatty substances or animal Waxes	3%	“
	15220090	--- Other	3%	“

**“SECTION IV
PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR;
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS,
WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION
WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS
INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY**

Note.

1. In this Section the term “pellets” means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

**CHAPTER 16
PREPARATION OF MEAT, OF FISH, OF CRUSTACEANS,
MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, OR OF INSECTS.**

Notes.

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, as well as insects, prepared or preserved by the processes specified in Chapter 2 or 3, Note 6 to Chapter 4 or in heading 05.04.
2. Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, Meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

Subheading Notes.

1. For the purposes of subheading 1602.10, the expression “homogenised preparations” means preparations of meat, meat offal, blood or insects, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other pieces purposes. These preparations may contain a small quantity of visible of meat, meat offal or insects. This subheading takes precedence over all other subheadings of heading 16.02.”
2. The fish, crustaceans, mollusks and other aquatic invertebrates, specified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
16.01	16010000	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products.	10%	Kg
16.02		Other prepared or preserved meat, meat offal, blood or insects.		
	16021000	- Homogenised preparations	10%	“
	16022000	- Of liver of any animal	10%	“
		- Of poultry of heading 01.05:		
	16023100	-- Of turkeys	10%	“
	16023200	-- Of fowls of the species Gallus domesticus	10%	“
	16023900	-- Other	10%	“
		- Of swine:		
	16024100	-- Hams and cuts thereof	10%	“
	16024200	-- Shoulders and cuts thereof	10%	“
	16024900	-- Other, including mixtures	10%	“
	16025000	- Of bovine animals	10%	“
	16029000	- Other, including preparations of blood of any animal	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
16.03	16030000	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	10%	Kg
16.04		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs. - Fish, whole or in pieces, but not minced:		
	16041100	-- Salmon:		
	16041110	--- Canned	10%	“
	16041190	--- Other	10%	“
	16041200	-- Herrings	10%	“
	16041300	-- Sardines, sardinella and brisling or sprats	10%	“
	16041400	-- Tunas, skipjack tuna and bonito (Sarda spp.)	10%	“
	16041500	-- Mackerel	10%	“
	16041600	-- Anchovies	10%	“
	16041700	-- Eels	10%	“
	16041800	-- Shark fins”	10%	“
	16041900	-- Other	10%	“
	16042000	- Other prepared or preserved fish:		
	16042010	--- For infant use	10%	“
	16042090	--- Other	10%	“
		- Caviar and caviar substitutes:		
	16043100	-- Caviar	10%	“
	16043200	-- Caviar substitutes	10%	“
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.		
	16051000	- Crab	10%	“
		- Shrimps and prawns:		
	16052100	-- Not in airtight container	10%	“
	16052900	-- Other	10%	“
	16053000	- Lobster	10%	“
	16054000	- Other crustaceans	10%	“
		- Molluscs:		
	16055100	-- Oysters	10%	“
	16055200	-- Scallops, including queen scallops	10%	“
	16055300	-- Mussels	10%	“
	16055400	-- Cuttle fish and squid	10%	“
	16055500	-- Octopus	10%	“
	16055600	-- Clams, cockles and arkshells	10%	“
	16055700	-- Abalone	10%	“
	16055800	-- Snails, other than sea snails	10%	“
	16055900	-- Other	10%	“
		- Other aquatic invertebrates:		
	16056100	-- Sea cucumbers	10%	“
	16056200	-- Sea urchins	10%	“
	16056300	-- Jellyfish	10%	“
	16056900	-- Other	10%	“

CHAPTER 17
SUGAR AND SUGAR CONFECTIONERY

Note.

1. This Chapter does not cover:

- (a) Sugar confectionery containing cocoa (heading 18.06);
- (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or
- (c) Medicaments or other products of Chapter 30.

Subheading Notes:

- 1** For the purpose of subheadings 1701.12, 1701.13 and 1701.14, “raw sugar” means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.
- 2** Subheading 1701.13 covers only cane Sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69.5° or more but less than 93.5°. The product contains only natural anhydrous microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
17.01		Cane or beet sugar and chemically pure sucrose, in solid form.		
		- Raw sugar not containing added flavouring or colouring matter:		
	17011200	-- Beet sugar:		
	17011210	--- In form of crystals	3%	Kg
	17011220	--- In other solid form	3%	“
	17011290	--- Other	3%	“
	17011300	-- Cane sugar specified in subheading note 2 to this chapter:		
	17011310	--- In form of crystals	3%	“
	17011320	--- In other solid form	3%	“
	17011390	--- Other	3%	“
	17011400	-- Other cane sugar:		
	17011410	--- In form of crystals	3%	“
	17011420	--- In other solid form	3%	“
	17011490	--- Other	3%	“
		- Other:		
	17019100	-- Containing added flavouring or colouring matter:		
	17019110	--- For industrial use	10%	“
	17019190	--- Other	10%	“
	17019900	-- Other:		
	17019910	--- For industrial use	3%	“
	17019990	--- Other	3%	“
17.02		Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.		
		- Lactose and lactose syrup:		
	17021100	-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter:		
	17021110	--- For pharmaceutical use	10%	“
	17021190	--- Other	10%	“
	17021900	-- Other:		
	17021910	--- For pharmaceutical use	10%	“
	17021990	--- Other	10%	“
	17022000	- Maple sugar and maple syrup:		
	17022010	--- For pharmaceutical use	10%	“
	17022090	--- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
	17023000	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose		
	17023010	--- For pharmaceutical use	Nil	Kg
	17023090	--- Other	Nil	“
	17024000	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar.		
	17024010	--- For pharmaceutical use	Nil	“
	17024090	--- Other	Nil	“
	17025000	- Chemically pure fructose.		
	17025010	--- For pharmaceutical use	10%	“
	17025090	--- Other	10%	“
	17026000	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar.		
	17026010	--- For pharmaceutical use	10%	“
	17026090	--- Other	10%	“
	17029000	- Other, including invert sugar and other sugar syrup blends containing in the dry state 50% by weight of fructose:		
	17029010	--- For pharmaceutical use	10%	“
	17029020	--- Artificial honey	10%	“
	17029090	--- Other	10%	“
17.03		Molasses resulting from the extraction or refining of sugar.		
	17031000	- Cane molasses	10%	“
	17039000	- Other	10%	“
17.04		Sugar confectionery (including white chocolate), not containing cocoa.		
	17041000	- Chewing gum, whether or not sugar-coated	10%	“
	17049000	- Other:		
	17049010	--- Tahnia sweets	10%	“
	17049090	--- Other	10%	“

