

**Jadual Kedua/Second Schedule**

**CUSTOMS DUTIES**

[Paragraph 2(1) and (4)]

**SECTION I**

**LIVE ANIMALS; ANIMAL PRODUCTS**

**Section Notes.**

1.- Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.

2.- Except where the context otherwise requires, throughout the Nomenclature any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.

**Chapter 1**

**Live animals**

**Chapter Note.**

1.- This Chapter covers all live animals except -

(a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06 or 03.07;

(b) Cultures of micro-organisms and other products of heading 30.02; and

(c) Animals of heading 95.08.

**RATE OF DUTY**

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)                            | Unit of<br>Quantity<br>(4) | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
| <b>01.01</b>   |                    | <b>Live horses, asses, mules and hinnies.</b> |                            |               |               |             |
|                | 0101.10.00         | - Pure-bred breeding animals:                 |                            |               |               |             |
|                | 0101.10.00 10      | -- Horses                                     | u                          | Nil           | Nil           | 0%          |
|                | 0101.10.00 20      | -- Asses, mules and hinnies                   | u                          | Nil           | Nil           | 0%          |
|                | 0101.90            | - Other:                                      |                            |               |               |             |
|                | 0101.90.30 00      | -- Horses                                     | u                          | Nil           | Nil           | 0%          |
|                | 0101.90.90 00      | -- Other                                      | u                          | Nil           | Nil           | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)            | Unit of<br>Quantity<br>(4) | RATE OF DUTY                      |               | CEPT<br>(7) |
|----------------|--------------------|-------------------------------|----------------------------|-----------------------------------|---------------|-------------|
|                |                    |                               |                            | Import<br>(5)                     | Export<br>(6) |             |
| <b>01.02</b>   |                    | <b>Live bovine animals.</b>   |                            |                                   |               |             |
|                | 0102.10.00         | - Pure-bred breeding animals: |                            |                                   |               |             |
|                | 0102.10.00 10      | -- Cattle                     | u                          | Nil                               | 5%            | 0%          |
|                | 0102.10.00 20      | -- Buffaloes                  | u                          | Nil                               | 5%            | 0%          |
|                | 0102.10.00 90      | -- Other                      | u                          | Nil                               | 5%            | 0%          |
|                | 0102.90            | - Other:                      |                            |                                   |               |             |
|                | 0102.90.10         | -- Oxen:                      |                            |                                   |               |             |
|                | 0102.90.10 10      | --- For slaughter             | u                          | Nil                               | Nil           | 0%          |
|                | 0102.90.10 90      | --- Other                     | u                          | Nil                               | Nil           | 0%          |
|                | 0102.90.20         | -- Buffaloes:                 |                            |                                   |               |             |
|                | 0102.90.20 10      | --- For slaughter             | u                          | Nil                               | 5%            | 0%          |
|                | 0102.90.20 90      | --- Other                     | u                          | Nil                               | 5%            | 0%          |
|                | 0102.90.90         | -- Other:                     |                            |                                   |               |             |
|                | 0102.90.90 10      | --- For slaughter             | u                          | Nil                               | 5%            | 0%          |
|                | 0102.90.90 90      | --- Other                     | u                          | Nil                               | 5%            | 0%          |
| <b>01.03</b>   |                    | <b>Live swine.</b>            |                            |                                   |               |             |
|                | 0103.10.00 00      | - Pure-bred breeding animals  | u                          | Nil                               | Nil           | 0%          |
|                |                    | - Other:                      |                            |                                   |               |             |
|                | 0103.91.00 00      | -- Weighing less than 50 kg   | u                          | TRQ as specified in<br>Appendix C | Nil           | 0%          |
|                | 0103.92.00 00      | -- Weighing 50 kg or more     | u                          | TRQ as specified in<br>Appendix C | Nil           | 0%          |
| <b>01.04</b>   |                    | <b>Live sheep and goats.</b>  |                            |                                   |               |             |
|                | 0104.10            | - Sheep:                      |                            |                                   |               |             |
|                | 0104.10.10 00      | -- Pure-bred breeding animals | u                          | Nil                               | Nil           | 0%          |
|                | 0104.10.90 00      | -- Other                      | u                          | Nil                               | Nil           | 0%          |
|                | 0104.20            | - Goats:                      |                            |                                   |               |             |
|                | 0104.20.10 00      | -- Pure-bred breeding animals | u                          | Nil                               | 5%            | 0%          |
|                | 0104.20.90 00      | -- Other                      | u                          | Nil                               | 5%            | 0%          |

RATE OF DUTY

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | Import<br>(5)                     | Export<br>(6) | CEPT<br>(7) |
|----------------|--------------------|---|----------------------------|-----------------------------------|---------------|-------------|
| <b>01.05</b>   |                    | <b>Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.</b> |                            |                                   |               |             |
|                |                    | - Weighing not more than 185 g:   |                            |                                   |               |             |
|                | 0105.11            | -- Fowls of the species <i>Gallus domesticus</i> :  |                            |                                   |               |             |
|                | 0105.11.10 00      | --- Breeding fowls  | u                          | Nil                               | Nil           | 0%          |
|                | 0105.11.90 00      | --- Other   | u                          | TRQ as specified in<br>Appendix C | Nil           | 0%          |
|                | 0105.12            | -- Turkeys:   |                            |                                   |               |             |
|                | 0105.12.10 00      | --- Breeding turkeys  | u                          | Nil                               | Nil           | 0%          |
|                | 0105.12.90 00      | --- Other   | u                          | Nil                               | Nil           | 0%          |
|                | 0105.19            | -- Other:   |                            |                                   |               |             |
|                | 0105.19.10 00      | --- Breeding ducklings  | u                          | Nil                               | Nil           | 0%          |
|                | 0105.19.30 00      | --- Breeding goslings   | u                          | Nil                               | Nil           | 0%          |
|                | 0105.19.90 00      | --- Other   | u                          | Nil                               | Nil           | 0%          |
|                |                    | - Other:  |                            |                                   |               |             |
|                | 0105.94            | -- Fowls of the species <i>Gallus domesticus</i> :  |                            |                                   |               |             |
|                | 0105.94.10         | --- Breeding fowls, other than fighting cocks:  |                            |                                   |               |             |
|                | 0105.94.10 10      | ---- Weighing not more than 2,000 g   | u                          | Nil                               | Nil           | 0%          |
|                | 0105.94.10 20      | ---- Weighing more than 2,000 g   | u                          | Nil                               | Nil           | 0%          |
|                | 0105.94.20 00      | --- Fighting cocks, weighing not more than 2,000 g  | u                          | Nil                               | Nil           | 0%          |
|                | 0105.94.30 00      | --- Fighting cocks, weighing more than 2,000 g  | u                          | Nil                               | Nil           | 0%          |
|                | 0105.94.90         | --- Other:  |                            |                                   |               |             |
|                | 0105.94.90 10      | ---- Weighing not more than 2,000 g   | u                          | TRQ as specified in<br>Appendix C | Nil           | 0%          |
|                | 0105.94.90 20      | ---- Weighing more than 2,000 g   | u                          | Nil                               | Nil           | 0%          |
|                | 0105.99            | -- Other:   |                            |                                   |               |             |
|                | 0105.99.10 00      | --- Breeding ducks  | u                          | Nil                               | Nil           | 0%          |
|                | 0105.99.20 00      | --- Other ducks   | u                          | Nil                               | Nil           | 0%          |
|                | 0105.99.30 00      | --- Breeding geese, turkeys and guinea fowls  | u                          | Nil                               | Nil           | 0%          |
|                | 0105.99.40 00      | --- Other geese, turkeys and guinea fowls   | u                          | Nil                               | Nil           | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               | CEPT<br>(7) |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) |             |
| <b>01.06</b>   |                    | <b>Other live animals.</b>   |                            |               |               |             |
|                |                    | - Mammals:   |                            |               |               |             |
|                |                    | -- Primates:   |                            |               |               |             |
|                | 0106.11.00 10      | --- For zoos and pets  | u                          | Nil           | Nil           | 0%          |
|                | 0106.11.00 90      | --- Other  | u                          | Nil           | 5%            | 0%          |
|                | 0106.12.00         | -- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia): |                            |               |               |             |
|                | 0106.12.00 10      | --- For zoos and pets  | u                          | Nil           | Nil           | 0%          |
|                | 0106.12.00 90      | --- Other  | u                          | Nil           | 5%            | 0%          |
|                | 0106.19.00         | -- Other:  |                            |               |               |             |
|                | 0106.19.00 10      | --- For zoos and pets  | u                          | Nil           | Nil           | 0%          |
|                | 0106.19.00 90      | --- Other  | u                          | Nil           | 5%            | 0%          |
|                | 0106.20.00         | - Reptiles ( including snakes and turtles):  |                            |               |               |             |
|                | 0106.20.00 10      | -- For zoos and pets   | u                          | Nil           | Nil           | 0%          |
|                | 0106.20.00 90      | -- Other   | u                          | Nil           | 5%            | 0%          |
|                |                    | - Birds:   |                            |               |               |             |
|                | 0106.31.00         | -- Birds of prey:  |                            |               |               |             |
|                | 0106.31.00 10      | --- For zoos and pets  | u                          | Nil           | Nil           | 0%          |
|                | 0106.31.00 90      | --- Other  | u                          | Nil           | 5%            | 0%          |
|                | 0106.32.00         | -- Psittaciformes (including parrots, parakeets, macaws and cockatoos):  |                            |               |               |             |
|                | 0106.32.00 10      | --- For zoos and pets  | u                          | Nil           | Nil           | 0%          |
|                | 0106.32.00 90      | --- Other  | u                          | Nil           | 5%            | 0%          |
|                | 0106.39.00         | -- Other:  |                            |               |               |             |
|                | 0106.39.00 10      | --- For zoos and pets  | u                          | Nil           | Nil           | 0%          |
|                | 0106.39.00 90      | --- Other  | u                          | Nil           | 5%            | 0%          |
|                | 0106.90.00         | - Other:   |                            |               |               |             |
|                | 0106.90.00 10      | -- For zoos and pets   | u                          | Nil           | Nil           | 0%          |
|                | 0106.90.00 90      | -- Other   | u                          | Nil           | 5%            | 0%          |

## Chapter 2

### Meat and edible meat offal

#### Chapter Notes.

1.- This Chapter does not cover:

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

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)                                | Unit of<br>Quantity<br>(4) | RATE OF DUTY                      |               |             |
|----------------|--------------------|---|----------------------------|-----------------------------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5)                     | Export<br>(6) | CEPT<br>(7) |
| <b>02.01</b>   |                    | <b>Meat of bovine animals, fresh or chilled.</b>  |                            |                                   |               |             |
|                | 0201.10.00 00      | - Carcasses and half-carcasses                    | kg                         | Nil                               | Nil           | 0%          |
|                | 0201.20.00 00      | - Other cuts with bone in                         | kg                         | Nil                               | Nil           | 0%          |
|                | 0201.30.00 00      | - Boneless  | kg                         | Nil                               | Nil           | 0%          |
| <b>02.02</b>   |                    | <b>Meat of bovine animals, frozen.</b>            |                            |                                   |               |             |
|                | 0202.10.00 00      | - Carcasses and half-carcasses                    | kg                         | Nil                               | Nil           | 0%          |
|                | 0202.20.00 00      | - Other cuts with bone in                         | kg                         | Nil                               | Nil           | 0%          |
|                | 0202.30.00 00      | - Boneless  | kg                         | Nil                               | Nil           | 0%          |
| <b>02.03</b>   |                    | <b>Meat of swine, fresh, chilled or frozen.</b>   |                            |                                   |               |             |
|                |                    | - Fresh or chilled:                               |                            |                                   |               |             |
|                | 0203.11.00 00      | -- Carcasses and half-carcasses                   | kg                         | TRQ as specified in<br>Appendix C | Nil           | 0%          |
|                | 0203.12.00 00      | -- Hams, shoulders and cuts thereof, with bone in | kg                         | Nil                               | Nil           | 0%          |
|                | 0203.19.00 00      | -- Other  | kg                         | Nil                               | Nil           | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY                      |               | CEPT<br>(7) |
|----------------|--------------------|--|----------------------------|-----------------------------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5)                     | Export<br>(6) |             |
|                |                    | - Frozen:  |                            |                                   |               |             |
|                | 0203.21.00 00      | - - Carcasses and half-carcasses   | kg                         | TRQ as specified in<br>Appendix C | Nil           | 0%          |
|                | 0203.22.00 00      | - - Hams, shoulders and cuts thereof, with bone in   | kg                         | Nil                               | Nil           | 0%          |
|                | 0203.29.00 00      | - - Other  | kg                         | Nil                               | Nil           | 0%          |
| <b>02.04</b>   |                    | <b>Meat of sheep or goats, fresh, chilled or frozen.</b>   |                            |                                   |               |             |
|                | 0204.10.00 00      | - Carcasses and half-carcasses of lamb, fresh or chilled<br>- Other meat of sheep, fresh or chilled:                   | kg                         | Nil                               | Nil           | 0%          |
|                | 0204.21.00 00      | - - Carcasses and half-carcasses   | kg                         | Nil                               | Nil           | 0%          |
|                | 0204.22.00 00      | - - Other cuts with bone in  | kg                         | Nil                               | Nil           | 0%          |
|                | 0204.23.00 00      | - - Boneless   | kg                         | Nil                               | Nil           | 0%          |
|                | 0204.30.00 00      | - Carcasses and half-carcasses of lamb, frozen<br>- Other meat of sheep, frozen:                                       | kg                         | Nil                               | Nil           | 0%          |
|                | 0204.41.00 00      | - - Carcasses and half-carcasses   | kg                         | Nil                               | Nil           | 0%          |
|                | 0204.42.00 00      | - - Other cuts with bone in  | kg                         | Nil                               | Nil           | 0%          |
|                | 0204.43.00 00      | - - Boneless   | kg                         | Nil                               | Nil           | 0%          |
|                | 0204.50.00 00      | - Meat of goats  | kg                         | Nil                               | Nil           | 0%          |
| <b>02.05</b>   | 0205.00.00 00      | <b>Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.</b>  | kg                         | Nil                               | Nil           | 0%          |
| <b>02.06</b>   |                    | <b>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.</b> |                            |                                   |               |             |
|                | 0206.10.00 00      | - Of bovine animals, fresh or chilled<br>- Of bovine animals, frozen:  | kg                         | Nil                               | Nil           | 0%          |
|                | 0206.21.00 00      | - - Tongues  | kg                         | Nil                               | Nil           | 0%          |
|                | 0206.22.00 00      | - - Livers   | kg                         | Nil                               | Nil           | 0%          |
|                | 0206.29.00 00      | - - Other  | kg                         | Nil                               | Nil           | 0%          |
|                | 0206.30.00 00      | - Of swine, fresh or chilled<br>- Of swine, frozen:  | kg                         | Nil                               | Nil           | 0%          |
|                | 0206.41.00 00      | - - Livers   | kg                         | Nil                               | Nil           | 0%          |
|                | 0206.49.00 00      | - - Other  | kg                         | Nil                               | Nil           | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY                   |               | CEPT<br>(7) |
|----------------|--------------------|--|----------------------------|--------------------------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5)                  | Export<br>(6) |             |
|                | 0206.80.00 00      | - Other, fresh or chilled  | kg                         | Nil                            | Nil           | 0%          |
|                | 0206.90.00 00      | - Other, frozen  | kg                         | Nil                            | Nil           | 0%          |
| <b>02.07</b>   |                    | <b>Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.</b> |                            |                                |               |             |
|                |                    | - Of fowls of the species <i>Gallus domesticus</i> :                                     |                            |                                |               |             |
|                | 0207.11.00 00      | -- Not cut in pieces, fresh or chilled   | kg                         | TRQ as specified in Appendix C | Nil           | 0%          |
|                | 0207.12.00 00      | -- Not cut in pieces, frozen   | kg                         | TRQ as specified in Appendix C | Nil           | 0%          |
|                | 0207.13.00 00      | -- Cuts and offal, fresh or chilled  | kg                         | TRQ as specified in Appendix C | Nil           | 0%          |
|                | 0207.14            | -- Cuts and offal, frozen:   |                            |                                |               |             |
|                | 0207.14.10 00      | --- Wings  | kg                         | TRQ as specified in Appendix C | Nil           | 0%          |
|                | 0207.14.20 00      | --- Thighs   | kg                         | TRQ as specified in Appendix C | Nil           | 0%          |
|                | 0207.14.30 00      | --- Livers   | kg                         | TRQ as specified in Appendix C | Nil           | 0%          |
|                | 0207.14.90 00      | --- Other  | kg                         | TRQ as specified in Appendix C | Nil           | 0%          |
|                |                    | - Of turkeys:  |                            |                                |               |             |
|                | 0207.24.00 00      | -- Not cut in pieces, fresh or chilled   | kg                         | Nil                            | Nil           | 0%          |
|                | 0207.25.00 00      | -- Not cut in pieces, frozen   | kg                         | Nil                            | Nil           | 0%          |
|                | 0207.26.00 00      | -- Cuts and offal, fresh or chilled  | kg                         | Nil                            | Nil           | 0%          |
|                | 0207.27            | -- Cuts and offal, frozen:   |                            |                                |               |             |
|                | 0207.27.10 00      | --- Livers   | kg                         | Nil                            | Nil           | 0%          |
|                | 0207.27.90 00      | --- Other  | kg                         | Nil                            | Nil           | 0%          |
|                |                    | - Of ducks, geese or guinea fowls:   |                            |                                |               |             |
|                | 0207.32            | -- Not cut in pieces, fresh or chilled:  |                            |                                |               |             |
|                | 0207.32.10 00      | --- Of ducks   | kg                         | Nil                            | Nil           | 0%          |
|                | 0207.32.20 00      | --- Of geese or guinea fowls   | kg                         | Nil                            | Nil           | 0%          |
|                | 0207.33            | -- Not cut in pieces, frozen:  |                            |                                |               |             |
|                | 0207.33.10 00      | --- Of ducks   | kg                         | Nil                            | Nil           | 0%          |

RATE OF DUTY

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                | 0207.33.20 00      | - - - Of geese or guinea fowls  | kg                         | Nil           | Nil           | 0%          |
|                | 0207.34.00 00      | - - Fatty livers, fresh or chilled  | kg                         | Nil           | Nil           | 0%          |
|                | 0207.35.00 00      | - - Other, fresh or chilled   | kg                         | Nil           | Nil           | 0%          |
|                | 0207.36            | - - Other, frozen:  |                            |               |               |             |
|                | 0207.36.10 00      | - - - Fatty livers  | kg                         | Nil           | Nil           | 0%          |
|                | 0207.36.90 00      | - - - Other   | kg                         | Nil           | Nil           | 0%          |
| <b>02.08</b>   |                    | <b>Other meat and edible meat offal, fresh, chilled or frozen.</b>  |                            |               |               |             |
|                | 0208.10.00 00      | - Of rabbits or hares   | kg                         | Nil           | Nil           | 0%          |
|                | 0208.30.00 00      | - Of primates   | kg                         | Nil           | Nil           | 0%          |
|                | 0208.40.00 00      | - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)                          | kg                         | Nil           | Nil           | 0%          |
|                | 0208.50.00 00      | - Of reptiles (including snakes and turtles)  | kg                         | Nil           | Nil           | 0%          |
|                | 0208.90.00 00      | - Other   | kg                         | Nil           | Nil           | 0%          |
| <b>02.09</b>   | 0209.00.00 00      | <b>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.</b> | kg                         | Nil           | Nil           | 0%          |
| <b>02.10</b>   |                    | <b>Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.</b>                                |                            |               |               |             |
|                |                    | - Meat of swine:  |                            |               |               |             |
|                | 0210.11.00         | - - Hams, shoulders and cuts thereof, with bone in:   |                            |               |               |             |
|                | 0210.11.00 10      | - - - Hams  | kg                         | Nil           | Nil           | 0%          |
|                | 0210.11.00 90      | - - - Other   | kg                         | Nil           | Nil           | 0%          |
|                | 0210.12.00 00      | - - Bellies (streaky) and cuts thereof  | kg                         | Nil           | Nil           | 0%          |
|                | 0210.19            | - - Other:  |                            |               |               |             |
|                | 0210.19.10 00      | - - - Bacon   | kg                         | Nil           | Nil           | 0%          |
|                | 0210.19.20 00      | - - - Ham, boneless   | kg                         | Nil           | Nil           | 0%          |
|                | 0210.19.90         | - - - Other:  |                            |               |               |             |
|                | 0210.19.90 10      | - - - - Salted pork   | kg                         | Nil           | Nil           | 0%          |
|                | 0210.19.90 90      | - - - - Other   | kg                         | Nil           | Nil           | 0%          |



| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 0210.20.00         | - Meat of bovine animals:  |                            |               |               |             |
|                | 0210.20.00 10      | -- Beef and veal   | kg                         | Nil           | Nil           | 0%          |
|                | 0210.20.00 90      | -- Other   | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Other, including edible flours and meals of meat or meat offal:  |                            |               |               |             |
|                | 0210.91.00 00      | -- Of primates   | kg                         | Nil           | Nil           | 0%          |
|                | 0210.92.00 00      | - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia) | kg                         | Nil           | Nil           | 0%          |
|                | 0210.93.00 00      | -- Of reptiles (including snakes and turtles)  | kg                         | Nil           | Nil           | 0%          |
|                | 0210.99            | -- Other:  |                            |               |               |             |
|                | 0210.99.10 00      | --- Freeze dried chicken dice  | kg                         | Nil           | Nil           | 0%          |
|                | 0210.99.20 00      | --- Dried pork skin  | kg                         | Nil           | Nil           | 0%          |
|                | 0210.99.90         | --- Other:   |                            |               |               |             |
|                | 0210.99.90 10      | ---- Poultry liver, salted or in brine   | kg                         | Nil           | Nil           | 0%          |
|                | 0210.99.90 20      | ---- Poultry liver, dried or smoked  | kg                         | Nil           | Nil           | 0%          |
|                | 0210.99.90 90      | ---- Other   | kg                         | Nil           | Nil           | 0%          |

**Fish and crustaceans, molluscs and other  
aquatic invertebrates**

**Chapter Notes.**

1.- This Chapter does not cover:

- (a) Mammals of heading 01.06;
- (b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);

(c) Fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or

(d) Caviar or caviar substitutes prepared from fish eggs (heading 16.04).

2.- In this Chapter the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
| <b>03.01</b>   |                    | <b>Live fish.</b>  |                            |               |               |             |
|                | 0301.10            | - Ornamental fish:   |                            |               |               |             |
|                | 0301.10.10 00      | -- Fish fry  | kg                         | Nil           | Nil           | 0%          |
|                | 0301.10.20 00      | -- Other, marine fish  | kg                         | Nil           | Nil           | 0%          |
|                | 0301.10.30 00      | -- Other, freshwater fish  | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Other live fish:   |                            |               |               |             |
|                | 0301.91.00         | -- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aquabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> ): |                            |               |               |             |
|                | 0301.91.00 10      | --- Fry  | kg                         | Nil           | Nil           | 0%          |
|                | 0301.91.00 90      | --- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 0301.92.00         | -- Eels ( <i>Anguilla spp.</i> ):  |                            |               |               |             |
|                | 0301.92.00 10      | --- Fry  | kg                         | Nil           | Nil           | 0%          |
|                | 0301.92.00 90      | --- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 0301.93            | -- Carp:   |                            |               |               |             |
|                | 0301.93.10 00      | --- Breeding, other than fry   | kg                         | Nil           | Nil           | 0%          |
|                | 0301.93.90         | --- Other:   |                            |               |               |             |
|                | 0301.93.90 10      | ---- Fry   | kg                         | Nil           | Nil           | 0%          |
|                | 0301.93.90 90      | ---- Other   | kg                         | Nil           | Nil           | 0%          |

RATE OF DUTY

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                | 0301.94.00 00      | -- Bluefin tunas ( <i>Thunnus thynnus</i> )  | kg                         | Nil           | Nil           | 0%          |
|                | 0301.95.00 00      | -- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )  | kg                         | Nil           | Nil           | 0%          |
|                | 0301.99            | -- Other:  |                            |               |               |             |
|                |                    | --- Milkfish or lapu lapu fry:   |                            |               |               |             |
|                | 0301.99.11 00      | ---- Breeding  | kg                         | Nil           | Nil           | 0%          |
|                | 0301.99.19 00      | ---- Other   | kg                         | Nil           | Nil           | 0%          |
|                |                    | ---- Other fish fry:   |                            |               |               |             |
|                | 0301.99.21 00      | ---- Breeding  | kg                         | Nil           | Nil           | 0%          |
|                | 0301.99.29 00      | ---- Other   | kg                         | Nil           | Nil           | 0%          |
|                |                    | ---- Other marine fish:  |                            |               |               |             |
|                | 0301.99.31 00      | ---- Milk fish breeder   | kg                         | Nil           | Nil           | 0%          |
|                | 0301.99.39 00      | ---- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 0301.99.40 00      | --- Other freshwater fish  | kg                         | Nil           | Nil           | 0%          |
| <b>03.02</b>   |                    | <b>Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.</b>  |                            |               |               |             |
|                |                    | - Salmonidae, excluding livers and roes:   |                            |               |               |             |
|                | 0302.11.00 00      | -- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aquabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )  | kg                         | Nil           | Nil           | 0%          |
|                | 0302.12.00 00      | -- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> , and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> ) | kg                         | Nil           | Nil           | 0%          |
|                | 0302.19.00 00      | -- Other   | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes:   |                            |               |               |             |
|                | 0302.21.00 00      | -- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )   | kg                         | Nil           | Nil           | 0%          |
|                | 0302.22.00 00      | -- Plaice ( <i>Pleuronectes platessa</i> )   | kg                         | Nil           | Nil           | 0%          |
|                | 0302.23.00 00      | -- Sole ( <i>Solea spp.</i> )  | kg                         | Nil           | Nil           | 0%          |
|                | 0302.29.00 00      | -- Other   | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes:  |                            |               |               |             |
|                | 0302.31.00 00      | -- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )  | kg                         | Nil           | Nil           | 0%          |
|                | 0302.32.00 00      | -- Yellowfin tunas ( <i>Thunnus albacares</i> )  | kg                         | Nil           | Nil           | 0%          |

RATE OF DUTY

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                | 0302.33.00 00      | -- Skipjack or stripe- bellied bonito  | kg                         | Nil           | Nil           | 0%          |
|                | 0302.34.00 00      | -- Bigeye tunas ( <i>Thunnus obesus</i> )  | kg                         | Nil           | Nil           | 0%          |
|                | 0302.35.00 00      | -- Bluefin tunas ( <i>Thunnus thynnus</i> )  | kg                         | Nil           | Nil           | 0%          |
|                | 0302.36.00 00      | -- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )  | kg                         | Nil           | Nil           | 0%          |
|                | 0302.39.00 00      | -- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 0302.40.00 00      | - Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes  | kg                         | Nil           | Nil           | 0%          |
|                | 0302.50.00 00      | - Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes  | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Other fish, excluding livers and roes:   |                            |               |               |             |
|                | 0302.61.00 00      | -- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> )  | kg                         | Nil           | Nil           | 0%          |
|                | 0302.62.00 00      | -- Haddock ( <i>Melanogrammus aeglefinus</i> )   | kg                         | Nil           | Nil           | 0%          |
|                | 0302.63.00 00      | -- Coalfish ( <i>Pollachius virens</i> )   | kg                         | Nil           | Nil           | 0%          |
|                | 0302.64.00 00      | -- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )  | kg                         | Nil           | Nil           | 0%          |
|                | 0302.65.00 00      | -- Dogfish and other sharks  | kg                         | Nil           | Nil           | 0%          |
|                | 0302.66.00 00      | -- Eels ( <i>Anguilla spp.</i> )   | kg                         | Nil           | Nil           | 0%          |
|                | 0302.67.00 00      | -- Swordfish ( <i>Xiphias gladius</i> )  | kg                         | Nil           | Nil           | 0%          |
|                | 0302.68.00 00      | -- Toothfish ( <i>Dissostichus spp.</i> )  | kg                         | Nil           | Nil           | 0%          |
|                | 0302.69            | -- Other:  |                            |               |               |             |
|                | 0302.69.10 00      | --- Marine fish  | kg                         | Nil           | Nil           | 0%          |
|                | 0302.69.20 00      | --- Freshwater fish  | kg                         | Nil           | Nil           | 0%          |
|                | 0302.70.00 00      | - Livers and roes  | kg                         | Nil           | Nil           | 0%          |
| <b>03.03</b>   |                    | <b>Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.</b>  |                            |               |               |             |
|                |                    | - Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), excluding livers and roes: |                            |               |               |             |
|                | 0303.11.00 00      | -- Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )   | kg                         | Nil           | Nil           | 0%          |
|                | 0303.19.00 00      | -- Other   | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Other salmonidae, excluding livers and roes:   |                            |               |               |             |
|                | 0303.21.00 00      | -- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aquabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )  | kg                         | Nil           | Nil           | 0%          |

RATE OF DUTY

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                | 0303.22.00 00      | -- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )  | kg                         | Nil           | Nil           | 0%          |
|                | 0303.29.00 00      | -- Other  | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Flat fish ( <i>Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae</i> ), excluding livers and roes:                 |                            |               |               |             |
|                | 0303.31.00 00      | -- Halibut ( <i>Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis</i> )  | kg                         | Nil           | Nil           | 0%          |
|                | 0303.32.00 00      | -- Plaice ( <i>Pleuronectes platessa</i> )  | kg                         | Nil           | Nil           | 0%          |
|                | 0303.33.00 00      | -- Sole ( <i>Solea spp.</i> )   | kg                         | Nil           | Nil           | 0%          |
|                | 0303.39.00 00      | -- Other  | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Tunas ( <i>of the genus Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes:    |                            |               |               |             |
|                | 0303.41.00 00      | -- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )   | kg                         | Nil           | Nil           | 0%          |
|                | 0303.42.00 00      | -- Yellowfin tunas ( <i>Thunnus albacares</i> )   | kg                         | Nil           | Nil           | 0%          |
|                | 0303.43.00 00      | -- Skipjack or stripe-bellied bonito  | kg                         | Nil           | Nil           | 0%          |
|                | 0303.44.00 00      | -- Bigeye tunas ( <i>Thunnus obesus</i> )   | kg                         | Nil           | Nil           | 0%          |
|                | 0303.45.00 00      | -- Bluefin tunas ( <i>Thunnus thynnus</i> )   | kg                         | Nil           | Nil           | 0%          |
|                | 0303.46.00 00      | -- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )   | kg                         | Nil           | Nil           | 0%          |
|                | 0303.49.00 00      | -- Other  | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Herrings ( <i>Clupea harengus, Clupea pallasii</i> ), and cod ( <i>Gadus morhua, Gadus ogac, Gadus macrocephalus</i> ) excluding livers and roes: |                            |               |               |             |
|                | 0303.51.00 00      | -- Herrings ( <i>Clupea harengus, Clupea pallasii</i> )   | kg                         | Nil           | Nil           | 0%          |
|                | 0303.52.00 00      | -- Cod ( <i>Gadus morhua, Gadus ogac, Gadus macrocephalus</i> )   | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Swordfish ( <i>Xiphias gladius</i> ) and toothfish ( <i>Dissostichus spp.</i> ), excluding livers and roes:                                       |                            |               |               |             |
|                | 0303.61.00 00      | -- Swordfish ( <i>Xiphias gladius</i> )   | kg                         | Nil           | Nil           | 0%          |
|                | 0303.62.00 00      | -- Toothfish ( <i>Dissostichus spp.</i> )   | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Other fish, excluding livers and roes:  |                            |               |               |             |
|                | 0303.71.00 00      | -- Sardines ( <i>Sardina pilchardus, Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> )   | kg                         | Nil           | Nil           | 0%          |
|                | 0303.72.00 00      | -- Haddock ( <i>Melanogrammus aeglefinus</i> )  | kg                         | Nil           | Nil           | 0%          |
|                | 0303.73.00 00      | -- Coalfish ( <i>Pollachius virens</i> )  | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Mackerel ( <i>Scomber scombrus, Scomber australasicus, Scomber japonicus</i> )  | kg                         | Nil           | Nil           | 0%          |
|                | 0303.74.00 00      | -- Dogfish and other sharks   | kg                         | Nil           | Nil           | 0%          |
|                | 0303.75.00 00      | -- Eels ( <i>Anguilla spp.</i> )  | kg                         | Nil           | Nil           | 0%          |
|                | 0303.76.00 00      | -- Sea bass ( <i>Dicentrarchus labrax, Dicentrarchus punctatus</i> )  | kg                         | Nil           | Nil           | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 0303.78.00 00      | -- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )   | kg                         | Nil           | Nil           | 0%          |
|                | 0303.79            | -- Other:  |                            |               |               |             |
|                | 0303.79.10 00      | --- Marine fish  | kg                         | Nil           | Nil           | 0%          |
|                | 0303.79.20 00      | --- Freshwater fish  | kg                         | Nil           | Nil           | 0%          |
|                | 0303.80            | - Livers and roes:   |                            |               |               |             |
|                | 0303.80.10 00      | -- Livers  | kg                         | Nil           | Nil           | 0%          |
|                | 0303.80.20 00      | -- Roes  | kg                         | Nil           | Nil           | 0%          |
| <b>03.04</b>   |                    | <b>Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.</b>   |                            |               |               |             |
|                |                    | - Fresh or chilled:  |                            |               |               |             |
|                | 0304.11.00 00      | -- Swordfish ( <i>Xiphias gladius</i> )  | kg                         | Nil           | Nil           | 0%          |
|                | 0304.12.00 00      | -- Toothfish ( <i>Dissostichus spp.</i> )  | kg                         | Nil           | Nil           | 0%          |
|                | 0304.19.00 00      | -- Other   | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Frozen fillets:  |                            |               |               |             |
|                | 0304.21.00 00      | -- Swordfish ( <i>Xiphias gladius</i> )  | kg                         | Nil           | Nil           | 0%          |
|                | 0304.22.00 00      | -- Toothfish ( <i>Dissostichus spp.</i> )  | kg                         | Nil           | Nil           | 0%          |
|                | 0304.29.00 00      | -- Other   | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Other:   |                            |               |               |             |
|                | 0304.91.00 00      | -- Swordfish ( <i>Xiphias gladius</i> )  | kg                         | Nil           | Nil           | 0%          |
|                | 0304.92.00 00      | -- Toothfish ( <i>Dissostichus spp.</i> )  | kg                         | Nil           | Nil           | 0%          |
|                | 0304.99.00 00      | -- Other   | kg                         | Nil           | Nil           | 0%          |
| <b>03.05</b>   |                    | <b>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.</b> |                            |               |               |             |
|                | 0305.10.00 00      | - Flours, meals and pellets of fish, fit for human consumption   | kg                         | Nil           | Nil           | 0%          |
|                | 0305.20            | - Livers and roes of fish, dried, smoked, salted or in brine:  |                            |               |               |             |
|                | 0305.20.10 00      | -- Of freshwater fish, dried, salted or in brine   | kg                         | Nil           | Nil           | 0%          |
|                | 0305.20.90         | -- Other:  |                            |               |               |             |
|                | 0305.20.90 10      | --- Of cod   | kg                         | 8%            | Nil           | 0%          |
|                | 0305.20.90 21      | --- Of salmon, smoked  | kg                         | 8%            | Nil           | 0%          |
|                | 0305.20.90 22      | --- Of salmon, dried salted or in brine  | kg                         | 7%            | Nil           | 0%          |

RATE OF DUTY

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                | 0305.20.90 31      | --- Of other marine fish, smoked   | kg                         | 8%            | Nil           | 0%          |
|                | 0305.20.90 32      | --- Of other marine fish, dried, salted or in brine  | kg                         | 7%            | Nil           | 0%          |
|                | 0305.20.90 40      | --- Of freshwater fish, smoked   | kg                         | 8%            | Nil           | 0%          |
|                | 0305.30.00         | - Fish fillets, dried, salted or in brine, but not smoked:   |                            |               |               |             |
|                | 0305.30.00 10      | -- Of marine fish  | kg                         | 7%            | Nil           | 5%          |
|                | 0305.30.00 20      | -- Of freshwater fish  | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Smoked fish, including fillets:  |                            |               |               |             |
|                | 0305.41.00 00      | -- Pacific Salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> , and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> ) | kg                         | 7%            | Nil           | 0%          |
|                | 0305.42.00 00      | -- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )  | kg                         | 7%            | Nil           | 0%          |
|                | 0305.49.00 00      | -- Other   | kg                         | 7%            | Nil           | 5%          |
|                |                    | - Dried fish, whether or not salted but not smoked:  |                            |               |               |             |
|                | 0305.51.00 00      | -- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )  | kg                         | 7%            | Nil           | 0%          |
|                | 0305.59            | -- Other:  |                            |               |               |             |
|                | 0305.59.10 00      | --- Sharks' fins   | kg                         | 7%            | Nil           | 5%          |
|                | 0305.59.20         | --- Marine fish, including anchovies (Ikan bilis):   |                            |               |               |             |
|                | 0305.59.20 10      | ---- Ikan bilis  | kg                         | 7%            | Nil           | 5%          |
|                | 0305.59.20 90      | ---- Other   | kg                         | 7%            | Nil           | 5%          |
|                | 0305.59.90         | --- Other:   |                            |               |               |             |
|                | 0305.59.90 10      | ---- Fishmaws  | kg                         | 7%            | Nil           | 5%          |
|                | 0305.59.90 20      | ---- Freshwater  | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Fish, salted but not dried or smoked and fish in brine:  |                            |               |               |             |
|                | 0305.61.00 00      | -- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )  | kg                         | 7%            | Nil           | 0%          |
|                | 0305.62.00 00      | -- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )  | kg                         | 7%            | Nil           | 0%          |
|                | 0305.63.00 00      | -- Anchovies ( <i>Engraulis spp.</i> )   | kg                         | 7%            | Nil           | 5%          |
|                | 0305.69            | -- Other:  |                            |               |               |             |
|                | 0305.69.10         | --- Marine fish, including sharks' fins:   |                            |               |               |             |
|                | 0305.69.10 10      | ---- Sharks' fins  | kg                         | 7%            | Nil           | 5%          |
|                | 0305.69.10 90      | ---- Other   | kg                         | 7%            | Nil           | 5%          |
|                | 0305.69.90         | --- Other:   |                            |               |               |             |
|                | 0305.69.90 10      | ---- Fishmaws  | kg                         | 7%            | Nil           | 5%          |
|                | 0305.69.90 20      | ---- Freshwater  | kg                         | Nil           | Nil           | 0%          |

RATE OF DUTY

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
| <b>03.06</b>   |                    | <b>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.</b> |                            |               |               |             |
|                |                    | - Frozen:   |                            |               |               |             |
|                | 0306.11.00 00      | -- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )  | kg                         | Nil           | Nil           | 0%          |
|                | 0306.12.00 00      | -- Lobsters ( <i>Homarus spp.</i> )   | kg                         | Nil           | Nil           | 0%          |
|                | 0306.13.00 00      | -- Shrimps and prawns   | kg                         | Nil           | Nil           | 0%          |
|                | 0306.14.00 00      | -- Crabs  | kg                         | Nil           | Nil           | 0%          |
|                | 0306.19.00 00      | -- Other, including flours, meals and pellets of crustaceans, fit for human consumption   | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Not frozen:   |                            |               |               |             |
|                | 0306.21            | -- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> ):   |                            |               |               |             |
|                | 0306.21.10 00      | --- Breeder   | kg                         | Nil           | Nil           | 0%          |
|                | 0306.21.20 00      | --- Other, live   | kg                         | Nil           | Nil           | 0%          |
|                | 0306.21.30 00      | --- Fresh or chilled  | kg                         | Nil           | Nil           | 0%          |
|                |                    | --- Other:  |                            |               |               |             |
|                | 0306.21.91 00      | ---- In airtight containers   | kg                         | 8%            | Nil           | 0%          |
|                | 0306.21.99 00      | ---- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 0306.22            | -- Lobster ( <i>Homarus spp.</i> ):   |                            |               |               |             |
|                | 0306.22.10 00      | --- Breeder   | kg                         | Nil           | Nil           | 0%          |
|                | 0306.22.20 00      | --- Other, live   | kg                         | Nil           | Nil           | 0%          |
|                | 0306.22.30 00      | --- Fresh or chilled  | kg                         | Nil           | Nil           | 0%          |
|                |                    | --- Dried:  |                            |               |               |             |
|                | 0306.22.41 00      | ---- In airtight containers   | kg                         | 8%            | Nil           | 0%          |
|                | 0306.22.49 00      | ---- Other  | kg                         | Nil           | Nil           | 0%          |
|                |                    | --- Other:  |                            |               |               |             |
|                | 0306.22.91 00      | ---- In airtight containers   | kg                         | 8%            | Nil           | 0%          |
|                | 0306.22.99 00      | ---- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 0306.23            | -- Shrimps and prawns:  |                            |               |               |             |
|                | 0306.23.10 00      | --- Breeding  | kg                         | Nil           | Nil           | 0%          |
|                | 0306.23.20 00      | --- Other, live   | kg                         | Nil           | Nil           | 0%          |
|                | 0306.23.30 00      | --- Fresh or chilled  | kg                         | Nil           | Nil           | 0%          |



| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                |                    | --- Dried:   |                            |               |               |             |
|                | 0306.23.41 00      | ---- In airtight containers  | kg                         | 8%            | Nil           | 0%          |
|                | 0306.23.49 00      | ---- Other   | kg                         | Nil           | Nil           | 0%          |
|                |                    | --- Other:   |                            |               |               |             |
|                | 0306.23.91 00      | ---- In airtight containers  | kg                         | 8%            | Nil           | 0%          |
|                | 0306.23.99 00      | ---- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 0306.24            | -- Crabs:  |                            |               |               |             |
|                | 0306.24.10 00      | --- Live   | kg                         | Nil           | Nil           | 0%          |
|                | 0306.24.20 00      | --- Fresh or chilled   | kg                         | Nil           | Nil           | 0%          |
|                |                    | --- Other:   |                            |               |               |             |
|                | 0306.24.91 00      | ---- In airtight containers  | kg                         | 8%            | Nil           | 0%          |
|                | 0306.24.99 00      | ---- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 0306.29            | -- Other, including flours, meals and pellets of crustaceans, fit for human consumption:   |                            |               |               |             |
|                | 0306.29.10 00      | --- Live   | kg                         | Nil           | Nil           | 0%          |
|                | 0306.29.20 00      | --- Fresh or chilled   | kg                         | Nil           | Nil           | 0%          |
|                |                    | --- Other:   |                            |               |               |             |
|                | 0306.29.91 00      | ---- In airtight containers  | kg                         | 8%            | Nil           | 0%          |
|                | 0306.29.99 00      | ---- Other   | kg                         | Nil           | Nil           | 0%          |
| <b>03.07</b>   |                    | <b>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.</b> |                            |               |               |             |
|                | 0307.10            | - Oysters:   |                            |               |               |             |
|                | 0307.10.10 00      | -- Live  | kg                         | Nil           | Nil           | 0%          |
|                | 0307.10.20 00      | -- Fresh, chilled or frozen  | kg                         | Nil           | Nil           | 0%          |
|                | 0307.10.30 00      | -- Dried, salted or in brine   | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :   |                            |               |               |             |
|                | 0307.21            | -- Live, fresh or chilled:   |                            |               |               |             |
|                | 0307.21.10 00      | --- Live   | kg                         | Nil           | Nil           | 0%          |

RATE OF DUTY

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                | 0307.21.20 00      | --- Fresh or chilled  | kg                         | Nil           | Nil           | 0%          |
|                | 0307.29            | -- Other:   |                            |               |               |             |
|                | 0307.29.10 00      | --- Frozen  | kg                         | Nil           | Nil           | 0%          |
|                | 0307.29.20 00      | --- Dried, salted or in brine   | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Mussels ( <i>Mytilus spp.</i> , <i>Perna spp.</i> ):  |                            |               |               |             |
|                | 0307.31            | -- Live, fresh or chilled:  |                            |               |               |             |
|                | 0307.31.10 00      | --- Live  | kg                         | Nil           | Nil           | 0%          |
|                | 0307.31.20 00      | --- Fresh or chilled  | kg                         | Nil           | Nil           | 0%          |
|                | 0307.39            | -- Other:   |                            |               |               |             |
|                | 0307.39.10 00      | --- Frozen  | kg                         | Nil           | Nil           | 0%          |
|                | 0307.39.20 00      | --- Dried, salted or in brine   | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i> )<br>and squid ( <i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Natoteodarus spp.</i> ,<br><i>Sepioteuthis spp.</i> ): |                            |               |               |             |
|                | 0307.41            | -- Live, fresh or chilled:  |                            |               |               |             |
|                | 0307.41.10 00      | --- Live  | kg                         | Nil           | Nil           | 0%          |
|                | 0307.41.20 00      | --- Fresh or chilled  | kg                         | Nil           | Nil           | 0%          |
|                | 0307.49            | -- Other:   |                            |               |               |             |
|                | 0307.49.10 00      | --- Frozen  | kg                         | Nil           | Nil           | 0%          |
|                | 0307.49.20 00      | --- Dried, salted or in brine   | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Octopus ( <i>Octopus spp.</i> ):  |                            |               |               |             |
|                | 0307.51            | -- Live, fresh or chilled:  |                            |               |               |             |
|                | 0307.51.10 00      | --- Live  | kg                         | 20%           | Nil           | 0%          |
|                | 0307.51.20 00      | --- Fresh or chilled  | kg                         | 20%           | Nil           | 0%          |
|                | 0307.59            | -- Other:   |                            |               |               |             |
|                | 0307.59.10 00      | --- Frozen  | kg                         | Nil           | Nil           | 0%          |
|                | 0307.59.20 00      | --- Dried, salted or in brine   | kg                         | 20%           | Nil           | 0%          |
|                | 0307.60            | - Snails, other than sea snails:  |                            |               |               |             |
|                | 0307.60.10 00      | -- Live   | kg                         | Nil           | Nil           | 0%          |
|                | 0307.60.20         | -- Fresh, chilled or frozen:  |                            |               |               |             |
|                | 0307.60.20 10      | --- Fresh or chilled  | kg                         | Nil           | Nil           | 0%          |
|                | 0307.60.20 20      | --- Frozen  | kg                         | Nil           | Nil           | 0%          |
|                | 0307.60.30 00      | -- Dried, salted or in brine  | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Other, including flours, meals and pellets of aquatic invertebrates<br>other than crustaceans, fit for human consumption:   |                            |               |               |             |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 0307.91            | -- Live, fresh or chilled:   |                            |               |               |             |
|                | 0307.91.10         | --- Live:  |                            |               |               |             |
|                | 0307.91.10 11      | ---- Beches-de-mer (trepane)   | kg                         | Nil           | Nil           | 0%          |
|                | 0307.91.10 19      | ---- Other aquatic invertebrates other than crustaceans and molluscs | kg                         | Nil           | Nil           | 0%          |
|                | 0307.91.10 90      | ---- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 0307.91.20         | --- Fresh or chilled:  |                            |               |               |             |
|                | 0307.91.20 11      | ---- Beches-de-mer (trepane)   | kg                         | Nil           | Nil           | 0%          |
|                | 0307.91.20 19      | ---- Other aquatic invertebrates other than crustaceans and molluscs | kg                         | Nil           | Nil           | 0%          |
|                | 0307.91.20 90      | ---- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 0307.99            | -- Other:  |                            |               |               |             |
|                | 0307.99.10         | --- Frozen:  |                            |               |               |             |
|                | 0307.99.10 11      | ---- Beches-de-mer (trepane)   | kg                         | Nil           | Nil           | 0%          |
|                | 0307.99.10 19      | ---- Other aquatic invertebrates other than crustaceans and molluscs | kg                         | Nil           | Nil           | 0%          |
|                | 0307.99.10 90      | ---- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 0307.99.20 00      | --- Beches-de-mer (trepane), dried, salted or in brine               | kg                         | Nil           | Nil           | 0%          |
|                | 0307.99.90         | --- Other:   |                            |               |               |             |
|                | 0307.99.90 10      | ---- Other aquatic invertebrates other than crustaceans and molluscs | kg                         | Nil           | Nil           | 0%          |
|                | 0307.99.90 90      | ---- Other   | kg                         | Nil           | Nil           | 0%          |

#### Chapter 4

Dairy produce; birds' eggs; natural honey;  
edible products of animal origin,

**not elsewhere specified or included**

**Chapter Notes.**

- 1.- The expression "milk" means full cream milk or partially or completely skimmed milk.
- 2.- For the purposes of heading 04.05:
  - (a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80 % or more but not more than 95 % by weight, a maximum milk solids-not-fat content of 2 % by weight and a maximum water content of 16 % by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.
  - (b) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with milkfat content of 39 % or more but less than 80 % by weight.
- 3.- Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics:
  - (a) a milkfat content, by weight of the dry matter, of 5 % or more;
  - (b) a dry matter content, by weight, of at least 70 % but not exceeding 85 %; and
  - (c) they are moulded or capable of being moulded
- 4.- This Chapter does not cover:
  - (a) Products obtained from whey, containing by weight more than 95 % lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02); or
  - (b) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).

**Subheading Notes.**

- 1.- For the purposes of subheading 0404.10, the expression "modified whey" means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.
- 2.- For the purposes of subheading 0405.10 the term "butter" does not include dehydrated butter or ghee (subheading 0405.90).

**National Note.**

1. For the purposes of heading 04.02, the term "infant" means any person up to 12 months of age and the term "baby" means any person from the age of more than 12 months up to the age of 3 years.

| Heading | Tariff Code | Description | Unit of Quantity | RATE OF DUTY |        |      |
|---------|-------------|-------------|------------------|--------------|--------|------|
|         |             |             |                  | Import       | Export | CEPT |

| (1)          | (2)           | (3)  | (4) | (5)                            | (6) | (7) |
|--------------|---------------|--|-----|--------------------------------|-----|-----|
| <b>04.01</b> |               | <b>Milk and cream, not concentrated nor containing added sugar or other sweetening matter.</b> |     |                                |     |     |
|              | 0401.10.00    | - Of a fat content, by weight, not exceeding 1 %:  |     |                                |     |     |
|              | 0401.10.00 11 | -- Liquid milk   | kg  | TRQ as specified in Appendix C | Nil | 0%  |
|              | 0401.10.00 12 | -- Frozen milk   | kg  | 5%                             | Nil | 0%  |
|              | 0401.10.00 21 | -- Liquid cream  | kg  | Nil                            | Nil | 0%  |
|              | 0401.10.00 22 | -- Frozen cream  | kg  | Nil                            | Nil | 0%  |
|              | 0401.20.00    | - Of a fat content, by weight, exceeding 1 % but not exceeding 6 %:                            |     |                                |     |     |
|              | 0401.20.00 11 | -- Liquid milk   | kg  | TRQ as specified in Appendix C | Nil | 0%  |
|              | 0401.20.00 12 | -- Frozen milk   | kg  | 5%                             | Nil | 0%  |
|              | 0401.20.00 21 | -- Liquid cream  | kg  | Nil                            | Nil | 0%  |
|              | 0401.20.00 22 | -- Frozen cream  | kg  | Nil                            | Nil | 0%  |
|              | 0401.30.00    | - Of a fat content, by weight, exceeding 6 %:  |     |                                |     |     |
|              | 0401.30.00 11 | -- Liquid milk   | kg  | TRQ as specified in Appendix C | Nil | 0%  |
|              | 0401.30.00 12 | -- Frozen milk   | kg  | 5%                             | Nil | 0%  |
|              | 0401.30.00 21 | -- Liquid cream  | kg  | Nil                            | Nil | 0%  |
|              | 0401.30.00 22 | -- Frozen cream  | kg  | Nil                            | Nil | 0%  |
| <b>04.02</b> |               | <b>Milk and cream, concentrated or containing added sugar or other sweetening matter.</b>      |     |                                |     |     |
|              | 0402.10       | - In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %:  |     |                                |     |     |
|              | 0402.10.30 00 | -- In containers of a gross weight of 20 kg or more  | kg  | Nil                            | Nil | 0%  |
|              | 0402.10.90 00 | -- Other   | kg  | Nil                            | Nil | 0%  |
|              |               | - 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 00 | --- In containers of a gross weight of 20 kg or more   | kg  | Nil                            | Nil | 0%  |
|              | 0402.21.90 00 | --- Other  | kg  | Nil                            | Nil | 0%  |
|              | 0402.29       | -- Other:  |     |                                |     |     |
|              | 0402.29.20 00 | --- In containers of a gross weight of 20 kg or more   | kg  | Nil                            | Nil | 0%  |
|              | 0402.29.90 00 | --- Other  | kg  | Nil                            | Nil | 0%  |
|              |               | - Other:   |     |                                |     |     |
|              | 0402.91.00 00 | -- Not containing added sugar or other sweetening matter                                       | kg  | 5%                             | Nil | 0%  |

RATE OF DUTY

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                | 0402.99.00 00      | -- Other   | kg                         | Nil           | Nil           | 0%          |
| <b>04.03</b>   |                    | <b>Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.</b> |                            |               |               |             |
|                | 0403.10            | - Yogurt:  |                            |               |               |             |
|                |                    | - - Containing fruit, nuts, cocoa or flavouring matter; liquid yogurt:   |                            |               |               |             |
|                | 0403.10.11         | --- In liquid form, including condensed form:  |                            |               |               |             |
|                | 0403.10.11 10      | ---- Flavoured or containing added fruit or nuts (including jam), fresh  | kg                         | 10%           | Nil           | 0%          |
|                | 0403.10.11 20      | ---- Containing cocoa, fresh   | kg                         | 25%           | Nil           | 0%          |
|                | 0403.10.11 30      | ---- Flavoured or containing added fruit or nuts (including jam), other than fresh   | kg                         | 10%           | Nil           | 0%          |
|                | 0403.10.11 40      | ---- Containing cocoa, other than fresh  | kg                         | 25%           | Nil           | 0%          |
|                | 0403.10.19         | --- Other:   |                            |               |               |             |
|                | 0403.10.19 10      | ---- Flavoured or containing added fruit or nuts (including jam), fresh  | kg                         | 10%           | Nil           | 0%          |
|                | 0403.10.19 20      | ---- Containing cocoa, fresh   | kg                         | 25%           | Nil           | 0%          |
|                | 0403.10.19 30      | ---- Flavoured or containing added fruit or nuts (including jam), other than fresh   | kg                         | 10%           | Nil           | 0%          |
|                | 0403.10.19 40      | ---- Containing cocoa, other than fresh  | kg                         | 25%           | Nil           | 0%          |
|                | 0403.10.91         | --- In condensed form:   |                            |               |               |             |
|                | 0403.10.91 10      | ---- Fresh   | kg                         | Nil           | Nil           | 0%          |
|                | 0403.10.91 90      | ---- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 0403.10.99         | --- Other:   |                            |               |               |             |
|                | 0403.10.99 10      | ---- Fresh   | kg                         | Nil           | Nil           | 0%          |
|                | 0403.10.99 90      | ---- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 0403.90            | - Other:   |                            |               |               |             |
|                | 0403.90.10 00      | -- Buttermilk  | kg                         | Nil           | Nil           | 0%          |
|                | 0403.90.90         | -- Other:  |                            |               |               |             |
|                | 0403.90.90 10      | --- Flavoured or containing added fruit or nuts (including jam), fresh   | kg                         | 10%           | Nil           | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 0403.90.90 20      | --- Containing cocoa, fresh   | kg                         | 10%           | Nil           | 0%          |
|                | 0403.90.90 30      | --- Other, fresh  | kg                         | Nil           | Nil           | 0%          |
|                | 0403.90.90 40      | --- Flavoured or containing added fruit or nuts (including jam),<br>other than fresh  | kg                         | 10%           | Nil           | 0%          |
|                | 0403.90.90 50      | --- Containing cocoa, other than fresh  | kg                         | 10%           | Nil           | 0%          |
|                | 0403.90.90 90      | --- Other   | kg                         | Nil           | Nil           | 0%          |
| <b>04.04</b>   |                    | <b>Whey, whether or not concentrated or containing added sugar<br/>or other sweetening matter; products consisting of natural<br/>milk constituents, whether or not containing added sugar or<br/>other sweetening matter, not elsewhere specified or included.</b> |                            |               |               |             |
|                | 0404.10            | - Whey and modified whey, whether or not concentrated or<br>containing added sugar or other sweetening matter:<br>-- Fit for human consumption:   |                            |               |               |             |
|                | 0404.10.11         | --- Whey:   |                            |               |               |             |
|                | 0404.10.11 10      | ---- Fresh  | kg                         | Nil           | Nil           | 0%          |
|                | 0404.10.11 91      | ---- Other, in powder form  | kg                         | Nil           | Nil           | 0%          |
|                | 0404.10.11 99      | ---- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 0404.10.19         | --- Other:  |                            |               |               |             |
|                | 0404.10.19 10      | ---- Fresh  | kg                         | Nil           | Nil           | 0%          |
|                | 0404.10.19 91      | ---- Other, in powder form  | kg                         | Nil           | Nil           | 0%          |
|                | 0404.10.19 99      | ---- Other  | kg                         | Nil           | Nil           | 0%          |
|                |                    | -- Fit for animal feeding:  |                            |               |               |             |
|                | 0404.10.91         | --- Whey:   |                            |               |               |             |
|                | 0404.10.91 10      | ---- Fresh  | kg                         | Nil           | Nil           | 0%          |
|                | 0404.10.91 91      | ---- Other, in powder form  | kg                         | Nil           | Nil           | 0%          |
|                | 0404.10.91 99      | ---- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 0404.10.99         | --- Other:  |                            |               |               |             |
|                | 0404.10.99 10      | ---- Fresh  | kg                         | Nil           | Nil           | 0%          |
|                | 0404.10.99 91      | ---- Other, in powder form  | kg                         | Nil           | Nil           | 0%          |
|                | 0404.10.99 99      | ---- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 0404.90.00         | - Other:  |                            |               |               |             |
|                | 0404.90.00 10      | -- For infant and baby feeding  | kg                         | Nil           | Nil           | 0%          |
|                | 0404.90.00 90      | -- Other  | kg                         | Nil           | Nil           | 0%          |
| <b>04.05</b>   |                    | <b>Butter and other fats and oils derived from milk; dairy</b>  |                            |               |               |             |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY                   |               |             |
|----------------|--------------------|--|----------------------------|--------------------------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5)                  | Export<br>(6) | CEPT<br>(7) |
|                |                    | <b>spreads.</b>  |                            |                                |               |             |
|                | 0405.10.00 00      | - Butter   | kg                         | 2%                             | Nil           | 0%          |
|                | 0405.20.00 00      | - Dairy spreads  | kg                         | 2%                             | Nil           | 0%          |
|                | 0405.90            | - Other:   |                            |                                |               |             |
|                | 0405.90.10         | -- Anhydrous butterfat:  |                            |                                |               |             |
|                | 0405.90.10 10      | --- For use in the manufacture of reconstituted milk   | kg                         | Nil                            | Nil           | 0%          |
|                | 0405.90.10 90      | --- Other  | kg                         | 2%                             | Nil           | 0%          |
|                | 0405.90.20 00      | -- Butter oil  | kg                         | 2%                             | Nil           | 0%          |
|                | 0405.90.30 00      | -- Ghee  | kg                         | 2%                             | Nil           | 0%          |
|                | 0405.90.90 00      | -- Other   | kg                         | 2%                             | Nil           | 0%          |
| <b>04.06</b>   |                    | <b>Cheese and curd.</b>  |                            |                                |               |             |
|                | 0406.10            | - Fresh (unripened or uncured) cheese, including whey cheese, and curd:                          |                            |                                |               |             |
|                | 0406.10.10 00      | -- Fresh (unripened or uncured) cheese, including whey cheese                                    | kg                         | 5%                             | Nil           | 0%          |
|                | 0406.10.90 00      | -- Other   | kg                         | Nil                            | Nil           | 0%          |
|                | 0406.20            | - Grated or powdered cheese, of all kinds:   |                            |                                |               |             |
|                | 0406.20.10 00      | -- In packages of a gross weight exceeding 20 kg   | kg                         | 5%                             | Nil           | 0%          |
|                | 0406.20.90 00      | -- Other   | kg                         | 5%                             | Nil           | 0%          |
|                | 0406.30.00 00      | - Processed cheese, not grated or powdered   | kg                         | 10%                            | Nil           | 0%          |
|                | 0406.40.00 00      | - Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i> | kg                         | 5%                             | Nil           | 0%          |
|                | 0406.90.00 00      | - Other cheese   | kg                         | 5%                             | Nil           | 0%          |
| <b>04.07</b>   |                    | <b>Birds' eggs, in shell, fresh, preserved or cooked.</b>  |                            |                                |               |             |
|                |                    | - For hatching, including for breeding:  |                            |                                |               |             |
|                | 0407.00.11 00      | -- Hens' eggs  | 100u                       | TRQ as specified in Appendix C | Nil           | 0%          |
|                | 0407.00.12 00      | -- Ducks' eggs   | 100u                       | TRQ as specified in Appendix C | Nil           | 0%          |
|                | 0407.00.19 00      | -- Other   | 100u                       | Nil                            | Nil           | 0%          |
|                |                    | - Other:   |                            |                                |               |             |
|                | 0407.00.91 00      | -- Hens' eggs  | 100u                       | TRQ as specified in Appendix C | Nil           | 0%          |



| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY                      |               |             |
|----------------|--------------------|---|----------------------------|-----------------------------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5)                     | Export<br>(6) | CEPT<br>(7) |
|                | 0407.00.92 00      | -- Ducks' eggs  | 100u                       | TRQ as specified in<br>Appendix C | Nil           | 0%          |
|                | 0407.00.99 00      | -- Other  | 100u                       | Nil                               | Nil           | 0%          |
| <b>04.08</b>   |                    | <b>Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.</b> |                            |                                   |               |             |
|                |                    | - Egg yolks:  |                            |                                   |               |             |
|                | 0408.11.00 00      | -- Dried  | kg                         | 2%                                | Nil           | 0%          |
|                | 0408.19.00 00      | -- Other  | kg                         | 5%                                | Nil           | 0%          |
|                |                    | - Other:  |                            |                                   |               |             |
|                | 0408.91.00 00      | -- Dried  | kg                         | 2%                                | Nil           | 0%          |
|                | 0408.99.00 00      | -- Other  | kg                         | 2%                                | Nil           | 0%          |
| <b>04.09</b>   | 0409.00.00 00      | <b>Natural honey.</b>   | kg                         | 2%                                | Nil           | 0%          |
| <b>04.10</b>   |                    | <b>Edible products of animal origin, not elsewhere specified or included.</b>   |                            |                                   |               |             |
|                | 0410.00.10 00      | - Birds' nests  | kg                         | 2%                                | Nil           | 0%          |
|                | 0410.00.90         | - Other:  |                            |                                   |               |             |
|                | 0410.00.90 10      | -- Turtles' eggs  | kg                         | Nil                               | Nil           | 0%          |
|                | 0410.00.90 90      | -- Other  | kg                         | Nil                               | Nil           | 0%          |

## Chapter 5

### Products of animal origin, not elsewhere specified or included

Chapter Notes.

1.- This Chapter does not cover:

- (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
- (b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);
- (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
- (d) Prepared knots or tufts for broom or brush making (heading 96.03).

- 2.- For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
- 3.- Throughout this Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
- 4.- Throughout the Nomenclature the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
| 05.01          | 0501.00.00 00      | <b>Human hair, unworked, whether or not washed or scoured; waste of human hair.</b>   | kg                         | Nil           | Nil           | 0%          |
| 05.02          |                    | <b>Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.</b>   |                            |               |               |             |
|                | 0502.10.00 00      | - Pigs', hogs' or boars' bristles and hair and waste thereof  | kg                         | Nil           | Nil           | 0%          |
|                | 0502.90.00 00      | - Other   | kg                         | Nil           | Nil           | 0%          |
| 05.04          | 0504.00.00 00      | <b>Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.</b>   | kg                         | Nil           | Nil           | 0%          |
| 05.05          |                    | <b>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.</b> |                            |               |               |             |
|                | 0505.10            | - Feathers of a kind used for stuffing; down:   |                            |               |               |             |
|                | 0505.10.10 00      | - - Duck feathers   | kg                         | Nil           | Nil           | 0%          |

RATE OF DUTY

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                | 0505.10.90 00      | - - Other   | kg                         | Nil           | Nil           | 0%          |
|                | 0505.90            | - Other:  |                            |               |               |             |
|                | 0505.90.10 00      | - - Duck feathers   | kg                         | Nil           | Nil           | 0%          |
|                | 0505.90.90 00      | - - Other   | kg                         | Nil           | Nil           | 0%          |
| <b>05.06</b>   |                    | <b>Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.</b>  |                            |               |               |             |
|                | 0506.10.00 00      | - Ossein and bones treated with acid  | kg                         | Nil           | Nil           | 0%          |
|                | 0506.90.00 00      | - Other   | kg                         | Nil           | Nil           | 0%          |
| <b>05.07</b>   |                    | <b>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.</b>                                     |                            |               |               |             |
|                | 0507.10            | - Ivory; ivory powder and waste:  |                            |               |               |             |
|                | 0507.10.10 00      | - - Rhinoceros horns; ivory powder and waste  | kg                         | Nil           | Nil           | 0%          |
|                | 0507.10.90 00      | - - Other   | kg                         | Nil           | Nil           | 0%          |
|                | 0507.90            | - Other:  |                            |               |               |             |
|                | 0507.90.10 00      | - - Horns, antlers, hooves, nails, claws and beaks  | kg                         | Nil           | Nil           | 0%          |
|                | 0507.90.20 00      | - - Tortoise-shell  | kg                         | Nil           | Nil           | 0%          |
|                | 0507.90.90 00      | - - Other   | kg                         | Nil           | Nil           | 0%          |
| <b>05.08</b>   |                    | <b>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.</b> |                            |               |               |             |
|                | 0508.00.10 00      | - Coral and similar materials   | kg                         | Nil           | Nil           | 0%          |
|                | 0508.00.20 00      | - Shells of molluscs, crustaceans or echinoderms  | kg                         | Nil           | Nil           | 0%          |
|                | 0508.00.90 00      | - Other   | kg                         | Nil           | Nil           | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
| <b>05.10</b>   |                    | <b>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.</b> |                            |               |               |             |
|                | 0510.00.10 00      | - Cantharides   | kg                         | Nil           | Nil           | 0%          |
|                | 0510.00.20 00      | - Musk  | kg                         | Nil           | Nil           | 0%          |
|                | 0510.00.90 00      | - Other   | kg                         | Nil           | Nil           | 0%          |
| <b>05.11</b>   |                    | <b>Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.</b>  |                            |               |               |             |
|                | 0511.10.00 00      | - Bovine semen  | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Other:  |                            |               |               |             |
|                | 0511.91            | -- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:   |                            |               |               |             |
|                | 0511.91.10 00      | --- Dead animals of Chapter 3   | kg                         | Nil           | Nil           | 0%          |
|                | 0511.91.20 00      | ---- Roes   | kg                         | Nil           | Nil           | 0%          |
|                | 0511.91.30 00      | ---- Artemia eggs (brine shrimp eggs)   | kg                         | Nil           | Nil           | 0%          |
|                | 0511.91.40 00      | ---- Fish bladders  | kg                         | Nil           | Nil           | 0%          |
|                | 0511.91.90         | ---- Other:   |                            |               |               |             |
|                | 0511.91.90 10      | ---- - Fish waste   | kg                         | Nil           | Nil           | 0%          |
|                | 0511.91.90 90      | ---- - Other  | kg                         | Nil           | Nil           | 0%          |
|                | 0511.99            | -- Other:   |                            |               |               |             |
|                |                    | --- Domestic animal semen:  |                            |               |               |             |
|                | 0511.99.11 00      | ---- - Of swine, sheep or goats   | kg                         | Nil           | Nil           | 0%          |
|                | 0511.99.19 00      | ---- - Other  | kg                         | Nil           | Nil           | 0%          |
|                | 0511.99.20 00      | --- Silk worm eggs  | kg                         | Nil           | Nil           | 0%          |
|                | 0511.99.90 00      | --- Other   | kg                         | Nil           | Nil           | 0%          |

## SECTION II

### VEGETABLE PRODUCTS

#### Section Notes.

1.- In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not

exceeding 3% by weight

## Chapter 6

### Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage

#### Chapter Notes.

1.- Subject to the second part of heading 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.

2.- Any reference in heading 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 97.01.

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
| <b>06.01</b>   |                    | <b>Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.</b> |                            |               |               |             |
|                | 0601.10.00 00      | - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant   | u                          | Nil           | Nil           | 0%          |
|                | 0601.20            | - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:   |                            |               |               |             |
|                | 0601.20.10 00      | -- Chicory plants  | u                          | Nil           | Nil           | 0%          |
|                | 0601.20.20 00      | -- Chicory roots   | u                          | Nil           | Nil           | 0%          |
|                | 0601.20.90 00      | -- Other   | u                          | Nil           | Nil           | 0%          |
| <b>06.02</b>   |                    | <b>Other live plants (including their roots), cuttings and slips; mushroom spawn.</b>  |                            |               |               |             |
|                | 0602.10            | - Unrooted cuttings and slips:   |                            |               |               |             |
|                | 0602.10.10 00      | -- Orchid cuttings and slips   | u                          | Nil           | Nil           | 0%          |
|                | 0602.10.20 00      | -- Rubber wood   | u                          | Nil           | Nil           | 0%          |
|                | 0602.10.90 00      | -- Other   | u                          | Nil           | Nil           | 0%          |
|                | 0602.20.00 00      | - Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts   | u                          | Nil           | Nil           | 0%          |
|                | 0602.30.00 00      | - Rhododendrons and azaleas, grafted or not  | u                          | Nil           | Nil           | 0%          |

RATE OF DUTY

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | Import<br>(5) | Export<br>(6)        | CEPT<br>(7) |
|----------------|--------------------|---|----------------------------|---------------|----------------------|-------------|
|                | 0602.40.00 00      | - Roses, grafted or not   | u                          | Nil           | Nil                  | 0%          |
|                | 0602.90            | - Other:  |                            |               |                      |             |
|                | 0602.90.10 00      | - - Rooted orchid cuttings and slips  | kg                         | Nil           | Nil                  | 0%          |
|                | 0602.90.20 00      | - - Orchid seedlings  | kg                         | Nil           | Nil                  | 0%          |
|                | 0602.90.30 00      | - - Aquarium plants   | kg                         | Nil           | Nil                  | 0%          |
|                | 0602.90.40 00      | - - Budded rubber stumps  | kg                         | Nil           | RM 0.30 each         | 0%          |
|                | 0602.90.50 00      | - - Rubber seedlings  | kg                         | Nil           | RM 0.15 each         | 0%          |
|                | 0602.90.60 00      | - - Rubber budwood  | kg                         | Nil           | RM 2.19<br>per metre | 0%          |
|                | 0602.90.90 00      | - - Other   | kg                         | Nil           | Nil                  | 0%          |
| <b>06.03</b>   |                    | <b>Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.</b>   |                            |               |                      |             |
|                |                    | - Fresh:  |                            |               |                      |             |
|                | 0603.11.00 00      | - - Roses   | kg                         | Nil           | Nil                  | 0%          |
|                | 0603.12.00 00      | - - Carnations  | kg                         | Nil           | Nil                  | 0%          |
|                | 0603.13.00 00      | - - Orchids   | kg                         | Nil           | Nil                  | 0%          |
|                | 0603.14.00 00      | - - Chrysanthemums  | kg                         | Nil           | Nil                  | 0%          |
|                | 0603.19.00 00      | - - Other   | kg                         | Nil           | Nil                  | 0%          |
|                | 0603.90.00 00      | - Other   | kg                         | Nil           | Nil                  | 0%          |
| <b>06.04</b>   |                    | <b>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.</b> |                            |               |                      |             |
|                | 0604.10.00 00      | - Mosses and lichens  | kg                         | Nil           | Nil                  | 0%          |
|                |                    | - Other:  |                            |               |                      |             |
|                | 0604.91.00 00      | - - Fresh   | kg                         | Nil           | Nil                  | 0%          |
|                | 0604.99.00 00      | - - Other   | kg                         | Nil           | Nil                  | 0%          |

## Chapter 7

### Edible vegetables and certain roots and tubers

#### Chapter Notes.

- 1.- This Chapter does not cover forage products of heading 12.14.
- 2.- In headings 07.09, 07.10, 07.11 and 07.12 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Marjorana hortensis* or *Origanum majorana*).
- 3.- Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than:
  - (a) dried leguminous vegetables, shelled (heading 07.13);
  - (b) sweet corn in the forms specified in headings 11.02 to 11.04;
  - (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05);
  - (d) flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 11.06).
- 4.- However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 09.04).

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY                      |               |             |
|----------------|--------------------|---|----------------------------|-----------------------------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5)                     | Export<br>(6) | CEPT<br>(7) |
| <b>07.01</b>   |                    | <b>Potatoes, fresh or chilled.</b>  |                            |                                   |               |             |
|                | 0701.10.00 00      | - Seed  | kg                         | Nil                               | Nil           | 0%          |
|                | 0701.90.00 00      | - Other   | kg                         | Nil                               | Nil           | 0%          |
| <b>07.02</b>   | 0702.00.00 00      | <b>Tomatoes, fresh or chilled.</b>  | kg                         | Nil                               | Nil           | 0%          |
| <b>07.03</b>   |                    | <b>Onions, shallots, garlic, leeks and other alliaceous vegetables,<br/>fresh or chilled.</b>     |                            |                                   |               |             |
|                | 0703.10            | - Onions and shallots:<br>-- Onions:  |                            |                                   |               |             |
|                | 0703.10.11 00      | --- Bulbs for propagation   | kg                         | Nil                               | Nil           | 0%          |
|                | 0703.10.19 00      | --- Other   | kg                         | Nil                               | Nil           | 0%          |
|                |                    | -- Shallots:  |                            |                                   |               |             |
|                | 0703.10.21 00      | --- Bulbs for propagation   | kg                         | Nil                               | Nil           | 0%          |
|                | 0703.10.29 00      | --- Other   | kg                         | Nil                               | Nil           | 0%          |
|                | 0703.20            | - Garlic:   |                            |                                   |               |             |
|                | 0703.20.10 00      | -- Bulbs for propagation  | kg                         | Nil                               | Nil           | 0%          |
|                | 0703.20.90 00      | -- Other  | kg                         | Nil                               | Nil           | 0%          |
|                | 0703.90            | - Leeks and other alliaceous vegetables:  |                            |                                   |               |             |
|                | 0703.90.10 00      | -- Bulbs for propagation  | kg                         | Nil                               | Nil           | 0%          |
|                | 0703.90.90 00      | -- Other  | kg                         | Nil                               | Nil           | 0%          |
| <b>07.04</b>   |                    | <b>Cabbages, cauliflowers, kohlrabi, kale and similar edible<br/>brassicac, fresh or chilled.</b> |                            |                                   |               |             |
|                |                    | - Cauliflowers and headed broccoli:   |                            |                                   |               |             |
|                | 0704.10.10 00      | -- Cauliflowers   | kg                         | Nil                               | Nil           | 0%          |
|                | 0704.10.20 00      | -- Headed broccoli  | kg                         | Nil                               | Nil           | 0%          |
|                | 0704.20.00 00      | - Brussels sprouts  | kg                         | Nil                               | Nil           | 0%          |
|                | 0704.90            | - Other:  |                            |                                   |               |             |
|                | 0704.90.10         | -- Cabbages:  |                            |                                   |               |             |
|                | 0704.90.10 10      | --- Round cabbages  | kg                         | TRQ as specified in<br>Appendix C | Nil           | 0%          |



| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 0704.90.10 90      | - - - Other  | kg                         | Nil           | Nil           | 0%          |
|                | 0704.90.90         | - - Other:   |                            |               |               |             |
|                | 0704.90.90 10      | - - - Chinese mustard (sawi hijau)   | kg                         | Nil           | Nil           | 0%          |
|                | 0704.90.90 90      | - - - Other  | kg                         | Nil           | Nil           | 0%          |
| <b>07.05</b>   |                    | <b>Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.</b>                    |                            |               |               |             |
|                |                    | - Lettuce:   |                            |               |               |             |
|                | 0705.11.00 00      | - - Cabbage lettuce (head lettuce)   | kg                         | Nil           | Nil           | 0%          |
|                | 0705.19.00 00      | - - Other  | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Chicory:   |                            |               |               |             |
|                | 0705.21.00 00      | - - Witloof chicory ( <i>Cichorium intybus var. foliosum</i> )   | kg                         | Nil           | Nil           | 0%          |
|                | 0705.29.00 00      | - - Other  | kg                         | Nil           | Nil           | 0%          |
| <b>07.06</b>   |                    | <b>Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.</b> |                            |               |               |             |
|                | 0706.10            | - Carrots and turnips:   |                            |               |               |             |
|                | 0706.10.10 00      | - - Carrots  | kg                         | Nil           | Nil           | 0%          |
|                | 0706.10.20 00      | - - Turnips  | kg                         | Nil           | Nil           | 0%          |
|                | 0706.90.00 00      | - Other  | kg                         | Nil           | Nil           | 0%          |
| <b>07.07</b>   | 0707.00.00 00      | <b>Cucumbers and gherkins, fresh or chilled.</b>   | kg                         | Nil           | Nil           | 0%          |
| <b>07.08</b>   |                    | <b>Leguminous vegetables, shelled or unshelled, fresh or chilled.</b>  |                            |               |               |             |
|                | 0708.10.00 00      | - Peas ( <i>Pisum sativum</i> )  | kg                         | Nil           | Nil           | 0%          |
|                | 0708.20.00         | - Beans ( <i>Vigna spp., Phaseolus spp.</i> ):   |                            |               |               |             |
|                | 0708.20.00 10      | - - French beans (kacang buncis)   | kg                         | Nil           | Nil           | 0%          |
|                | 0708.20.00 20      | - - Long beans (kacang panjang)  | kg                         | Nil           | Nil           | 0%          |
|                | 0708.20.00 90      | - - Other  | kg                         | 10%           | Nil           | 0%          |
|                | 0708.90.00 00      | - Other leguminous vegetables  | kg                         | Nil           | Nil           | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
| <b>07.09</b>   |                    | <b>Other vegetables, fresh or chilled.</b>                                      |                            |               |               |             |
|                | 0709.20.00 00      | - Asparagus   | kg                         | Nil           | Nil           | 0%          |
|                | 0709.30.00 00      | - Aubergines (egg- plants)  | kg                         | Nil           | Nil           | 0%          |
|                | 0709.40.00 00      | - Celery other than celeriac  | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Mushrooms and truffles:   |                            |               |               |             |
|                | 0709.51.00 00      | - - Mushrooms of the genus <i>Agaricus</i>                                      | kg                         | Nil           | Nil           | 0%          |
|                | 0709.59.00 00      | - - Other   | kg                         | Nil           | Nil           | 0%          |
|                | 0709.60            | - Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :          |                            |               |               |             |
|                | 0709.60.10 00      | - - Chillies, other than giant chillies   | kg                         | Nil           | Nil           | 0%          |
|                | 0709.60.90 00      | - - Other   | kg                         | Nil           | Nil           | 0%          |
|                | 0709.70.00 00      | - Spinach, New Zealand spinach and orache spinach (garden spinach)              | kg                         | Nil           | Nil           | 0%          |
|                | 0709.90            | - Other:  |                            |               |               |             |
|                | 0709.90.10 00      | - - Globe artichokes  | kg                         | Nil           | Nil           | 0%          |
|                | 0709.90.90         | - - Other:  |                            |               |               |             |
|                | 0709.90.90 10      | - - - Sweet corn  | kg                         | Nil           | Nil           | 0%          |
|                | 0709.90.90 20      | - - - Lady's fingers (kacang bendi)   | kg                         | Nil           | Nil           | 0%          |
|                | 0709.90.90 90      | - - - Other   | kg                         | Nil           | Nil           | 0%          |
| <b>07.10</b>   |                    | <b>Vegetables (uncooked or cooked by steaming or boiling in water), frozen.</b> |                            |               |               |             |
|                | 0710.10.00 00      | - Potatoes  | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Leguminous vegetables, shelled or unshelled:                                  |                            |               |               |             |
|                | 0710.21.00 00      | - - Peas ( <i>Pisum sativum</i> )   | kg                         | Nil           | Nil           | 0%          |
|                | 0710.22.00 00      | - - Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )                         | kg                         | Nil           | Nil           | 0%          |
|                | 0710.29.00 00      | - - Other   | kg                         | Nil           | Nil           | 0%          |
|                | 0710.30.00 00      | - Spinach, New Zealand spinach and orache spinach (garden spinach)              | kg                         | Nil           | Nil           | 0%          |
|                | 0710.40.00 00      | - Sweet corn  | kg                         | 5%            | Nil           | 0%          |
|                | 0710.80.00 00      | - Other vegetables  | kg                         | Nil           | Nil           | 0%          |
|                | 0710.90.00 00      | - Mixtures of vegetables  | kg                         | Nil           | Nil           | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
| <b>07.11</b>   |                    | <b>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.</b> |                            |               |               |             |
|                | 0711.20            | - Olives:   |                            |               |               |             |
|                | 0711.20.10 00      | - - Preserved by sulphur dioxide gas  | kg                         | 5%            | Nil           | 0%          |
|                | 0711.20.90 00      | - - Other   | kg                         | Nil           | Nil           | 0%          |
|                | 0711.40            | - Cucumbers and gherkins:   |                            |               |               |             |
|                | 0711.40.10 00      | - - Preserved by sulphur dioxide gas  | kg                         | 7%            | Nil           | 0%          |
|                | 0711.40.90 00      | - - Other   | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Mushrooms and truffles:   |                            |               |               |             |
|                | 0711.51            | - - Mushrooms of the genus <i>Agaricus</i> :  |                            |               |               |             |
|                | 0711.51.10 00      | - - - Preserved by sulphur dioxide gas  | kg                         | 7%            | Nil           | 0%          |
|                | 0711.51.90 00      | - - - Other   | kg                         | Nil           | Nil           | 0%          |
|                | 0711.59            | - - Other:  |                            |               |               |             |
|                | 0711.59.10 00      | - - - Preserved by sulphur dioxide gas  | kg                         | 7%            | Nil           | 0%          |
|                | 0711.59.90 00      | - - - Other   | kg                         | Nil           | Nil           | 0%          |
|                | 0711.90            | - Other vegetables; mixtures of vegetables:   |                            |               |               |             |
|                | 0711.90.10 00      | - - Sweet corn  | kg                         | Nil           | Nil           | 0%          |
|                | 0711.90.20 00      | - - Chillies  | kg                         | Nil           | Nil           | 0%          |
|                | 0711.90.30         | - - Capers:   |                            |               |               |             |
|                | 0711.90.30 10      | - - - Preserved by sulphur dioxide gas  | kg                         | 7%            | Nil           | 0%          |
|                | 0711.90.30 90      | - - - Other   | kg                         | Nil           | Nil           | 0%          |
|                | 0711.90.40 00      | - - Onions, preserved by sulphur dioxide gas  | kg                         | 7%            | Nil           | 0%          |
|                | 0711.90.50 00      | - - Onions, preserved other than by sulphur dioxide gas   | kg                         | Nil           | Nil           | 0%          |
|                | 0711.90.60 00      | - - Other, preserved by sulphur dioxide gas   | kg                         | 7%            | Nil           | 0%          |
|                | 0711.90.90         | - - Other:  |                            |               |               |             |
|                | 0711.90.90 10      | - - - Other fruits of the genus <i>Capsicum</i> or the genus <i>Pimenta</i>   | kg                         | Nil           | Nil           | 0%          |
|                | 0711.90.90 90      | - - - Other   | kg                         | Nil           | Nil           | 0%          |
| <b>07.12</b>   |                    | <b>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.</b>   |                            |               |               |             |
|                | 0712.20.00 00      | - Onions  | kg                         | Nil           | Nil           | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                |                    | - Mushrooms, wood ears ( <i>Auricularia spp.</i> ), jelly fungi ( <i>Tremella spp.</i> ) and truffles: |                            |               |               |             |
|                | 0712.31.00 00      | -- Mushrooms of the genus <i>Agaricus</i>  | kg                         | 5%            | Nil           | 0%          |
|                | 0712.32.00 00      | -- Wood ears ( <i>Auricularia spp.</i> )   | kg                         | Nil           | Nil           | 0%          |
|                | 0712.33.00 00      | -- Jelly fungi ( <i>Tremella spp.</i> )  | kg                         | Nil           | Nil           | 0%          |
|                | 0712.39            | -- Other:  |                            |               |               |             |
|                | 0712.39.10 00      | --- Truffles   | kg                         | Nil           | Nil           | 0%          |
|                | 0712.39.20 00      | --- Shiitake ( <i>dong-gu</i> )  | kg                         | 5%            | Nil           | 0%          |
|                | 0712.39.90 00      | --- Other  | kg                         | 5%            | Nil           | 0%          |
|                | 0712.90            | - Other vegetables; mixture of vegetables:   |                            |               |               |             |
|                | 0712.90.10 00      | -- Garlic  | kg                         | Nil           | Nil           | 0%          |
|                | 0712.90.90         | -- Other:  |                            |               |               |             |
|                | 0712.90.90 10      | --- Sweet corn   | kg                         | Nil           | Nil           | 0%          |
|                | 0712.90.90 90      | --- Other  | kg                         | Nil           | Nil           | 0%          |
| <b>07.13</b>   |                    | <b>Dried leguminous vegetables, shelled, whether or not skinned or split.</b>                          |                            |               |               |             |
|                | 0713.10            | - Peas ( <i>Pisum sativum</i> ):   |                            |               |               |             |
|                | 0713.10.10 00      | -- Suitable for sowing   | kg                         | Nil           | Nil           | 0%          |
|                | 0713.10.90 00      | -- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 0713.20            | - Chickpeas (garbanzos):   |                            |               |               |             |
|                | 0713.20.10 00      | -- Suitable for sowing   | kg                         | Nil           | Nil           | 0%          |
|                | 0713.20.90 00      | -- Other   | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):   |                            |               |               |             |
|                | 0713.31            | -- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek:           |                            |               |               |             |
|                | 0713.31.10 00      | --- Suitable for sowing  | kg                         | Nil           | Nil           | 0%          |
|                | 0713.31.90 00      | --- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 0713.32            | -- Small red ( <i>Adzuki</i> ) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> ):                   |                            |               |               |             |
|                | 0713.32.10 00      | --- Suitable for sowing  | kg                         | Nil           | Nil           | 0%          |
|                | 0713.32.90 00      | --- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 0713.33            | -- Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> ):                              |                            |               |               |             |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 0713.33.10 00      | - - - Suitable for sowing   | kg                         | Nil           | Nil           | 0%          |
|                | 0713.33.90 00      | - - - Other   | kg                         | Nil           | Nil           | 0%          |
|                | 0713.39            | - - Other:  |                            |               |               |             |
|                | 0713.39.10 00      | - - - Suitable for sowing   | kg                         | Nil           | Nil           | 0%          |
|                | 0713.39.90 00      | - - - Other   | kg                         | Nil           | Nil           | 0%          |
|                | 0713.40            | - Lentils:  |                            |               |               |             |
|                | 0713.40.10 00      | - - Suitable for sowing   | kg                         | Nil           | Nil           | 0%          |
|                | 0713.40.90 00      | - - Other   | kg                         | Nil           | Nil           | 0%          |
|                | 0713.50            | - Broad beans ( <i>Vicia faba var. major</i> ) and horse beans ( <i>Vicia faba var. equina</i> , <i>Vicia faba var minor</i> ):   |                            |               |               |             |
|                | 0713.50.10 00      | - - Suitable for sowing   | kg                         | Nil           | Nil           | 0%          |
|                | 0713.50.90 00      | - - Other   | kg                         | Nil           | Nil           | 0%          |
|                | 0713.90            | - Other:  |                            |               |               |             |
|                | 0713.90.10         | - - Suitable for sowing:  |                            |               |               |             |
|                | 0713.90.10 10      | - - - Dhall   | kg                         | Nil           | Nil           | 0%          |
|                | 0713.90.10 90      | - - - Other   | kg                         | Nil           | Nil           | 0%          |
|                | 0713.90.90         | - - Other:  |                            |               |               |             |
|                | 0713.90.90 10      | - - - Dhall   | kg                         | Nil           | Nil           | 0%          |
|                | 0713.90.90 90      | - - - Other   | kg                         | Nil           | Nil           | 0%          |
| <b>07.14</b>   |                    | <b>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.</b> |                            |               |               |             |
|                | 0714.10            | - Manioc (cassava):   |                            |               |               |             |
|                |                    | - - Sliced or in the form of pellets:   |                            |               |               |             |
|                | 0714.10.11 00      | - - - Dried chips   | kg                         | 2%            | Nil           | 2%          |
|                | 0714.10.19 00      | - - - Other   | kg                         | 5%            | Nil           | 5%          |
|                | 0714.10.90 00      | - - Other   | kg                         | 5%            | Nil           | 5%          |
|                | 0714.20.00 00      | - Sweet potatoes  | kg                         | 2%            | Nil           | 0%          |
|                | 0714.90            | - Other:  |                            |               |               |             |
|                | 0714.90.10 00      | - - Sago pith   | kg                         | Nil           | Nil           | 0%          |
|                | 0714.90.90 00      | - - Other   | kg                         | 2%            | Nil           | 0%          |

## Chapter 8

### Edible fruit and nuts; peel of citrus fruit or melons

#### Chapter Notes.

- |   |   |
|---|---|
| <p>1.- This Chapter does not cover inedible nuts or fruits.</p> <p>2.- Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.</p> <p>3.- Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:</p> | <p>(a) For additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),</p> <p>(b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.</p> |
|---|---|

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
| <b>08.01</b>   |                    | <b>Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.</b> |                            |               |               |             |
|                |                    | - Coconuts:   |                            |               |               |             |
|                | 0801.11.00 00      | -- Desiccated   | kg                         | 20%           | Nil           | 5%          |
|                | 0801.19.00         | -- Other:   |                            |               |               |             |
|                | 0801.19.00 10      | --- Young coconut (kelapa muda)   | kg                         | 5%            | Nil           | 5%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY      |               |             |
|----------------|--------------------|--|----------------------------|-------------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5)     | Export<br>(6) | CEPT<br>(7) |
|                | 0801.19.00 90      | - - - Other<br>- Brazil nuts:  | kg                         | 5%                | Nil           | 5%          |
|                | 0801.21.00 00      | - - In shell   | kg                         | Nil               | Nil           | 0%          |
|                | 0801.22.00 00      | - - Shelled<br>- Cashew nuts:  | kg                         | Nil               | Nil           | 0%          |
|                | 0801.31.00 00      | - - In shell   | kg                         | Nil               | Nil           | 0%          |
|                | 0801.32.00 00      | - - Shelled  | kg                         | Nil               | Nil           | 0%          |
| <b>08.02</b>   |                    | <b>Other nuts, fresh or dried, whether or not shelled or peeled.</b> |                            |                   |               |             |
|                |                    | - Almonds:   |                            |                   |               |             |
|                | 0802.11.00 00      | - - In shell   | kg                         | Nil               | Nil           | 0%          |
|                | 0802.12.00 00      | - - Shelled<br>- Hazelnuts or filberts ( <i>Corylus spp.</i> ):      | kg                         | Nil               | Nil           | 0%          |
|                | 0802.21.00 00      | - - In shell   | kg                         | Nil               | Nil           | 0%          |
|                | 0802.22.00 00      | - - Shelled<br>- Walnuts:  | kg                         | Nil               | Nil           | 0%          |
|                | 0802.31.00 00      | - - In shell   | kg                         | Nil               | Nil           | 0%          |
|                | 0802.32.00 00      | - - Shelled  | kg                         | Nil               | Nil           | 0%          |
|                | 0802.40.00 00      | - Chestnuts ( <i>Castanea spp.</i> )                                 | kg                         | Nil               | Nil           | 0%          |
|                | 0802.50.00 00      | - Pistachios   | kg                         | Nil               | Nil           | 0%          |
|                | 0802.60.00 00      | - Macadamia nuts   | kg                         | Nil               | Nil           | 0%          |
|                | 0802.90            | - Other:   |                            |                   |               |             |
|                | 0802.90.10 00      | - - Areca nuts (Betel nuts)  | kg                         | Nil               | Nil           | 0%          |
|                | 0802.90.90 00      | - - Other  | kg                         | Nil               | Nil           | 0%          |
| <b>08.03</b>   |                    | <b>Bananas, including plantains, fresh or dried.</b>                 |                            |                   |               |             |
|                | 0803.00.10         | - Pisang mas, pisang rastali, pisang berangan and pisang embun:      |                            |                   |               |             |
|                | 0803.00.10 10      | - - Pisang mas   | kg                         | 5% and RM 1.32277 | Nil           | 100%        |
|                | 0803.00.10 20      | - - Pisang rastali   | kg                         | 5% and RM 1.32277 | Nil           | 100%        |
|                | 0803.00.10 30      | - - Pisang berangan  | kg                         | 5% and RM 1.32277 | Nil           | 100%        |
|                | 0803.00.10 40      | - - Pisang embun   | kg                         | 5% and RM 1.32277 | Nil           | 100%        |
|                | 0803.00.90 00      | - Other  | kg                         | 5% and RM 1.32277 | Nil           | 40%         |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY      |               |             |
|----------------|--------------------|--|----------------------------|-------------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5)     | Export<br>(6) | CEPT<br>(7) |
| <b>08.04</b>   |                    | <b>Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.</b>                                   |                            |                   |               |             |
|                | 0804.10.00 00      | - Dates  | kg                         | Nil               | Nil           | 0%          |
|                | 0804.20.00 00      | - Figs   | kg                         | 5%                | Nil           | 0%          |
|                | 0804.30.00 00      | - Pineapples   | kg                         | RM 0.608          | Nil           | 80 %        |
|                | 0804.40.00 00      | - Avocados   | kg                         | 5%                | Nil           | 0%          |
|                | 0804.50            | - Guavas, mangoes and mangosteens:   |                            |                   |               |             |
|                | 0804.50.10 00      | - - Guavas   | kg                         | 5% and RM 0.4409  | Nil           | 20%         |
|                | 0804.50.20 00      | - - Mangoes  | kg                         | 5% and RM 0.22045 | Nil           | 10%         |
|                | 0804.50.30 00      | - - Mangosteens  | kg                         | 5% and RM 0.4409  | Nil           | 40%         |
| <b>08.05</b>   |                    | <b>Citrus fruit, fresh or dried.</b>   |                            |                   |               |             |
|                | 0805.10            | - Oranges:   |                            |                   |               |             |
|                | 0805.10.10 00      | - - Fresh  | kg                         | Nil               | Nil           | 0%          |
|                | 0805.10.20 00      | - - Dried  | kg                         | 5%                | Nil           | 0%          |
|                | 0805.20.00         | - Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:                           |                            |                   |               |             |
|                | 0805.20.00 10      | - - Mandarins (including tangerines and satsumas), fresh   | kg                         | 5%                | Nil           | 0%          |
|                | 0805.20.00 20      | - - Mandarins (including tangerines and satsumas), dried   | kg                         | 5%                | Nil           | 0%          |
|                | 0805.20.00 90      | - - Other  | kg                         | 5%                | Nil           | 0%          |
|                | 0805.40.00 00      | - Grapefruit, including pomelos  | kg                         | 5%                | Nil           | 0%          |
|                | 0805.50.00         | - Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> ): |                            |                   |               |             |
|                | 0805.50.00 10      | - - Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> )   | kg                         | 5%                | Nil           | 0%          |
|                | 0805.50.00 20      | - - Limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> )   | kg                         | 5%                | Nil           | 0%          |
|                | 0805.90.00 00      | - Other  | kg                         | 10%               | Nil           | 0%          |
| <b>08.06</b>   |                    | <b>Grapes, fresh or dried.</b>   |                            |                   |               |             |
|                | 0806.10.00 00      | - Fresh  | kg                         | 5%                | Nil           | 0%          |



| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY     |               |             |
|----------------|--------------------|--|----------------------------|------------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5)    | Export<br>(6) | CEPT<br>(7) |
|                | 0806.20.00 00      | - Dried  | kg                         | 5%               | Nil           | 0%          |
| <b>08.07</b>   |                    | <b>Melons (including watermelons) and papaws (papayas), fresh.</b>                 |                            |                  |               |             |
|                |                    | - Melons (including watermelons):  |                            |                  |               |             |
|                | 0807.11.00 00      | - - Watermelons  | kg                         | 5% and RM 0.6614 | Nil           | 20%         |
|                | 0807.19.00 00      | - - Other  | kg                         | 5% and RM 0.6614 | Nil           | 10%         |
|                | 0807.20            | - Papaws (papayas):  |                            |                  |               |             |
|                | 0807.20.10 00      | - - Mardi backcross solo (betik solo)  | kg                         | 5% and RM 0.6614 | Nil           | 60%         |
|                | 0807.20.90 00      | - - Other  | kg                         | 5% and RM 0.6614 | Nil           | 50%         |
| <b>08.08</b>   |                    | <b>Apples, pears and quinces, fresh.</b>   |                            |                  |               |             |
|                | 0808.10.00 00      | - Apples   | kg                         | 5%               | Nil           | 0%          |
|                | 0808.20.00 00      | - Pears and quinces  | kg                         | 5%               | Nil           | 0%          |
| <b>08.09</b>   |                    | <b>Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.</b> |                            |                  |               |             |
|                | 0809.10.00 00      | - Apricots   | kg                         | 5%               | Nil           | 0%          |
|                | 0809.20.00 00      | - Cherries   | kg                         | 5%               | Nil           | 0%          |
|                | 0809.30.00 00      | - Peaches, including nectarines  | kg                         | 5%               | Nil           | 0%          |
|                | 0809.40.00         | - Plums and sloes:   |                            |                  |               |             |
|                | 0809.40.00 10      | - - Plums  | kg                         | 5%               | Nil           | 0%          |
|                | 0809.40.00 20      | - - Sloes  | kg                         | 10%              | Nil           | 0%          |
| <b>08.10</b>   |                    | <b>Other fruit, fresh.</b>   |                            |                  |               |             |
|                | 0810.10.00 00      | - Strawberries   | kg                         | 5%               | Nil           | 0%          |
|                | 0810.20.00 00      | - Raspberries, blackberries, mulberries and loganberries                           | kg                         | 5%               | Nil           | 0%          |
|                | 0810.40.00 00      | - Cranberries, bilberries and other fruits of the genus Vaccinium                  | kg                         | 5%               | Nil           | 0%          |
|                | 0810.50.00 00      | - Kiwifruit  | kg                         | 15%              | Nil           | 0%          |
|                | 0810.60.00 00      | - Durians  | kg                         | 5% and RM 0.3307 | Nil           | 20%         |
|                | 0810.90            | - Other:   |                            |                  |               |             |
|                | 0810.90.10 00      | - - Longans  | kg                         | 30%              | Nil           | 0%          |
|                | 0810.90.20 00      | - - Lychees  | kg                         | 30%              | Nil           | 0%          |
|                | 0810.90.30 00      | - - Rambutan   | kg                         | 5% and RM 0.6614 | Nil           | 40%         |
|                | 0810.90.40         | - - Langsat or starfruits:   |                            |                  |               |             |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY     |               |             |
|----------------|--------------------|--|----------------------------|------------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5)    | Export<br>(6) | CEPT<br>(7) |
|                | 0810.90.40 10      | - - - Langsat  | kg                         | 5% and RM 0.6614 | Nil           | 20%         |
|                | 0810.90.40 20      | - - - Star fruits  | kg                         | 5% and RM 0.6614 | Nil           | 20%         |
|                | 0810.90.50 00      | - - Jack fruits (cempedak and nangka)  | kg                         | 5% and RM 0.3307 | Nil           | 20%         |
|                | 0810.90.60 00      | - - Tamarinds  | kg                         | Nil              | Nil           | 0%          |
|                | 0810.90.70 00      | - - Mata kucing  | kg                         | 30%              | Nil           | 0%          |
|                | 0810.90.80 00      | - - Black, white or red currants and gooseberries  | kg                         | 5%               | Nil           | 0%          |
|                | 0810.90.90         | - - Other:   |                            |                  |               |             |
|                | 0810.90.90 10      | - - - Other tropical fruit   | kg                         | 5% and RM 0.6614 | Nil           | 20%         |
|                | 0810.90.90 20      | - - - Cikus  | kg                         | 5% and RM 0.6614 | Nil           | 20%         |
|                | 0810.90.90 90      | - - - Other  | kg                         | 30%              | Nil           | 0%          |
| <b>08.11</b>   |                    | <b>Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.</b>   |                            |                  |               |             |
|                | 0811.10.00         | - Strawberries:  |                            |                  |               |             |
|                | 0811.10.00 10      | - - Containing added sugar or other sweetening matter  | kg                         | 5%               | Nil           | 0%          |
|                | 0811.10.00 20      | - - Not containing added sugar or other sweetening matter  | kg                         | 5%               | Nil           | 0%          |
|                | 0811.20.00         | - Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries   |                            |                  |               |             |
|                | 0811.20.00 10      | - - Containing added sugar or other sweetening matter  | kg                         | 5%               | Nil           | 0%          |
|                | 0811.20.00 20      | - - Not containing added sugar or other sweetening matter  | kg                         | 2%               | Nil           | 0%          |
|                | 0811.90.00         | - Other:   |                            |                  |               |             |
|                | 0811.90.00 10      | - - Containing added sugar or other sweetening matter  | kg                         | 5%               | Nil           | 0%          |
|                | 0811.90.00 20      | - - Not containing added sugar or other sweetening matter  | kg                         | 5%               | Nil           | 0%          |
| <b>08.12</b>   |                    | <b>Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.</b> |                            |                  |               |             |
|                | 0812.10.00 00      | - Cherries   | kg                         | 5%               | Nil           | 0%          |
|                | 0812.90.00 00      | - Other  | kg                         | 5%               | Nil           | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
| <b>08.13</b>   |                    | <b>Fruit, dried, other than that of headings 08.01 to 08.06;<br/>mixtures of nuts or dried fruits of this Chapter.</b>  |                            |               |               |             |
|                | 0813.10.00 00      | - Apricots  | kg                         | 5%            | Nil           | 0%          |
|                | 0813.20.00 00      | - Prunes  | kg                         | 5%            | Nil           | 0%          |
|                | 0813.30.00 00      | - Apples  | kg                         | 5%            | Nil           | 0%          |
|                | 0813.40            | - Other fruits:   |                            |               |               |             |
|                | 0813.40.10 00      | - - Longans   | kg                         | 5%            | Nil           | 0%          |
|                | 0813.40.20 00      | - - Tamarinds   | kg                         | Nil           | Nil           | 0%          |
|                | 0813.40.90 00      | - - Other   | kg                         | 5%            | Nil           | 0%          |
|                | 0813.50            | - Mixtures of nuts or dried fruits of this Chapter:   |                            |               |               |             |
|                | 0813.50.10         | - - Of which cashew nuts or Brazil nuts or dried fruit<br>predominate by weight:  |                            |               |               |             |
|                | 0813.50.10 10      | - - - Of which cashew nuts predominate  | kg                         | 7%            | Nil           | 0%          |
|                | 0813.50.10 20      | - - - Of which brazil nuts predominate  | kg                         | 7%            | Nil           | 0%          |
|                | 0813.50.10 30      | - - - Of which bananas predominate  | kg                         | 20%           | Nil           | 0%          |
|                | 0813.50.10 40      | - - - Of which pineapples predominate   | kg                         | 20%           | Nil           | 0%          |
|                | 0813.50.10 50      | - - - Of which mangoes predominate  | kg                         | 20%           | Nil           | 0%          |
|                | 0813.50.10 60      | - - - Of which avocados predominate   | kg                         | 5%            | Nil           | 0%          |
|                | 0813.50.10 70      | - - - Of which oranges or mandarins (including tangerines and<br>satsumas) predominate  | kg                         | 5%            | Nil           | 0%          |
|                | 0813.50.10 90      | - - - Of which other fruits predominate   | kg                         | 20%           | Nil           | 0%          |
|                | 0813.50.20         | - - Of which dates or nuts other than cashew nuts or Brazil nuts<br>predominate by weight:  |                            |               |               |             |
|                | 0813.50.20 10      | - - - Of which dates predominate  | kg                         | Nil           | Nil           | 0%          |
|                | 0813.50.20 90      | - - - Of which other nuts predominate   | kg                         | Nil           | Nil           | 0%          |
|                | 0813.50.90 00      | - - Other   | kg                         | 20%           | Nil           | 0%          |
| <b>08.14</b>   | 0814.00.00 00      | <b>Peel of citrus fruit or melons (including watermelons), fresh,<br/>frozen, dried or provisionally preserved in brine, in sulphur<br/>water or in other preservative solutions.</b> | kg                         | 10%           | Nil           | 0%          |

## Chapter 9

### Coffee, tea, maté and spices

#### Chapter Notes.

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

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

The addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.03.

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

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
| <b>09.01</b>   |                    | <b>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.</b> |                            |               |               |             |

- Coffee, not roasted:

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 0901.11            | -- Not decaffeinated:  |                            |               |               |             |
|                | 0901.11.10 00      | --- Arabica WIB or Robusta OIB   | kg                         | Nil           | Nil           | 0%          |
|                | 0901.11.90 00      | --- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 0901.12            | -- Decaffeinated:  |                            |               |               |             |
|                | 0901.12.10 00      | --- Arabica WIB or Robusta OIB   | kg                         | Nil           | Nil           | 0%          |
|                | 0901.12.90 00      | --- Other  | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Coffee, roasted:   |                            |               |               |             |
|                | 0901.21            | -- Not decaffeinated:  |                            |               |               |             |
|                | 0901.21.10 00      | --- Uground  | kg                         | Nil           | Nil           | 0%          |
|                | 0901.21.20 00      | --- Ground   | kg                         | Nil           | Nil           | 0%          |
|                | 0901.22            | -- Decaffeinated:  |                            |               |               |             |
|                | 0901.22.10 00      | --- Uground  | kg                         | Nil           | Nil           | 0%          |
|                | 0901.22.20 00      | --- Ground   | kg                         | Nil           | Nil           | 0%          |
|                | 0901.90            | - Other:   |                            |               |               |             |
|                | 0901.90.10 00      | -- Coffee husks and skins  | kg                         | Nil           | Nil           | 0%          |
|                | 0901.90.20 00      | -- Coffee substitutes containing coffee  | kg                         | Nil           | Nil           | 0%          |
| <b>09.02</b>   |                    | <b>Tea, whether or not flavoured.</b>  |                            |               |               |             |
|                | 0902.10            | - Green tea (not fermented) in immediate packings of a content not exceeding 3 kg:                       |                            |               |               |             |
|                | 0902.10.10 00      | -- Leaves  | kg                         | 5%            | Nil           | 0%          |
|                | 0902.10.90 00      | -- Other   | kg                         | 5%            | Nil           | 0%          |
|                |                    | - Other green tea (not fermented):   |                            |               |               |             |
|                | 0902.20.10 00      | -- Leaves  | kg                         | 5%            | Nil           | 0%          |
|                | 0902.20.90 00      | -- Other   | kg                         | 5%            | Nil           | 0%          |
|                | 0902.30            | - Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg: |                            |               |               |             |
|                | 0902.30.10 00      | -- Leaves  | kg                         | 11%           | Nil           | 5%          |
|                | 0902.30.90 00      | -- Other   | kg                         | 11%           | Nil           | 5%          |
|                |                    | - Other black tea (fermented) and other partly fermented tea:  |                            |               |               |             |
|                | 0902.40.10 00      | -- Leaves  | kg                         | 11%           | Nil           | 5%          |
|                | 0902.40.90 00      | -- Other   | kg                         | 11%           | Nil           | 5%          |
| <b>09.03</b>   | 0903.00.00 00      | <b>Maté.</b>   | kg                         | Nil           | Nil           | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
| <b>09.04</b>   |                    | <b>Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.</b> |                            |               |               |             |
|                |                    | - Pepper:   |                            |               |               |             |
|                | 0904.11            | - - Neither crushed nor ground:   |                            |               |               |             |
|                | 0904.11.10 00      | - - - White   | kg                         | Nil           | Nil           | 0%          |
|                | 0904.11.20 00      | - - - Black   | kg                         | Nil           | Nil           | 0%          |
|                | 0904.11.90         | - - - Other:  |                            |               |               |             |
|                | 0904.11.90 10      | - - - - Green, packed for retail sale weighing not more than 500g   | kg                         | Nil           | Nil           | 0%          |
|                | 0904.11.90 20      | - - - - Green, other  | kg                         | Nil           | Nil           | 0%          |
|                | 0904.12            | - - Crushed or ground:  |                            |               |               |             |
|                | 0904.12.10 00      | - - - White   | kg                         | Nil           | Nil           | 0%          |
|                | 0904.12.20 00      | - - - Black   | kg                         | Nil           | Nil           | 0%          |
|                | 0904.12.90 00      | - - - Other   | kg                         | Nil           | Nil           | 0%          |
|                | 0904.20            | - Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground:                                      |                            |               |               |             |
|                | 0904.20.10 00      | - - Chillies, dried   | kg                         | Nil           | Nil           | 0%          |
|                | 0904.20.20 00      | - - Chillies, crushed or ground   | kg                         | Nil           | Nil           | 0%          |
|                | 0904.20.90 00      | - - Other   | kg                         | Nil           | Nil           | 0%          |
| <b>09.05</b>   | 0905.00.00 00      | <b>Vanilla.</b>   | kg                         | Nil           | Nil           | 0%          |
| <b>09.06</b>   |                    | <b>Cinnamon and cinnamon-tree flowers.</b>  |                            |               |               |             |
|                |                    | - Neither crushed nor ground:   |                            |               |               |             |
|                | 0906.11.00 00      | - - Cinnamon ( <i>Cinnamomum zeylanicum Blume</i> )   | kg                         | Nil           | Nil           | 0%          |
|                | 0906.19.00 00      | - - Other   | kg                         | Nil           | Nil           | 0%          |
|                | 0906.20.00 00      | - Crushed or ground   | kg                         | Nil           | Nil           | 0%          |
| <b>09.07</b>   | 0907.00.00 00      | <b>Cloves (whole fruit, cloves and stems).</b>  | kg                         | Nil           | Nil           | 0%          |
| <b>09.08</b>   |                    | <b>Nutmeg, mace and cardamoms.</b>  |                            |               |               |             |
|                | 0908.10.00 00      | - Nutmeg  | kg                         | Nil           | Nil           | 0%          |
|                | 0908.20.00 00      | - Mace  | kg                         | Nil           | Nil           | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 0908.30.00 00      | - Cardamoms  | kg                         | Nil           | Nil           | 0%          |
| <b>09.09</b>   |                    | <b>Seeds of anise, badian, fennel, coriander, cumin or caraway;<br/>juniper berries.</b>   |                            |               |               |             |
|                | 0909.10            | - Seeds of anise or badian:  |                            |               |               |             |
|                | 0909.10.10 00      | - - Of anise   | kg                         | Nil           | Nil           | 0%          |
|                | 0909.10.20 00      | - - Of badian  | kg                         | Nil           | Nil           | 0%          |
|                | 0909.20.00 00      | - Seeds of coriander   | kg                         | Nil           | Nil           | 0%          |
|                | 0909.30.00 00      | - Seeds of cumin   | kg                         | Nil           | Nil           | 0%          |
|                | 0909.40.00 00      | - Seeds of caraway   | kg                         | Nil           | Nil           | 0%          |
|                | 0909.50.00 00      | - Seeds of fennel; juniper berries   | kg                         | Nil           | Nil           | 0%          |
| <b>09.10</b>   |                    | <b>Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry<br/>and other spices.</b> |                            |               |               |             |
|                | 0910.10.00 00      | - Ginger   | kg                         | Nil           | Nil           | 0%          |
|                | 0910.20.00 00      | - Saffron  | kg                         | Nil           | Nil           | 0%          |
|                | 0910.30.00 00      | - Turmeric (curcuma)   | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Other spices:  |                            |               |               |             |
|                | 0910.91.00 00      | - - Mixtures referred to in Note 1(b) to this Chapter                                      | kg                         | Nil           | Nil           | 0%          |
|                | 0910.99            | - - Other:   |                            |               |               |             |
|                | 0910.99.10 00      | - - - Thyme; bay leaves  | kg                         | Nil           | Nil           | 0%          |
|                | 0910.99.20 00      | - - - Curry  | kg                         | Nil           | Nil           | 0%          |
|                | 0910.99.90 00      | - - - Other  | kg                         | Nil           | Nil           | 0%          |

## Chapter 10

### Cereals

#### Chapter Notes.

- 1.- (A) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.
- (B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06.

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

#### Subheading Note.

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

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)         | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|----------------------------|----------------------------|---------------|---------------|-------------|
|                |                    |                            |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
| <b>10.01</b>   |                    | <b>Wheat and meslin.</b>   |                            |               |               |             |
|                | 1001.10.00 00      | - Durum wheat              | kg                         | Nil           | Nil           | 0%          |
|                | 1001.90            | - Other:                   |                            |               |               |             |
|                |                    | - - For human consumption: |                            |               |               |             |
|                | 1001.90.11 00      | - - - Meslin               | kg                         | Nil           | Nil           | 0%          |
|                | 1001.90.19 00      | - - - Other                | kg                         | Nil           | Nil           | 0%          |
|                |                    | - - Other:                 |                            |               |               |             |
|                | 1001.90.91 00      | - - - Meslin               | kg                         | Nil           | Nil           | 0%          |
|                | 1001.90.99 00      | - - - Other                | kg                         | Nil           | Nil           | 0%          |



| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
| <b>10.02</b>   | 1002.00.00 00      | <b>Rye.</b>   | kg                         | Nil           | Nil           | 0%          |
| <b>10.03</b>   | 1003.00.00 00      | <b>Barley.</b>  | kg                         | Nil           | Nil           | 0%          |
| <b>10.04</b>   | 1004.00.00 00      | <b>Oats.</b>  | kg                         | Nil           | Nil           | 0%          |
| <b>10.05</b>   |                    | <b>Maize (corn).</b>  |                            |               |               |             |
|                | 1005.10.00 00      | - Seed  | kg                         | Nil           | Nil           | 0%          |
|                | 1005.90            | - Other:  |                            |               |               |             |
|                | 1005.90.10 00      | -- Popcorn  | kg                         | Nil           | Nil           | 0%          |
|                | 1005.90.90 00      | -- Other  | kg                         | Nil           | Nil           | 0%          |
| <b>10.06</b>   |                    | <b>Rice.</b>  |                            |               |               |             |
|                | 1006.10.00         | - Rice in the husk (paddy or rough):                                    |                            |               |               |             |
|                | 1006.10.00 10      | -- Pulut (glutinous rice)   | kg                         | 40%           | Nil           | 40%         |
|                | 1006.10.00 90      | -- Other  | kg                         | 40%           | Nil           | 40%         |
|                | 1006.20            | - Husked (brown) rice:  |                            |               |               |             |
|                | 1006.20.10 00      | -- Thai Hom Mali rice   | kg                         | 40%           | Nil           | 40%         |
|                | 1006.20.90         | -- Other:   |                            |               |               |             |
|                | 1006.20.90 10      | --- Pulut (glutinous rice)  | kg                         | 40%           | Nil           | 40%         |
|                | 1006.20.90 90      | --- Other   | kg                         | 40%           | Nil           | 40%         |
|                | 1006.30            | - Semi-milled or wholly milled rice, whether or not polished or glazed: |                            |               |               |             |
|                |                    | -- Fragrant rice:   |                            |               |               |             |
|                | 1006.30.15 00      | --- Thai Hom Mali rice  | kg                         | 40%           | Nil           | 40%         |
|                | 1006.30.19 00      | --- Other   | kg                         | 40%           | Nil           | 40%         |
|                | 1006.30.20 00      | -- Parboiled rice   | kg                         | 40%           | Nil           | 40%         |
|                | 1006.30.30 00      | -- Glutinous rice (Pulot)   | kg                         | 40%           | Nil           | 40%         |
|                | 1006.30.90 00      | --- Other   | kg                         | 40%           | Nil           | 40%         |
|                | 1006.40.00         | - Broken rice:  |                            |               |               |             |
|                | 1006.40.00 10      | -- For animal feeding   | kg                         | 15%           | Nil           | 40%         |
|                | 1006.40.00 90      | -- Other  | kg                         | 40%           | Nil           | 40%         |
| <b>10.07</b>   | 1007.00.00 00      | <b>Grain sorghum.</b>   | kg                         | Nil           | Nil           | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)                                       | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
| <b>10.08</b>   |                    | <b>Buckwheat, millet and canary seed; other cereals.</b> |                            |               |               |             |
|                | 1008.10.00 00      | - Buckwheat  | kg                         | Nil           | Nil           | 0%          |
|                | 1008.20.00 00      | - Millet   | kg                         | Nil           | Nil           | 0%          |
|                | 1008.30.00 00      | - Canary seed  | kg                         | Nil           | Nil           | 0%          |
|                | 1008.90.00 00      | - Other cereals  | kg                         | Nil           | Nil           | 0%          |

## Chapter 11

### Products of the milling industry; malt; starches; inulin; wheat gluten

#### Chapter Notes.

1.- This Chapter does not cover:

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

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

- (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and

(b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

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

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

Otherwise, they fall in heading 11.03. or 11.04.

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

|           |      |     |      |   |
|-----------|------|-----|------|---|
| Buckwheat | 45 % | 4 % | 80 % | - |
|-----------|------|-----|------|---|

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

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

| Heading (1)  | Tariff Code (2) | Description (3)                                     | Unit of Quantity (4) | RATE OF DUTY |            |          |
|--------------|-----------------|---|----------------------|--------------|------------|----------|
|              |                 |   |                      | Import (5)   | Export (6) | CEPT (7) |
| <b>11.01</b> |                 | <b>Wheat or meslin flour.</b>                       |                      |              |            |          |
|              | 1101.00.10 00   | - Wheat flour                                       | kg                   | Nil          | Nil        | 0%       |
|              | 1101.00.20 00   | - Meslin flour                                      | kg                   | Nil          | Nil        | 0%       |
| <b>11.02</b> |                 | <b>Cereal flours other than of wheat or meslin.</b> |                      |              |            |          |
|              | 1102.10.00 00   | - Rye flour   | kg                   | Nil          | Nil        | 0%       |
|              | 1102.20.00 00   | - Maize (corn) flour                                | kg                   | Nil          | Nil        | 0%       |
|              | 1102.90.00      | - Other:  |                      |              |            |          |
|              | 1102.90.00 10   | -- Rice flour                                       | kg                   | Nil          | Nil        | 0%       |
|              | 1102.90.00 90   | -- Other  | kg                   | Nil          | Nil        | 0%       |
| <b>11.03</b> |                 | <b>Cereal groats, meal and pellets.</b>             |                      |              |            |          |
|              |                 | - Groats and meal:                                  |                      |              |            |          |
|              | 1103.11         | -- Of wheat:  |                      |              |            |          |
|              | 1103.11.20 00   | --- Durum or hard wheat semolina                    | kg                   | Nil          | Nil        | 0%       |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 1103.11.90 00      | --- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 1103.13.00 00      | -- Of maize (corn)   | kg                         | Nil           | Nil           | 0%          |
|                | 1103.19            | -- Of other cereals:   |                            |               |               |             |
|                | 1103.19.10 00      | --- Of meslin  | kg                         | Nil           | Nil           | 0%          |
|                | 1103.19.20 00      | --- Of rice  | kg                         | Nil           | Nil           | 0%          |
|                | 1103.19.90 00      | --- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 1103.20.00         | - Pellets:   |                            |               |               |             |
|                | 1103.20.00 10      | -- Of wheat  | kg                         | Nil           | Nil           | 0%          |
|                | 1103.20.00 90      | -- Of other cereals  | kg                         | Nil           | Nil           | 0%          |
| <b>11.04</b>   |                    | <b>Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.</b> |                            |               |               |             |
|                |                    | - Rolled or flaked grains:   |                            |               |               |             |
|                | 1104.12.00 00      | -- Of oats   | kg                         | Nil           | Nil           | 0%          |
|                | 1104.19            | -- Of other cereals:   |                            |               |               |             |
|                | 1104.19.10 00      | --- Of maize (corn)  | kg                         | Nil           | Nil           | 0%          |
|                | 1104.19.90 00      | --- Other  | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Other worked grains (for example, hulled, pearled, sliced or kibbled):   |                            |               |               |             |
|                | 1104.22.00 00      | -- Of oats   | kg                         | Nil           | Nil           | 0%          |
|                | 1104.23.00 00      | -- Of maize (corn)   | kg                         | Nil           | Nil           | 0%          |
|                | 1104.29            | -- Of other cereals:   |                            |               |               |             |
|                | 1104.29.20 00      | --- Of barley  | kg                         | Nil           | Nil           | 0%          |
|                | 1104.29.90 00      | --- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 1104.30.00 00      | - Germ of cereals, whole, rolled, flaked or ground   | kg                         | Nil           | Nil           | 0%          |
| <b>11.05</b>   |                    | <b>Flour, meal, powder, flakes, granules and pellets of potatoes.</b>  |                            |               |               |             |
|                | 1105.10.00 00      | - Flour, meal and powder   | kg                         | Nil           | Nil           | 0%          |
|                | 1105.20.00 00      | - Flakes, granules and pellets   | kg                         | Nil           | Nil           | 0%          |
| <b>11.06</b>   |                    | <b>Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.</b>                       |                            |               |               |             |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)                                    | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 1106.10.00 00      | - Of the dried leguminous vegetables of heading 07.13 | kg                         | Nil           | Nil           | 0%          |
|                | 1106.20            | - Of sago or of roots or tubers of heading 07.14:     |                            |               |               |             |
|                | 1106.20.10 00      | -- Of manioc (cassava)                                | kg                         | 5%            | Nil           | 0%          |
|                |                    | -- Of sago:   |                            |               |               |             |
|                | 1106.20.21 00      | --- Meal  | kg                         | 5%            | Nil           | 0%          |
|                | 1106.20.29 00      | --- Other   | kg                         | 5%            | Nil           | 0%          |
|                | 1106.20.90 00      | -- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 1106.30.00 00      | - Of the products of Chapter 8                        | kg                         | Nil           | Nil           | 0%          |
| <b>11.07</b>   |                    | <b>Malt, whether or not roasted.</b>                  |                            |               |               |             |
|                | 1107.10.00 00      | - Not roasted   | kg                         | Nil           | Nil           | 0%          |
|                | 1107.20.00 00      | - Roasted   | kg                         | Nil           | Nil           | 0%          |
| <b>11.08</b>   |                    | <b>Starches; inulin.</b>                              |                            |               |               |             |
|                |                    | - Starches:   |                            |               |               |             |
|                | 1108.11.00 00      | -- Wheat starch                                       | kg                         | Nil           | Nil           | 0%          |
|                | 1108.12.00 00      | -- Maize (corn) starch                                | kg                         | Nil           | Nil           | 0%          |
|                | 1108.13.00 00      | -- Potato starch                                      | kg                         | Nil           | Nil           | 0%          |
|                | 1108.14.00 00      | -- Manioc (cassava) starch                            | kg                         | Nil           | Nil           | 0%          |
|                | 1108.19            | -- Other starches:                                    |                            |               |               |             |
|                | 1108.19.10 00      | --- Sago  | kg                         | Nil           | Nil           | 0%          |
|                | 1108.19.90 00      | --- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 1108.20.00 00      | - Inulin  | kg                         | Nil           | Nil           | 0%          |
| <b>11.09</b>   | 1109.00.00 00      | <b>Wheat gluten, whether or not dried.</b>            | kg                         | Nil           | Nil           | 0%          |

## Chapter 12

### Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder

#### Chapter Notes.

- 1.- Heading 12.07 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).
- 2.- Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 23.04 to 23.06.
- 3.- For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as "seeds of a kind used for sowing".

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

- (a) Leguminous vegetables or sweet corn (Chapter 7);
- (b) Spices or other products of Chapter 9;

(c) Cereals (Chapter 10); or

(d) Products of headings 12.01 to 12.07 or 12.11.

- 4.- Heading 12.11 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading 12.11 does not, however, apply to:

- (a) Medicaments of Chapter 30;
- (b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
- (c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.

- 5.- For the purposes of heading 12.12, the term "seaweeds and other algae" does not include:

- (a) Dead single-cell micro-organisms of heading 21.02;  
 (b) Cultures of micro-organisms of heading 30.02; or  
 (c) Fertilisers of heading 31.01 or 31.05.

1.- For the purposes of subheading 1205.10, the expression "low erucic acid rape or colza seeds" means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2 % by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.

**Subheading Note.**

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
| <b>12.01</b>   |                    | <b>Soya beans, whether or not broken.</b>  |                            |               |               |             |
|                | 1201.00.10 00      | - Suitable for sowing  | kg                         | Nil           | Nil           | 0%          |
|                | 1201.00.90 00      | - Other  | kg                         | Nil           | Nil           | 0%          |
| <b>12.02</b>   |                    | <b>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.</b> |                            |               |               |             |
|                | 1202.10            | - In shell:  |                            |               |               |             |
|                | 1202.10.10 00      | - - Suitable for sowing  | kg                         | 5%            | Nil           | 0%          |
|                | 1202.10.90 00      | - - Other  | kg                         | 5%            | Nil           | 0%          |
|                | 1202.20.00 00      | - Shelled, whether or not broken   | kg                         | 5%            | Nil           | 0%          |
| <b>12.03</b>   | 1203.00.00 00      | <b>Copra.</b>  | kg                         | Nil           | Nil           | 0%          |
| <b>12.04</b>   | 1204.00.00 00      | <b>Linseed, whether or not broken.</b>   | kg                         | Nil           | Nil           | 0%          |
| <b>12.05</b>   |                    | <b>Rape or colza seeds, whether or not broken.</b>                                     |                            |               |               |             |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 1205.10.00 00      | - Low erucic acid rape or colza seeds   | kg                         | Nil           | Nil           | 0%          |
|                | 1205.90.00 00      | - Other   | kg                         | Nil           | Nil           | 0%          |
| <b>12.06</b>   | 1206.00.00 00      | <b>Sunflower seeds, whether or not broken.</b>  | kg                         | Nil           | Nil           | 0%          |
| <b>12.07</b>   |                    | <b>Other oil seeds and oleaginous fruits, whether or not broken.</b>                    |                            |               |               |             |
|                | 1207.20.00 00      | - Cotton seeds  | kg                         | Nil           | Nil           | 0%          |
|                | 1207.40.00 00      | - Sesamum seeds   | kg                         | Nil           | Nil           | 0%          |
|                | 1207.50.00 00      | - Mustard seeds   | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Other:  |                            |               |               |             |
|                | 1207.91.00 00      | -- Poppy seeds  | kg                         | Nil           | Nil           | 0%          |
|                | 1207.99            | -- Other:   |                            |               |               |             |
|                | 1207.99.20         | --- Palm nuts and kernels:  |                            |               |               |             |
|                | 1207.99.20 10      | ---- Not for planting or sowing   | tonne                      | Nil           | 20%           | 0%          |
|                | 1207.99.20 90      | ---- Other  | tonne                      | Nil           | 5%            | 0%          |
|                | 1207.99.30 00      | --- Safflower seeds   | kg                         | Nil           | Nil           | 0%          |
|                | 1207.99.90         | --- Other:  |                            |               |               |             |
|                | 1207.99.90 10      | ---- Illipe seeds (illipe nuts)   | kg                         | Nil           | RM 0.08267    | 0%          |
|                | 1207.99.90 20      | ---- Pumpkin seeds  | kg                         | Nil           | Nil           | 0%          |
|                | 1207.99.90 30      | ---- Melon seeds  | kg                         | Nil           | Nil           | 0%          |
|                | 1207.99.90 90      | ---- Other  | kg                         | Nil           | Nil           | 0%          |
| <b>12.08</b>   |                    | <b>Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.</b> |                            |               |               |             |
|                | 1208.10.00 00      | - Of soya beans   | kg                         | Nil           | Nil           | 0%          |
|                | 1208.90.00 00      | - Other   | kg                         | Nil           | Nil           | 0%          |
| <b>12.09</b>   |                    | <b>Seeds, fruit and spores, of a kind used for sowing.</b>                              |                            |               |               |             |
|                | 1209.10.00 00      | - Sugar beet seed   | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Seeds of forage plants:   |                            |               |               |             |
|                | 1209.21.00 00      | -- Lucerne (alfalfa) seed   | kg                         | Nil           | Nil           | 0%          |
|                | 1209.22.00 00      | -- Clover ( <i>Trifolium spp.</i> ) seed  | kg                         | Nil           | Nil           | 0%          |
|                | 1209.23.00 00      | -- Fescue seed  | kg                         | Nil           | Nil           | 0%          |



| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 1209.24.00 00      | -- Kentucky blue grass ( <i>Poa pratensis L.</i> ) seed  | kg                         | Nil           | Nil           | 0%          |
|                | 1209.25.00 00      | -- Rye grass ( <i>Lolium multiflorum Lam., Lolium perenne L.</i> ) seed  | kg                         | Nil           | Nil           | 0%          |
|                | 1209.29.00 00      | -- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 1209.30.00 00      | - Seeds of herbaceous plants cultivated principally for their<br>flowers<br>- Other:   | kg                         | Nil           | Nil           | 0%          |
|                | 1209.91.00 00      | -- Vegetable seeds   | kg                         | Nil           | Nil           | 0%          |
|                | 1209.99            | -- Other:  |                            |               |               |             |
|                | 1209.99.10         | --- Rubber seeds, kenaf seeds:   |                            |               |               |             |
|                | 1209.99.10 10      | ---- Rubber seeds, sterile   | kg                         | Nil           | Nil           | 0%          |
|                | 1209.99.10 20      | ---- Rubber seeds, not sterile   | kg                         | Nil           | RM 22.05      | 0%          |
|                | 1209.99.10 30      | ---- Kenaf seeds   | kg                         | Nil           | Nil           | 0%          |
|                | 1209.99.90 00      | --- Other  | kg                         | Nil           | Nil           | 0%          |
| <b>12.10</b>   |                    | <b>Hop cones, fresh or dried, whether or not ground, powdered<br/>or in the form of pellets; lupulin.</b>  |                            |               |               |             |
|                | 1210.10.00 00      | - Hop cones, neither ground nor powdered nor in the form of<br>pellets   | kg                         | Nil           | Nil           | 0%          |
|                | 1210.20.00 00      | - Hop cones, ground, powdered or in the form of pellets; lupulin   | kg                         | Nil           | Nil           | 0%          |
| <b>12.11</b>   |                    | <b>Plants and parts of plants (including seeds and fruits), of a<br/>kind used primarily in perfumery, in pharmacy or for<br/>insecticidal, fungicidal or similar purposes, fresh or dried,<br/>whether or not cut, crushed or powdered.</b> |                            |               |               |             |
|                | 1211.20            | - Ginseng roots:   |                            |               |               |             |
|                | 1211.20.10 00      | -- In cut, crushed or powdered forms   | kg                         | Nil           | Nil           | 0%          |
|                | 1211.20.90 00      | -- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 1211.30            | - Coca leaf:   |                            |               |               |             |
|                | 1211.30.10 00      | -- In cut, crushed or powdered forms   | kg                         | Nil           | Nil           | 0%          |
|                | 1211.30.90 00      | -- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 1211.40.00 00      | - Poppy straw  | kg                         | Nil           | Nil           | 0%          |
|                | 1211.90            | - Other:   |                            |               |               |             |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                |                    | - - Of a kind used primarily in pharmacy:  |                            |               |               |             |
|                | 1211.90.11 00      | --- Cannabis, in cut, crushed or powdered forms  | kg                         | Nil           | Nil           | 0%          |
|                | 1211.90.12 00      | --- Cannabis, other forms  | kg                         | Nil           | Nil           | 0%          |
|                | 1211.90.13 00      | --- Rauwolfia serpentina roots   | kg                         | Nil           | Nil           | 0%          |
|                | 1211.90.14 00      | --- Other, in cut, crushed or powdered forms   | kg                         | Nil           | Nil           | 0%          |
|                | 1211.90.19 00      | --- Other  | kg                         | Nil           | Nil           | 0%          |
|                |                    | - - Other:   |                            |               |               |             |
|                | 1211.90.91 00      | --- Pyrethrum, in cut, crushed or powdered forms   | kg                         | Nil           | Nil           | 0%          |
|                | 1211.90.92 00      | --- Pyrethrum, other forms   | kg                         | Nil           | Nil           | 0%          |
|                | 1211.90.94         | --- Sandalwood:  |                            |               |               |             |
|                | 1211.90.94 10      | ---- Sandalwood chips  | kg                         | Nil           | Nil           | 0%          |
|                | 1211.90.94 90      | ---- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 1211.90.95 00      | --- Gaharu wood chips  | kg                         | Nil           | Nil           | 0%          |
|                | 1211.90.96         | --- Liquorice roots:   |                            |               |               |             |
|                | 1211.90.96 10      | ---- Crushed, ground or powdered   | kg                         | Nil           | Nil           | 0%          |
|                | 1211.90.96 90      | ---- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 1211.90.99         | --- Other:   |                            |               |               |             |
|                | 1211.90.99 10      | ---- Patchouli leaves and other parts of the plant used for distillation   | kg                         | Nil           | Nil           | 0%          |
|                | 1211.90.99 90      | ---- Other   | kg                         | Nil           | Nil           | 0%          |
| <b>12.12</b>   |                    | <b>Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.</b> |                            |               |               |             |
|                | 1212.20            | - Seaweeds and other algae:  |                            |               |               |             |
|                |                    | - - Fresh, chilled or dried, of a kind used in dyeing, tanning, perfumery, pharmacy, or for insecticidal, fungicidal or similar purposes:  |                            |               |               |             |
|                | 1212.20.11 00      | --- Of a kind used in pharmacy   | kg                         | Nil           | Nil           | 0%          |
|                | 1212.20.19 00      | --- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 1212.20.20 00      | - - Other, fresh, chilled or dried, unfit for human consumption  | kg                         | Nil           | Nil           | 0%          |
|                | 1212.20.90 00      | - - Other  | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Other:   |                            |               |               |             |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 1212.91.00 00      | - - Sugar beet   | kg                         | 5%            | Nil           | 0%          |
|                | 1212.99            | - Other:   |                            |               |               |             |
|                |                    | --- Sugar cane:  |                            |               |               |             |
|                | 1212.99.11 00      | ---- Suitable for sowing   | kg                         | 5%            | Nil           | 0%          |
|                | 1212.99.19 00      | ---- Other   | kg                         | 5%            | Nil           | 0%          |
|                | 1212.99.20 00      | --- Locust bean seeds  | kg                         | Nil           | Nil           | 0%          |
|                | 1212.99.30 00      | --- Melon seeds  | kg                         | 5%            | Nil           | 0%          |
|                | 1212.99.90         | --- Other:   |                            |               |               |             |
|                | 1212.99.90 10      | ---- Locust beans  | kg                         | Nil           | Nil           | 0%          |
|                | 1212.99.90 20      | ---- Apricot, peach (including nectarine) or plum stones and<br>kernels  | kg                         | Nil           | Nil           | 0%          |
|                | 1212.99.90 90      | ---- Other   | kg                         | 5%            | Nil           | 0%          |
| <b>12.13</b>   | 1213.00.00         | <b>Cereal straw and husks, unprepared, whether or not chopped,<br/>ground, pressed or in the form of pellets.</b>  |                            |               |               |             |
|                | 1213.00.00 10      | - In the form of pellets   | kg                         | Nil           | Nil           | 0%          |
|                | 1213.00.00 90      | - Other  | kg                         | Nil           | Nil           | 0%          |
| <b>12.14</b>   |                    | <b>Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover,<br/>sainfoin, forage kale, lupines, vetches and similar forage<br/>products, whether or not in the form of pellets.</b> |                            |               |               |             |
|                | 1214.10.00 00      | - Lucerne (alfalfa) meal and pellets   | kg                         | Nil           | Nil           | 0%          |
|                | 1214.90.00 00      | - Other  | kg                         | Nil           | Nil           | 0%          |

## Chapter 13

### Lac; gums, resins and other vegetable saps and extracts

#### Chapter Notes.

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

The heading does not apply to:

- (a) Liquorice extract containing more than 10 % by weight of sucrose or put up as confectionery (heading 17.04);
- (b) Malt extract (heading 19.01);
- (c) Extracts of coffee, tea or maté (heading 21.01);
- (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) Camphor, glycyrrhizin or other products of headings 29.14 or 29.38;

- (f) Concentrates of poppy straw containing not less than 50 % by weight of alkaloids (heading 29.39);
- (g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);
- (h) Tanning or dyeing extracts (heading 32.01 or 32.03);
- (ij) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33 ); or
- (k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

RATE OF DUTY

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
| <b>13.01</b>   |                    | <b>Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).</b>   |                            |               |               |             |
|                | 1301.20.00 00      | - Gum Arabic  | kg                         | Nil           | Nil           | 0%          |
|                | 1301.90            | - Other:  |                            |               |               |             |
|                | 1301.90.10 00      | - - Gum benjamin  | kg                         | Nil           | Nil           | 0%          |
|                | 1301.90.20 00      | - - Gum damar   | kg                         | Nil           | Nil           | 0%          |
|                | 1301.90.30 00      | - - Cannabis resins   | kg                         | Nil           | Nil           | 0%          |
|                | 1301.90.90 00      | - - Other   | kg                         | Nil           | Nil           | 0%          |
| <b>13.02</b>   |                    | <b>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.</b> |                            |               |               |             |
|                |                    | - Vegetable saps and extracts:  |                            |               |               |             |
|                | 1302.11            | -- Opium:   |                            |               |               |             |
|                | 1302.11.10 00      | --- Pulvis opii   | kg                         | Nil           | Nil           | 0%          |
|                | 1302.11.90 00      | --- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 1302.12.00 00      | -- Of liquorice   | kg                         | Nil           | Nil           | 0%          |
|                | 1302.13.00 00      | -- Of hops  | kg                         | Nil           | Nil           | 0%          |
|                | 1302.19            | -- Other:   |                            |               |               |             |
|                | 1302.19.20 00      | --- Extracts and tinctures of cannabis  | kg                         | Nil           | Nil           | 0%          |
|                | 1302.19.30 00      | --- Other medicinal extracts  | kg                         | Nil           | Nil           | 0%          |
|                | 1302.19.40 00      | --- Vegetable saps and extracts of pyrethrum or of the roots of plants containing rotenone  | kg                         | Nil           | Nil           | 0%          |
|                | 1302.19.50 00      | --- Japan (or Chinese) lacquer (natural lacquer)  | kg                         | Nil           | Nil           | 0%          |
|                | 1302.19.90 00      | --- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 1302.20.00 00      | - Pectic substances, pectinates and pectates  | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Mucilages and thickeners, whether or not modified, derived from vegetable products:   |                            |               |               |             |
|                | 1302.31.00 00      | -- Agar-agar  | kg                         | Nil           | Nil           | 0%          |
|                | 1302.32.00 00      | -- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds  | kg                         | Nil           | Nil           | 0%          |
|                | 1302.39            | -- Other:   |                            |               |               |             |
|                | 1302.39.10 00      | --- Carrageenan   | kg                         | Nil           | Nil           | 0%          |
|                | 1302.39.90 00      | --- Other   | kg                         | Nil           | Nil           | 0%          |

## Chapter 14

### Vegetable plaiting materials; vegetable products not elsewhere specified or included

#### Chapter Notes.

- 1.- This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
- 2.- Heading 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).
- 3.- Heading 14.04 does not apply to wood wool (heading 44.05) and prepared knots or tufts for broom or brush making (heading 96.03).

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
| <b>14.01</b>   |                    | <b>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).</b> |                            |               |               |             |
|                | 1401.10.00 00      | - Bamboos  | kg                         | Nil           | Nil           | 0%          |
|                | 1401.20.00         | - Rattans:   |                            |               |               |             |
|                | 1401.20.00 10      | - - Whole  | kg                         | Nil           | RM 2.70       | 0%          |
|                | 1401.20.00 20      | - - Split, core, not exceeding 12 mm in diameter   | kg                         | Nil           | RM 1.00       | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 1401.20.00 30      | -- Split, skin   | kg                         | Nil           | RM 1.00       | 0%          |
|                | 1401.20.00 40      | -- Other, split  | kg                         | Nil           | RM 2.70       | 0%          |
|                | 1401.90.00 00      | - Other  | kg                         | Nil           | Nil           | 0%          |
| <b>14.04</b>   |                    | <b>Vegetable products not elsewhere specified or included.</b> |                            |               |               |             |
|                | 1404.20.00 00      | - Cotton linters   | kg                         | Nil           | Nil           | 0%          |
|                | 1404.90            | - Other:   |                            |               |               |             |
|                | 1404.90.10 00      | -- Betel leaves, biri leaves and betel-nut leaves              | kg                         | Nil           | Nil           | 0%          |
|                | 1404.90.20 00      | -- Barks of a kind used primarily in tanning                   | kg                         | Nil           | Nil           | 0%          |
|                | 1404.90.90 00      | -- Other   | kg                         | Nil           | Nil           | 0%          |

### SECTION III

#### ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

#### Chapter 15

#### Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes

#### Chapter Notes.

1.- This Chapter does not cover:

- (a) Pig fat or poultry fat of heading 02.09;
- (b) Cocoa butter, fat or oil (heading 18.04);
- (c) Edible preparations containing by weight more than 15 % of the products of heading 04.05 (generally Chapter 21);
- (d) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;

(e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI;  
or

(f) Factice derived from oils (heading 40.02).

2.- Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.10).

- 3.- Heading 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
- 4.- Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 15.22.

**Subheading Note.**

1. For the purposes of subheadings 1514.11 and 1514.19, the expression “low erucic acid rape or colza oil” means the fixed oil which has an erucic acid content of less than 2 % by weight.

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
| <b>15.01</b>   | 1501.00.00         | <b>Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.</b>                               |                            |               |               |             |
|                | 1501.00.00 10      | - Lard, other pig fat and poultry fat   | kg                         | 10%           | Nil           | 0%          |
|                | 1501.00.00 20      | - Bone fat and fats obtained from waste of pigs or poultry  | kg                         | 5%            | Nil           | 0%          |
| <b>15.02</b>   |                    | <b>Fats of bovine animals, sheep or goats, other than those of heading 15.03.</b>   |                            |               |               |             |
|                |                    | - Tallow:   |                            |               |               |             |
|                | 1502.00.11 00      | - - Edible  | kg                         | 5%            | Nil           | 0%          |
|                | 1502.00.19 00      | - - Other   | kg                         | 5%            | Nil           | 0%          |
|                |                    | - Other:  |                            |               |               |             |
|                | 1502.00.91 00      | - - Edible  | kg                         | 5%            | Nil           | 0%          |
|                | 1502.00.99 00      | - - Other   | kg                         | 5%            | Nil           | 0%          |
| <b>15.03</b>   |                    | <b>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.</b>       |                            |               |               |             |
|                | 1503.00.10 00      | - Lard stearin and oleostearin  | kg                         | 5%            | Nil           | 0%          |
|                | 1503.00.90 00      | - Other   | kg                         | 5%            | Nil           | 0%          |
| <b>15.04</b>   |                    | <b>Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.</b> |                            |               |               |             |
|                | 1504.10            | - Fish-liver oils and their fractions:  |                            |               |               |             |
|                | 1504.10.10         | - - Fit for human consumption:  |                            |               |               |             |
|                | 1504.10.10 10      | - - - Solid fraction not chemically modified  | kg                         | 5%            | Nil           | 0%          |
|                | 1504.10.10 90      | - - - Other   | kg                         | 15%           | Nil           | 0%          |
|                | 1504.10.90         | - - Other:  |                            |               |               |             |
|                | 1504.10.90 10      | - - - Solid fraction not chemically modified  | kg                         | 5%            | Nil           | 0%          |
|                | 1504.10.90 90      | - - - Other   | kg                         | 15%           | Nil           | 0%          |



| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 1504.20            | - Fats and oils and their fractions, of fish, other than liver oils:  |                            |               |               |             |
|                | 1504.20.10 00      | -- Solid fraction not chemically modified   | kg                         | 5%            | Nil           | 0%          |
|                | 1504.20.90 00      | -- Other  | kg                         | 5%            | Nil           | 0%          |
|                | 1504.30            | - Fats and oils and their fractions, of marine mammals:   |                            |               |               |             |
|                | 1504.30.10 00      | -- Solid fraction not chemically modified   | kg                         | 5%            | Nil           | 0%          |
|                | 1504.30.90 00      | -- Other  | kg                         | 5%            | Nil           | 0%          |
| <b>15.05</b>   |                    | <b>Wool grease and fatty substances derived therefrom<br/>(including lanolin).</b>                              |                            |               |               |             |
|                | 1505.00.10 00      | - Lanolin   | kg                         | Nil           | Nil           | 0%          |
|                | 1505.00.90 00      | - Other   | kg                         | Nil           | Nil           | 0%          |
| <b>15.06</b>   | 1506.00.00         | <b>Other animal fats and oils and their fractions, whether or not<br/>refined, but not chemically modified.</b> |                            |               |               |             |
|                | 1506.00.00 10      | - Solid fractions not chemically modified   | kg                         | 5%            | Nil           | 0%          |
|                | 1506.00.00 90      | - Other   | kg                         | 5%            | Nil           | 0%          |
| <b>15.07</b>   |                    | <b>Soya-bean oil and its fractions, whether or not refined, but not<br/>chemically modified.</b>                |                            |               |               |             |
|                | 1507.10.00 00      | - Crude oil, whether or not degummed  | kg                         | 5%            | Nil           | 0%          |
|                | 1507.90            | - Other:  |                            |               |               |             |
|                | 1507.90.10         | -- Fractions of unrefined soya-bean oil:  |                            |               |               |             |
|                | 1507.90.10 10      | --- Solid fractions not chemically modified   | kg                         | 5%            | Nil           | 0%          |
|                | 1507.90.10 90      | --- Other   | kg                         | 5%            | Nil           | 0%          |
|                | 1507.90.20         | -- Refined oil:   |                            |               |               |             |
|                | 1507.90.20 10      | --- Solid fractions not chemically modified   | kg                         | 5%            | Nil           | 0%          |
|                | 1507.90.20 90      | --- Other   | kg                         | 5%            | Nil           | 0%          |
|                | 1507.90.90         | -- Other:   |                            |               |               |             |
|                | 1507.90.90 10      | --- Solid fractions not chemically modified   | kg                         | 5%            | Nil           | 0%          |
|                | 1507.90.90 90      | --- Other   | kg                         | 5%            | Nil           | 0%          |
| <b>15.08</b>   |                    | <b>Ground-nut oil and its fractions, whether or not refined, but<br/>not chemically modified.</b>               |                            |               |               |             |
|                | 1508.10.00 00      | - Crude oil   | kg                         | 5%            | Nil           | 0%          |
|                | 1508.90            | - Other:  |                            |               |               |             |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                |                    | -- Fractions of unrefined ground-nut oil:  |                            |               |               |             |
|                | 1508.90.11 00      | --- Solid fractions not chemically modified  | kg                         | 5%            | Nil           | 0%          |
|                | 1508.90.19 00      | --- Other  | kg                         | 5%            | Nil           | 0%          |
|                |                    | -- Refined oil:  |                            |               |               |             |
|                | 1508.90.21 00      | --- Solid fractions not chemically modified  | kg                         | 5%            | Nil           | 0%          |
|                | 1508.90.29 00      | --- Other  | kg                         | 5%            | Nil           | 0%          |
|                |                    | -- Other:  |                            |               |               |             |
|                | 1508.90.91 00      | --- Solid fractions not chemically modified  | kg                         | 5%            | Nil           | 0%          |
|                | 1508.90.99 00      | --- Other  | kg                         | 5%            | Nil           | 0%          |
| <b>15.09</b>   |                    | <b>Olive oil and its fractions, whether or not refined, but not chemically modified.</b> |                            |               |               |             |
|                | 1509.10            | - Virgin:  |                            |               |               |             |
|                | 1509.10.10 00      | -- In packings of net weight not exceeding 30 kg   | kg                         | Nil           | Nil           | 0%          |
|                | 1509.10.90 00      | -- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 1509.90            | - Other:   |                            |               |               |             |
|                |                    | -- Fractions of unrefined oil:   |                            |               |               |             |
|                | 1509.90.11         | --- In packings of net weight not exceeding 30 kg:                                       |                            |               |               |             |
|                | 1509.90.11 10      | ---- Solid fractions not chemically modified   | kg                         | Nil           | Nil           | 0%          |
|                | 1509.90.11 90      | ---- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 1509.90.19         | --- Other:   |                            |               |               |             |
|                | 1509.90.19 10      | ---- Solid fractions not chemically modified   | kg                         | Nil           | Nil           | 0%          |
|                | 1509.90.19 90      | ---- Other   | kg                         | Nil           | Nil           | 0%          |
|                |                    | -- Refined oil:  |                            |               |               |             |
|                | 1509.90.21         | --- In packings of net weight not exceeding 30 kg:                                       |                            |               |               |             |
|                | 1509.90.21 10      | ---- Solid fractions not chemically modified   | kg                         | Nil           | Nil           | 0%          |
|                | 1509.90.21 90      | ---- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 1509.90.29         | --- Other:   |                            |               |               |             |
|                | 1509.90.29 10      | ---- Solid fractions not chemically modified   | kg                         | Nil           | Nil           | 0%          |
|                | 1509.90.29 90      | ---- Other   | kg                         | Nil           | Nil           | 0%          |
|                |                    | -- Other:  |                            |               |               |             |
|                | 1509.90.91         | --- In packings of net weight not exceeding 30 kg:                                       |                            |               |               |             |
|                | 1509.90.91 10      | ---- Solid fractions not chemically modified   | kg                         | Nil           | Nil           | 0%          |
|                | 1509.90.91 90      | ---- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 1509.90.99         | --- Other:   |                            |               |               |             |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |                            |             |
|----------------|--------------------|---|----------------------------|---------------|----------------------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6)              | CEPT<br>(7) |
|                | 1509.90.99 10      | ---- Solid fractions not chemically modified  | kg                         | Nil           | Nil                        | 0%          |
|                | 1509.90.99 90      | ---- Other  | kg                         | Nil           | Nil                        | 0%          |
| <b>15.10</b>   |                    | <b>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.</b> |                            |               |                            |             |
|                | 1510.00.10         | - Crude oil:  |                            |               |                            |             |
|                | 1510.00.10 10      | -- Solid fractions not chemically modified  | kg                         | Nil           | Nil                        | 0%          |
|                | 1510.00.10 90      | -- Other  | kg                         | Nil           | Nil                        | 0%          |
|                |                    | - Other:  |                            |               |                            |             |
|                | 1510.00.91         | -- Fractions of unrefined oil:  |                            |               |                            |             |
|                | 1510.00.91 10      | --- Solid fractions not chemically modified   | kg                         | Nil           | Nil                        | 0%          |
|                | 1510.00.91 90      | --- Other   | kg                         | Nil           | Nil                        | 0%          |
|                | 1510.00.92         | -- Refined oil:   |                            |               |                            |             |
|                | 1510.00.92 10      | --- Solid fractions not chemically modified   | kg                         | Nil           | Nil                        | 0%          |
|                | 1510.00.92 90      | --- Other   | kg                         | Nil           | Nil                        | 0%          |
|                | 1510.00.99         | -- Other:   |                            |               |                            |             |
|                | 1510.00.99 10      | --- Solid fractions not chemically modified   | kg                         | Nil           | Nil                        | 0%          |
|                | 1510.00.99 90      | --- Other   | kg                         | Nil           | Nil                        | 0%          |
| <b>15.11</b>   |                    | <b>Palm oil and its fractions, whether or not refined, but not chemically modified.</b>   |                            |               |                            |             |
|                | 1511.10.00 00      | - Crude oil   | tonne                      | Nil           | As specified in Appendix B | 0%          |
|                | 1511.90            | - Other:  |                            |               |                            |             |
|                | 1511.90.10 00      | -- Fractions of unrefined oil, not chemically modified  | tonne                      | 5%            | Nil                        | 0%          |
|                | 1511.90.90         | -- Other:   |                            |               |                            |             |
|                | 1511.90.90 10      | --- Solid fractions not chemically modified   | tonne                      | 5%            | Nil                        | 0%          |
|                | 1511.90.90 20      | --- Other, in packings of a weight not exceeding 20 kg  | tonne                      | 5%            | Nil                        | 0%          |
|                | 1511.90.90 90      | --- Other   | tonne                      | 5%            | As specified in Appendix B | 0%          |
| <b>15.12</b>   |                    | <b>Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.</b>   |                            |               |                            |             |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                |                    | - Sunflower-seed or safflower oil and fractions thereof:         |                            |               |               |             |
|                | 1512.11.00 00      | -- Crude oil   | kg                         | Nil           | Nil           | 0%          |
|                | 1512.19            | -- Other:  |                            |               |               |             |
|                | 1512.19.10         | --- Fractions of unrefined sunflower-seed or safflower oil:      |                            |               |               |             |
|                | 1512.19.10 10      | ---- Solid fractions not chemically modified, sunflower-seed oil | kg                         | Nil           | Nil           | 0%          |
|                | 1512.19.10 20      | ---- Other, sunflower-seed oil                                   | kg                         | Nil           | Nil           | 0%          |
|                | 1512.19.10 30      | ---- Other, solid fractions not chemically modified              | kg                         | Nil           | Nil           | 0%          |
|                | 1512.19.10 90      | ---- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 1512.19.20         | --- Refined oil:   |                            |               |               |             |
|                | 1512.19.20 10      | ---- Solid fractions not chemically modified, sunflower-seed oil | kg                         | Nil           | Nil           | 0%          |
|                | 1512.19.20 20      | ---- Other, sunflower-seed oil                                   | kg                         | Nil           | Nil           | 0%          |
|                | 1512.19.20 30      | ---- Other, solid fractions not chemically modified              | kg                         | Nil           | Nil           | 0%          |
|                | 1512.19.20 90      | ---- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 1512.19.90         | --- Other:   |                            |               |               |             |
|                | 1512.19.90 10      | ---- Solid fractions not chemically modified, sunflower-seed oil | kg                         | Nil           | Nil           | 0%          |
|                | 1512.19.90 20      | ---- Other, sunflower-seed oil                                   | kg                         | Nil           | Nil           | 0%          |
|                | 1512.19.90 30      | ---- Other, solid fractions not chemically modified              | kg                         | Nil           | Nil           | 0%          |
|                | 1512.19.90 90      | ---- Other   | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Cotton-seed oil and its fractions:                             |                            |               |               |             |
|                | 1512.21.00 00      | -- Crude oil, whether or not gossypol has been removed           | kg                         | Nil           | Nil           | 0%          |
|                | 1512.29            | -- Other:  |                            |               |               |             |
|                | 1512.29.10         | --- Fractions of unrefined cotton-seed oil:                      |                            |               |               |             |
|                | 1512.29.10 10      | ---- Solid fractions not chemically modified                     | kg                         | Nil           | Nil           | 0%          |
|                | 1512.29.10 90      | ---- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 1512.29.20         | --- Refined oil:   |                            |               |               |             |
|                | 1512.29.20 10      | ---- Solid fractions not chemically modified                     | kg                         | Nil           | Nil           | 0%          |
|                | 1512.29.20 90      | ---- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 1512.29.90         | --- Other:   |                            |               |               |             |
|                | 1512.29.90 10      | ---- Solid fractions not chemically modified                     | kg                         | Nil           | Nil           | 0%          |
|                | 1512.29.90 90      | ---- Other   | kg                         | Nil           | Nil           | 0%          |

**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:

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 1513.11.00 00      | -- Crude oil  | kg                         | 5%            | Nil           | 0%          |
|                | 1513.19            | -- Other:   |                            |               |               |             |
|                | 1513.19.10 00      | --- Fractions of unrefined coconut oil  | kg                         | 5%            | Nil           | 0%          |
|                | 1513.19.20 00      | --- Refined oil   | kg                         | 5%            | Nil           | 0%          |
|                | 1513.19.90 00      | --- Other   | kg                         | 5%            | Nil           | 0%          |
|                |                    | - Palm kernel or babassu oil and their fractions thereof:                                   |                            |               |               |             |
|                | 1513.21.00         | -- Crude oil:   |                            |               |               |             |
|                | 1513.21.00 10      | --- Palm kernel   | tonne                      | Nil           | 10%           | 0%          |
|                | 1513.21.00 90      | --- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 1513.29            | -- Other:   |                            |               |               |             |
|                |                    | --- Fractions of unrefined palm kernel or babassu oil:                                      |                            |               |               |             |
|                | 1513.29.11         | ---- Solid fractions, not chemically modified, of palm kernel<br>stearin or of babassu oil: |                            |               |               |             |
|                | 1513.29.11 10      | ----- Of palm kernel stearin, crude   | tonne                      | 5%            | Nil           | 0%          |
|                | 1513.29.11 20      | ----- Of babassu oil  | kg                         | 5%            | Nil           | 0%          |
|                | 1513.29.19         | ---- Other:   |                            |               |               |             |
|                | 1513.29.19 10      | ----- Palm kernel olein, crude  | tonne                      | Nil           | Nil           | 0%          |
|                | 1513.29.19 20      | ----- Solid fractions not chemically modified, of palm kernel oil                           | tonne                      | 5%            | Nil           | 0%          |
|                | 1513.29.19 30      | ----- Other, of palm kernel oil   | tonne                      | 2%            | Nil           | 0%          |
|                | 1513.29.19 40      | ----- Other, of babassu oil   | kg                         | Nil           | Nil           | 0%          |
|                |                    | --- Refined oil:  |                            |               |               |             |
|                | 1513.29.21         | ---- Solid fractions, not chemically modified, of palm kernel<br>stearin or babassu oil:    |                            |               |               |             |
|                | 1513.29.21 10      | ----- Of palm kernel stearin  | tonne                      | 5%            | Nil           | 5%          |
|                | 1513.29.21 20      | ----- Of babassu oil  | kg                         | 5%            | Nil           | 5%          |
|                | 1513.29.29         | ---- Other:   |                            |               |               |             |
|                | 1513.29.29 10      | ----- Solid fractions not chemically modified, of palm kernel oil                           | tonne                      | 5%            | Nil           | 5%          |
|                | 1513.29.29 20      | ----- Other, of palm kernel oil   | tonne                      | 2%            | Nil           | 0%          |
|                | 1513.29.29 30      | ----- Other, of babassu oil   | kg                         | Nil           | Nil           | 0%          |
|                |                    | --- Other:  |                            |               |               |             |
|                | 1513.29.91         | ---- Solid fractions not chemically modified of palm kernel<br>stearin or babassu oil:      |                            |               |               |             |
|                | 1513.29.91 10      | ----- Of palm kernel stearin  | tonne                      | 5%            | Nil           | 0%          |
|                | 1513.29.91 20      | ----- Of babassu oil  | kg                         | 5%            | Nil           | 0%          |
|                | 1513.29.99         | ---- Other:   |                            |               |               |             |
|                | 1513.29.99 10      | ----- Palm kernel olein, RBD  | tonne                      | Nil           | Nil           | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 1513.29.99 20      | ----- Palm kernel oil, RBD  | tonne                      | Nil           | 5%            | 0%          |
|                | 1513.29.99 30      | ----- Other, of palm kernel oil   | tonne                      | 2%            | Nil           | 0%          |
|                | 1513.29.99 40      | ----- Other, of babassu oil   | kg                         | Nil           | Nil           | 0%          |
| <b>15.14</b>   |                    | <b>Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.</b> |                            |               |               |             |
|                |                    | - Low erucic acid rape or colza oil and its fractions:  |                            |               |               |             |
|                | 1514.11.00 00      | -- Crude oil  | kg                         | Nil           | Nil           | 0%          |
|                | 1514.19            | -- Other:   |                            |               |               |             |
|                | 1514.19.10         | --- Fractions of unrefined oil:   |                            |               |               |             |
|                | 1514.19.10 10      | ---- Solid fractions not chemically modified  | kg                         | Nil           | Nil           | 0%          |
|                | 1514.19.10 90      | ---- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 1514.19.20         | --- Refined oil:  |                            |               |               |             |
|                | 1514.19.20 10      | ---- Solid fractions not chemically modified  | kg                         | Nil           | Nil           | 0%          |
|                | 1514.19.20 90      | ---- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 1514.19.90         | --- Other:  |                            |               |               |             |
|                | 1514.19.90 10      | ---- Solid fractions not chemically modified  | kg                         | Nil           | Nil           | 0%          |
|                | 1514.19.90 90      | ---- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 1514.91            | -- Crude oil:   |                            |               |               |             |
|                | 1514.91.10 00      | --- Rape or colza oil and its fractions   | kg                         | Nil           | Nil           | 0%          |
|                | 1514.91.90 00      | --- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 1514.99            | -- Other:   |                            |               |               |             |
|                | 1514.99.10         | --- Fractions of unrefined oil:   |                            |               |               |             |
|                | 1514.99.10 10      | ---- Solid fractions not chemically modified  | kg                         | Nil           | Nil           | 0%          |
|                | 1514.99.10 90      | ---- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 1514.99.20         | --- Refined oil:  |                            |               |               |             |
|                | 1514.99.20 10      | ---- Solid fractions not chemically modified  | kg                         | Nil           | Nil           | 0%          |
|                | 1514.99.20 90      | ---- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 1514.99.91         | --- Other:  |                            |               |               |             |
|                | 1514.99.91 10      | ---- Rape or colza oil and its fractions:   |                            |               |               |             |
|                | 1514.99.91 90      | ---- Solid fractions not chemically modified  | kg                         | Nil           | Nil           | 0%          |
|                | 1514.99.99         | ---- Other:   |                            |               |               |             |
|                | 1514.99.99 10      | ---- Solid fractions not chemically modified  | kg                         | Nil           | Nil           | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 1514.99.99 90      | ----- Other   | kg                         | Nil           | Nil           | 0%          |
| <b>15.15</b>   |                    | <b>Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.</b> |                            |               |               |             |
|                |                    | - Linseed oil and its fractions:  |                            |               |               |             |
|                | 1515.11.00 00      | -- Crude oil  | kg                         | Nil           | Nil           | 0%          |
|                | 1515.19.00         | -- Other:   |                            |               |               |             |
|                | 1515.19.00 10      | --- Solid fractions not chemically modified   | kg                         | Nil           | Nil           | 0%          |
|                | 1515.19.00 90      | --- Other   | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Maize (corn) oil and its fractions:   |                            |               |               |             |
|                | 1515.21.00 00      | -- Crude oil  | kg                         | Nil           | Nil           | 0%          |
|                | 1515.29            | -- Other:   |                            |               |               |             |
|                |                    | --- Fractions of unrefined maize (corn) oil:  |                            |               |               |             |
|                | 1515.29.11 00      | ---- Solid fractions not chemically modified  | kg                         | 5%            | Nil           | 0%          |
|                | 1515.29.19 00      | ---- Other  | kg                         | Nil           | Nil           | 0%          |
|                |                    | ---- Other:   |                            |               |               |             |
|                | 1515.29.91 00      | ---- Solid fractions not chemically modified  | kg                         | 5%            | Nil           | 0%          |
|                | 1515.29.99 00      | ---- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 1515.30            | - Castor oil and its fractions:   |                            |               |               |             |
|                | 1515.30.10         | -- Crude oil:   |                            |               |               |             |
|                | 1515.30.10 10      | --- Solid fractions not chemically modified   | kg                         | Nil           | Nil           | 0%          |
|                | 1515.30.10 90      | --- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 1515.30.90         | -- Other:   |                            |               |               |             |
|                | 1515.30.90 10      | --- Solid fractions not chemically modified   | kg                         | Nil           | Nil           | 0%          |
|                | 1515.30.90 90      | --- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 1515.50            | - Sesame oil and its fractions:   |                            |               |               |             |
|                | 1515.50.10         | -- Crude oil:   |                            |               |               |             |
|                | 1515.50.10 10      | --- Solid fractions not chemically modified   | kg                         | Nil           | Nil           | 0%          |
|                | 1515.50.10 20      | --- Other, for domestic use   | kg                         | Nil           | Nil           | 0%          |
|                | 1515.50.10 90      | --- Other, for other uses   | kg                         | Nil           | Nil           | 0%          |
|                | 1515.50.20         | -- Fractions of unrefined sesame oil:   |                            |               |               |             |
|                | 1515.50.20 10      | --- Solid fractions not chemically modified   | kg                         | Nil           | Nil           | 0%          |
|                | 1515.50.20 20      | --- Other, for domestic use   | kg                         | Nil           | Nil           | 0%          |
|                | 1515.50.20 90      | --- Other, for other uses   | kg                         | Nil           | Nil           | 0%          |
|                | 1515.50.90         | -- Other:   |                            |               |               |             |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 1515.50.90 10      | --- Solid fractions not chemically modified                 | kg                         | Nil           | Nil           | 0%          |
|                | 1515.50.90 20      | --- Other, for domestic use                                 | kg                         | Nil           | Nil           | 0%          |
|                | 1515.50.90 90      | --- Other, for other uses                                   | kg                         | Nil           | Nil           | 0%          |
|                | 1515.90            | - Other:  |                            |               |               |             |
|                |                    | - - Tengkawang oil:   |                            |               |               |             |
|                | 1515.90.11         | --- Crude oil:  |                            |               |               |             |
|                | 1515.90.11 10      | ---- Solid fractions not chemically modified                | kg                         | Nil           | Nil           | 0%          |
|                | 1515.90.11 90      | ---- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 1515.90.12         | --- Fractions of unrefined oil:                             |                            |               |               |             |
|                | 1515.90.12 10      | ---- Solid fractions not chemically modified                | kg                         | Nil           | Nil           | 0%          |
|                | 1515.90.12 90      | ---- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 1515.90.19         | --- Other:  |                            |               |               |             |
|                | 1515.90.19 10      | ---- Solid fractions not chemically modified                | kg                         | Nil           | Nil           | 0%          |
|                | 1515.90.19 90      | ---- Other  | kg                         | Nil           | Nil           | 0%          |
|                |                    | - - Other:  |                            |               |               |             |
|                | 1515.90.91         | --- Crude oil:  |                            |               |               |             |
|                | 1515.90.91 11      | ---- Solid fractions not chemically modified, of almond oil | kg                         | Nil           | Nil           | 0%          |
|                | 1515.90.91 19      | ---- Other, of almond oil                                   | kg                         | Nil           | Nil           | 0%          |
|                | 1515.90.91 21      | ---- Solid fractions not chemically modified, illipenut oil | kg                         | Nil           | Nil           | 0%          |
|                | 1515.90.91 29      | ---- Other, of illipenut oil                                | kg                         | Nil           | Nil           | 0%          |
|                | 1515.90.91 91      | ---- Other, solid fractions not chemically modified         | kg                         | Nil           | Nil           | 0%          |
|                | 1515.90.91 99      | ---- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 1515.90.92         | --- Fractions of unrefined oil:                             |                            |               |               |             |
|                | 1515.90.92 11      | ---- Solid fractions not chemically modified, of almond oil | kg                         | Nil           | Nil           | 0%          |
|                | 1515.90.92 19      | ---- Other, of almond oil                                   | kg                         | Nil           | Nil           | 0%          |
|                | 1515.90.92 21      | ---- Solid fractions not chemically modified, illipenut oil | kg                         | Nil           | Nil           | 0%          |
|                | 1515.90.92 29      | ---- Other, of illipenut oil                                | kg                         | Nil           | Nil           | 0%          |
|                | 1515.90.92 91      | ---- Other, solid fractions not chemically modified         | kg                         | Nil           | Nil           | 0%          |
|                | 1515.90.92 99      | ---- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 1515.90.99         | --- Other:  |                            |               |               |             |
|                | 1515.90.99 11      | ---- Solid fractions not chemically modified, of almond oil | kg                         | Nil           | Nil           | 0%          |
|                | 1515.90.99 19      | ---- Other, of almond oil                                   | kg                         | Nil           | Nil           | 0%          |
|                | 1515.90.99 21      | ---- Solid fractions not chemically modified, illipenut oil | kg                         | Nil           | Nil           | 0%          |
|                | 1515.90.99 29      | ---- Other, of illipenut oil                                | kg                         | Nil           | Nil           | 0%          |



| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 1515.90.99 91      | ---- Other, solid fractions not chemically modified  | kg                         | Nil           | Nil           | 0%          |
|                | 1515.90.99 99      | ---- Other   | kg                         | Nil           | Nil           | 0%          |
| <b>15.16</b>   |                    | <b>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.</b> |                            |               |               |             |
|                | 1516.10            | - Animal fats and oils and their fractions:  |                            |               |               |             |
|                | 1516.10.10         | -- In packings of 10 kg net weight or more:  |                            |               |               |             |
|                | 1516.10.10 10      | --- Bones or waste of animal fats and oils, re-esterified  | kg                         | 5%            | Nil           | 0%          |
|                | 1516.10.10 20      | --- Other, re-esterified   | kg                         | 10%           | Nil           | 0%          |
|                | 1516.10.10 90      | --- Other  | kg                         | 5%            | Nil           | 0%          |
|                | 1516.10.90         | -- Other:  |                            |               |               |             |
|                | 1516.10.90 10      | --- Bones or waste of animal fats and oils, re-esterified  | kg                         | 5%            | Nil           | 0%          |
|                | 1516.10.90 20      | --- Other, re-esterified   | kg                         | 10%           | Nil           | 0%          |
|                | 1516.10.90 90      | --- Other  | kg                         | 5%            | Nil           | 0%          |
|                | 1516.20            | - Vegetable fats and oils and their fractions:   |                            |               |               |             |
|                |                    | -- Re-esterified fats and oils and their fractions:  |                            |               |               |             |
|                | 1516.20.11 00      | --- Of soya bean   | kg                         | 5%            | Nil           | 0%          |
|                | 1516.20.12 00      | --- Of palm oil, crude   | tonne                      | Nil           | Nil           | 0%          |
|                | 1516.20.13         | --- Of palm oil, other than crude:   |                            |               |               |             |
|                | 1516.20.13 10      | ---- In packings not exceeding 20 kg   | tonne                      | 5%            | Nil           | 0%          |
|                | 1516.20.13 90      | ---- Other   | tonne                      | 5%            | Nil           | 0%          |
|                | 1516.20.14 00      | --- Of coconuts  | kg                         | 5%            | Nil           | 0%          |
|                | 1516.20.15         | --- Of palm kernel oil:  |                            |               |               |             |
|                | 1516.20.15 10      | ---- Crude   | tonne                      | Nil           | 10%           | 0%          |
|                | 1516.20.15 20      | ---- Refined, bleached and deodorised (RBD)  | tonne                      | Nil           | 5%            | 0%          |
|                | 1516.20.16 00      | --- Of ground-nuts   | kg                         | Nil           | Nil           | 0%          |
|                | 1516.20.17 00      | --- Of linseed   | kg                         | Nil           | Nil           | 0%          |
|                | 1516.20.18 00      | --- Of olives  | kg                         | Nil           | Nil           | 0%          |
|                | 1516.20.19         | --- Other:   |                            |               |               |             |
|                | 1516.20.19 10      | ---- Of cotton seed  | kg                         | Nil           | Nil           | 0%          |
|                | 1516.20.19 20      | ---- Of sunflower-seed   | kg                         | Nil           | Nil           | 0%          |
|                | 1516.20.19 30      | ---- Of rape, colza and mustard seed   | kg                         | Nil           | Nil           | 0%          |
|                | 1516.20.19 41      | ---- Of palm kernel olein, crude   | tonne                      | Nil           | Nil           | 0%          |
|                | 1516.20.19 42      | ---- Of palm kernel olein, RBD   | tonne                      | Nil           | Nil           | 0%          |
|                | 1516.20.19 51      | ---- Of sesame seed  | kg                         | Nil           | Nil           | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 1516.20.19 52      | ---- Of almond   | kg                         | Nil           | Nil           | 0%          |
|                | 1516.20.19 53      | ---- Of illipenut  | kg                         | Nil           | Nil           | 0%          |
|                | 1516.20.19 60      | ---- Of maize  | kg                         | Nil           | Nil           | 0%          |
|                | 1516.20.19 70      | ---- Of castor   | kg                         | Nil           | Nil           | 0%          |
|                | 1516.20.19 90      | ---- Other   | kg                         | Nil           | Nil           | 0%          |
|                |                    | -- Hydrogenated fats in flakes:  |                            |               |               |             |
|                | 1516.20.21         | --- Of ground-nuts, soya beans, palm oil or coconuts:  |                            |               |               |             |
|                | 1516.20.21 10      | ---- Of ground-nuts  | kg                         | 5%            | Nil           | 0%          |
|                | 1516.20.21 20      | ---- Of soya beans, palm oil or coconuts   | kg                         | 5%            | Nil           | 0%          |
|                | 1516.20.22 00      | --- Of linseed   | kg                         | 5%            | Nil           | 0%          |
|                | 1516.20.23 00      | --- Of olives  | kg                         | 5%            | Nil           | 0%          |
|                | 1516.20.29         | --- Other:   |                            |               |               |             |
|                | 1516.20.29 10      | ---- Of castor oil ("opal wax")  | kg                         | Nil           | Nil           | 0%          |
|                | 1516.20.29 20      | ---- Of sesame seed oil  | kg                         | 5%            | Nil           | 0%          |
|                | 1516.20.30 00      | -- Refined, bleached and deodorised (RBD) palm kernel stearin  | tonne                      | 5%            | Nil           | 0%          |
|                | 1516.20.40         | -- Hydrogenated and refined, bleached and deodorised (RBD)<br>palm kernel stearin or olein:  |                            |               |               |             |
|                | 1516.20.40 10      | --- Palm kernel stearin, hydrogenated and RBD  | tonne                      | 5%            | Nil           | 0%          |
|                | 1516.20.40 20      | --- Palm kernel olein, hydrogenated and RBD  | tonne                      | 5%            | Nil           | 0%          |
|                | 1516.20.50 00      | -- Of palm stearin, crude, with an iodine value not exceeding 48   | tonne                      | 5%            | Nil           | 0%          |
|                | 1516.20.60 00      | -- Of palm kernel stearin, crude   | tonne                      | 5%            | Nil           | 0%          |
|                | 1516.20.70 00      | -- Refined, bleached and deodorised (RBD) palm stearin with an<br>iodine value not exceeding 48  | tonne                      | Nil           | Nil           | 0%          |
|                | 1516.20.80 00      | -- Other palm stearin with an iodine value not exceeding 48  | tonne                      | 5%            | Nil           | 0%          |
|                |                    | -- Other:  |                            |               |               |             |
|                | 1516.20.91 00      | --- Of ground-nuts, soya beans, palm oil or coconuts   | kg                         | 5%            | Nil           | 0%          |
|                | 1516.20.92 00      | --- Of linseed   | kg                         | 5%            | Nil           | 0%          |
|                | 1516.20.93 00      | --- Of olives  | kg                         | 5%            | Nil           | 0%          |
|                | 1516.20.99 00      | --- Other  | kg                         | 5%            | Nil           | 0%          |
| <b>15.17</b>   |                    | <b>Margarine; edible mixtures or preparations of animal or<br/>vegetable fats or oils or of fractions of different fats or oils of<br/>this Chapter, other than edible fats or oils or their fractions of<br/>heading 15.16.</b> |                            |               |               |             |
|                | 1517.10.00         | - Margarine, excluding liquid margarine:   |                            |               |               |             |
|                | 1517.10.00 10      | -- In airtight containers  | kg                         | 10%           | Nil           | 5%          |
|                | 1517.10.00 90      | -- Other   | kg                         | 10%           | Nil           | 5%          |

RATE OF DUTY

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                | 1517.90            | - Other:  |                            |               |               |             |
|                | 1517.90.10 00      | -- Imitation ghee   | kg                         | 10%           | Nil           | 5%          |
|                | 1517.90.20 00      | -- Liquid margarine   | kg                         | 20%           | Nil           | 5%          |
|                | 1517.90.30 00      | -- Mould release preparation  | kg                         | 10%           | Nil           | 5%          |
|                |                    | -- Imitation lard; shortening:  |                            |               |               |             |
|                | 1517.90.43 00      | --- Shortening  | kg                         | 10%           | Nil           | 5%          |
|                | 1517.90.44 00      | --- Imitation lard  | kg                         | 10%           | Nil           | 5%          |
|                |                    | -- Other mixtures or preparations of vegetable fats or oils or of their fractions:  |                            |               |               |             |
|                | 1517.90.50 00      | --- Solid mixtures or preparations  | kg                         | 10%           | Nil           | 5%          |
|                |                    | --- Liquid mixtures or preparations:  |                            |               |               |             |
|                | 1517.90.61 00      | ---- In which ground-nut oil predominates   | kg                         | 10%           | Nil           | 5%          |
|                | 1517.90.62         | ---- In which palm oil predominates:  |                            |               |               |             |
|                | 1517.90.62 10      | ----- In which crude palm oil predominates  | tonne                      | Nil           | Nil           | 0%          |
|                | 1517.90.62 20      | ----- Other, in packings not exceeding 20 kg  | tonne                      | 5%            | Nil           | 0%          |
|                | 1517.90.62 90      | ----- Other   | tonne                      | 5%            | Nil           | 0%          |
|                | 1517.90.63 00      | ---- In which crude palm kernel oil predominates                                    | tonne                      | Nil           | Nil           | 0%          |
|                | 1517.90.64 00      | ---- In which refined, bleached and deodorised (RBD) palm kernel oil predominates   | tonne                      | Nil           | Nil           | 0%          |
|                | 1517.90.65 00      | ---- In which crude palm kernel olein predominates                                  | tonne                      | Nil           | Nil           | 0%          |
|                | 1517.90.66 00      | ---- In which refined, bleached and deoderised (RBD) palm kernel olein predominates | tonne                      | Nil           | Nil           | 0%          |
|                | 1517.90.67 00      | ---- In which soya-bean oil predominates  | kg                         | 5%            | Nil           | 0%          |
|                | 1517.90.68 00      | ---- In which illipenut oil predominates  | kg                         | Nil           | Nil           | 0%          |
|                | 1517.90.69         | ---- Other:   |                            |               |               |             |
|                | 1517.90.69 11      | ----- In which linseed oil predominates   | kg                         | Nil           | Nil           | 0%          |
|                | 1517.90.69 12      | ----- In which castor oil predominates  | kg                         | Nil           | Nil           | 0%          |
|                | 1517.90.69 13      | ----- In which tung oil predominates  | kg                         | Nil           | Nil           | 0%          |
|                | 1517.90.69 14      | ----- In which sesame oil predominates  | kg                         | Nil           | Nil           | 0%          |
|                | 1517.90.69 15      | ----- In which almond oil predominates  | kg                         | Nil           | Nil           | 0%          |
|                | 1517.90.69 16      | ----- In which maize (corn oil) predominates  | kg                         | Nil           | Nil           | 0%          |
|                | 1517.90.69 17      | ----- In which cotton seed oil predominates   | kg                         | Nil           | Nil           | 0%          |
|                | 1517.90.69 18      | ----- In which olive oil predominates   | kg                         | Nil           | Nil           | 0%          |
|                | 1517.90.69 19      | ----- In which sunflower oil predominates   | kg                         | Nil           | Nil           | 0%          |
|                | 1517.90.69 20      | ----- In which rape, colza or mustard oil predominates                              | kg                         | Nil           | Nil           | 0%          |
|                | 1517.90.69 21      | ----- In which coconut oil predominates   | kg                         | 5%            | Nil           | 0%          |
|                | 1517.90.69 90      | ----- Other   | kg                         | Nil           | Nil           | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 1517.90.90         | -- Other:   |                            |               |               |             |
|                | 1517.90.90 10      | --- Of mixture or preparations of animal fats or oils of their fractions  | kg                         | 10%           | Nil           | 5%          |
|                | 1517.90.90 90      | --- Other   | kg                         | 10%           | Nil           | 5%          |
| <b>15.18</b>   |                    | <b>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.</b> |                            |               |               |             |
|                |                    | - Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum in inert gas or otherwise chemically modified excluding those of heading 15.16:  |                            |               |               |             |
|                | 1518.00.12 00      | -- Animal fats and oils   | kg                         | Nil           | Nil           | 0%          |
|                | 1518.00.14 00      | -- Ground-nut, soya-bean, palm or coconut oil   | kg                         | Nil           | Nil           | 0%          |
|                | 1518.00.15 00      | -- Linseed oil and its fractions  | kg                         | Nil           | Nil           | 0%          |
|                | 1518.00.16 00      | -- Olive oil and its fractions  | kg                         | Nil           | Nil           | 0%          |
|                | 1518.00.19         | -- Other:   |                            |               |               |             |
|                | 1518.00.19 10      | --- Linoxyn   | kg                         | Nil           | Nil           | 0%          |
|                | 1518.00.19 90      | --- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 1518.00.20 00      | - Inedible mixtures or preparations of animal fats or oils or of fractions of different fats or oils  | kg                         | Nil           | Nil           | 0%          |
|                |                    | - 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):  |                            |               |               |             |
|                | 1518.00.31 10      | --- Of crude, palm oil  | tonne                      | Nil           | Nil           | 0%          |
|                | 1518.00.31 20      | --- Of other than crude, palm oil, in packings not exceeding 20 kg  | tonne                      | 5%            | Nil           | 0%          |
|                | 1518.00.31 30      | --- Of other than crude, palm oil, in packings exceeding 20 kg  | tonne                      | 5%            | