

COMPREHENSIVE TARIFF REVIEW FOR 2011 TO 2015 MFN RATES OF DUTY  
Public Hearing, 8 February 2010, 9:00 a.m.

HS HDG. NO.	AHTN CODE	DESCRIPTION	RATES OF DUTY (%)			Availability	DP
			MFN	CEPT	WTO Bound Rate		
01.01		Live horses, asses, mules and hinnies.					
	0101.10.00	- Pure-bred breeding animals:					
	0101.10.00A	-- Horses	3	0	10	NLP	RM
	0101.10.00B	-- Asses, mules and hinnies	5	0	40	NLP	RM
	0101.90	- Other:					
	0101.90.30	-- Horses	7	0	40	LP	RM
	0101.90.90	-- Other	5	0	40	NLP	RM
01.02		Live bovine animals.					
	0102.10.00	- Pure-bred breeding animals	1 /a	0	5	NLP	RM
	0102.90	- Other:					
	0102.90.10	-- Oxen	3	0	36	LPNISQ	RM
	0102.90.20	-- Buffaloes	3 /a	0	10/36	LP	RM
	0102.90.90	-- Other	3 /a	0	10/36	LPNISQ	RM
01.03		Live swine.					
	0103.10.00	- Pure-bred breeding animals	1 /a	0	5	NLP	RM
		- Other:					
	0103.91.00	-- Weighing less than 50 kg:					
	0103.91.00A	--- In-Quota	30	5	40	LP	RM
	0103.91.00B	--- Out-Quota	35	5	40	LP	RM
	0103.92.00	-- Weighing 50 kg or more:					
	0103.92.00A	--- In-Quota	30	5	40	LP	RM
	0103.92.00B	--- Out-Quota	35	5	36	LP	RM
01.04		Live sheep and goats.					
	0104.10	- Sheep:					
	0104.10.10	-- Pure-bred breeding animals	1 /a	0	5	NLP	RM
	0104.10.90	-- Other	1/a	0	5/36	NLP	RM
	0104.20	- Goats:					
	0104.20.10	-- Pure-bred breeding animals	1 /a	0	5	NLP	RM
	0104.20.90	-- Other:					
	0104.20.90A	--- In-Quota	30 /a	0	40	LP	RM
	0104.20.90B	--- Out-Quota	40 /a	0	40	LP	RM
01.05		Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.					
		- Weighing not more than 185 g:					
	0105.11	-- Fowls of the species Gallus domesticus:					
	0105.11.10	--- Breeding fowls	1 /a	0	3	NLP	RM
	0105.11.90	--- Other:					
	0105.11.90A	---- In-Quota	35	5	40	LP	RM
	0105.11.90B	---- Out-Quota	35	5	35	LP	RM
	0105.12	-- Turkeys:					
	0105.12.10	--- Breeding turkeys	1 /a	0	40	NLP	RM
	0105.12.90	--- Other:					
	0105.12.90A	---- In-Quota	35	0	40	NLP	RM
	0105.12.90B	---- Out-Quota	40	0	40	NLP	RM
	0105.19	-- Other:					
	0105.19.10	--- Breeding ducklings	1 /a	0	40	NLP	RM
	0105.19.30	--- Breeding goslings	1 /a	0	40	NLP	RM
	0105.19.90	--- Other:					
	0105.19.90A	---- In-Quota	35	0	40	LP	RM
	0105.19.90B	---- Out-Quota	40	0	40	LP/NLP	RM
		- Other:					
	0105.94	-- Fowls of the species Gallus domesticus:					
	0105.94.10	--- Breeding fowls, other than fighting cocks	1 /a	0	40	LP	RM
	0105.94.20	--- Fighting cocks, weighing not more than 2,000 g	7	0	40	LP	RM
	0105.94.30	--- Fighting cocks, weighing more than 2,000 g	7	0	40	LP	RM

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	0105.94.90	--- Other:					
	0105.94.90A	---- In-Quota	35	5	40	LP	RM
	0105.94.90B	---- Out-Quota	40	5	40	LP	RM
	0105.99	-- Other:					
	0105.99.10	--- Breeding ducks:					
	0105.99.10A	---- In-Quota	35	0	40	NLP	RM
	0105.99.10B	---- Out-Quota	40	0	40	NLP	RM
	0105.99.20	--- Other ducks:					
	0105.99.20A	---- In-Quota	35	0	40	LP	RM
	0105.99.20B	---- Out-Quota	40	0	40	LP	RM
	0105.99.30	--- Breeding geese, turkeys and guinea fowls:					
	0105.99.30A	---- In-Quota	35	0	40	NLP	RM
	0105.99.30B	---- Out-Quota	40	0	40	NLP	RM
	0105.99.40	--- Other geese, turkeys and guinea fowls:					
	0105.99.40A	---- In-Quota	35	0	40	LPNISQ	RM
	0105.99.40B	---- Out-Quota	40	0	40	LPNISQ	RM
01.06		Other live animals.					
		- Mammals:					
	0106.11.00	-- Primates	5	0	50	LP	RM
	0106.12.00	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	5	0	50	NLP	RM
	0106.19.00	-- Other:					
	0106.19.00A	--- Pure-bred breeding animals	5/a	0	5/50	LP	RM
	0106.19.00B	--- Other	5	0	5/50	LP	RM
	0106.20.00	- Reptiles (including snakes and turtles)	5	0	50	LP	RM
		- Birds:					
	0106.31.00	-- Birds of prey	5	0	50	LPNISQ	RM
	0106.32.00	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	5	0	50	LPNISQ	RM
	0106.39.00	-- Other:					
	0106.39.00A	--- Pure-bred breeding animals	5/a	0	5/50	NLP	RM
	0106.39.00B	--- Other	5	0	5/50	LP	RM
	0106.90.00	- Other	5	0	5/50	LP	RM
02.01		Meat of bovine animals, fresh or chilled.					
	0201.10.00	- Carcasses and half-carcasses	10	0	40	LP	RM
	0201.20.00	- Other cuts with bone in	10	0	40	LP	RM
	0201.30.00	- Boneless	10	0	35	LPNISQ	RM
02.02		Meat of bovine animals, frozen.					
	0202.10.00	- Carcasses and half-carcasses	10	0	40	LP	RM
	0202.20.00	- Other cuts with bone in	10	0	40	LP	RM
	0202.30.00	- Boneless	10	0	35	LPNISQ	RM
02.03		Meat of swine, fresh, chilled or frozen.					
		- Fresh or chilled:					
	0203.11.00	-- Carcasses and half-carcasses:					
	0203.11.00A	--- In-Quota	30	5	30	LP	RM
	0203.11.00B	--- Out-Quota	40	5	40	LP	RM
	0203.12.00	-- Hams, shoulders and cuts thereof, with bone in:					
	0203.12.00A	--- In-Quota	30	5	30	LP	RM
	0203.12.00B	--- Out-Quota	40	5	40	LP	RM
	0203.19.00	-- Other:					
	0203.19.00A	--- Pork bellies, In-Quota	30	5	30	LP	RM
	0203.19.00B	--- Pork bellies, Out-Quota	40	5	40	LP	RM
	0203.19.00C	--- Fore-ends and cuts thereof, In-Quota	30	5	30	LP	RM
	0203.19.00D	--- Fore-ends and cuts thereof, Out-Quota	40	5	40	LP	RM
	0203.19.00E	--- Other, In-Quota	30	5	30	LP	RM

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			MFN	CEPT	WTO Bound Rate		
	0203.19.00F	--- Other, Out-Quota	40	5	40	LP	RM
		- Frozen:					
	0203.21.00	-- Carcasses and half-carcasses:					
	0203.21.00A	--- In-Quota	30	5	30	LP	RM
	0203.21.00B	--- Out-Quota	40	5	40	LP	RM
	0203.22.00	-- Hams, shoulders and cuts thereof, with bone in:					
	0203.22.00A	--- In-Quota	30	5	30	LP	RM
	0203.22.00B	--- Out-Quota	40	5	40	LP	RM
	0203.29.00	-- Other:					
	0203.29.00A	--- Pork bellies, In-Quota	30	5	30	LP	RM
	0203.29.00B	--- Pork bellies, Out-Quota	40	5	40	LP	RM
	0203.29.00C	--- Fore-ends and cuts thereof, In-Quota	30	5	30	LP	RM
	0203.29.00D	--- Fore-ends and cuts thereof, Out-Quota	40	5	40	LP	RM
	0203.29.00E	--- Other, In-Quota	30	5	30	LP	RM
	0203.29.00F	--- Other, Out-Quota	40	5	40	LP	RM
02.04		Meat of sheep or goats, fresh, chilled or frozen.					
	0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled	5	0	35	NLP	RM
		- Other meat of sheep, fresh or chilled:					
	0204.21.00	-- Carcasses and half-carcasses	5	0	35	NLP	RM
	0204.22.00	-- Other cuts with bone in	5	0	35	NLP	RM
	0204.23.00	-- Boneless	5	0	35	NLP	RM
	0204.30.00	- Carcasses and half-carcasses of lamb, frozen	5	0	35	NLP	RM
		- Other meat of sheep, frozen:					
	0204.41.00	-- Carcasses and half-carcasses	5	0	35	NLP	RM
	0204.42.00	-- Other cuts with bone in	5	0	35	NLP	RM
	0204.43.00	-- Boneless	5	0	35	NLP	RM
	0204.50.00	- Meat of goats:					
	0204.50.00A	-- In-Quota	30	0	40	LP	RM
	0204.50.00B	-- Out-Quota	35	0	35	LP	RM
02.05	0205.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	5	0	40	NLP	RM
02.06		Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.					
	0206.10.00	- Of bovine animals, fresh or chilled	7	0	35	LP	RM
		- Of bovine animals, frozen:					
	0206.21.00	-- Tongues	7	0	35	LP	RM
	0206.22.00	-- Livers	5	0	35	LP	RM
	0206.29.00	-- Other	7	0	35	LP	RM
	0206.30.00	- Of swine, fresh or chilled	7	0	35	LP	RM
		- Of swine, frozen:					
	0206.41.00	-- Livers	5	0	35	LP	RM
	0206.49.00	-- Other	10	0	35	LP	RM
	0206.80.00	- Other, fresh or chilled	3	0	35	LP	RM
	0206.90.00	- Other, frozen	3	0	35	LP	RM
02.07		Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.					
		- Of fowls of the species Gallus domesticus:					
	0207.11.00	-- Not cut in pieces, fresh or chilled:					
	0207.11.00A	--- In-Quota	40	5	40	LP	RM
	0207.11.00B	--- Out-Quota	40	5	40	LP	RM
	0207.12.00	-- Not cut in pieces, frozen:					
	0207.12.00A	--- In-Quota	40	5	40	LP	RM
	0207.12.00B	--- Out-Quota	40	5	40	LP	RM
	0207.13.00	-- Cuts and offal, fresh or chilled:					

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	0207.13.00A	--- In-Quota	40	5	40	LP	RM
	0207.13.00B	--- Out-Quota	40	5	40	LP	RM
	0207.14	-- Cuts and offal, frozen:					
	0207.14.10	--- Wings:					
	0207.14.10A	---- In-Quota	40	5	40	LP	RM
	0207.14.10B	---- Out-Quota	40	5	40	LP	RM
	0207.14.20	--- Thighs:					
	0207.14.20A	---- In-Quota	40	5	40	LP	RM
	0207.14.20B	---- Out-Quota	40	5	40	LP	RM
	0207.14.30	--- Livers:					
	0207.14.30A	---- In-Quota	40	5	40	LP	RM
	0207.14.30B	---- Out-Quota	40	5	40	LP	RM
	0207.14.90	--- Other:					
	0207.14.90A	---- Mechanically deboned or separated meat	5	5	40	NLP	RM
	0207.14.90B	---- Other, In-Quota	40	5	40	NLP	RM
	0207.14.90C	---- Other, Out-Quota	40	5	40	NLP	RM
		- Of turkeys:					
	0207.24.00	-- Not cut in pieces, fresh or chilled:					
	0207.24.00A	--- In-Quota	40	0	40	NLP	RM
	0207.24.00B	--- Out-Quota	40	0	40	NLP	RM
	0207.25.00	-- Not cut in pieces, frozen:					
	0207.25.00A	--- In-Quota	30	0	40	NLP	RM
	0207.25.00B	--- Out-Quota	35	0	35	NLP	RM
	0207.26.00	-- Cuts and offal, fresh or chilled:					
	0207.26.00A	--- In-Quota	40	0	40	NLP	RM
	0207.26.00B	--- Out-Quota	40	0	40	NLP	RM
	0207.27	-- Cuts and offal, frozen:					
	0207.27.10	--- Livers:					
	0207.27.10A	---- In-Quota	40	5	40	NLP	RM
	0207.27.10B	---- Out-Quota	40	5	40	NLP	RM
	0207.27.90	--- Other:					
	0207.27.90A	---- Mechanically deboned or separated meat	5	5	40	NLP	RM
	0207.27.90B	---- Other, In-Quota	30	5	40	NLP	RM
	0207.27.90C	---- Other, Out-Quota	40	5	40	NLP	RM
		- Of ducks, geese or guinea fowls:					
	0207.32	-- Not cut in pieces, fresh or chilled:					
	0207.32.10	--- Of ducks:					
	0207.32.10A	---- In-Quota	40	5	40	LP	RM
	0207.32.10B	---- Out-Quota	40	5	40	LP	RM
	0207.32.20	--- Of geese or guinea fowls:					
	0207.32.20A	---- In-Quota	30	5	40	NLP	RM
	0207.32.20B	---- Out-Quota	40	5	40	NLP	RM
	0207.33	-- Not cut in pieces, frozen:					
	0207.33.10	--- Of ducks:					
	0207.33.10A	---- In-Quota	40	0	40	LP	RM
	0207.33.10B	---- Out-Quota	40	0	40	LP	RM
	0207.33.20	--- Of geese or guinea fowls:					
	0207.33.20A	---- In-Quota	40	0	40	NLP	RM
	0207.33.20B	---- Out-Quota	40	0	40	NLP	RM
	0207.34.00	-- Fatty livers, fresh or chilled:					
	0207.34.00A	--- In-Quota	40	0	40	NLP	RM
	0207.34.00B	--- Out-Quota	40	0	40	NLP	RM
	0207.35.00	-- Other, fresh or chilled:					
	0207.35.00A	--- In-Quota	40	5	40	LP	RM
	0207.35.00B	--- Out-Quota	40	5	40	LP	RM
	0207.36	-- Other, frozen:					
	0207.36.10	--- Fatty livers:					

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	0207.36.10A	--- In-Quota	40	5	40	LP	RM
	0207.36.10B	--- Out-Quota	40	5	40	LP	RM
	0207.36.90	--- Other:					
	0207.36.90A	---- In-Quota	40	0	40	LP	RM
	0207.36.90B	---- Out-Quota	40	0	40	LP/NLP	RM
02.08		Other meat and edible meat offal, fresh, chilled or frozen.					
	0208.10.00	- Of rabbits or hares	5	0	40	NLP	RM
	0208.30.00	- Of primates	7	0	40	NLP	RM
	0208.40.00	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	7	0	40	NLP	RM
	0208.50.00	- Of reptiles (including snakes and turtles)	7	0	40	NLP	RM
	0208.90.00	- Other	7	0	40	NLP	RM
02.09	0209.00.00	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	5	0	40	NLP	RM
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:					
	0210.11.00	-- Hams, shoulders and cuts thereof, with bone in	40	0	40	LP	I
	0210.12.00	-- Bellies (streaky) and cuts thereof	40	0	40	LP	I
	0210.19	-- Other:					
	0210.19.10	--- Bacon	40	0	40	LP	I
	0210.19.20	--- Hams, boneless	40	0	40	LP	I
	0210.19.90	--- Other	40	0	40	LP	I
	0210.20.00	- Meat of bovine animals	7	0	40	LP	I
		- Other, including edible flours and meals of meat or meat offal:					
	0210.91.00	-- Of primates	40	0	40	NLP	I
	0210.92.00	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	40	0	40	NLP	I
	0210.93.00	-- Of reptiles (including snakes and turtles)	40	0	40	NLP	I
	0210.99	-- Other:					
	0210.99.10	--- Freeze dried chicken dice	3	0	40	NLP	I
	0210.99.20	--- Dried pork skin	7	0	40	LPNISQ	I
	0210.99.90	--- Other	40	0	40	LP	I
03.01		Live fish.					
	0301.10	- Ornamental fish:					
	0301.10.10	-- Fish fry	3	0	U	LP	RM
	0301.10.20	-- Other, marine fish	3	0	U	LP	RM
	0301.10.30	-- Other, freshwater fish	3	0	U	LP	RM
		- Other live fish:					
	0301.91.00	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	3	0	U	NLP	RM
	0301.92.00	-- Eels ( <i>Anguilla</i> spp.)	3	0	U	LP	RM
	0301.93	-- Carp:					
	0301.93.10	--- Breeding, other than fry	3	0	U	LP	RM
	0301.93.90	--- Other	3	0	U	LP	RM
	0301.94.00	-- Bluefin tunas ( <i>Thunnus thynnus</i> )	7	0	U	LP	RM
	0301.95.00	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	7	0	U	LP	RM
	0301.99	-- Other:					

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		--- Milkfish or lapu lapu fry:					
	0301.99.11	---- Breeding	1/a	0	U	LP	RM
	0301.99.19	---- Other	1/a	0	U	LP	RM
		--- Other fish fry:					
	0301.99.21	---- Breeding	7	0	U	LPNISQ	RM
	0301.99.29	---- Other	7	0	U	LP	RM
		--- Other marine fish:					
	0301.99.31	---- Milk fish breeder	1/a	0	U	LP	RM
	0301.99.39	---- Other	7	0	U	LP	RM
	0301.99.40	--- Other freshwater fish	7	0	U	LP	RM
03.02		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.					
		- Salmonidae, excluding livers and roes:					
	0302.11.00	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	5	0	U	NLP	RM
	0302.12.00	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	7	0	U	NLP	RM
	0302.19.00	-- Other	7	0	U	NLP	RM
		- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes:					
	0302.21.00	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	7	0	U	NLP	RM
	0302.22.00	-- Plaice ( <i>Pleuronectes platessa</i> )	7	0	U	NLP	RM
	0302.23.00	-- Sole ( <i>Solea</i> spp.)	7	0	U	LPNISQ	RM
	0302.29.00	-- Other	10	0	U	NLP	RM
		- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus</i> ( <i>Katsuwonus</i> ) <i>pelamis</i> ), excluding livers and roes:					
	0302.31.00	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	5	0	U	LP	RM
	0302.32.00	-- Yellowfin tunas ( <i>Thunnus albacares</i> )	5	0	U	LP	RM
	0302.33.00	-- Skipjack or stripe-bellied bonito	5	0	U	LP	RM
	0302.34.00	-- Bigeye tunas ( <i>Thunnus obesus</i> )	5	0	U	LP	RM
	0302.35.00	-- Bluefin tunas ( <i>Thunnus thynnus</i> )	5	0	U	LP	RM
	0302.36.00	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	5	0	U	LP	RM
	0302.39.00	-- Other	5	0	U	LP	RM
	0302.40.00	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes	7	0	U	LP	RM
	0302.50.00	- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes	7	0	U	NLP	RM
		- Other fish, excluding livers and roes:					
	0302.61.00	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> )	5	0	U	LPNISQ	RM
	0302.62.00	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	5	0	U	NLP	RM
	0302.63.00	-- Coalfish ( <i>Pollachius virens</i> )	5	0	U	NLP	RM
	0302.64.00	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	5	0	U	LPNISQ	RM
	0302.65.00	-- Dogfish and other sharks	7	0	U	NLP	RM

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			MFN	CEPT	WTO Bound Rate		
	0302.66.00	-- Eels ( <i>Anguilla</i> spp.)	7	0	U	LP	RM
	0302.67.00	-- Swordfish ( <i>Xiphias gladius</i> )	10	0	U	LP	RM
	0302.68.00	-- Toothfish ( <i>Dissostichus</i> spp.)	10	0	U	LP	RM
	0302.69	-- Other:					
	0302.69.10	--- Marine fish	10	0	U	LP	RM
	0302.69.20	--- Freshwater fish	10	0	U	LP	RM
	0302.70.00	- Livers and roes	7	0	U	LP	RM
03.03		Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.					
		- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), excluding livers and roes:					
	0303.11.00	-- Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )	7	0	U	LPNISQ	RM
	0303.19.00	-- Other	7	0	U	LPNISQ	RM
		- Other salmonidae, excluding livers and roes:					
	0303.21.00	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	7	0	U	LPNISQ	RM
	0303.22.00	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	7	0	U	LPNISQ	RM
	0303.29.00	-- Other	7	0	U	LPNISQ	RM
		- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes:					
	0303.31.00	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	7	0	U	LPNISQ	RM
	0303.32.00	-- Plaice ( <i>Pleuronectes platessa</i> )	7	0	U	NLP	RM
	0303.33.00	-- Sole ( <i>Solea</i> spp.)	7	0	U	LPNISQ	RM
	0303.39.00	-- Other	10	0	U	NLP	RM
		- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes:					
	0303.41.00	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	5	0	U	LP	RM
	0303.42.00	-- Yellowfin tunas ( <i>Thunnus albacares</i> )	5	0	U	LP	RM
	0303.43.00	-- Skipjack or stripe-bellied bonito	5	0	U	LP	RM
	0303.44.00	-- Bigeye tunas ( <i>Thunnus obesus</i> )	5	0	U	LP	RM
	0303.45.00	-- Bluefin tunas ( <i>Thunnus thynnus</i> )	5	0	U	LP	RM
	0303.46.00	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	5	0	U	LP	RM
	0303.49.00	-- Other	5	0	U	LP	RM
		- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ) and cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes:					
	0303.51.00	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	7	0	U	LPNISQ	RM
	0303.52.00	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	7	0	U	NLP	RM
		- Swordfish ( <i>Xiphias gladius</i> ) and toothfish ( <i>Dissostichus</i> spp.), excluding livers and roes:					
	0303.61.00	-- Swordfish ( <i>Xiphias gladius</i> )	10	0	U	LP	RM
	0303.62.00	-- Toothfish ( <i>Dissostichus</i> spp.)	10	0	U	LP	RM
		- Other fish, excluding livers and roes:					

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			MFN	CEPT	WTO Bound Rate		
	0303.71.00	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> )	5	0	U	LPNISQ	RM
	0303.72.00	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	7	0	U	NLP	RM
	0303.73.00	-- Coalfish ( <i>Pollachius virens</i> )	7	0	U	NLP	RM
	0303.74.00	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	5	0	U	LPNISQ	RM
	0303.75.00	-- Dogfish and other sharks	7	0	U	NLP	RM
	0303.76.00	-- Eels ( <i>Anguilla</i> spp.)	7	0	U	LPNISQ	RM
	0303.77.00	-- Sea bass ( <i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i> )	7	0	U	LPNISQ	RM
	0303.78.00	-- Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)	7	0	U	NLP	RM
	0303.79	-- Other:					
	0303.79.10	--- Marine fish	10	0	U	LP	RM
	0303.79.20	--- Freshwater fish	10	0	U	LP	RM
	0303.80	- Livers and roes:					
	0303.80.10	-- Livers	7	0	U	NLP	RM
	0303.80.20	-- Roes	7	0	U	NLP	RM
03.04		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.					
		- Fresh or chilled:					
	0304.11.00	-- Swordfish ( <i>Xiphias gladius</i> )	7	0	U	LP	I
	0304.12.00	-- Toothfish ( <i>Dissostichus</i> spp.)	7	0	U	LP	I
	0304.19.00	-- Other	7	0	U	LP	I
		- Frozen fillets:					
	0304.21.00	-- Swordfish ( <i>Xiphias gladius</i> )	7	0	U	LP	I
	0304.22.00	-- Toothfish ( <i>Dissostichus</i> spp.)	7	0	U	LP	I
	0304.29.00	-- Other	7	0	U	LP	I
		- Other:					
	0304.91.00	-- Swordfish ( <i>Xiphias gladius</i> )	7	0	U	LP	I
	0304.92.00	-- Toothfish ( <i>Dissostichus</i> spp.)	7	0	U	LP	I
	0304.99.00	-- Other	7	0	U	LP	I
03.05		Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.					
	0305.10.00	- Flours, meals and pellets of fish, fit for human consumption	10	0	U	NLP	I
	0305.20	- Livers and roes of fish, dried, smoked, salted or in brine:					
	0305.20.10	-- Of freshwater fish, dried, salted or in brine	10	0	U	LP	F
	0305.20.90	-- Other	10	0	U	LP	F
	0305.30.00	- Fish fillets, dried, salted or in brine, but not smoked	15	0	U	LP	F
		- Smoked fish, including fillets:					
	0305.41.00	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	10	0	U	LP	F
	0305.42.00	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	10	0	U	LP	F
	0305.49.00	-- Other	15	0	U	LP	F
		- Dried fish, whether or not salted but not smoked:					
	0305.51.00	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	10	0	U	NLP	F
	0305.59	-- Other:					

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	0305.59.10	--- Sharks' fins	15	0	U	LP	F
	0305.59.20	--- Marine fish, including anchovies (ikan bilis)	15	0	U	LP	F
	0305.59.90	--- Other	15	0	U	LP	F
		- Fish, salted but not dried or smoked and fish in brine:					
	0305.61.00	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	10	0	U	NLP	I
	0305.62.00	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	10	0	U	NLP	I
	0305.63.00	-- Anchovies ( <i>Engraulis</i> spp.)	15	0	U	LP	I
	0305.69	-- Other:					
	0305.69.10	--- Marine fish, including sharks' fins	15	0	U	LP	I
	0305.69.90	--- Other	15	0	U	LP	I
03.06		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.					
		- Frozen:					
	0306.11.00	-- Rock lobster and other sea crawfish ( <i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	7	0	U	NLP	RM
	0306.12.00	-- Lobsters ( <i>Homarus</i> spp.)	7	0	U	LP	RM
	0306.13.00	-- Shrimps and prawns	15	0	U	LP	RM
	0306.14.00	-- Crabs	15	0	U	LP	RM
	0306.19.00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	10	0	U	NLP	RM
		- Not frozen:					
	0306.21	-- Rock lobster and other sea crawfish ( <i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.):					
	0306.21.10	--- Breeding	5	0	U	NLP	RM
	0306.21.20	--- Other, live	5	0	U	NLP	RM
	0306.21.30	--- Fresh or chilled	5	0	U	NLP	RM
		--- Other:					
	0306.21.91	---- In airtight containers	5	0	U	NLP	RM
	0306.21.99	---- Other	5	0	U	NLP	RM
	0306.22	-- Lobsters ( <i>Homarus</i> spp.):					
	0306.22.10	--- Breeding	7	0	U	LP	RM
	0306.22.20	--- Other, live	7	0	U	LP	RM
	0306.22.30	--- Fresh or chilled	7	0	U	LP	RM
		--- Dried:					
	0306.22.41	---- In airtight containers	7	0	U	LP	F
	0306.22.49	---- Other	7	0	U	LP	F
		--- Other:					
	0306.22.91	---- In airtight containers	7	0	U	LP	RM
	0306.22.99	---- Other	7	0	U	LP	RM
	0306.23	-- Shrimps and prawns:					
	0306.23.10	--- Breeding	15	0	U	LP	RM
	0306.23.20	--- Other, live	15	0	U	LP	RM
	0306.23.30	--- Fresh or chilled	15	0	U	LP	RM
		--- Dried:					
	0306.23.41	---- In airtight containers	15	0	U	LP	F
	0306.23.49	---- Other	15	0	U	LP	F
		--- Other:					
	0306.23.91	---- In airtight containers	15	0	U	LP	RM
	0306.23.99	---- Other	15	0	U	LP	RM
	0306.24	-- Crabs:					
	0306.24.10	--- Live	15	0	U	LP	RM

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			MFN	CEPT	WTO Bound Rate		
	0306.24.20	--- Fresh or chilled	15	0	U	LP	RM
		--- Other:					
	0306.24.91	---- In airtight containers	15	0	U	LP	RM
	0306.24.99	---- Other	15	0	U	LP	RM
	0306.29	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:					
	0306.29.10	--- Live	5	0	U	NLP	RM
	0306.29.20	--- Fresh or chilled	5	0	U	NLP	RM
		--- Other:					
	0306.29.91	---- In airtight containers	5	0	U	NLP	RM
	0306.29.99	---- Other	5	0	U	NLP	RM
03.07		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.					
	0307.10	- Oysters:					
	0307.10.10	-- Live	10	0	U	LP	RM
	0307.10.20	-- Fresh, chilled or frozen	10	0	U	LP	RM
	0307.10.30	-- Dried, salted or in brine	10	0	U	LP	F
		- Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten:					
	0307.21	-- Live, fresh or chilled:					
	0307.21.10	--- Live	10	0	U	LPNISQ	RM
	0307.21.20	--- Fresh or chilled	10	0	U	LPNISQ	RM
	0307.29	-- Other:					
	0307.29.10	--- Frozen	10	0	U	LPNISQ	RM
	0307.29.20	--- Dried, salted or in brine	10	0	U	LPNISQ	RM
		- Mussels (Mytilus spp., Perna spp.):					
	0307.31	-- Live, fresh or chilled:					
	0307.31.10	--- Live	10	0	U	LP	RM
	0307.31.20	--- Fresh or chilled	10	0	U	LP	RM
	0307.39	-- Other:					
	0307.39.10	--- Frozen	10	0	U	LP	RM
	0307.39.20	--- Dried, salted or in brine	10	0	U	LPNISQ	F
		- Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.):					
	0307.41	-- Live, fresh or chilled:					
	0307.41.10	--- Live	3	0	U	LP	RM
	0307.41.20	--- Fresh or chilled	3	0	U	LP	RM
	0307.49	-- Other:					
	0307.49.10	--- Frozen	3	0	U	LP	RM
	0307.49.20	--- Dried, salted or in brine	3	0	U	LP	F
		- Octopus (Octopus spp.):					
	0307.51	-- Live, fresh or chilled:					
	0307.51.10	--- Live	3	0	U	LP	RM
	0307.51.20	--- Fresh or chilled	3	0	U	LP	RM
	0307.59	-- Other:					
	0307.59.10	--- Frozen	3	0	U	LP	RM
	0307.59.20	--- Dried, salted or in brine	3	0	U	LP	F
	0307.60	- Snails, other than sea snails:					
	0307.60.10	-- Live	10	0	U	LP	RM
	0307.60.20	-- Fresh, chilled or frozen	10	0	U	LP	RM
	0307.60.30	-- Dried, salted or in brine	10	0	U	LP	I

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		- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:					
	0307.91	-- Live, fresh or chilled:					
	0307.91.10	--- Live	10	0	U	LPNISQ	RM
	0307.91.20	--- Fresh or chilled	10	0	U	LPNISQ	RM
	0307.99	-- Other:					
	0307.99.10	--- Frozen	10	0	U	LPNISQ	RM
	0307.99.20	--- Beches-de-mer (trepang), dried, salted or in brine	10	0	U	LPNISQ	I
	0307.99.90	--- Other	10	0	U	LPNISQ	RM
04.01		Milk and cream, not concentrated nor containing added sugar or other sweetening matter.					
	0401.10.00	- Of a fat content, by weight, not exceeding 1%	3	0	18	LPNISQ	RM
	0401.20.00	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	3	0	18	NLP	RM
	0401.30.00	- Of a fat content, by weight, exceeding 6%	3	0	18	NLP	RM
04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter.					
	0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%:					
	0402.10.30	-- In containers of a gross weight of 20 kg or more	1/a	0	18	NLP	I
	0402.10.90	-- Other	1/a	0	20	NLP	I
		- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:					
	0402.21	-- Not containing added sugar or other sweetening matter:					
	0402.21.20	--- In containers of a gross weight of 20 kg or more	1	0	25	NLP	F
	0402.21.90	--- Other	1	0	25	NLP	F
	0402.29	-- Other:					
	0402.29.20	--- In containers of a gross weight of 20 kg or more	1	0	25	NLP	F
	0402.29.90	--- Other	1	0	25	NLP	F
		- Other:					
	0402.91.00	-- Not containing added sugar or other sweetening matter	5	0	25	LP	F
	0402.99.00	-- Other	5	0	25	LP	F
04.03		Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.					
	0403.10	- Yogurt:					
		-- Containing fruit, nuts, cocoa or flavouring matter; liquid yogurt:					
	0403.10.11	--- In liquid form, including condensed form	7	0	40	LP	F
	0403.10.19	--- Other	7	0	40	LP	F
		-- Other:					
	0403.10.91	--- In condensed form	7	0	30	LP	F
	0403.10.99	--- Other	7	0	30	LP	F
	0403.90	- Other:					
	0403.90.10	-- Buttermilk	3	0	20/40	NLP	I
	0403.90.90	-- Other	7	0	20/40	NLP	I

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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.					
	0404.10	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:					
		-- Fit for human consumption:					
	0404.10.11	--- Whey	1	0	15	NLP	I
	0404.10.19	--- Other	1	0	15	NLP	I
		-- Fit for animal feeding:					
	0404.10.91	--- Whey	1 /a	0	15	NLP	I
	0404.10.99	--- Other	1	0	15	NLP	I
	0404.90.00	- Other	3	0	20/30	NLP	I
04.05		Butter and other fats and oils derived from milk; dairy spreads.					
	0405.10.00	- Butter	7	0	40	LP	F
	0405.20.00	- Dairy spreads	7	0	35	LP	F
	0405.90	- Other:					
	0405.90.10	-- Anhydrous butterfat	1	0	20	NLP	I
	0405.90.20	-- Butter oil	1	0	20	NLP	I
	0405.90.30	-- Ghee	1	0	20	NLP	I
	0405.90.90	-- Other	1	0	20	NLP	I
04.06		Cheese and curd.					
	0406.10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd:					
	0406.10.10	-- Fresh (unripened or uncured) cheese, including whey cheese	3	0	25/35	NLP	I
	0406.10.90	-- Other	3	0	25/35	NLP	I
	0406.20	- Grated or powdered cheese, of all kinds:					
	0406.20.10	-- In packages of a gross weight exceeding 20 kg	3	0	35	LPNISQ	F
	0406.20.90	-- Other	7	0	35	LPNISQ	F
	0406.30.00	- Processed cheese, not grated or powdered	7	0	35	LP	F
	0406.40.00	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	3	0	35	NLP	F
	0406.90.00	- Other cheese	7	0	35	NLP	F
04.07		Birds' eggs, in shell, fresh, preserved or cooked.					
		- For hatching, including for breeding:					
	0407.00.11	-- Hens' eggs:					
	0407.00.11A	--- For breeding	1 /a	0	40	NLP	RM
	0407.00.11B	--- Other	10	0	40	LP	RM
	0407.00.12	-- Ducks' eggs:					
	0407.00.12A	--- For breeding	1 /a	0	40	NLP	RM
	0407.00.12B	--- Other	10	0	40	LP	RM
	0407.00.19	-- Other:					
	0407.00.19A	--- For breeding	1 /a	0	40	NLP	RM
	0407.00.19B	--- Other	10	0	40	NLP	RM
		- Other:					
	0407.00.91	-- Hens' eggs	10	0	40	LP	F
	0407.00.92	-- Ducks' eggs	10	0	40	LP	F
	0407.00.99	-- Other	10	0	40	LP	F

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HS HDG. NO.	AHTN CODE	DESCRIPTION	RATES OF DUTY (%)			Availability	DP
			MFN	CEPT	WTO Bound Rate		
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:					
	0408.11.00	-- Dried	3	0	40	NLP	I
	0408.19.00	-- Other	3	0	40	NLP	I
		- Other:					
	0408.91.00	-- Dried	3	0	40	NLP	I
	0408.99.00	-- Other	3	0	40	NLP	I
04.09	0409.00.00	Natural honey.	7	0	30	LP	F
04.10		Edible products of animal origin, not elsewhere specified or included.					
	0410.00.10	- Birds' nests	3	0	40	NLP	RM
	0410.00.90	- Other	3	0	40	NLP	RM
05.01	0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	3	0	40	NLP	RM
05.02		Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.					
	0502.10.00	- Pigs', hogs' or boars' bristles and hair and waste thereof	3	0	40	NLP	RM
	0502.90.00	- Other	3	0	40	NLP	RM
05.04	0504.00.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	3	0	40	NLP	RM
05.05		Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.					
	0505.10	- Feathers of a kind used for stuffing; down:					
	0505.10.10	-- Duck feathers	3	0	40	NLP	RM
	0505.10.90	-- Other	3	0	40	NLP	RM
	0505.90	- Other:					
	0505.90.10	-- Duck feathers	3	0	40	NLP	RM
	0505.90.90	-- Other	3	0	40	NLP	RM
05.06		Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.					
	0506.10.00	- Ossein and bones treated with acid	3	0	20	NLP	RM
	0506.90.00	- Other	3	0	20	NLP	RM
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.					
	0507.10	- Ivory; ivory powder and waste:					
	0507.10.10	-- Rhinoceros horns; ivory powder and waste	3	0	40	NLP	RM
	0507.10.90	-- Other	3	0	40	NLP	RM
	0507.90	- Other:					
	0507.90.10	-- Horns, antlers, hooves, nails, claws and beaks	3	0	40	NLP	RM
	0507.90.20	-- Tortoise-shell	3	0	40	NLP	RM
	0507.90.90	-- Other	3	0	40	NLP	RM

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			MFN	CEPT	WTO Bound Rate		
05.08		Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.					
	0508.00.10	- Coral and similar materials	3	0	5	LP	RM
	0508.00.20	- Shells of molluscs, crustaceans or echinoderms	3	0	5	LP	RM
	0508.00.90	- Other	3	0	5	LP	RM
[05.09]							
05.10		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.					
	0510.00.10	- Cantharides	3	0	20	NLP	RM
	0510.00.20	- Musk	3	0	20	NLP	RM
	0510.00.90	- Other	3	0	20	NLP	RM
05.11		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.					
	0511.10.00	- Bovine semen	1/a	0	5	LP	RM
		- Other:					
	0511.91	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:					
	0511.91.10	--- Dead animals of Chapter 3	3/a	0	40	NLP	RM
	0511.91.20	--- Roes	3/a	0	40	NLP	RM
	0511.91.30	--- Artemia eggs (brine shrimp eggs)	3/a	0	5	NLP	RM
	0511.91.40	--- Fish bladders	3	0	5	NLP	RM
	0511.91.90	--- Other	3/a	0	5/40	NLP	RM
	0511.99	-- Other:					
		--- Domestic animal semen:					
	0511.99.11	---- Of swine, sheep or goats	1/a	0	5	LPNISQ	RM
	0511.99.19	---- Other	1/a	0	5/40	NLP	RM
	0511.99.20	--- Silk worm eggs	1/a	0	5	NLP	RM
	0511.99.90	--- Other	3/a	0	40	NLP	RM
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.					
	0601.10.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	1/a	0	5	LPNISQ	RM
	0601.20	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:					
	0601.20.10	-- Chicory plants	1	0	40	NLP	RM
	0601.20.20	-- Chicory roots	1	0	40	NLP	RM
	0601.20.90	-- Other	1/a	0	40	NLP	RM
06.02		Other live plants (including their roots), cuttings and slips; mushroom spawn.					
	0602.10	- Unrooted cuttings and slips:					
	0602.10.10	-- Orchid cuttings and slips	1/a	0	40	LP	RM
	0602.10.20	-- Rubber wood	1/a	0	40	LP	RM
	0602.10.90	-- Other	1/a	0	40	LP	RM
	0602.20.00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	1/a	0	40	LP	RM
	0602.30.00	- Rhododendrons and azaleas, grafted or not	1/a	0	40	NLP	RM
	0602.40.00	- Roses, grafted or not	1/a	0	40	LP	RM

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	0602.90	- Other:					
	0602.90.10	-- Rooted orchid cuttings and slips	3 /a	0	40	LP	RM
	0602.90.20	-- Orchid seedlings	3 /a	0	5/20	LP	RM
	0602.90.30	-- Aquarium plants	3 /a	0	40	NLP	RM
	0602.90.40	-- Budded rubber stumps	3 /a	0	40	NLP	RM
	0602.90.50	-- Rubber seedlings	3 /a	0	40	LP	RM
	0602.90.60	-- Rubber budwood	3 /a	0	40	NLP	RM
	0602.90.90	-- Other	3 /a	0	40	LP	RM
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:					
	0603.11.00	-- Roses	15	0	60	LP	F
	0603.12.00	-- Carnations	15	0	60	LP	F
	0603.13.00	-- Orchids	15	0	60	LP	F
	0603.14.00	-- Chrysanthemums	15	0	60	LP	F
	0603.19.00	-- Other	15	0	60	LP	F
	0603.90.00	- Other	15	0	60	NLP	F
06.04		Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.					
	0604.10.00	- Mosses and lichens	3	0	40	NLP	RM
		- Other:					
	0604.91.00	-- Fresh	10	0	40	LP	RM
	0604.99.00	-- Other	10	0	40	LP	RM
07.01		Potatoes, fresh or chilled.					
	0701.10.00	- Seed	1 /a	0	40	LPNISQ	RM
		- Other:					
	0701.90.00A	-- In-Quota	40	0	40	LP	RM
	0701.90.00B	-- Out-Quota	40	0	40	LP	RM
07.02	0702.00.00	Tomatoes, fresh or chilled.	10	0	40	LP	RM
07.03		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.					
	0703.10	- Onions and shallots:					
		-- Onions:					
	0703.10.11	--- Bulbs for propagation	40	0	40	LP	RM
	0703.10.19	--- Other	40	0	40	LP	RM
		-- Shallots:					
	0703.10.21	--- Bulbs for propagation	40	0	40	LP	RM
	0703.10.29	--- Other	40	0	40	LP	RM
	0703.20	- Garlic:					
	0703.20.10	-- Bulbs for propagation	40	0	40	LP	RM
	0703.20.90	-- Other	40	0	40	LP	RM
	0703.90	- Leeks and other alliaceous vegetables:					
	0703.90.10	-- Bulbs for propagation	20	0	40	LP	RM
	0703.90.90	-- Other	20	0	40	LP	RM
07.04		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.					
	0704.10	- Cauliflowers and headed broccoli:					
	0704.10.10	-- Cauliflowers	25	0	40	LP	RM
	0704.10.20	-- Headed broccoli	25	0	40	LP	RM
	0704.20.00	- Brussels sprouts	3	0	40	NLP	RM
	0704.90	- Other:					
	0704.90.10	-- Cabbages	40	0	40	LP	RM

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			MFN	CEPT	WTO Bound Rate		
	0704.90.90	-- Other	7	0	40	LP	RM
07.05		Lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium spp.</i> ), fresh or chilled.					
		- Lettuce:					
	0705.11.00	-- Cabbage lettuce (head lettuce)	25	0	40	LP	RM
	0705.19.00	-- Other	25	0	40	LP	RM
		- Chicory:					
	0705.21.00	-- Witloof chicory ( <i>Cichorium intybus</i> var. <i>foliosum</i> )	20	0	40	NLP	RM
	0705.29.00	-- Other	20	0	40	NLP	RM
07.06		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.					
	0706.10	- Carrots and turnips:					
	0706.10.10	-- Carrots	40	0	40	LP	RM
	0706.10.20	-- Turnips	20	0	40	LP	RM
	0706.90.00	- Other	20	0	40	LP	RM
07.07	0707.00.00	Cucumbers and gherkins, fresh or chilled.	20	0	40	LP	RM
07.08		Leguminous vegetables, shelled or unshelled, fresh or chilled.					
	0708.10.00	- Peas ( <i>Pisum sativum</i> )	20	0	40	LP	RM
	0708.20.00	- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )	20	0	40	LP	RM
	0708.90.00	- Other leguminous vegetables	10	0	40	LP	RM
07.09		Other vegetables, fresh or chilled.					
	0709.20.00	- Asparagus	10	0	40	LP	RM
	0709.30.00	- Aubergines (egg-plants)	15	0	40	LP	RM
	0709.40.00	- Celery other than celeriac	20	0	40	LP	RM
		- Mushrooms and truffles:					
	0709.51.00	-- Mushrooms of the genus <i>Agaricus</i>	10	0	40	LP	RM
	0709.59.00	-- Other:					
	0709.59.00A	--- Truffles	3	0	40	NLP	RM
	0709.59.00B	--- Other	10	0	40	LP	RM
	0709.60	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :					
	0709.60.10	-- Chillies, other than giant chillies	20	0	40	LP	RM
	0709.60.90	-- Other	20	0	40	LP	RM
	0709.70.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	20	0	40	LP	RM
	0709.90	- Other:					
	0709.90.10	-- Globe artichokes	3	0	40	NLP	RM
	0709.90.90	-- Other	15	0	40	LP	RM
07.10		Vegetables (uncooked or cooked by steaming or boiling in water), frozen.					
	0710.10.00	- Potatoes	15	0	40	LP	I
		- Leguminous vegetables, shelled or unshelled:					
	0710.21.00	-- Peas ( <i>Pisum sativum</i> )	10	0	40	LP	I
	0710.22.00	-- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )	10	0	40	NLP	I
	0710.29.00	-- Other	10	0	40	NLP	I
	0710.30.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	10	0	40	NLP	I
	0710.40.00	- Sweet corn	10	0	40	NLP	I
	0710.80.00	- Other vegetables	10	0	40	NLP	I
	0710.90.00	- Mixtures of vegetables	10	0	40	LP	I
07.11		Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.					

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	0711.20	- Olives:					
	0711.20.10	-- Preserved by sulphur dioxide gas	3	0	40	NLP	I
	0711.20.90	-- Other	3	0	40	NLP	I
	0711.40	- Cucumbers and gherkins:					
	0711.40.10	-- Preserved by sulphur dioxide gas	20	0	40	NLP	I
	0711.40.90	-- Other	20	0	40	LP	I
		- Mushrooms and truffles:					
	0711.51	-- Mushrooms of the genus Agaricus:					
	0711.51.10	--- Preserved by sulphur dioxide gas	20	0	40	NLP	I
	0711.51.90	--- Other	20	0	40	NLP	I
	0711.59	-- Other:					
	0711.59.10	--- Preserved by sulphur dioxide gas	20	0	40	NLP	I
	0711.59.90	--- Other	20	0	40	NLP	I
	0711.90	- Other vegetables; mixtures of vegetables:					
	0711.90.10	-- Sweet corn	20	0	40	NLP	I
	0711.90.20	-- Chillies	20	0	40	NLP	I
	0711.90.30	-- Capers	3	0	40	NLP	I
	0711.90.40	-- Onions, preserved by sulphur dioxide gas	40	0	40	NLP	I
	0711.90.50	-- Onions, preserved other than by sulphur dioxide gas	20	0	40	NLP	I
	0711.90.60	-- Other, preserved by sulphur dioxide gas	20	0	40	NLP	I
	0711.90.90	-- Other	20	0	40	NLP	I
07.12		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.					
	0712.20.00	- Onions	3	0	40	NLP	I
		- Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles:					
	0712.31.00	-- Mushrooms of the genus Agaricus	3	0	40	NLP	I
	0712.32.00	-- Wood ears (Auricularia spp.)	3	0	40	NLP	I
	0712.33.00	-- Jelly fungi (Tremella spp.)	3	0	40	NLP	I
	0712.39	-- Other:					
	0712.39.10	--- Truffles	3	0	40	NLP	I
	0712.39.20	--- Shiitake (dong-gu)	3	0	40	NLP	I
	0712.39.90	--- Other	3	0	40	NLP	I
	0712.90	- Other vegetables; mixtures of vegetables:					
	0712.90.10	-- Garlic	3	0	35/40	NLP	I
	0712.90.90	-- Other	3	0	35/40	NLP	I
07.13		Dried leguminous vegetables, shelled, whether or not skinned or split.					
	0713.10	- Peas (Pisum sativum):					
	0713.10.10	-- Suitable for sowing:					
	0713.10.10A	--- In containers exceeding 45 kg gross weight	3 /a	0	15/40	NLP	RM
	0713.10.10B	--- Other	3 /a	0	15/40	NLP	RM
	0713.10.90	-- Other:					
	0713.10.90A	--- In containers exceeding 45 kg gross weight	3	0	15/40	NLP	RM
	0713.10.90B	--- Other	3	0	15/40	NLP	RM
	0713.20	- Chickpeas (garbanzos):					
	0713.20.10	-- Suitable for sowing:					
	0713.20.10A	--- In containers exceeding 45 kg gross weight	3	0	20/35	NLP	RM
	0713.20.10B	--- Other	3	0	20/35	NLP	RM
	0713.20.90	-- Other:					
	0713.20.90A	--- In containers exceeding 45 kg gross weight	3	0	20/35	NLP	RM
	0713.20.90B	--- Other	3	0	20/35	NLP	RM
		- Beans (Vigna spp., Phaseolus spp.):					
	0713.31	-- Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek:					
	0713.31.10	--- Suitable for sowing	10	0	35	LP	RM

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	0713.31.90	--- Other	10	0	35	LP	RM
	0713.32	-- Small red (Adzuki) beans (Phaseolus or Vigna angularis):					
	0713.32.10	--- Suitable for sowing	10	0	35	LPNISQ	RM
	0713.32.90	--- Other	10	0	35	LPNISQ	RM
	0713.33	-- Kidney beans, including white pea beans (Phaseolus vulgaris):					
	0713.33.10	--- Suitable for sowing:					
	0713.33.10A	---- In containers exceeding 45 kg gross weight	1	0	10/35	NLP	RM
	0713.33.10B	---- Other	1	0	10/35	NLP	RM
	0713.33.90	--- Other:					
	0713.33.90A	---- In containers exceeding 45 kg gross weight	1	0	10/35	NLP	RM
	0713.33.90B	---- Other	1	0	10/35	NLP	RM
	0713.39	-- Other:					
	0713.39.10	--- Suitable for sowing	3	0	35	NLP	RM
	0713.39.90	--- Other	3	0	35	NLP	RM
	0713.40	- Lentils:					
	0713.40.10	-- Suitable for sowing	3/a	0	35	NLP	RM
	0713.40.90	-- Other	3/a	0	35	LP	RM
	0713.50	- Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor):					
	0713.50.10	-- Suitable for sowing	3	0	35	LP	RM
	0713.50.90	-- Other	3	0	35	NLP	RM
	0713.90	- Other:					
	0713.90.10	-- Suitable for sowing	5	0	35	LP	RM
	0713.90.90	-- Other	5	0	35	LP	RM
07.14		Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.					
	0714.10	- Manioc (cassava):					
		-- Sliced or in the form of pellets:					
	0714.10.11	--- Dried chips	40	5	40	LP	I
	0714.10.19	--- Other	40	5	40	LP	I
	0714.10.90	-- Other	40	5	40	LP	RM
	0714.20.00	- Sweet potatoes	40	5	40	LP	RM
	0714.90	- Other:					
	0714.90.10	-- Sago pith	10	0	40	LP	RM
	0714.90.90	-- Other	10	0	40	LP	RM
08.01		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.					
		- Coconuts:					
	0801.11.00	-- Desiccated	15	0	50	LP	I
	0801.19.00	-- Other	15	0	50	LP	RM
		- Brazil nuts:					
	0801.21.00	-- In shell	3	0	40	NLP	RM
	0801.22.00	-- Shelled	3	0	40	NLP	RM
		- Cashew nuts:					
	0801.31.00	-- In shell	7/a	0	40	LP	RM
	0801.32.00	-- Shelled	7	0	40	LP	RM
08.02		Other nuts, fresh or dried, whether or not shelled or peeled.					
		- Almonds:					
	0802.11.00	-- In shell	3	0	40	NLP	RM

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	0802.12.00	-- Shelled - Hazelnuts or filberts (Corylus spp.):	3	0	40	NLP	RM
	0802.21.00	-- In shell	3	0	40	NLP	RM
	0802.22.00	-- Shelled - Walnuts:	3	0	40	NLP	RM
	0802.31.00	-- In shell	3	0	40	NLP	RM
	0802.32.00	-- Shelled	3	0	40	NLP	RM
	0802.40.00	- Chestnuts (Castanea spp.)	3	0	40	NLP	RM
	0802.50.00	- Pistachios	3	0	40	NLP	RM
	0802.60.00	- Macadamia nuts	3	0	40	NLP	RM
	0802.90	- Other:					
	0802.90.10	-- Areca nuts (betel nuts)	3	0	40	LP	RM
	0802.90.90	-- Other	3	0	40	NLP	RM
08.03		Bananas, including plantains, fresh or dried.					
	0803.00.10	- Pisang mas, pisang rastali, pisang berangan and pisang embun	15	0	50	LP	RM
	0803.00.90	- Other	15	0	50	LP	RM
08.04		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.					
	0804.10.00	- Dates	3	0	40	NLP	RM
	0804.20.00	- Figs	3	0	40	NLP	RM
	0804.30.00	- Pineapples	10	0	40	LP	RM
	0804.40.00	- Avocados	15	0	40	LP	RM
	0804.50	- Guavas, mangoes and mangosteens:					
	0804.50.10	-- Guavas	15	0	40	LP	RM
	0804.50.20	-- Mangoes	15	0	40	LP	RM
	0804.50.30	-- Mangosteens	15	0	40	LP	RM
08.05		Citrus fruit, fresh or dried.					
	0805.10	- Oranges:					
	0805.10.10	-- Fresh	10	0	45	LPNISQ	RM
	0805.10.20	-- Dried	10	0	45	LPNISQ	RM
	0805.20.00	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	10	0	40	LP	RM
	0805.40.00	- Grapefruit, including pomelos	7	0	40	NLP	RM
	0805.50.00	- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	10	0	40	LP	RM
	0805.90.00	- Other	10	0	40	LP	RM
08.06		Grapes, fresh or dried.					
	0806.10.00	- Fresh	7	0	35	LPNISQ	RM
	0806.20.00	- Dried	3	0	45	NLP	RM
08.07		Melons (including watermelons) and papaws (papayas), fresh.					
		- Melons (including watermelons):					
	0807.11.00	-- Watermelons	15	0	40	LP	RM
	0807.19.00	-- Other	15	0	40	LP	RM
	0807.20	- Papaws (papayas):					
	0807.20.10	-- Mardi backcross solo (betik solo)	15	0	40	LP	RM
	0807.20.90	-- Other	15	0	40	LP	RM
08.08		Apples, pears and quinces, fresh.					
	0808.10.00	- Apples	7	0	45	NLP	RM
	0808.20.00	- Pears and quinces	7	0	35	NLP	RM
08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.					
	0809.10.00	- Apricots	7	0	40	NLP	RM
	0809.20.00	- Cherries	7	0	35	NLP	RM
	0809.30.00	- Peaches, including nectarines	7	0	40	NLP	RM

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			MFN	CEPT	WTO Bound Rate		
	0809.40.00	- Plums and sloes	7	0	40	NLP	RM
08.10		Other fruit, fresh.					
	0810.10.00	- Strawberries	15	0	40	LP	RM
	0810.20.00	- Raspberries, blackberries, mulberries and loganberries	7	0	40	LP	RM
	0810.40.00	- Cranberries, bilberries and other fruits of the genus Vaccinium	7	0	40	NLP	RM
	0810.50.00	- Kiwifruit	7	0	40	NLP	RM
	0810.60.00	- Durians	10	0	40	LP	RM
	0810.90	- Other:					
	0810.90.10	-- Longans	10	0	40	NLP	RM
	0810.90.20	-- Lychees	10	0	40	LPNISQ	RM
	0810.90.30	-- Rambutan	10	0	40	LP	RM
	0810.90.40	-- Langsat; starfruits	10	0	40	LP	RM
	0810.90.50	-- Jackfruits (cempedak and nangka)	10	0	40	LP	RM
	0810.90.60	-- Tamarinds	10	0	40	LP	RM
	0810.90.70	-- Mata kucing	10	0	40	NLP	RM
	0810.90.80	-- Black, white or red currants and gooseberries	7	0	40	NLP	RM
	0810.90.90	-- Other	10	0	40	LP	RM
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.					
	0811.10.00	- Strawberries	15	0	40	NLP	I
	0811.20.00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	7	0	40	NLP	I
	0811.90.00	- Other	7	0	40	LP	I
08.12		Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.					
	0812.10.00	- Cherries	3	0	35	NLP	I
	0812.90.00	- Other:					
	0812.90.00A	-- Strawberries	15	0	40	NLP	I
	0812.90.00B	-- Other	7	0	40	NLP	I
08.13		Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.					
	0813.10.00	- Apricots	7	0	40	NLP	RM
	0813.20.00	- Prunes	7	0	35	NLP	RM
	0813.30.00	- Apples	7	0	40	NLP	RM
	0813.40	- Other fruit:					
	0813.40.10	-- Longans	7	0	40	LP	RM
	0813.40.20	-- Tamarinds	7	0	40	LP	RM
	0813.40.90	-- Other	7	0	40	LP	RM
	0813.50	- Mixtures of nuts or dried fruits of this Chapter:					
	0813.50.10	-- Of which cashew nuts or Brazil nuts or dried fruit predominate by weight	7	0	40	LPNISQ	RM
	0813.50.20	-- Of which dates or nuts other than cashew nuts or Brazil nuts predominate by weight	7	0	40	LPNISQ	RM
	0813.50.90	-- Other	7	0	40	LPNISQ	RM
08.14	0814.00.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	20	0	40	NLP	I

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			MFN	CEPT	WTO Bound Rate		
09.01		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.					
		- Coffee, not roasted:					
	0901.11	-- Not decaffeinated:					
	0901.11.10	--- Arabica WIB or Robusta OIB:					
	0901.11.10A	---- In-Quota	30	0	40	LP	RM
	0901.11.10B	---- Out-Quota	40	0	40	LP	RM
	0901.11.90	--- Other:					
	0901.11.90A	---- In-Quota	30	0	40	LP	RM
	0901.11.90B	---- Out-Quota	40	0	40	LP	RM
	0901.12	-- Decaffeinated:					
	0901.12.10	--- Arabica WIB or Robusta OIB:					
	0901.12.10A	---- In-Quota	40	0	40	LP	RM
	0901.12.10B	---- Out-Quota	40	0	40	LP	RM
	0901.12.90	--- Other:					
	0901.12.90A	---- In-Quota	40	0	40	LP	RM
	0901.12.90B	---- Out-Quota	40	0	40	LP	RM
		- Coffee, roasted:					
	0901.21	-- Not decaffeinated:					
	0901.21.10	--- Unground:					
	0901.21.10A	---- In-Quota	40	0	40	LP	I
	0901.21.10B	---- Out-Quota	40	0	40	LP	I
	0901.21.20	--- Ground:					
	0901.21.20A	---- In-Quota	40	0	40	LP	I
	0901.21.20B	---- Out-Quota	40	0	40	LP	I
	0901.22	-- Decaffeinated:					
	0901.22.10	--- Unground:					
	0901.22.10A	---- In-Quota	40	0	40	LP	I
	0901.22.10B	---- Out-Quota	40	0	40	LP	I
	0901.22.20	--- Ground:					
	0901.22.20A	---- In-Quota	40	0	40	LP	I
	0901.22.20B	---- Out-Quota	40	0	40	LP	I
	0901.90	- Other:					
	0901.90.10	-- Coffee husks and skins:					
	0901.90.10A	--- In-Quota	40	0	40	NLP	I
	0901.90.10B	--- Out-Quota	40	0	40	LP/NLP	I
	0901.90.20	-- Coffee substitutes containing coffee:					
	0901.90.20A	--- In-Quota	40	0	40	NLP	I
	0901.90.20B	--- Out-Quota	40	0	40	LP/NLP	I
09.02		Tea, whether or not flavoured.					
	0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg:					
	0902.10.10	-- Leaves	3	0	40	NLP	RM
	0902.10.90	-- Other	3	0	40	NLP	RM
	0902.20	- Other green tea (not fermented):					
	0902.20.10	-- Leaves	3	0	40	NLP	RM
	0902.20.90	-- Other	3	0	40	NLP	RM
	0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg:					
	0902.30.10	-- Leaves	3	0	40	NLP	RM
	0902.30.90	-- Other	3	0	40	NLP	RM
	0902.40	- Other black tea (fermented) and other partly fermented tea:					
	0902.40.10	-- Leaves	3	0	40	NLP	RM
	0902.40.90	-- Other	3	0	40	NLP	RM

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			MFN	CEPT	WTO Bound Rate		
09.03	0903.00.00	Maté.	3	0	40	NLP	RM
09.04		Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.					
		- Pepper:					
	0904.11	-- Neither crushed nor ground:					
	0904.11.10	--- White	5	0	40	NLP	I
	0904.11.20	--- Black	15	0	40	LP	RM
	0904.11.90	--- Other	15	0	40	NLP	RM
	0904.12	-- Crushed or ground:					
	0904.12.10	--- White	7	0	40	LP	F
	0904.12.20	--- Black	15	0	40	LP	F
	0904.12.90	--- Other	15	0	40	NLP	F
	0904.20	- Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground:					
	0904.20.10	-- Chillies, dried	20	0	40	LP	RM
	0904.20.20	-- Chillies, crushed or ground	20	0	40	LP	RM
	0904.20.90	-- Other	20	0	40	LPNISQ	RM
09.05	0905.00.00	Vanilla.	3	0	40	LPNISQ	RM
09.06		Cinnamon and cinnamon-tree flowers.					
		- Neither crushed nor ground:					
	0906.11.00	-- Cinnamon ( <i>Cinnamomum zeylanicum</i> Blume)	3	0	30	NLP	RM
	0906.19.00	-- Other	3	0	30	NLP	RM
	0906.20.00	- Crushed or ground	3	0	30	NLP	RM
09.07	0907.00.00	Cloves (whole fruit, cloves and stems).	3	0	30	NLP	RM
09.08		Nutmeg, mace and cardamoms.					
	0908.10.00	- Nutmeg	3	0	30	NLP	RM
	0908.20.00	- Mace	3	0	30	NLP	RM
	0908.30.00	- Cardamoms	3	0	30	NLP	RM
09.09		Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.					
	0909.10	- Seeds of anise or badian:					
	0909.10.10	-- Of anise	3	0	30	NLP	RM
	0909.10.20	-- Of badian	3	0	30	NLP	RM
	0909.20.00	- Seeds of coriander	3	0	30	NLP	RM
	0909.30.00	- Seeds of cumin	3	0	30	NLP	RM
	0909.40.00	- Seeds of caraway	3	0	30	NLP	RM
	0909.50.00	- Seeds of fennel; juniper berries	3	0	30	NLP	RM
09.10		Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.					
	0910.10.00	- Ginger	20	0	40	LP	RM
	0910.20.00	- Saffron	3	0	30	NLP	RM
	0910.30.00	- Turmeric (curcuma)	3	0	30	LP	RM
		- Other spices:					
	0910.91.00	-- Mixtures referred to in Note 1(b) to this Chapter	3	0	30	NLP	F
	0910.99	-- Other:					
	0910.99.10	--- Thyme; bay leaves	3	0	40	NLP	RM
	0910.99.20	--- Curry	7	0	30	LP	F
	0910.99.90	--- Other	7	0	30	NLP	F
10.01		Wheat and meslin.					
	1001.10.00	- Durum wheat	0	0	20	NLP	RM
	1001.90	- Other:					
		-- Fit for human consumption:					
	1001.90.11	--- Meslin	3	0	30	NLP	RM
	1001.90.19	--- Other	0	0	30	NLP	RM

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			MFN	CEPT	WTO Bound Rate		
		-- Other:					
	1001.90.91	--- Meslin	3	0	30	NLP	RM
	1001.90.99	--- Other	7	0	30	NLP	RM
10.02	1002.00.00	Rye.	7	0	30	NLP	RM
10.03	1003.00.00	Barley.	7	0	30	NLP	RM
10.04	1004.00.00	Oats.	7	0	30	NLP	RM
10.05		Maize (corn).					
	1005.10.00	- Seed	1/a	0	50	LPNISQ	RM
	1005.90	- Other:					
	1005.90.10	-- Popcorn	7	0	50	LP	RM
	1005.90.90	-- Other:					
	1005.90.90A	--- In-Quota	35	5	35	LP	RM
	1005.90.90B	--- Out-Quota	50	5	50	LP	RM
10.06		Rice.					
	1006.10.00	- Rice in the husk (paddy or rough):					
	1006.10.00A	--- Suitable for sowing	Free	0	ST-Annex 5	LP	RM
	1006.10.00B	--- Other, In-Quota	40	40a/	ST-Annex 5	LP	F
	1006.10.00C	--- Other, Out-Quota	50	50a/	ST-Annex 5	LP	F
	1006.20	- Husked (brown) rice:					
	1006.20.10	-- Thai Hom Mali rice:					
	1006.20.10A	--- In-Quota	40	40a/	ST-Annex 5	NLP	F
	1006.20.10B	--- Out-Quota	50	50a/	ST-Annex 5	NLP	F
	1006.20.90	-- Other:					
	1006.20.90A	--- In-Quota	40	40a/	ST-Annex 5	LP	F
	1006.20.90B	--- Out-Quota	50	50a/	ST-Annex 5	LP	F
	1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed:					
		-- Fragrant rice:					
	1006.30.15	--- Thai Hom Mali rice:					
	1006.30.15A	---- In-Quota	40	40a/	ST-Annex 5	NLP	F
	1006.30.15B	---- Out-Quota	50	50a/	ST-Annex 5	NLP	F
	1006.30.19	--- Other:					
	1006.30.19A	---- In-Quota	40	40a/	ST-Annex 5	LP	F
	1006.30.19B	---- Out-Quota	50	50a/	ST-Annex 5	LP	F
	1006.30.20	-- Parboiled rice:					
	1006.30.20A	--- In-Quota	40	40a/	ST-Annex 5	NLP	F
	1006.30.20B	--- Out-Quota	50	50a/	ST-Annex 5	NLP	F
	1006.30.30	-- Glutinous rice (pulot):					
	1006.30.30A	--- In-Quota	40	40a/	ST-Annex 5	LP	F
	1006.30.30B	--- Out-Quota	50	50a/	ST-Annex 5	LP	F
	1006.30.90	-- Other:					
	1006.30.90A	--- In-Quota	40	40a/	ST-Annex 5	LP	F
	1006.30.90B	--- Out-Quota	50	50a/	ST-Annex 5	LP	F

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			MFN	CEPT	WTO Bound Rate		
	1006.40.00	- Broken rice:					
	1006.40.00A	- - - In-Quota	40	40a/	ST-Annex 5	LP	F
	1006.40.00B	- - - Out-Quota	50	50a/	ST-Annex 5	LP	F
10.07	1007.00.00	Grain sorghum.	7	0	40	NLP	RM
10.08		Buckwheat, millet and canary seed; other cereals.					
	1008.10.00	- Buckwheat	1 /a	0	40	NLP	RM
	1008.20.00	- Millet	1 /a	0	40	NLP	RM
	1008.30.00	- Canary seed	1 /a	0	40	NLP	RM
	1008.90.00	- Other cereals	7	0	40	NLP	RM
11.01		Wheat or meslin flour.					
	1101.00.10	- Wheat flour	7	0	40	LP	I
	1101.00.20	- Meslin flour	7	0	40	NLP	I
11.02		Cereal flours other than of wheat or meslin.					
	1102.10.00	- Rye flour	7	0	40	NLP	I
	1102.20.00	- Maize (corn) flour	10	0	40	LP	I
	1102.90.00	- Other:					
	1102.90.00A	-- Rice flour	10	0	40	LP	I
	1102.90.00B	-- Other	7	0	40	LPNISQ	I
11.03		Cereal groats, meal and pellets.					
		- Groats and meal:					
	1103.11	-- Of wheat:					
	1103.11.20	- - - Durum or hard wheat semolina	7	0	40	LP	I
	1103.11.90	- - - Other	7	0	40	NLP	I
	1103.13.00	-- Of maize (corn)	40	0	40	LP	I
	1103.19	-- Of other cereals:					
	1103.19.10	- - - Of meslin	7	0	40	NLP	I
	1103.19.20	- - - Of rice	40	0	40	LP	I
	1103.19.90	- - - Other	7	0	40	NLP	I
	1103.20.00	- Pellets	7	0	40	NLP	I
11.04		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:					
	1104.12.00	-- Of oats	3	0	40	NLP	I
	1104.19	-- Of other cereals:					
	1104.19.10	- - - Of maize (corn)	3	0	40	LP	I
	1104.19.90	- - - Other	3	0	40	NLP	I
		- Other worked grains (for example, hulled, pearled, sliced or kibbled):					
	1104.22.00	-- Of oats	7	0	40	NLP	I
	1104.23.00	-- Of maize (corn)	40	0	40	LP	I
	1104.29	-- Of other cereals:					
	1104.29.20	- - - Of barley	7	0	40	NLP	I
	1104.29.90	- - - Other	7	0	40	NLP	I
	1104.30.00	- Germ of cereals, whole, rolled, flaked or ground	7	0	40	LPNISQ	I
11.05		Flour, meal, powder, flakes, granules and pellets of potatoes.					
	1105.10.00	- Flour, meal and powder	1	0	20	NLP	I
	1105.20.00	- Flakes, granules and pellets	7	0	20	NLP	I
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.					

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	1106.10.00	- Of the dried leguminous vegetables of heading 07.13	10	0	36	NLP	I
	1106.20	- Of sago or of roots or tubers of heading 07.14:					
	1106.20.10	-- Of manioc (cassava)	7	0	40	NLP	I
		-- Of sago:					
	1106.20.21	--- Meal	7	0	40	NLP	I
	1106.20.29	--- Other	7	0	40	NLP	I
	1106.20.90	-- Other	7	0	40	NLP	I
	1106.30.00	- Of the products of Chapter 8	7	0	40	NLP	I
11.07		Malt, whether or not roasted.					
	1107.10.00	- Not roasted	1	0	20	NLP	I
	1107.20.00	- Roasted	1	0	25	NLP	I
11.08		Starches; inulin.					
		- Starches:					
	1108.11.00	-- Wheat starch	3	0	30	NLP	I
	1108.12.00	-- Maize (corn) starch	20	0	30	LP	I
	1108.13.00	-- Potato starch	3	0	30	NLP	I
	1108.14.00	-- Manioc (cassava) starch	20	0	40	LP	I
	1108.19	-- Other starches:					
	1108.19.10	--- Sago	3	0	30	NLP	I
	1108.19.90	--- Other	3	0	30	NLP	I
	1108.20.00	- Inulin	3	0	40	NLP	I
11.09	1109.00.00	Wheat gluten, whether or not dried.	3	0	30	NLP	I
12.01		Soya beans, whether or not broken.					
	1201.00.10	- Suitable for sowing	1/b	0	9	NLP	RM
	1201.00.90	- Other	1	0	9	NLP	RM
12.02		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.					
	1202.10	- In shell:					
	1202.10.10	-- Suitable for sowing	15	0	40	LP	RM
	1202.10.90	-- Other	15	0	40	LP	RM
	1202.20.00	- Shelled, whether or not broken	15	0	40	LP	RM
12.03	1203.00.00	Copra.	10	0	60	LP	I
12.04	1204.00.00	Linseed, whether or not broken.	3	0	30	NLP	RM
12.05		Rape or colza seeds, whether or not broken.					
	1205.10.00	- Low erucic acid rape or colza seeds	1	0	40	NLP	RM
	1205.90.00	- Other	1	0	40	NLP	RM
12.06	1206.00.00	Sunflower seeds, whether or not broken.	1/a	0	40	NLP	RM
12.07		Other oil seeds and oleaginous fruits, whether or not broken.					
	1207.20.00	- Cotton seeds	1/a	0	40	NLP	RM
	1207.40.00	- Sesamum seeds	7	0	40	LPNISQ	RM
	1207.50.00	- Mustard seeds	3	0	30	NLP	RM
		- Other:					
	1207.91.00	-- Poppy seeds	1	0	40	NLP	RM
	1207.99	-- Other:					
	1207.99.20	--- Palm nuts and kernels	15	0	50	LP	RM
	1207.99.30	--- Safflower seeds	3	0	40	NLP	RM
	1207.99.90	--- Other	1/a	0	40	NLP	RM
12.08		Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.					
	1208.10.00	- Of soya beans	3	0	40	NLP	I
	1208.90.00	- Other	3	0	40	NLP	I
12.09		Seeds, fruit and spores, of a kind used for sowing.					
	1209.10.00	- Sugar beet seed	3	0	10/30	NLP	RM
		- Seeds of forage plants:					

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	1209.21.00	-- Lucerne (alfalfa) seed	1 /a	0	10/30	NLP	RM
	1209.22.00	-- Clover ( <i>Trifolium</i> spp.) seed	1 /a	0	10/30	NLP	RM
	1209.23.00	-- Fescue seed	1 /a	0	10/30	NLP	RM
	1209.24.00	-- Kentucky blue grass ( <i>Poa pratensis</i> L.) seed	1 /a	0	10/30	NLP	RM
	1209.25.00	-- Rye grass ( <i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seed	1 /a	0	10/30	NLP	RM
	1209.29.00	-- Other:					
	1209.29.00A	--- Timothy grass seed	1 /a	0	10/30	NLP	RM
	1209.29.00B	--- Other	3	0	10/30	NLP	RM
	1209.30.00	- Seeds of herbaceous plants cultivated principally for their flowers	1 /a	0	10/30	LPNISQ	RM
		- Other:					
	1209.91.00	-- Vegetable seeds	1 /a	0	10/30	LP	RM
	1209.99	-- Other:					
	1209.99.10	--- Rubber seeds or kenaf seeds	1 /a	0	10/30	NLP	RM
	1209.99.90	--- Other	1 /a	0	10/30	NLP	RM
12.10		Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.					
	1210.10.00	- Hop cones, neither ground nor powdered nor in the form of pellets	1	0	20	NLP	RM
	1210.20.00	- Hop cones, ground, powdered or in the form of pellets; lupulin	1	0	20	NLP	I
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 or dried, whether or not cut, crushed or powdered.					
	1211.20	- Ginseng roots:					
	1211.20.10	-- In cut, crushed or powdered forms	3	0	40	NLP	RM
	1211.20.90	-- Other	3	0	40	NLP	RM
	1211.30	- Coca leaf:					
	1211.30.10	-- In cut, crushed or powdered forms	3	0	40	NLP	RM
	1211.30.90	-- Other	3	0	40	NLP	RM
	1211.40.00	- Poppy straw	3	0	40	NLP	RM
	1211.90	- Other:					
		-- Of a kind used primarily in pharmacy:					
	1211.90.11	--- Cannabis, in cut, crushed or powdered forms	3	0	40	NLP	RM
	1211.90.12	--- Cannabis, in other forms	3	0	40	NLP	RM
	1211.90.13	--- <i>Rauwolfia serpentina</i> roots	3	0	40	NLP	RM
	1211.90.14	--- Other, in cut, crushed or powdered forms	3	0	40	NLP	RM
	1211.90.19	--- Other	3	0	40	LP	RM
		-- Other:					
	1211.90.91	--- Pyrethrum, in cut, crushed or powdered forms	3	0	40	NLP	RM
	1211.90.92	--- Pyrethrum, in other forms	3	0	40	NLP	RM
	1211.90.94	--- Sandalwood	3	0	40	NLP	RM
	1211.90.95	--- Gaharu wood chips	3	0	40	NLP	RM
	1211.90.96	--- Licorice roots	3	0	40	NLP	RM
	1211.90.99	--- Other	3	0	40	LP	RM
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.					
	1212.20	- Seaweeds and other algae:					

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		-- Fresh, chilled or dried, of a kind used in dyeing, tanning, perfumery, pharmacy, or for insecticidal, fungicidal or similar purposes:					
	1212.20.11	--- Of a kind used in pharmacy	10	0	30/40	NLP	RM
	1212.20.19	--- Other	10	0	30/40	NLP	RM
	1212.20.20	-- Other, fresh, chilled or dried, unfit for human consumption	10	0	30/40	NLP	RM
	1212.20.90	-- Other	10	0	30/40	NLP	RM
		- Other:					
	1212.91.00	-- Sugar beet	3	0	40	NLP	RM
	1212.99	-- Other:					
		--- Sugar cane:					
	1212.99.11	---- Suitable for sowing	10	0	40	LP	RM
	1212.99.19	---- Other	10	0	40	LP	RM
	1212.99.20	--- Locust bean seeds	3	0	40	NLP	RM
	1212.99.30	--- Melon seeds	3	0	40	LPNISQ	RM
	1212.99.90	--- Other	3	0	40	NLP	RM
12.13	1213.00.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	3	0	30	NLP	RM
12.14		Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.					
	1214.10.00	- Lucerne (alfalfa) meal and pellets	3	0	30	NLP	RM
	1214.90.00	- Other	3	0	30	NLP	RM
13.01		Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).					
	1301.20.00	- Gum Arabic	1	0	15	NLP	RM
	1301.90	- Other:					
	1301.90.10	-- Gum benjamin	1	0	20	NLP	RM
	1301.90.20	-- Gum damar	1	0	20	NLP	RM
	1301.90.30	-- Cannabis resins	1	0	20	NLP	RM
	1301.90.90	-- Other	1	0	20	LPNISQ	RM
13.02		Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.					
		- Vegetable saps and extracts:					
	1302.11	-- Opium:					
	1302.11.10	--- Pulvis opii	3	0	20	NLP	I
	1302.11.90	--- Other	3	0	20	NLP	I
	1302.12.00	-- Of liquorice	3	0	20	NLP	I
	1302.13.00	-- Of hops	1	0	20	NLP	I
	1302.19	-- Other:					
	1302.19.20	--- Extracts and tinctures of cannabis	3	0	20	NLP	I
	1302.19.30	--- Other medicinal extracts	3	0	20	NLP	I
	1302.19.40	--- Vegetable saps and extracts of pyrethrum or of the roots of plants containing rotenone	3	0	20	NLP	I
	1302.19.50	--- Japan (or Chinese) lacquer (natural lacquer)	3	0	20	NLP	I
	1302.19.90	--- Other	3	0	20	NLP	I
	1302.20.00	- Pectic substances, pectinates and pectates	3	0	20	NLP	I
		- Mucilages and thickeners, whether or not modified, derived from vegetable products:					
	1302.31.00	-- Agar-agar	3	0	20/30	LPNISQ	I

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	1302.32.00	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	3	0	20/30	NLP	I
	1302.39	-- Other:					
	1302.39.10	--- Carrageenan	7	0	20/30	LP	I
	1302.39.90	--- Other	1	0	20/30	NLP	I
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).					
	1401.10.00	- Bamboos	3	0	20	LP	RM
	1401.20.00	- Rattans	3	0	5	LPNISQ	RM
	1401.90.00	- Other	3	0	20	LPNISQ	RM
[14.02]							
[14.03]							
14.04		Vegetable products not elsewhere specified or included.					
	1404.20.00	- Cotton linters	3	0	5	NLP	RM
	1404.90	- Other:					
	1404.90.10	-- Betel leaves, biri leaves and betel-nut leaves	3	0	40	LP	RM
	1404.90.20	-- Barks of a kind used primarily in tanning	3	0	30	NLP	RM
	1404.90.90	-- Other:					
	1404.90.90A	--- Kapok	7	0	40	LPNISQ	RM
	1404.90.90B	--- Other	3	0	30/40	LPNISQ	RM
15.01	1501.00.00	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.	3	0	30/40	LP	I
15.02		Fats of bovine animals, sheep or goats, other than those of heading 15.03.					
		- Tallow:					
	1502.00.11	-- Edible	3	0	15	NLP	I
	1502.00.19	-- Other	3	0	15	NLP	I
		- Other:					
	1502.00.91	-- Edible	3	0	15	NLP	I
	1502.00.99	-- Other	3	0	15	NLP	I
15.03		Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.					
	1503.00.10	- Lard stearin or oleostearin	3	0	30	NLP	I
	1503.00.90	- Other	3	0	30	NLP	I
15.04		Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.					
	1504.10	- Fish-liver oils and their fractions:					
	1504.10.10	-- Fit for human consumption	3	0	40/50	NLP	I
	1504.10.90	-- Other	3	0	40/50	NLP	I
	1504.20	- Fats and oils and their fractions, of fish, other than liver oils:					
	1504.20.10	-- Solid fractions, not chemically modified	3	0	40/50	NLP	I
	1504.20.90	-- Other	3	0	40/50	NLP	I
	1504.30	- Fats and oils and their fractions, of marine mammals:					
	1504.30.10	-- Solid fractions, not chemically modified	3	0	40/50	NLP	I
	1504.30.90	-- Other	3	0	40/50	NLP	I
15.05		Wool grease and fatty substances derived therefrom (including lanolin).					
	1505.00.10	- Lanolin	3	0	30	NLP	I
	1505.00.90	- Other	3	0	30	NLP	I

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			MFN	CEPT	WTO Bound Rate		
15.06	1506.00.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	3	0	30/40	NLP	I
15.07		Soya-bean oil and its fractions, whether or not refined, but not chemically modified.					
	1507.10.00	- Crude oil, whether or not degummed	7	0	18	LP	I
	1507.90	- Other:					
	1507.90.10	-- Fractions of unrefined soya-bean oil	7	0	18/40	LP	F
	1507.90.20	-- Refined oil	7	0	18/40	LP	F
	1507.90.90	-- Other	7	0	18/40	LP	F
15.08		Ground-nut oil and its fractions, whether or not refined, but not chemically modified.					
	1508.10.00	- Crude oil	3	0	40	NLP	I
	1508.90	- Other:					
		-- Fractions of unrefined ground-nut oil:					
	1508.90.11	--- Solid fractions, not chemically modified	3	0	40	NLP	F
	1508.90.19	--- Other	3	0	40	NLP	F
		-- Refined oil:					
	1508.90.21	--- Solid fractions, not chemically modified	3	0	40	NLP	F
	1508.90.29	--- Other	3	0	40	NLP	F
		-- Other:					
	1508.90.91	--- Solid fractions, not chemically modified	3	0	40	NLP	F
	1508.90.99	--- Other	3	0	40	NLP	F
15.09		Olive oil and its fractions, whether or not refined, but not chemically modified.					
	1509.10	- Virgin:					
	1509.10.10	-- In packings of a net weight not exceeding 30 kg	3	0	40	NLP	F
	1509.10.90	-- Other	3	0	40	NLP	F
	1509.90	- Other:					
		-- Fractions of unrefined oil:					
	1509.90.11	--- In packings of a net weight not exceeding 30 kg	3	0	40	NLP	F
	1509.90.19	--- Other	3	0	40	NLP	F
		-- Refined oil:					
	1509.90.21	--- In packings of net weight not exceeding 30 kg	3	0	40	NLP	F
	1509.90.29	--- Other	3	0	40	NLP	F
		-- Other:					
	1509.90.91	--- In packings of net weight not exceeding 30 kg	3	0	40	NLP	F
	1509.90.99	--- Other	3	0	40	NLP	F
15.10		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.					
	1510.00.10	- Crude oil	3	0	40	NLP	I
		- Other:					
	1510.00.91	-- Fractions of unrefined oil	3	0	40	NLP	F
	1510.00.92	-- Refined oil	3	0	40	NLP	F
	1510.00.99	-- Other	3	0	40	NLP	F
15.11		Palm oil and its fractions, whether or not refined, but not chemically modified.					
	1511.10.00	- Crude oil	15	0	50	LP	I
	1511.90	- Other:					
	1511.90.10	-- Fractions of unrefined oil, not chemically modified	15	0	50	LP	F
	1511.90.90	-- Other	15	0	50	LP	F

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			MFN	CEPT	WTO Bound Rate		
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:					
	1512.11.00	-- Crude oil	3	0	50	NLP	I
	1512.19	-- Other:					
	1512.19.10	--- Fractions of unrefined sunflower-seed or safflower oil	7	0	50	NLP	F
	1512.19.20	--- Refined oil	7	0	50	NLP	F
	1512.19.90	--- Other	7	0	50	NLP	F
		- Cotton-seed oil and its fractions:					
	1512.21.00	-- Crude oil, whether or not gossypol has been removed	3	0	27	NLP	I
	1512.29	-- Other:					
	1512.29.10	--- Fractions of unrefined cotton-seed oil	5	0	27	NLP	F
	1512.29.20	--- Refined oil	5	0	27	NLP	F
	1512.29.90	--- Other	5	0	27	NLP	F
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:					
	1513.11.00	-- Crude oil	10	0	50	LP	I
	1513.19	-- Other:					
	1513.19.10	--- Fractions of unrefined coconut oil	10	0	50	LP	F
	1513.19.20	--- Refined oil	10	0	50	LP	F
	1513.19.90	--- Other	10	0	50	LP	F
		- Palm kernel or babassu oil and fractions thereof:					
	1513.21.00	-- Crude oil	15	0	50	LP	I
	1513.29	-- Other:					
		--- Fractions of unrefined palm kernel or babassu oil:					
	1513.29.11	---- Solid fractions, not chemically modified, of palm kernel stearin or of babassu oil	15	0	50	LP	F
	1513.29.19	---- Other	15	0	50	LP	F
		--- Refined oil:					
	1513.29.21	---- Solid fractions, not chemically modified, of palm kernel stearin or babassu oil	15	0	50	LP	F
	1513.29.29	---- Other	15	0	50	LP	F
		--- Other:					
	1513.29.91	---- Solid fractions, not chemically modified, of palm kernel stearin or babassu oil	15	0	50	LP	F
	1513.29.99	---- Other	15	0	50	LP	F
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:					
	1514.11.00	-- Crude oil	3	0	50	NLP	I
	1514.19	-- Other:					
	1514.19.10	--- Fractions of unrefined oil	3	0	50	NLP	F
	1514.19.20	--- Refined oil	3	0	50	NLP	F
	1514.19.90	--- Other	3	0	50	NLP	F
		- Other:					
	1514.91	-- Crude oil:					
	1514.91.10	--- Rape or colza oil and its fractions	3	0	50	NLP	I
	1514.91.90	--- Other	3	0	50	NLP	I
	1514.99	-- Other:					

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	1514.99.10	--- Fractions of unrefined oil	3	0	50	NLP	F
	1514.99.20	--- Refined oil	3	0	50	NLP	F
		--- Other:					
	1514.99.91	---- Rape or colza oil and its fractions	3	0	50	NLP	F
	1514.99.99	---- Other	3	0	50	NLP	F
15.15		Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.					
		- Linseed oil and its fractions:					
	1515.11.00	-- Crude oil	1	0	20	NLP	I
	1515.19.00	-- Other	1	0	20	NLP	I
		- Maize (corn) oil and its fractions:					
	1515.21.00	-- Crude oil	15	0	50	LP	I
	1515.29	-- Other:					
		--- Fractions of unrefined maize (corn) oil:					
	1515.29.11	---- Solid fractions, not chemically modified	15	0	50	LP	F
	1515.29.19	---- Other	15	0	50	LP	F
		--- Other:					
	1515.29.91	---- Solid fractions, not chemically modified	15	0	50	LP	F
	1515.29.99	---- Other	15	0	50	LP	F
	1515.30	- Castor oil and its fractions:					
	1515.30.10	-- Crude oil	1	0	40	NLP	I
	1515.30.90	-- Other	1	0	40	NLP	I
	1515.50	- Sesame oil and its fractions:					
	1515.50.10	-- Crude oil	3	0	40	NLP	I
	1515.50.20	-- Fractions of unrefined sesame oil	3	0	40	NLP	F
	1515.50.90	-- Other	3	0	40	NLP	F
	1515.90	- Other:					
		-- Tengkwang oil:					
	1515.90.11	--- Crude oil	3	0	40	NLP	I
	1515.90.12	--- Fractions of unrefined oil	3	0	40	NLP	F
	1515.90.19	--- Other	3	0	40	NLP	F
		-- Other:					
	1515.90.91	--- Crude oil:					
	1515.90.91A	---- Of Tung oil	1	0	40	NLP	I
	1515.90.91B	---- Other	3	0	40	NLP	I
	1515.90.92	--- Fractions of unrefined oil:					
	1515.90.92A	---- Of Tung oil	1	0	40	NLP	F
	1515.90.92B	---- Other	3	0	40	NLP	F
	1515.90.99	--- Other:					
	1515.90.99A	---- Of Tung oil	1	0	40	NLP	F
	1515.90.99B	---- Other	3	0	40	NLP	F
15.16		Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.					
	1516.10	- Animal fats and oils and their fractions:					
	1516.10.10	-- In packings of a net weight of 10 kg or more	1	0	40	NLP	I
	1516.10.90	-- Other	1	0	40	NLP	I
	1516.20	- Vegetable fats and oils and their fractions:					
		-- Re-esterified fats and oils and their fractions:					
	1516.20.11	--- Of soya-bean	15	0	30/40	NLP	I
	1516.20.12	--- Of palm oil, crude	15	0	30/40	NLP	I
	1516.20.13	--- Of palm oil, other than crude	15	0	30/40	NLP	I
	1516.20.14	--- Of coconuts	15	0	30/40	NLP	I
	1516.20.15	--- Of palm kernel oil	15	0	30/40	NLP	I
	1516.20.16	--- Of ground-nuts	15	0	30/40	NLP	I

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	1516.20.17	--- Of linseed	15	0	30/40	NLP	I
	1516.20.18	--- Of olives	15	0	30/40	NLP	I
	1516.20.19	--- Other	15	0	30/40	NLP	I
		-- Hydrogenated fats in flakes:					
	1516.20.21	--- Of ground-nuts, soya beans, palm oil or coconuts	3	0	40	NLP	I
	1516.20.22	--- Of linseed	3	0	40	NLP	I
	1516.20.23	--- Of olives	3	0	40	NLP	I
	1516.20.29	--- Other	3	0	40	NLP	I
	1516.20.30	-- Refined, bleached and deodorised (RBD) palm kernel stearin	15	0	30/40	LP	I
	1516.20.40	-- Hydrogenated and refined, bleached and deodorised (RBD) palm kernel stearin or olein	15	0	30/40	LP	I
	1516.20.50	-- Palm stearin, crude, with an iodine value not exceeding 48	15	0	30/40	LP	I
	1516.20.60	-- Palm kernel stearin, crude	15	0	30/40	NLP	I
	1516.20.70	-- Refined, bleached and deodorised (RBD) palm stearin with an iodine value not exceeding 48	15	0	30/40	LP	I
	1516.20.80	-- Other palm stearin with an iodine value not exceeding 48	15	0	30/40	LP	I
		-- Other:					
	1516.20.91	--- Of ground-nuts, palm oil or coconuts	15	0	30/40	NLP	I
	1516.20.92	--- Of linseed	15	0	30/40	NLP	I
	1516.20.93	--- Of olives	15	0	30/40	NLP	I
	1516.20.99	--- Other	15	0	30/40	NLP	I
15.17		Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.					
	1517.10.00	- Margarine, excluding liquid margarine	15	0	40	LP	F
	1517.90	- Other:					
	1517.90.10	-- Imitation ghee	15	0	30/40	NLP	I
	1517.90.20	-- Liquid margarine	15	0	30/40	NLP	I
	1517.90.30	-- Mould release preparation	15	0	30/40	NLP	I
		-- Imitation lard; shortening:					
	1517.90.43	--- Shortening	15	0	30/40	LP	I
	1517.90.44	--- Imitation lard	15	0	30/40	NLP	I
		-- Other mixtures or preparations of vegetable fats or oils or of their fractions:					
	1517.90.50	--- Solid mixtures or preparations	15	0	30/40	NLP	I
		--- Liquid mixtures or preparations:					
	1517.90.61	---- In which ground-nut oil predominates	15	0	30/40	NLP	I
	1517.90.62	---- In which palm oil predominates	15	0	30/40	NLP	I
	1517.90.63	---- In which crude palm kernel oil predominates	15	0	30/40	NLP	I
	1517.90.64	---- In which refined, bleached and deodorised (RBD) palm kernel oil predominates	15	0	30/40	NLP	I
	1517.90.65	---- In which crude palm kernel olein predominates	15	0	30/40	NLP	I
	1517.90.66	---- In which refined, bleached and deodorised (RBD) palm kernel olein predominates	15	0	30/40	NLP	I
	1517.90.67	---- In which soya-bean oil predominates	15	0	30/40	NLP	I
	1517.90.68	---- In which illipenut oil predominates	15	0	30/40	NLP	I
	1517.90.69	---- Other	15	0	30/40	NLP	I
	1517.90.90	-- Other	15	0	30/40	NLP	I

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			MFN	CEPT	WTO Bound Rate		
15.18		Animal or vegetable 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 or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.					
		- Animal or vegetable 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:					
	1518.00.12	-- Animal fats and oils	3	0	30	NLP	I
	1518.00.14	-- Ground-nut, soya-bean, palm or coconut oil	3	0	30	NLP	I
	1518.00.15	-- Linseed oil and its fractions	3	0	30	NLP	I
	1518.00.16	-- Olive oil and its fractions	3	0	30	NLP	I
	1518.00.19	-- Other	3	0	30	NLP	I
	1518.00.20	- Inedible mixtures or preparations of animal fats or oils or of fractions of different fats or oils	3	0	30	NLP	I
		- Inedible mixtures or preparations of vegetable fats or oils or of fractions of different fats or oils:					
	1518.00.31	-- Of palm oil (including palm kernels)	3	0	30	NLP	I
	1518.00.32	-- Of ground-nuts, soya-beans or coconuts	3	0	30	NLP	I
	1518.00.33	-- Of linseed	3	0	30	NLP	I
	1518.00.34	-- Of olives	3	0	30	NLP	I
	1518.00.39	-- Other	3	0	30	NLP	I
	1518.00.60	- Inedible mixtures or preparations of animal fats or oils or of fractions thereof and vegetable fats or oils or fractions thereof	3	0	30	NLP	I
[15.19]							
15.20		Glycerol, crude; glycerol waters and glycerol lyes.					
	1520.00.10	- Crude glycerol	10	0	40	LPNISQ	I
	1520.00.90	- Other	10	0	40	NLP	I
15.21		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.					
	1521.10.00	- Vegetable waxes	3	0	30	NLP	I
		- Other:					
	1521.90.10	-- Beeswax and other insect waxes	3	0	30	NLP	I
	1521.90.20	-- Spermaceti	3	0	30	NLP	I
15.22		Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.					
	1522.00.10	- Degras	3	0	30	NLP	I
	1522.00.90	- Other	3	0	30	NLP	I
16.01	1601.00.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	40	0	40	LP	F
16.02		Other prepared or preserved meat, meat offal or blood.					
	1602.10	- Homogenised preparations:					
	1602.10.10	-- Containing pork, in airtight containers	45	0	50	NLP	F
	1602.10.90	-- Other	45	0	50	NLP	F
	1602.20.00	- Of liver of any animal	40	0	40	LP	F
		- Of poultry of heading 01.05:					
	1602.31.00	-- Of turkeys:					
	1602.31.00A	--- Mechanically deboned or separated meat	5	0	40	NLP	F

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			MFN	CEPT	WTO Bound Rate		
	1602.31.00B	--- Other, in airtight containers	40	0	40	NLP	F
	1602.31.00C	--- Other, not in airtight containers	40	0	40	NLP	F
	1602.32	-- Of fowls of the species Gallus domesticus:					
	1602.32.10	--- Chicken curry, in airtight containers	40	0	40	LP	F
	1602.32.90	--- Other:					
	1602.32.90A	---- In airtight containers	40	0	40	LP	F
	1602.32.90B	---- Other	40	0	40	LP	F
	1602.39.00	-- Other:					
	1602.39.00A	--- In airtight containers	40	0	40	NLP	F
	1602.39.00B	--- Other	40	0	40	NLP	F
		- Of swine:					
	1602.41	-- Hams and cuts thereof:					
	1602.41.10	--- In airtight containers	40	0	40	LP	F
	1602.41.90	--- Other	40	0	40	LP	F
	1602.42	-- Shoulders and cuts thereof:					
	1602.42.10	--- In airtight containers	40	0	40	LP	F
	1602.42.90	--- Other	40	0	40	LP	F
	1602.49	-- Other, including mixtures:					
		--- Luncheon meat:					
	1602.49.11	---- In airtight containers	40	0	40	LP	F
	1602.49.19	---- Other	40	0	40	LP	F
		--- Other:					
	1602.49.91	---- In airtight containers	40	0	40	LP	F
	1602.49.99	---- Other	40	0	40	LP	F
	1602.50.00	- Of bovine animals	35	0	40	LP	F
	1602.90	- Other, including preparations of blood of any animal:					
	1602.90.10	-- Mutton curry, in airtight containers	35	0	40	NLP	F
	1602.90.90	-- Other:					
	1602.90.90A	--- In airtight containers	35	0	40	NLP	F
	1602.90.90B	--- Other	35	0	40	NLP	F
16.03		Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.					
	1603.00.10	- Of chicken, with herbs	3	0	U	NLP	I
	1603.00.20	- Of chicken, without herbs	3	0	U	NLP	I
	1603.00.30	- Other, with herbs	3	0	U	NLP	I
	1603.00.90	- Other	3	0	U	NLP	I
16.04		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.					
		- Fish, whole or in pieces, but not minced:					
	1604.11	-- Salmon:					
	1604.11.10	--- In airtight containers	15	0	U	LP	F
	1604.11.90	--- Other	15	0	U	LP	F
	1604.12	-- Herrings:					
	1604.12.10	--- In airtight containers	15	0	U	NLP	F
	1604.12.90	--- Other	15	0	U	NLP	F
	1604.13	-- Sardines, sardinella and brisling or sprats:					
		--- Sardines:					
	1604.13.11	---- In airtight containers	15	0	U	LP	F
	1604.13.19	---- Other	15	0	U	LP	F
		--- Other:					
	1604.13.91	---- In airtight containers	15	0	U	NLP	F
	1604.13.99	---- Other	15	0	U	NLP	F
	1604.14	-- Tunas, skipjack and bonito (Sarda spp.):					
	1604.14.10	--- In airtight containers	15	0	U	LP	F
	1604.14.90	--- Other	15	0	U	LP	F
	1604.15	-- Mackerel:					

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	1604.15.10	--- In airtight containers	15	0	U	LP	F
	1604.15.90	--- Other	15	0	U	LP	F
	1604.16	-- Anchovies:					
	1604.16.10	--- In airtight containers	15	0	U	NLP	F
	1604.16.90	--- Other	15	0	U	NLP	F
	1604.19	-- Other:					
	1604.19.20	--- Horse mackerel, in airtight containers	15	0	U	NLP	F
	1604.19.30	--- Other, in airtight containers	15	0	U	NLP	F
	1604.19.90	--- Other	15	0	U	NLP	F
	1604.20	- Other prepared or preserved fish:					
		-- Sharks' fins, prepared and ready for use:					
	1604.20.11	--- In airtight containers	15	0	U	NLP	F
	1604.20.19	--- Other	15	0	U	NLP	F
		-- Fish sausages:					
	1604.20.21	--- In airtight containers	15	0	U	NLP	F
	1604.20.29	--- Other	15	0	U	NLP	F
		-- Other:					
	1604.20.91	--- In airtight containers	15	0	U	LPNISQ	F
	1604.20.99	--- Other	15	0	U	LPNISQ	F
	1604.30	- Caviar and caviar substitutes:					
	1604.30.10	-- In airtight containers	10	0	U	NLP	F
	1604.30.90	-- Other	10	0	U	NLP	F
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.					
	1605.10	- Crab:					
	1605.10.10	-- In airtight containers	15	0	U	LP	F
	1605.10.90	-- Other	15	0	U	LP	F
	1605.20	- Shrimps and prawns:					
		-- Shrimp paste:					
	1605.20.11	--- In airtight containers	15	0	U	LP	F
	1605.20.19	--- Other	15	0	U	LP	F
		-- Other:					
	1605.20.91	--- In airtight containers	15	0	U	NLP	F
	1605.20.99	--- Other	15	0	U	NLP	F
	1605.30.00	- Lobster	10	0	U	NLP	F
	1605.40	- Other crustaceans:					
	1605.40.10	-- In airtight containers	10	0	U	NLP	F
	1605.40.90	-- Other	10	0	U	NLP	F
	1605.90	- Other:					
	1605.90.10	-- Abalone	10	0	U	NLP	F
	1605.90.90	-- Other	10	0	U	NLP	F
17.01		Cane or beet sugar and chemically pure sucrose, in solid form.					
		- Raw sugar not containing added flavouring or colouring matter:					
	1701.11.00	-- Cane sugar:					
	1701.11.00A	--- In-Quota	50	38b/	50	LP	I
	1701.11.00B	--- Out-Quota	65	38b/	80	LP	I
	1701.12.00	-- Beet sugar:					
	1701.12.00A	--- In-Quota	50	38b/	50	NLP	I
	1701.12.00B	--- Out-Quota	50	38b/	50	NLP	I
		- Other:					
	1701.91.00	-- Containing added flavouring or colouring matter:					
	1701.91.00A	--- Containing over 65% by dry weight of sugar, In-Quota	50	0	50	LP	I

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			MFN	CEPT	WTO Bound Rate		
	1701.91.00B	--- Containing over 65% by dry weight of sugar, Out-Quota	50	0	50	LP	I
	1701.91.00C	--- Other, In-Quota	1	0	50	NLP	I
	1701.91.00D	--- Other, Out-Quota	1	0	50	NLP	I
	1701.99	-- Other:					
		--- Refined sugar:					
	1701.99.11	---- White:					
	1701.99.11A	----- Containing over 65% by dry weight of sugar, In-Quota	50	38a/	50	LP	F
	1701.99.11B	----- Containing over 65% by dry weight of sugar, Out-Quota	65	38a/	80	LP	F
	1701.99.11C	----- Other, In-Quota	1	38a/	50	NLP	F
	1701.99.11D	----- Other, Out-Quota	1	38a/	50	NLP	F
	1701.99.19	---- Other:					
	1701.99.19A	----- Containing over 65% by dry weight of sugar, In-Quota	50	38a/	50	LP	F
	1701.99.19B	----- Containing over 65% by dry weight of sugar, Out-Quota	65	38a/	80	LP	F
	1701.99.19C	----- Other, In-Quota	1	38a/	50	NLP	F
	1701.99.19D	----- Other, Out-Quota	1	38a/	50	NLP	F
	1701.99.90	--- Other:					
	1701.99.90A	---- In-Quota	50	38a/	50	LP	F
	1701.99.90B	---- Out-Quota	65	38a/	80	LP	F
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:					
	1702.11.00	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	1	0	30	NLP	I
	1702.19.00	-- Other	3	0	30	NLP	I
	1702.20.00	- Maple sugar and maple syrup	7	0	30	NLP	I
	1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:					
	1702.30.10	-- Glucose	3	0	30	NLP	I
	1702.30.20	-- Glucose syrup	3	0	30	NLP	I
	1702.40.00	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	3	0	30	NLP	I
	1702.50.00	- Chemically pure fructose	3	0	30	NLP	I
	1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar:					
	1702.60.10	-- Fructose	7	0	50	NLP	I
	1702.60.20	-- Fructose syrup	7	0	50	NLP	I
	1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:					
	1702.90.10	-- Maltose	3	0	30	NLP	I
	1702.90.20	-- Artificial honey, whether or not mixed with natural honey	3	0	30	LPNISQ	I
	1702.90.30	-- Flavoured or coloured sugars (excluding maltose)	3	0	30	NLP	I
	1702.90.40	-- Caramel	3	0	30	NLP	I
	1702.90.90	-- Other	3	0	30	NLP	I

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			MFN	CEPT	WTO Bound Rate		
17.03		Molasses resulting from the extraction or refining of sugar.					
	1703.10	- Cane molasses:					
	1703.10.10	-- Containing added flavouring or colouring matter	10	0	50	LP	I
	1703.10.90	-- Other	10	0	50	LP	I
	1703.90	- Other:					
	1703.90.10	-- Containing added flavouring or colouring matter	7	0	50	NLP	I
	1703.90.90	-- Other	7	0	50	NLP	I
17.04		Sugar confectionery (including white chocolate), not containing cocoa.					
	1704.10.00	- Chewing gum, whether or not sugar-coated	15	0	50	LP	F
	1704.90	- Other:					
	1704.90.10	-- Medicated sweets	15	0	45	LP	F
	1704.90.20	-- White chocolate	10	0	45	LP	F
	1704.90.90	-- Other	15	0	45	LP	F
18.01	1801.00.00	Cocoa beans, whole or broken, raw or roasted.	3	0	40	LPNISQ	RM
18.02	1802.00.00	Cocoa shells, husks, skins and other cocoa waste.	3	0	40	NLP	RM
18.03		Cocoa paste, whether or not defatted.					
	1803.10.00	- Not defatted	3	0	40	LP	I
	1803.20.00	- Wholly or partly defatted	3	0	40	LP	I
18.04	1804.00.00	Cocoa butter, fat and oil.	3	0	40	LP	I
18.05	1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter.	7	0	40	LP	I
18.06		Chocolate and other food preparations containing cocoa.					
	1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	7	0	35	LP	F
	1806.20	- 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:					
	1806.20.10	-- Chocolate confectionery in blocks, slabs or bars	7	0	40	LP	F
	1806.20.90	-- Other	7	0	40	LP	F
		- Other, in blocks, slabs or bars:					
	1806.31	-- Filled:					
	1806.31.10	--- Chocolate confectionery in blocks, slabs or bars	7	0	45	LP	F
	1806.31.90	--- Other	7	0	45	LP	F
	1806.32	-- Not filled:					
	1806.32.10	--- Chocolate confectionery in blocks, slabs or bars	7	0	50	LP	F
	1806.32.90	--- Other	7	0	50	LP	F
	1806.90	- Other:					
	1806.90.10	-- Chocolate confectionery in tablets or pastilles	7	0	45	LP	F
	1806.90.20	-- Food preparations of flour, meal, starch or malt extract, containing 40% or more but less than 50% by weight of cocoa; food preparations of goods of headings 04.01 to 04.04, containing 5% or more but less than 10% by weight of cocoa, specially prepared for infant use, not put up for retail sale	3	0	30	LP	F
	1806.90.90	-- Other	7	0	40/45	LP	F

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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 headings 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.					
	1901.10	- Preparations for infant use, put up for retail sale:					
	1901.10.10	-- Of malt extract	7	0	30	NLP	F
	1901.10.20	-- Of goods of headings 04.01 to 04.04	7	0	30	LPNISQ	F
	1901.10.30	-- Of soya-bean powder	7	0	40	NLP	F
	1901.10.90	-- Other	7	0	40	LPNISQ	F
	1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05:					
	1901.20.10	-- Of flour, groats, meal, starch or malt extract, not containing cocoa	10	0	30	LP	I
	1901.20.20	-- Of flour, groats, meal, starch or malt extract, containing cocoa	10	0	30	LP	I
	1901.20.30	-- Other, not containing cocoa	10	0	30	NLP	I
	1901.20.40	-- Other, containing cocoa	10	0	30	NLP	I
	1901.90	- Other:					
	1901.90.10	-- Infant food, not put up for retail sale	1	0	40	NLP	I
	1901.90.20	-- Malt extract	1	0	30	NLP	I
		-- Other, of goods of heading 04.01 to 04.04:					
	1901.90.31	--- Filled milk	7	0	30	LP	F
	1901.90.39	--- Other	7	0	40	NLP	F
		-- Other soya-based preparations:					
	1901.90.41	--- In powder form	3	0	20	NLP	F
	1901.90.49	--- In other form	3	0	20	NLP	F
	1901.90.90	-- Other	7	0	40	LP	F
19.02		Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.					
		- Uncooked pasta, not stuffed or otherwise prepared:					
	1902.11.00	-- Containing eggs	15	0	40	LP	F
	1902.19	-- Other:					
	1902.19.20	--- Rice vermicelli (bee hoon)	15	0	40	LP	F
	1902.19.90	--- Other	15	0	40	LP	F
	1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared:					
	1902.20.10	-- Stuffed with meat or meat offal	15	0	40	NLP	F
	1902.20.90	-- Other	15	0	40	NLP	F
	1902.30	- Other pasta:					
	1902.30.10	-- Instant noodles	15	0	40	LP	F
	1902.30.20	-- Instant rice vermicelli	15	0	40	LP	F
	1902.30.90	-- Other	15	0	40	LP	F
	1902.40.00	- Couscous	10	0	40	NLP	F
19.03	1903.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	15	0	40	NLP	I

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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 or otherwise prepared, not elsewhere specified or included.					
	1904.10.00	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	15	0	35	LP	F
	1904.20.00	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	7	0	35	NLP	I
	1904.30.00	- Bulgur wheat	7	0	35	NLP	I
	1904.90	- Other:					
	1904.90.10	-- Rice preparations, including pre-cooked rice	7	0	35	LP	I
	1904.90.90	-- Other	7	0	35	NLP	I
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.					
	1905.10.00	- Crispbread	15	0	40	LP	F
	1905.20.00	- Gingerbread and the like	15	0	40	LP	F
		- Sweet biscuits; waffles and wafers:					
	1905.31	-- Sweet biscuits:					
	1905.31.10	--- Not containing cocoa	15	0	35	LP	F
	1905.31.20	--- Containing cocoa	15	0	35	LP	F
	1905.32.00	-- Waffles and wafers	15	0	35	LP	F
	1905.40.00	- Rusks, toasted bread and similar toasted products	15	0	40	LP	F
	1905.90	- Other:					
	1905.90.10	-- Unsweetened teething biscuits	15	0	35	LP	F
	1905.90.20	-- Other unsweetened biscuits	15	0	35	LP	F
	1905.90.30	-- Cakes	15	0	35	LP	F
	1905.90.40	-- Pastries	15	0	35	LP	F
	1905.90.50	-- Flourless bakers' wares	15	0	35	LPNISQ	F
	1905.90.60	-- Empty cachets and similar products of a kind suitable for pharmaceutical use	15	0	35	LP	I/F
	1905.90.70	-- Communion wafers, sealing wafers, rice paper and similar products	15	0	35	LP	F
	1905.90.80	-- Other crisp savoury food products	15	0	35	LP	F
	1905.90.90	-- Other	15	0	35	LP	F
20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.					
	2001.10.00	- Cucumbers and gherkins	15	0	40	LP	F
	2001.90	- Other:					
	2001.90.10	-- Onions	15	0	40	LP	F
	2001.90.90	-- Other	15	0	40	LP	F
20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.					
	2002.10	- Tomatoes, whole or in pieces:					
	2002.10.10	-- Cooked otherwise than by steaming or boiling in water	10	0	40	LP	I
	2002.10.90	-- Other	10	0	40	LP	I
	2002.90	- Other:					
	2002.90.10	-- Tomato paste	10	0	30	LPNISQ	I
	2002.90.90	-- Other:					

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	2002.90.90A	--- Tomato powder	3	0	40	NLP	I
	2002.90.90B	--- Other	15	0	40	LP	I
20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.					
	2003.10.00	- Mushrooms of the genus Agaricus	7	0	40	NLP	I
	2003.20.00	- Truffles	7	0	40	NLP	I
	2003.90.00	- Other	7	0	40	NLP	I
20.04		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.					
	2004.10.00	- Potatoes	10	0	35	LP	I
	2004.90	- Other vegetables and mixtures of vegetables:					
	2004.90.10	-- Infant food	3	0	30	NLP	F
	2004.90.90	-- Other	10	0	40	LP	I
20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.					
	2005.10.00	- Homogenised vegetables	7	0	40	NLP	F
	2005.20	- Potatoes:					
	2005.20.10	-- Chips and sticks	7	0	35	LP	F
	2005.20.90	-- Other	7	0	35	NLP	F
	2005.40.00	- Peas (Pisum sativum)	10	0	40	LP	F
		- Beans (Vigna spp., Phaseolus spp.):					
	2005.51.00	-- Beans, shelled	15	0	40	LP	F
	2005.59.00	-- Other	7	0	40	NLP	F
	2005.60.00	- Asparagus	10	0	40	NLP	I
	2005.70.00	- Olives	7	0	40	NLP	I
	2005.80.00	- Sweet corn (Zea mays var. saccharata)	15	0	35	LP	I
		- Other vegetables and mixtures of vegetables:					
	2005.91.00	-- Bamboo shoots	10	0	40	NLP	I
	2005.99.00	-- Other	10	0	40	NLP	I
20.06	2006.00.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised).	15	0	35/40	LP	F
20.07		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.					
	2007.10.00	- Homogenised preparations	7	0	40	LP	F
		- Other:					
	2007.91.00	-- Citrus fruit	15	0	40	NLP	F
	2007.99	-- Other:					
	2007.99.10	--- Fruit grains and pastes other than of mangoes, pineapples or strawberries	3	0	40	NLP	I
	2007.99.90	--- Other	15	0	40	LP	F
20.08		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:					
	2008.11	-- Ground-nuts:					
	2008.11.10	--- Roasted	15	0	40	LP	F
	2008.11.20	--- Peanut butter	15	0	40	LP	F
	2008.11.90	--- Other	15	0	40	LP	F
	2008.19	-- Other, including mixtures:					
	2008.19.10	--- Cashew nuts	10	0	40	LP	F

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	2008.19.90	--- Other	10	0	40	LP	F
	2008.20.00	- Pineapples	10	0	40	LP	F
	2008.30	- Citrus fruit:					
	2008.30.10	-- Containing added sugar or other sweetening matter or spirits	10	0	40	NLP	F
	2008.30.90	-- Other	10	0	40	NLP	F
	2008.40	- Pears:					
	2008.40.10	-- Containing added sugar or other sweetening matter or spirits	7	0	40	NLP	F
	2008.40.90	-- Other	7	0	40	NLP	F
	2008.50	- Apricots:					
	2008.50.10	-- Containing added sugar or other sweetening matter or spirits	7	0	40	NLP	F
	2008.50.90	-- Other	7	0	40	NLP	F
	2008.60	- Cherries:					
	2008.60.10	-- Containing added sugar or other sweetening matter or spirits	7	0	40	NLP	F
	2008.60.90	-- Other	7	0	40	NLP	F
	2008.70	- Peaches, including nectarines:					
	2008.70.10	-- Containing added sugar or other sweetening matter or spirits	7	0	35	NLP	F
	2008.70.90	-- Other	7	0	35	NLP	F
	2008.80	- Strawberries:					
	2008.80.10	-- Containing added sugar or other sweetening matter or spirits	15	0	40	LP	F
	2008.80.90	-- Other	15	0	40	LP	F
		- Other, including mixtures other than those of subheading 2008.19:					
	2008.91.00	-- Palm hearts	10	0	40	NLP	F
	2008.92	-- Mixtures:					
	2008.92.10	--- Of stems, roots and other edible parts of plants	10	0	35	NLP	F
	2008.92.20	--- Other, containing added sugar or other sweetening matter or spirits	10	0	35	NLP	F
	2008.92.90	--- Other	10	0	35	LP	F
	2008.99	-- Other:					
	2008.99.10	--- Lychees	10	0	40	NLP	F
	2008.99.20	--- Longans	10	0	40	NLP	F
	2008.99.30	--- Of stems, roots and other edible parts of plants	10	0	40	NLP	F
	2008.99.40	--- Other, containing added sugar or other sweetening matter or spirits	10	0	40	LP	F
	2008.99.90	--- Other	10	0	40	NLP	F
20.09		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar other sweetening matter.					
		- Orange juice:					
	2009.11.00	-- Frozen	7	0	25/45	NLP	F
	2009.12.00	-- Not frozen, of a Brix value not exceeding 20	1	0	25/50	NLP	F
	2009.19.00	-- Other	1	0	25/50	NLP	F
		- Grapefruit (including pomelo) juice:					
	2009.21.00	-- Of a Brix value not exceeding 20	7	0	50	NLP	F
	2009.29.00	-- Other	7	0	50	NLP	F
		- Juice of any other single citrus fruit:					
	2009.31.00	-- Of a Brix value not exceeding 20	10	0	50	LP	F
	2009.39.00	-- Other	10	0	50	LP	F

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		- Pineapple juice:					
	2009.41.00	-- Of a Brix value not exceeding 20	10	0	50	LP	F
	2009.49.00	-- Other	10	0	50	LP	F
	2009.50.00	- Tomato juice	10	0	50	LPNISQ	F
		- Grape juice (including grape must):					
	2009.61.00	-- Of a Brix value not exceeding 30	3	0	50	NLP	F
	2009.69.00	-- Other	3	0	50	NLP	F
		- Apple juice:					
	2009.71.00	-- Of a Brix value not exceeding 20	7	0	50	NLP	F
	2009.79.00	-- Other	7	0	50	NLP	F
	2009.80	- Juice of any other single fruit or vegetable:					
	2009.80.10	-- Blackcurrant juice	10	0	50	NLP	F
	2009.80.90	-- Other	10	0	50	LP	F
	2009.90.00	- Mixtures of juices	10	0	50	LP	F
21.01		Extracts, essences and concentrates, of coffee, tea or maté, and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.					
		- Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:					
	2101.11	-- Extracts, essences and concentrates:					
	2101.11.10	--- Instant coffee:					
	2101.11.10A	---- In-Quota	30	0	50	LP	F
	2101.11.10B	---- Out-Quota	45	0	50	LP	F
	2101.11.90	--- Other:					
	2101.11.90A	---- In-Quota	30	0	50	NLP	F
	2101.11.90B	---- Out-Quota	45	0	50	NLP	F
	2101.12.00	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:					
	2101.12.00A	--- In-Quota	30	0	50	LP	F
	2101.12.00B	--- Out-Quota	45	0	50	LP	F
	2101.20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:					
	2101.20.10	-- Tea preparations consisting of a mixture of tea, milk powder and sugar	10	0	40	LP	F
	2101.20.90	-- Other	10	0	40	LP	F
	2101.30.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	10	0	40	NLP	I
21.02		Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.					
	2102.10	- Active yeasts:					
	2102.10.10	-- Bread yeasts	3	0	50	LP	I
	2102.10.90	-- Other	3	0	50	NLP	I
	2102.20.00	- Inactive yeasts; other single-cell micro-organisms, dead	3	0	40	NLP	I
	2102.30.00	- Prepared baking powders	7	0	40	LP	I
21.03		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.					
	2103.10.00	- Soya sauce	15	0	50	LP	F

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	2103.20.00	- Tomato ketchup and other tomato sauces	10	0	45	LP	F
	2103.30.00	- Mustard flour and meal and prepared mustard	10	0	40	LP	F
	2103.90	- Other:					
	2103.90.10	-- Chilli sauce	7	0	35	LP	F
	2103.90.20	-- Mixed condiments and mixed seasonings, including belachan (blachan)	7	0	35	LP	F
	2103.90.30	-- Fish sauce	7	0	35	LP	F
	2103.90.90	-- Other	7	0	35	LP	F
21.04		Soups and broths and preparations therefor; homogenised composite food preparations.					
	2104.10	- Soups and broths and preparations therefor:					
	2104.10.10	-- Containing meat	15	0	35	LP	F
	2104.10.90	-- Other	15	0	35	LP	F
	2104.20	- Homogenised composite food preparations:					
	2104.20.10	-- Containing meat	7	0	40	NLP	F
	2104.20.90	-- Other	7	0	40	NLP	F
21.05	2105.00.00	Ice cream and other edible ice, whether or not containing cocoa.	10	0	40	LP	F
21.06		Food preparations not elsewhere specified or included.					
	2106.10.00	- Protein concentrates and textured protein substances	3	0	35	LP	I
	2106.90	- Other:					
	2106.90.10	-- Dried bean curd and bean curd sticks	7	0	35	LP	I
	2106.90.20	-- Flavoured or coloured syrups	7	0	35	NLP	I
	2106.90.30	-- Non-dairy creamer	7	0	35	LP	F
	2106.90.40	-- Autolysed yeast preparations	7	0	35	NLP	I
		-- Non-alcoholic preparations of a kind used for the manufacture of beverages:					
	2106.90.51	--- Preparations of a kind used as raw material for the manufacture of composite concentrates	1	0	35	NLP	I
	2106.90.52	--- Composite concentrates for simple dilution with water to make beverages	10	0	25/45	LP	F
	2106.90.53	--- Ginseng based products	7	0	35	NLP	I
	2106.90.59	--- Other	7	0	35	NLP	I
		-- Alcoholic preparations of a kind used for the manufacture of beverages:					
		--- Preparations of a kind used as raw material for the manufacture of composite concentrates:					
	2106.90.61	---- Of a kind used for the manufacture of alcoholic beverages, in liquid form	1	0	35	NLP	I
	2106.90.62	---- Of a kind used for the manufacture of alcoholic beverages, in other form	1	0	35	NLP	I
		--- Composite concentrates for simple dilution with water to make beverages:					
	2106.90.64	---- Of a kind used for the manufacture of alcoholic beverages, in liquid form	10	0	25/45	NLP	I
	2106.90.65	---- Of a kind used for the manufacture of alcoholic beverages, in other form	10	0	25/45	NLP	I/F
	2106.90.69	--- Other	7	0	35	NLP	I
	2106.90.70	-- Food supplements	7	0	35	LP	I/F
	2106.90.80	-- Other mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used for food processing	7	0	35	NLP	I
		-- Other:					
	2106.90.91	--- Fortificant premixes	1	0	35	NLP	I

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	2106.90.92	--- Ginseng based preparations	7	0	35	LPNISQ	I
	2106.90.93	--- Food preparations for lactase deficient infants	7	0	35	NLP	I
	2106.90.94	--- Other infant food preparations	7	0	35	NLP	I
	2106.90.95	--- Seri kaya	7	0	35	NLP	I
	2106.90.99	--- Other:					
	2106.90.99A	---- Yeast extract powder	3	0	35	NLP	I
	2106.90.99B	---- Flavouring preparations	1	0	15/35	NLP	I
	2106.90.99C	---- Sweetening preparations consisting of artificial sweeteners and foodstuffs	7	0	35	NLP	I/F
	2106.90.99D	---- Other	7	0	35	LP-LPNISQ	I
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.					
	2201.10.00	- Mineral waters and aerated waters	10	0	40	LP	RM
	2201.90	- Other:					
	2201.90.10	-- Ice and snow	10	0	40	NLP	RM
	2201.90.90	-- Other	10	0	40	LP	RM
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 or vegetable juices of heading 20.09.					
	2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:					
	2202.10.10	-- Sparkling mineral waters or aerated waters, flavoured	10	0	40	NLP	F
	2202.10.90	-- Other	10	0	40	LP	F
	2202.90	- Other:					
	2202.90.10	-- Flavoured UHT milk drink	7	0	40	NLP	F
	2202.90.20	-- Soya milk drink	3	0	40	NLP	F
	2202.90.30	-- Non-aerated beverages ready for immediate consumption without dilution	10	0	40	LP	F
	2202.90.90	-- Other	10	0	40	LP	F
22.03		Beer made from malt.					
	2203.00.10	- Stout or porter	15	0	45	LP	F
	2203.00.90	- Other, including ale	15	0	45	LP	F
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.					
	2204.10.00	- Sparkling wine	5	0	50	NLP	F
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:					
	2204.21	-- In containers holding 2 l or less:					
		--- Wine:					
	2204.21.11	---- Of an alcoholic strength by volume not exceeding 15% vol	7	0	45	LP	F
	2204.21.12	---- Of an alcoholic strength by volume exceeding 15% vol	7	0	45	LP	F
		--- Grape must with fermentation prevented or arrested by the addition of alcohol:					
	2204.21.21	---- Of an alcoholic strength by volume not exceeding 15% vol	7	0	45	LP	F
	2204.21.22	---- Of an alcoholic strength by volume exceeding 15% vol	7	0	45	LP	F
	2204.29	-- Other:					
		--- Wine:					

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	2204.29.11	---- Of an alcoholic strength by volume not exceeding 15% vol	7	0	45	LP	F
	2204.29.12	---- Of an alcoholic strength by volume exceeding 15% vol	7	0	45	LP	F
		--- Grape must with fermentation prevented or arrested by the addition of alcohol:					
	2204.29.21	---- Of an alcoholic strength by volume not exceeding 15% vol	7	0	45	LP	F
	2204.29.22	---- Of an alcoholic strength by volume exceeding 15% vol	7	0	45	LP	F
	2204.30	- Other grape must:					
	2204.30.10	-- Of an alcoholic strength by volume not exceeding 15% vol	5	0	50	NLP	F
	2204.30.20	-- Of an alcoholic strength by volume exceeding 15% vol	5	0	50	NLP	F
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.					
	2205.10	- In containers holding 2 l or less:					
	2205.10.10	-- Of an alcoholic strength by volume not exceeding 15% vol	5	0	40	NLP	F
	2205.10.20	-- Of an alcoholic strength by volume exceeding 15% vol	5	0	40	NLP	F
	2205.90	- Other:					
	2205.90.10	-- Of an alcoholic strength by volume not exceeding 15% vol	5	0	40	NLP	F
	2205.90.20	-- Of an alcoholic strength by volume exceeding 15% vol	5	0	40	NLP	F
22.06		Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.					
	2206.00.10	- Cider or perry	5	0	35	LPNISQ	F
	2206.00.20	- Sake (rice wine)	5	0	35	NLP	F
	2206.00.30	- Toddy	5	0	35	NLP	F
	2206.00.40	- Shandy	5	0	35	NLP	F
	2206.00.90	- Other, including mead	5	0	35	NLP	F
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.					
	2207.10.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	10	0	45	LP	I
	2207.20	- Ethyl alcohol and other spirits, denatured, of any strength:					
		-- Denatured ethyl alcohol, including methylated spirits:					
	2207.20.11	--- Ethyl alcohol of an alcoholic strength by volume exceeding 99% vol	10 /c	0	45	NLP	I
	2207.20.19	--- Other	10	0	45	LP	I
	2207.20.90	-- Other	10	0	45	NLP	I
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.					
	2208.20	- Spirits obtained by distilling grape wine or grape marc:					
	2208.20.10	-- Brandy of an alcoholic strength by volume not exceeding 46% vol	10	0	45	LP	F

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	2208.20.20	-- Brandy of an alcoholic strength by volume exceeding 46% vol	10	0	45	LP	F
	2208.20.30	-- Other, of an alcoholic strength by volume not exceeding 46% vol	10	0	45	NLP	F
	2208.20.40	-- Other, of an alcoholic strength by volume exceeding 46% vol	10	0	45	NLP	F
	2208.30	- Whiskies:					
	2208.30.10	-- Of an alcoholic strength by volume not exceeding 46% vol	15	0	45	LP	F
	2208.30.20	-- Of an alcoholic strength by volume exceeding 46% vol	15	0	45	LP	F
	2208.40	- Rum and other spirits obtained by distilling fermented sugar-cane products:					
	2208.40.10	-- Of an alcoholic strength by volume not exceeding 46% vol	15	0	45	LP	F
	2208.40.20	-- Of an alcoholic strength by volume exceeding 46% vol	15	0	45	LP	F
	2208.50	- Gin and Geneva:					
	2208.50.10	-- Of an alcoholic strength by volume not exceeding 46% vol	15	0	45	LP	F
	2208.50.20	-- Of an alcoholic strength by volume exceeding 46% vol	15	0	45	LP	F
	2208.60	- Vodka:					
	2208.60.10	-- Of an alcoholic strength by volume not exceeding 46% vol	10	0	45	LPNISQ	F
	2208.60.20	-- Of an alcoholic strength by volume exceeding 46% vol	10	0	45	LPNISQ	F
	2208.70	- Liqueurs and cordials:					
	2208.70.10	-- Of an alcoholic strength by volume not exceeding 57% vol	10	0	45	LPNISQ	F
	2208.70.20	-- Of an alcoholic strength by volume exceeding 57% vol	10	0	45	LPNISQ	F
	2208.90	- Other:					
	2208.90.10	-- Medicated samsu of an alcoholic strength by volume not exceeding 40% vol	15	0	45	NLP	F
	2208.90.20	-- Medicated samsu of an alcoholic strength by volume exceeding 40% vol	15	0	45	NLP	F
	2208.90.30	-- Other samsu of an alcoholic strength by volume not exceeding 40% vol	15	0	45	LPNISQ	F
	2208.90.40	-- Other samsu of an alcoholic strength by volume exceeding 40% vol	15	0	45	LPNISQ	F
	2208.90.50	-- Arrack or pineapple spirit of an alcoholic strength by volume not exceeding 40% vol	15	0	45	LPNISQ	F
	2208.90.60	-- Arrack or pineapple spirit of an alcoholic strength by volume exceeding 40% vol	15	0	45	LPNISQ	F
	2208.90.70	-- Bitters and similar beverages of an alcoholic strength not exceeding 57% vol	15	0	45	LPNISQ	F
	2208.90.80	-- Bitters and similar beverages of an alcoholic strength exceeding 57% vol	15	0	45	LPNISQ	F
	2208.90.90	-- Other	15	0	45	LPNISQ	F
22.09	2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid.	15	0	40	LP	F
23.01		Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.					
	2301.10.00	- Flours, meals and pellets, of meat or meat offal; greaves	1 /a	0	10	NLP	I

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	2301.20.00	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	1 /a	0	10	NLP	I
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.					
	2302.10.00	- Of maize (corn)	10	0	20	LP	I
	2302.30.00	- Of wheat	3	0	20	LP	I
	2302.40	- Of other cereals:					
	2302.40.10	-- Of rice	3	0	20	LP	I
	2302.40.90	-- Other	3	0	20	LP	I
	2302.50.00	- Of leguminous plants	3	0	20	NLP	I
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.					
	2303.10	- Residues of starch manufacture and similar residues:					
	2303.10.10	-- Of manioc (cassava) or sago	1 /a	0	20	LPNISQ	I
	2303.10.90	-- Other	1 /a	0	20	NLP	I
	2303.20.00	- Beet-pulp, bagasse and other waste of sugar manufacture	3	0	20	LP	I
	2303.30.00	- Brewing or distilling dregs and waste	1	0	20	NLP	I
23.04	2304.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.	1 /a	0	5	LP	I
23.05	2305.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	3	0	20	NLP	I
23.06		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.					
	2306.10.00	- Of cotton seeds	3	0	20	NLP	I
	2306.20.00	- Of linseed	3	0	40	NLP	I
	2306.30.00	- Of sunflower seeds	3	0	20	NLP	I
		- Of rape or colza seeds:					
	2306.41.00	-- Of low erucic acid rape or colza seeds	3	0	5	NLP	I
	2306.49.00	-- Other	3	0	5	NLP	I
	2306.50.00	- Of coconut or copra	10	0	50	LP	I
	2306.60.00	- Of palm nuts or kernels	15	0	50	LP	I
	2306.90	- Other:					
	2306.90.20	-- Of maize (corn) germ	10	0	40	NLP	I
	2306.90.90	-- Other	3	0	20/40	NLP	I
23.07	2307.00.00	Wine lees; argol.	3	0	40	NLP	I
23.08	2308.00.00	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.	3	0	40	NLP	I
23.09		Preparations of a kind used in animal feeding.					
	2309.10	- Dog or cat food, put up for retail sale:					
	2309.10.10	-- Containing meat	5	0	40	LPNISQ	F
	2309.10.90	-- Other	5	0	40	LPNISQ	F
	2309.90	- Other:					
		-- Complete feed:					
	2309.90.11	--- Of a kind suitable for poultry	35	0	40	LP	F
	2309.90.12	--- Of a kind suitable for swine	35	0	40	LP	F

COMPREHENSIVE TARIFF REVIEW FOR 2011 TO 2015 MFN RATES OF DUTY  
Public Hearing, 8 February 2010, 9:00 a.m.

HS HDG. NO.	AHTN CODE	DESCRIPTION	RATES OF DUTY (%)			Availability	DP
			MFN	CEPT	WTO Bound Rate		
	2309.90.13	--- Of a kind suitable for prawns	1 /a	0	40	LPNISQ	F
	2309.90.19	--- Other:					
	2309.90.19A	---- Primate diet	3	0	40	LPNISQ	F
	2309.90.19B	---- Other	35	0	40	LP	F
	2309.90.20	-- Premixes, feed supplements or feed additives	1 /a	0	20/40	NLP	I
	2309.90.30	-- Other, containing meat	35	0	40	NLP	I
	2309.90.90	-- Other	35	0	40	NLP	I
24.01		Unmanufactured tobacco; tobacco refuse.					
	2401.10	- Tobacco, not stemmed/stripped:					
	2401.10.10	-- Virginia type, flue-cured	7	0	50	LP	RM
	2401.10.20	-- Virginia type, other than flue-cured	7	0	50	LP	RM
	2401.10.30	-- Other, flue-cured	7	0	50	LPNISQ	RM
	2401.10.90	-- Other, other than flue-cured	7	0	50	LPNISQ	RM
	2401.20	- Tobacco, partly or wholly stemmed/stripped:					
	2401.20.10	-- Virginia type, flue-cured	7	0	45/50	LP	RM
	2401.20.20	-- Virginia type, other than flue-cured	7	0	45/50	LP	RM
	2401.20.30	-- Oriental type	7	0	45/50	NLP	RM
	2401.20.40	-- Burley type	7	0	45/50	NLP	RM
	2401.20.50	-- Other, flue-cured	7	0	45/50	NLP	RM
	2401.20.90	-- Other, other than flue-cured	7	0	45/50	NLP	RM
	2401.30	- Tobacco refuse:					
	2401.30.10	-- Tobacco stems	7	0	50	NLP	RM
	2401.30.90	-- Other	7	0	50	NLP	RM
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.					
	2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco	10	0	45	LP	F
	2402.20	- Cigarettes containing tobacco:					
	2402.20.10	-- Beedies	10	0	45	NLP	F
	2402.20.90	-- Other	10	0	45	LP	F
	2402.90	- Other:					
	2402.90.10	-- Cigars, cheroots and cigarillos of tobacco substitutes	10	0	50	NLP	F
	2402.90.20	-- Cigarettes of tobacco substitutes	10	0	50	NLP	F
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.					
	2403.10	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:					
		-- Packed for retail sale:					
	2403.10.11	--- Blended tobacco	7	0	50	LP	F
	2403.10.19	--- Other	7	0	50	LP	F
		-- Other manufactured tobacco for cigarette making:					
	2403.10.21	--- Blended tobacco	7	0	50	LP	F
	2403.10.29	--- Other	7	0	50	LP	F
	2403.10.90	-- Other	7	0	50	LP	F
		- Other:					
	2403.91.00	-- "Homogenised" or "reconstituted" tobacco	3	0	30	NLP	I
	2403.99	-- Other:					
	2403.99.10	--- Tobacco extracts and essences	3	0	30	NLP	I
	2403.99.30	--- Manufactured tobacco substitutes	3	0	50	NLP	I
	2403.99.40	--- Snuff	3	0	50	NLP	F
	2403.99.50	--- Other smokeless tobacco, including chewing and sucking tobacco	3	0	50	LP	F
	2403.99.60	--- Ang Hoon	3	0	50	NLP	I

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HS HDG. NO.	AHTN CODE	DESCRIPTION	RATES OF DUTY (%)			Availability	DP
			MFN	CEPT	WTO Bound Rate		
	2403.99.90	--- Other:					
	2403.99.90A	---- Tobacco lyes and sauces; tobacco flour and powder	3	0	30	NLP	I
	2403.99.90B	---- Other	3	0	50	NLP	I

NOT FOR CUSTOMS PURPOSES