**CHAPTER 18
COCOA AND COCOA PREPARATION**

Notes.

1. This Chapter does not cover :
 - (a) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (b) Preparations of headings 04.03, 19.01, 19.02, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.”
2. Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparation containing cocoa.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
18.01	18010000	Cocoa beans, whole or broken, raw or roasted.	10%	Kg
18.02	18020000	Cocoa shells, husks, skins and other cocoa waste.	10%	“
18.03		Cocoa paste, whether or not defatted.		
	18031000	- Not defatted	10%	“
	18032000	- Wholly or partly defatted	10%	“
18.04	18040000	Cocoa butter, fat and oil.	10%	“
18.05	18050000	Cocoa powder, not containing added sugar or other sweetening matter.	10%	“
18.06		Chocolate and other food preparations containing cocoa.		
	18061000	- Cocoa powder, containing added sugar or other sweetening matter	10%	“
	18062000	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg		
		- Other, in blocks, slabs or bars:		
	18063100	-- Filled	10%	“
	18063200	-- Not filled	10%	“
	18069000	- Other:		
	18069010	--- For making ice cream	10%	“
	18069090	--- Other	10%	“

CHAPTER 19
PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK;
PASTRYCOOKS' PRODUCTS

Notes.

1. This Chapter does not cover:

- (a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16)
- (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or
- (c) Medicaments or other products of Chapter 30.

2. For the purposes of heading 19.01,

- (a) The term "groats" means cereal groats of Chapter 11;
- (b) The terms "flour" and "meal" mean:

- (1) Cereal flour and meal of Chapter 11, and
- (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried Vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables 2. (Heading 11.06).

3. Heading 19.04 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading No. 18.06 (heading 18.06).

4. For the purposes of heading 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
19.01		Malt extract; food preparations of flour, groats meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.		
	19011000	- Preparations suitable for infant or young children , put up for retail sale:		
	19011010	--- Food preparations of goods of headings 04.01 to 04.04	10%	Kg
	19011020	--- Preparations suitable for infant or young children	10%	“
	19011090	--- Other	10%	“
	19012000	- Mixes and doughs for the preparation of bakers' wares of heading 19.05:		
	19012010	--- Food preparations of goods of headings 04.01 to 04.04	10%	“
	19012090	--- Other	10%	“
	19019000	- Other:		
		--- Malt extract:		
	19019011	---- For Industrial use	10%	“
	19019019	---- Other	10%	“
	19019090	--- Other:		
	19019091	---- For infant or young children use	10%	“
	19019092	---- For pharmaceutical use	10%	“
	19019093	---- Culinary preparations	10%	“
	19019099	---- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
19.02		Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnochi, ravioli, cannelloni; couscous, whether or not prepared. - Uncooked pasta, not stuffed or otherwise prepared:		
	19021100	-- Containing eggs	10%	Kg
	19021900	-- Other	10%	“
	19022000	- Stuffed pasta whether or not cooked or otherwise prepared	10%	“
	19023000	- Other pastas		
	19023010	--- Pasta	10%	“
	19023020	--- Vermicelli	10%	“
	19023030	--- Suksukaniya	10%	“
	19023090	--- Other	10%	“
	19024000	- Couscous	10%	“
19.03	19030000	Topioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, sifting or in similar forms.	10%	“
19.04		Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, otherwise prepared, not elsewhere specified or included.		
	19041000	- Prepared foods obtained by the swelling or roasting of cereals or cereal products.	10%	“
	19042000	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals.	10%	“
	19043000	- Bulgur wheat	10%	“
	19049000	- Other	10%	“
19.05		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.		
	19051000	- Crispbread:		
	19051010	--- for diabetic	3%	“
	19051090	--- Other	10%	“
	19052000	- Gingerbread and the like:		
	19052010	--- for diabetic	3%	“
	19052090	--- Other	10%	“
		- Sweet biscuits; waffles and wafers:		
	19053100	-- Sweet biscuits:		
	19053110	--- for diabetic	3%	“
	19053190	--- Other	10%	“
	19053200	-- Waffles and wafers:		
	19053210	--- for diabetic	3%	“
	19053290	--- Other	10%	“
	19054000	- Rusks, toasted bread and similar toasted products:		
	19054010	--- for diabetic	3%	“
	19054090	--- Other	10%	“
	19059000	- Other:		
	19059010	---- Other bread, etc, nes; communion wafers, rice paper, etc, for heart patients and diabetic	3%	“
	19059020	--- Ordinary bread	10%	“
	19059030	--- Empty cachets of a kind suitable for pharmaceutical use	10%	“
	19059090	--- Other	10%	“

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

Notes.

- 1. This Chapter does not cover:**
 - (a) Vegetables, fruit or nuts, prepared or preserved by the process specified in Chapter 7, 8 or 11;**
 - (b) Vegetable fats and oils (chapter 15).**
 - (c) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);**
 - (d) Bakers' wares and other products of heading 19.05; or**
 - (e) Homogenised composite food preparations of heading 21.04.**
- 2. Heading 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 8.06).**
- 3. Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (a).**
- 4. Tomato juice the dry weight content of which is 7% or more is to be classified in heading 20.02.**
- 5. For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.**
- 6. For the purposes of heading 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5 % vol.**

Subheading Notes.

- 1 For the purpose of subheading 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as food suitable for infants or young children" or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purpose. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.**
- 2 For the purpose of subheading 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as food suitable for infants or young children" or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.**
- 3 For the purpose of subheadings 200912.00, 200921.00, 200931.00, 200941.00, 200961.00 and 200971.00, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20 °C or corrected for 20 °C if the reading is made at a different temperature.**

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U	
20.01	20011000	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid. - Cucumbers and gherkins	10%	Kg	
	20019000	- Other	10%	“	
20.02	20021000	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid. - Tomatoes, whole or in pieces	10%	“	
	20029000	- Other			
	20029010	--- Tomato paste of which the dry weight content is for industry (not less than 36%).	3%	“	
	20029090	--- Other	3%	“	
20.03	20031000	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid. - Mushrooms of the genus Agaricus	10%	“	
	20039000	- Other	10%	“	
20.04	20041000	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06. - Potatoes	10%	“	
	20049000	- Other vegetables and mixtures of vegetables	10%	“	
20.05	20051000	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06. - Homogenised vegetables:			
	20051010	--- For infant use	10%	“	
	20051090	--- Other	10%	“	
	20052000	- Potatoes	10%	“	
	20054000	- Peas (<i>Pisum sativum</i>)	10%	“	
	20055100	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.): -- Beans, shelled	10%	“	
	20055900	-- Other	10%	“	
	20056000	- Asparagus	10%	“	
	20057000	- Olives	10%	“	
	20058000	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	10%	“	
	20059100	- Other vegetables and mixtures of vegetables: -- Bamboo shoots	10%	“	
	20059900	-- Other	10%	“	
	20.06	20060000	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised).	10%	“
	20.07	20071000	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter. - Homogenised preparations:		
20071010		--- For infant use	10%	“	
2071090		--- Other	10%	“	
20079100		-- Citrus fruit	10%	“	
20079900		-- Other:			
20079910		--- Apricot past	3%	“	
20079920		--- Jams	10%	“	
20079990		--- Other	10%	“	
20.08	20081100	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. - Nuts, ground-nuts and other seeds, whether or not mixed together: -- Ground-nut.			
	20081110	--- Butter beans, grade 1	10%	“	
	20081120	--- Butter beans, grade 2	10%	“	
	20081130	--- Butter beans, grade 3	10%	“	
	20081140	--- Butter beans, grade 4	10%	“	
	20081190	--- Other	10%	“	
	20081900	-- Other, including mixtures	10%	“	

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
	20082000	- Pineapples	10%	Kg
	20083000	- Citrus fruit	10%	“
	20084000	- Pears	10%	“
	20085000	- Apricots	10%	“
	20086000	- Cherries	10%	“
	20087000	- Peaches, including nectarines.	10%	“
	20088000	- Strawberries	10%	“
		- Other, including mixtures other than those of subheading 2008.19:		
	20089100	-- Palm hearts	10%	“
	20089300	-- Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>); lingonberries (<i>Vaccinium vitis-idaea</i>).	10%	“
	20089700	-- Mixtures:		
	20089710	--- Put up for retail sale [in immediate packings of a net content not exceeding 10 kg	10%	“
	20089790	--- Other	10%	“
	20089900	-- Other:		
	20089910	--- Put up for retail sale [in immediate packings of a net content not exceeding 10 kg	10%	“
	20089990	--- Other	10%	“
20.09		Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.		
		- Orange juice:		
	20091100	-- Frozen	10%	“
	20091200	-- Not frozen, of a Brix value not exceeding 20	10%	“
	20091900	-- Other	10%	“
		- Grapefruit juice; pomelo juice:		
	20092100	-- Of a Brix value not exceeding 20	10%	“
	20092900	-- Other	10%	“
		- Juice of any other single citrus fruit:		
	20093100	-- Of a Brix value not exceeding 20	10%	“
	20093900	-- Other	10%	“
		- Pineapple juice:		
	20094100	-- Of a Brix value not exceeding 20	10%	“
	20094900	-- Other	10%	“
	20095000	- Tomato juice	10%	“
		- Grape juice (including grape must):		
	20096100	-- Of a Brix value not exceeding 30	10%	“
	20096900	-- Other	10%	“
		- Apple juice:		
	20097100	-- Of a Brix value not exceeding 20	10%	“
	20097900	-- Other	10%	“
		- Juice of any other single fruit, nut or vegetable:		
	20098100	-- Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>) juice ; lingonberry (<i>Vaccinium vitis-idaea</i>) juice	10%	“
	20098900	-- Other	10%	“
	20099000	- Mixtures of juices	10%	“

CHAPTER 21
MISCELLANEOUS EDIBLE PREPARATIONS

Notes:

1. This Chapter does not cover:
 - (a) Mixed vegetables of heading 07.12;
 - (b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
 - (c) Flavoured tea (heading 09.02);
 - (d) Spices or other products of headings 09.04 to 09.10;
 - (e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20% by weight of sausage, meat, meal offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, any combination thereof (Chapter 16);
 - (f) Products of heading 24.04;
 - (g) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
 - (h) Prepared enzymes of heading 35.07.
2. Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading 21.01.
3. For the purposes of heading 21.04, the expression “homogenised composite food preparations” means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables, or fruit or nuts, put up for retail sale as food suitable for infants or young children” or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
21.01		Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.		
	21011100	- Extracts, essences and concentrates, of coffee, and preparation with a basis of these extracts, essences or concentrates or with a basis of coffee:	3%	Kg
	21011200	-- Extracts, essences and concentrates	3%	“
	21012000	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee.	3%	“
	21012000	- Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	3%	“
	21013000	- Roasted chicory and other roasted coffee substitutes, and extracts essences and concentrates thereof	3%	“
21.02		Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders		
	21021000	- Active yeasts	Nil	“
	21022000	- Inactive yeasts; other single-cell micro-organisms, dead	Nil	“
	21023000	- Prepared yeasts powders:		
	21023010	--- For medical use	3%	“
21023090	--- Other	3%	“	
21.03		Sauces and preparations therefore; mixed condiments and mixed seasonings,; mustard flour and meal and prepared mustard.		
	21031000	- Soya sauce	3%	“
	21032000	- Tomato ketchup and other tomato sauces	3%	“
	21033000	- Mustard flour and meal and prepared mustard	3%	“
	21039000	- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
21.04		Soups and broths and preparations therefore; homogenised composite food preparations.		
	21041000	- Soups and broths and preparations therefor	3%	Kg
	21042000	- Homogenised composite food preparations:		
	21042010	-- For infant or young children feeding	3%	“
	21042020	-- For diet	3%	“
	21042090	-- Other	3%	“
21.05	21050000	Ice cream and other edible ice, whether or not containing cocoa	3%	“
21.06		Food preparations not elsewhere specified or included.		
	21061000	- Protein concentrates and textured protein substances:		
	21061010	--- For infant use	3%	“
	21061020	--- Concentrates Soya beans protein	3%	“
	21061090	--- Other	3%	“
	21069000	- Other:		
	21069010	--- Non-alcoholic essences and concentrates for mineral water	3%	“
	21069020	--- Other non-alcoholic essences and concentrates	3%	“
	21069030	--- Other food preparations, prepared as milk powder for infant or young children feedings	3%	“
	21069040	--- Bread improver	Nil	“
	21069050	--- Manufactured beverages	10%	“
	21069060	--- Abri and Helo mur	3%	“
	21069070	--- Food supplements and food additives	3%	“
	21069090	--- Other	3%	“

CHAPTER 22

BEVERAGES, SPIRITS AND VINEGAR

Notes:

1. This Chapter does not cover:
 - (a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
 - (b) Sea water (heading 25.01);
 - (c) Distilled or conductivity water or water of similar purity (heading 28.53).
 - (d) Acetic acid of a concentration exceeding 10 % by weight of acetic acid (heading 29.15);
 - (e) Medicaments of heading 30.03 or 30.04; or
 - (f) Perfumery of toile preparations (Chapter 33).
2. For the purposes of this Chapter and of Chapters 20 and 21, the “alcoholic strength by volume” shall be determined at a temperature of 20° C.
3. For the purposes of heading 22.02, the term “non-alcoholic beverages” means beverages of an alcoholic strength by volume not exceeding 0.5 % vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

Subheading Note:

1. For the purposes of subheading 2204.10, the expression “sparkling wine” means wine which, when kept at a temperature of 20° C in closed containers, has an excess pressure of not less than 3 bars.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.		
	22011000	- Mineral waters and aerated waters:		
		--- Mineral water:		
	22011011	---- In plastic bottles or other plastic containers	10%	Kg
	22011019	---- Other	10%	“
		-- Aerated waters:		
	22011091	--- In plastic bottles or other plastic containers	10%	“
	22011099	--- Other	10%	“
	22019000	- Other:		
	22019010	--- In plastic bottles or other plastic containers	10%	“
	22019090	--- Other	10%	“
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09.		
	22021000	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:		
		--- Mineral waters, containing added sugar or other sweetening matter or flavoured:		
	22021011	---- In plastic bottles or other plastic containers	10%	“
	22021019	---- Other	10%	“
		--- Other:		
	22021021	---- In plastic bottles or other plastic containers	10%	“
	22021029	---- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
	22029100	- Other:		
	22029110	-- Non-alcoholic beer:		
	22029190	---- In plastic bottles or other plastic containers	10%	Kg
		---- Other	10%	“
	22029910	--- Other:		
	22029990	---- In plastic bottles or other plastic containers	10%	“
		---- Other	10%	“
22.03	22030000	Beer made from malt.	10%	“
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.		
	22041000	- Sparkling wine	10%	“
		- Other wine, grape must with fermentation prevented or arrested by the addition of alcohol:		
	22042100	-- In containers holding 21 or less	10%	“
	22042200	-- In containers holding 21 but not more than 10L	10%	“
	22042900	-- Other	10%	“
	22043000	- Other grape must	10%	“
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.		
	22051000	- In containers holding 21 or less	10%	“
	22059000	- Other	10%	“
22.06	22060000	Other fermented beverages (for example, cider, perry mead, sake”); mixtures of fermented beverages and mixtures of fermented beverages and non- alcoholic beverages, not elsewhere specified or included.	10%	“
22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.		
	22071000	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher.	10%	“
	22072000	- Ethyl alcohol and other spirits, denatured, of any strength.	10%	“
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of the less than 80% vol.; spirits, liqueurs and other spirituous beverages.		
	22082000	- Spirits obtained by distilling grape wine or grape marc	10%	“
	22083000	- Whiskies	10%	“
	22084000	- Rum and other spirits obtained by distilling fermented sugar-cane products	10%	“
	22085000	- Gin and Geneva	10%	“
	22086000	- Vodka	10%	“
	22087000	- Liqueurs and cordials	10%	“
	22089000	- Other	10%	“
22.09	22090000	Vinegar and substitutes for vinegar obtained from acetic acid.	10%	“

CHAPTER 23
RESIDUES AND WASTE FROM THE FOOD INDUSTRIES;
PREPARED ANIMAL FODDER

Note:

1. Heading 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

Subheading Note:

1. For the purposes of subheading 230641.00, the expression “low erucic acid rape or colza seeds” means seeds as defined in Subheading Note 1 to Chapter 12.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
23.01		Flour, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.		
	23011000	- Flours, meals and pellets, of meat or meat offal; greaves	10%	Kg
	23012000	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates.	10%	“
23.02		Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.		
	23021000	- Of maize (corn)	10%	“
	23023000	- Of wheat	10%	“
	23024000	- Of other cereals	10%	“
	23025000	- Of leguminous plant	10%	“
23.03		Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.		
	23031000	- Residues of starch manufacture and similar residues	10%	“
	23032000	- Beet-pulp, bagasse and other waste of sugar manufacture	10%	“
	23033000	- Brewing or distilling dregs and waste	10%	“
23.04	23040000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	10%	“
23.05	23050000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil.	10%	“
23.06		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 23.04 or 23.05.		
	23061000	- Of cotton seeds	10%	“
	23062000	- Of linseed	10%	“
	23063000	- Of sunflower seeds	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
		- Of rape or colza seeds:		
	23064100	-- Of low erucic acid rape or colza seeds	10%	Kg
	23064900	-- Other	10%	“
	23065000	- Of coconut or copra	10%	“
	23066000	- Of palm nuts or kernels	10%	“
	23069000	- Other:		
	23069010	--- Of Sesame seeds	10%	“
	23069090	--- Other	10%	“
23.07	23070000	Wine lees; argol.	10%	“
23.08	23080000	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	10%	“
23.09		Preparations of a kind used in animal feeding.		
	23091000	- Dog or cat food, put up for retail sale	10%	“
	23099000	- Other:		
	23099010	--- Premixes containing vitamins or antibiotics	Nil	“
	23099020	--- Preparations for the production of poultry feeding	Nil	“
	23099030	--- Preparations for the milk production cattles feeding	Nil	“
	23099040	--- Preparations for cattles feeding	Nil	“
	23099050	--- Preparations for sheeps and goats feeding	Nil	“
	23099060	--- Preparations for the milk production goats feeding	Nil	“
	23099070	--- Preparations for fishes feeding	Nil	“
	23099090	--- Other	Nil	“

CHAPTER 24
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER
OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION;
OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF
NICOTINE INTO THE HUMAN BODY.

Notes:

1. This Chapter does not cover medicinal cigarettes (Chapter 30).
2. Any products classifiable in heading 24.04 and any other heading of the Chapter are to be classified in heading 24.04.
3. For the purposes of heading 24.04, the expression "inhalation without combustion" means inhalation through heated delivery or other means, without combustion.

Subheading Note.

1. For the purposes of subheading 2403.11 the expression "Water pipe tobacco" means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this subheading.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
24.01		Unmanufactured tobacco; tobacco refuse.		
	24011000	- Tobacco, not stemmed/stripped:		
		--- Flue-cured:		
	24011011	---- Virginia type	10%	Kg
	24011012	---- Burley type	10%	“
	24011013	---- Sun-Cured Virginia type	10%	“
	24011019	--- Other	10%	“
		--- Dark fired:		
	24011021	---- Burley type	10%	“
	24011022	---- Turkish type	10%	“
	24011029	---- Other	10%	“
	24011090	--- Other	10%	“
	24012000	- Tobacco, partly or wholly stemmed/stripped:		
		--- Flue-cured:		
	24012011	---- Virginia type	10%	“
	24012012	---- Burley type	10%	“
	24012013	---- Sun-Cured Virginia type	10%	“
	24012019	--- Other	10%	“
		--- Dark fired:		
	24012021	---- Burley type	10%	“
	24012022	---- Turkish type	10%	“
	24012029	---- Other	10%	“
	24012090	--- Other	10%	
	24013000	- Tobacco refuse		
	24013010	--- In immediate packings of a content not exceeding 2 kg	10%	“
	24013090	--- Other:		
	24013091	---- Of Virginia type	10%	“
	24013092	---- Of Burley type	10%	“
	24013099	---- Other	10%	“
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.		
	24021000	- Cigars, cheroots and cigarillos, containing tobacco	10%	“
	24022000	- Cigarettes containing tobacco	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
24.03	24029000	- Other:		
	24029010	--- Cigars, cheroots and cigarillos, of tobacco substitutes	10%	Kg
	24029090	--- Other	10%	“
		Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences.		
		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
	24031100	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter	10%	“
	24031900	-- Other:		
	24031910	--- Manufactured tobacco for Cigarettes	10%	“
	24031920	--- Tobacco substitutes manufactured for Cigarettes	10%	“
	24031930	--- Water pipe tobacco other than specified in Subheading 24031100.	10%	“
	24031990	--- Other	10%	“
		- Other:		
	24039100	-- “Homogenised” or “reconstituted” tobacco	10%	“
24.04	24039900	-- Other:		
	24039910	--- Snuff	10%	“
	24039020	--- Tobacco extracts and essences	10%	“
	24039990	--- Other	10%	“
		Products containing tobacco, reconstituted tobacco , nicotine, or tobacco or nicotine substitutes , intended for inhalation without combustion ; other nicotine containing products intended for the intake of nicotine into the humanbody.		
	24041100	-- Containing tobacco or reconstituted tobacco	10%	“
	24041200	-- Other, containing nicotine	10%	“
	24041900	-- Other	10%	“
		- Other		
	24049100	-- For oral application	10%	“
24049200	-- For transdermal application	10%	“	
24049900	-- Other	10%	“	

**SECTION V
MINIERAL PRODUCTS**

**CHAPTER 25
SALT; SULPHUR; EARTHS AND STONE;
PLASTERING MATERIALS, LIME AND CEMENT**

Notes.

1. Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.

2. This Chapter does not cover:
- (a) Sublimed sulphur, precipitated sulphur or colloided sulphur (heading 28.02);
 - (b) Earth colours containing 70% or more by weight of combined iron evaluated as Fe₂O₃ (heading 28.21);
 - (c) Medicaments or other products of Chapter 30;
 - (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
 - (e) Dolomite ramming mix (heading 38.16);
 - (f) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
 - (g) Billiard chinks (heading 95.04); or
 - (h) Writing or drawing chinks or tailors' chinks (heading 96.09).
 - (ij) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
 - (k) Precious or semi-precious stones (heading 71.02 or 71.03);
3. Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.
4. heading 25.30 applies, inter alia, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together, natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or oxide; broken pieces of pottery, brick or concrete, similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
25.01	25010000	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.		
	25010010	--- For industrial use	10%	Kg
	25010020	--- Salt/pure sodium chloride, for animal use	3%	“
	25010030	--- Sodium chloride	3%	“
	25010090	--- Other:		
	25010091	---- Iodised	10%	“
	25010092	---- Atroon	10%	“
	25010099	---- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
25.02	25020000	Unroasted iron pyrites.	3%	Kg
25.03	25030000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	3%	“
25.04	25041000	Natural graphite. - In powder or in flakes	3%	“
	25049000	- Other	3%	“
25.05		Natural sands of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26.		
	25051000	- Silica sands and quartz sands	3%	M ³
	25059000	- Other	3%	“
25.06		Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		
	25061000	- Quartz	3%	Kg
	25062000	- Quartzite	3%	“
25.07	20070000	Kaolin and other kaolinic clays, whether or not calcined.	3%	“
25.08		Other clays (not including expended clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined' mullite, chamotte or dinas earths		
	25081000	- Bentonite	3%	“
	25083000	- Fire-clay	3%	“
	25084000	- Other clays	3%	“
	25085000	- Andalusite, kyanite and sillimanite	3%	“
	25086000	- Mullite	3%	“
	25087000	- Chamotte or dinas earths	3%	“
25.09	25090000	Chalk.	3%	“
25.10		Natural calcium phosphates, natural aluminum calcium phosphates and phosphatic chalk.		
	25101000	- Unground	3%	“
	25102000	- Ground	3%	“
25.11		Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.		
	25111000	- Natural barium sulphate (barytes)	3%	“
	25112000	- Natural barium carbonate (witherite)	3%	“
25.12	25120000	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
25.13	25131000	Pumice stone; emery, natural corundum, natural garnet and other natural abrasives, whether or not heat-treated. - Pumice stone	3%	Kg
	25132000	- Emery, natural corundum, natural garnet and other natural abrasives	3%	“
25.14	25140000	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	3%	“
25.15		Marble, travertine, ecaussine and other calcareous monumental or building stone an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. - Marble and travertine:		
	25151100	-- Crude or roughly trimmed	3%	“
	25151200	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	3%	“
	25152000	- Ecaussine and other calcareous monumental or building stone; alabaster	3%	“
25.16		Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. - Granite:		
	25161100	-- Crude or roughly trimmed	3%	“
	25161200	-- Merely cut, by sawing or otherwise, into blocks or slabs of rectangular (including square) shape	3%	“
	25162000	- Sandstone	3%	“
	25169000	- Other monumental or building stone.	3%	“
25.17		Pebbles, gravel broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.		
	25171000	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	3%	“
	25172000	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	3%	“
	25173000	- Tarred macadam - Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:	3%	“
	25174100	-- Of marble	3%	“
	25174900	-- Other	3%	“
25.18	25181000	Dolomite , whether or not calcined or sintered , including dolomite roughly trimmed or merely cut , by sawing or otherwise , into blocks or slabs of a rectangular (including square) shape . - Dolomite not calcined or sintered	3%	“
	25182000	- Calcined or sintered dolomite	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
25.19		Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.		
	25191000	- Natural magnesium carbonate (magnesite)	3%	Kg
	25199000	- Other	3%	“
25.20		Gypsum: anhydrite: plasters (consisting of calcine gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.		
	25201000	- Gypsum; anhydrite	3%	“
	25202000	- Plasters	3%	“
25.21	25210000	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	3%	“
25.22		Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide or heading 28.25.		
	25221000	- Quicklime	3%	“
	25222000	- Slaked lime	3%	“
	25223000	- Hydraulic lime	3%	“
25.23		Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.		
	25231000	- Cement clinkers	10%	“
		- Portland cement:		
	25232100	-- White cement, whether or not artificially coloured	10%	“
	25232900	-- Other:		
	25232910	--- Moisture resistant cement	10%	“
	25232920	--- Ordinary Portland cement	10%	“
	25232990	--- Other	10%	“
	25233000	- Aluminous cement	10%	“
	25239000	- Other hydraulic cements	10%	“
25.24		Asbestos.		
	25241000	- Crocidolite	3%	“
	25249000	- Other	3%	“
25.25		Mica, including splitting; mica waste.		
	25251000	- Crude mica and mica rifted into sheets or splitting	3%	“
	25252000	- Mica powder	3%	“
	25253000	- Mica waste	3%	“
25.26		Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.		
	25261000	- Not crushed, not powdered	3%	“
	25262000	- Crushed or powdered	3%	“
“25.27“				

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
25.28	25280000	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H ₃ BO ₃ calculated on the dry weight.	3%	Kg
25.29	25291000	Feldspar; leucite, nepheline and nepheline syenite; fluorspar, - Feldspar	3%	“
	25292100	- Fluorspar: -- Containing by weight 97% or less of calcium fluoride	3%	“
	25292200	-- Containing by weight more than 97% of calcium fluoride	3%	“
	25293000	- Leucite; nepheline and nepheline syenite	3%	“
25.30		Mineral substances not elsewhere specified or included.		
	25301000	- Vermiculite, perlite and chlorites, unexpanded	3%	“
	25302000	- Kieserite, epsomite (natural magnesium sulphates)	3%	“
	25309000	- Other	3%	“

**CHAPTER 26
ORES, SLAG AND ASH**

Notes.

1. This Chapter does not cover:

- (a) Slag or similar industrial waste prepared as macadam (heading 25.17);
- (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading 25.19);
- (c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10);
- (d) Basic slag of Chapter 31;
- (e) Slag wool, rock wool or similar mineral wools (heading No.06);
- (f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compound, of a kind used principally for the recovery of precious metal (heading 71.12 or 85.49); or
- (g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2. For the purposes of headings 26.01 to 26.17, the term “ores” means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3. Heading 26.20 applies only to:

- (a) Slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 26.21); and
- (b) Slag, ash and residues containing arsenic, whether or not containing metals, of a kind used wither for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

Subheading Notes.

- 1. For the purposes of subheadings 262021, “leaded gasoline sludges and leaded anti-knock compound sludges” means sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.**
- 2. Slag, ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 262060.**

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
26.01		Iron ores and concentrates, including roasted iron pyrites.		
	26011100	- Iron ores and concentrates, other than roasted iron pyrites:	3%	Kg
	26011200	-- Non-agglomerated	3%	“
	26012000	-- Agglomerated	3%	“
		- Roasted iron pyrites		
26.02	26020000	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	3%	“
26.03	26030000	Copper ores and concentrates	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
26.04	26040000	Nickel ores and concentrates.	3%	Kg
26.05	26050000	Cobalt ores and concentrates	3%	“
26.06	26060000	Aluminium ores and concentrates.	3%	“
26.07	26070000	Lead ores and concentrates.	3%	“
26.08	26080000	Zinc ores and concentrates.	3%	“
26.09	26090000	Tin ores and concentrates.	3%	“
26.10	26100000	Chromium ores and concentrates	3%	“
26.11	26110000	Tungsten ores and concentrates	3%	“
26.12		Uranium or thorium ores and concentrates.		
	26121000	- Uranium ores and concentrates	3%	“
	26122000	- Thorium ores and concentrates	3%	“
26.13		Molybdenum ores and concentrates.		
	26131000	- Roasted	3%	“
	26139000	- Other	3%	“
26.14	26140000	Titanium ores and concentrates	3%	“
26.15		Niobium, tantalum, vanadium or zirconium ores and concentrates.		
	26151000	- Zirconium ores and concentrates	3%	“
	26159000	- Other	3%	“
26.16		Precious metal ores and concentrates.		
	26161000	- Silver ores and concentrates	3%	“
	26169000	- Other:		
	26169010	-- Gold ores and concentrates	3%	“
	26169090	-- Other	3%	“
26.17		Others ores and concentrates		
	26171000	- Antimony ores and concentrates	3%	“
	26179000	- Other	3%	“
26.18	26180000	Granulated slag (slag sand) from the manufacture of iron or steel.	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
26.19	26190000	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	3%	Kg
26.20		Slag, ash and residues (other than from the manufacture of iron or steel), containing metals, arsenic or their compounds.		
		- Containing mainly Zinc:		
	26201100	-- Hard zinc spelter	3%	“
	26201900	-- Other	3%	“
		- Containing mainly lead:		
	26202100	-- Leaded gasoline sludges and leaded anti-knock compound sludges	3%	“
	26202900	-- Other	3%	“
	26203000	- Containing mainly copper	3%	“
	26204000	- Containing mainly aluminium	3%	“
	26206000	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their manugacture of their chemical compounds.	3%	“
		- Other		
	26209100	-- Containing antimony, beryllium, cadmium, chromium, or their mixtures	3%	“
	26209900	-- Other	3%	“
26.21		Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.		
	26211000	- Ash and residues from the incineration of municipal waste	3%	“
	26219000	- Other	3%	“

CHAPTER 27
MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR
DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES

Notes.

1. This Chapter does not cover:

- (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;
- (b) Medicaments of heading 30.03 or 30.04; or
- (c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.

2. References in heading 27.10 to “petroleum oils and oils obtained from bituminous minerals” include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 300 °C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).

3. For the purposes of heading 27.10, “waste oils” means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), Whether or not mixed with water. These include:

- (a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
- (b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and
- (c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

Subheading Notes.

- 1. For the purposes of subheading 2701.11, “anthracite” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.**
- 2. For the purposes of subheading 2701.12, “bituminous coal” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.**
- 3. For the purposes of subheadings 2707.10, 2707.20, 2707.30, and 2707.40 , the terms “benzole (benzene)”, “tolud (toluole)”, “xylole (xylenes)”, and “naphthalene” apply to products which contain more than 50% by weight of benzene, toluene, xylene, or naphthalene , respectively.**
- 4. For the purposes of subheading 27.0.12, “light oils and preparations” are those of which 90% or more by volume (including losses) distil at 210 °C according to the ISO 3405 method (equivalent to the ASTM D 86 method).**
- 5. For the purposes of the subheadings of heading 27.10, the term “biodiesel” means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal, vegetable or microbial fats and oils whether or not used.**

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
27.01		Coal; briquettes, ovoids and similar solid fuels manufactured from coal.		
		- Coal, whether or not pulverised, but not agglomerated:		
	27011100	-- Anthracite	3%	Kg
	27011200	-- Bituminous coal	3%	“
	27011900	-- Other coal	3%	“
	27012000	- Briquettes, ovoid and similar solid fuels manufactured from coal	3%	“
27.02		Lignite, whether or not agglomerated, excluding jet.		
	27021000	- Lignite, whether or not pulverised, but not agglomerated	3%	“
	27022000	- Agglomerated lignite	3%	“
27.03	2703000	Peat (including peat litter), whether or not agglomerated.	3%	“
27.04	27040000	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	3%	“
27.05	27050000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	3%	“
27.06	27060000	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	3%	“
27.07		Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.		
	27071000	- Benzole (benzene)	3%	“
	27072000	- Toluole (toluene)	3%	“
	27073000	- Xylole (xylenes)	3%	“
	27074000	- Naphthalene	3%	“
	27075000	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ISO 3405 method (equivalent to the ASTM D 86 method).	3%	“
		- Other :		
	27079100	-- Creosote oils	3%	“
	27079900	-- Other	3%	“
27.08		Pitch and pitch coke, obtained from coal tar or from other mineral tars.		
	27081000	- Pitch	3%	“
	27082000	- Pitch coke	3%	“
27.09	27090000	Petroleum oils and oils obtained from bituminous minerals, crude.	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.		
		- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils:		
	27101200	-- light oils and preparations:		
	27101210	--- Partly refined petroleum	3%	Kg
	27101220	--- Benzene	3%	"
	27101230	--- Kerosene (including jet oil)	3%	"
	27101240	--- White spirit	3%	"
	27101250	--- Distilled fuels; gas oil	3%	"
	27101260	--- Distilled fuels; diesel oil	Nil	"
	27101270	--- Residual fuels oil; furnace	Nil	"
	27101900	-- Other:		
	27101910	--- Lubricating oils and grease	3%	"
	27101920	--- Waste oils	3%	"
	27101990	--- Other petroleum oils	3%	"
	27102000	- Petroleum oils and oils obtained from bituminous minerals other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils.	3%	"
		- waste oils:		
	27109100	-- Containing polychlorinated biphenyls (PCBs), polychlorinated – terphenyls (PCTs) or polybrominated biphenyls (PBBs)	3%	"
	27109900	-- Other	3%	"
27.11		Petroleum gases and other gaseous hydrocarbons.		
		- Liquefied:		
	27111100	-- Natural gas	3%	"
	27111200	-- Propane	3%	"
	27111300	-- Butanes	3%	"
	27111400	-- Ethylene, propylene, butylene et butadiene	3%	"
	27111900	-- Other	3%	"
		- In gaseous state:		
	27112100	-- Natural gas	3%	"
	27112900	-- Other	3%	"
27.12		Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes and similar products obtained by synthesis or by other processes, whether or not coloured.		
	27121000	- Petroleum jelly	3%	"
	27122000	- Paraffin wax containing by weight less than 0.75% of oil	3%	"
	27129000	- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
27.13		Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.		
	27131100	- Petroleum coke: -- Not calcined	3%	Kg
	27131200	-- Calcined	3%	“
	27132000	- Petroleum bitumen	3%	“
	27139000	- Other residues of petroleum oils or of oils obtained from bituminous minerals	3%	“
27.14		Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.		
	27141000	- Bituminous or oil shale and tar sands	Nil	“
	27149000	- Other	3%	“
27.15	27150000	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).	3%	“
27.16	27160000	Electrical energy. (optional heading)	3%	MW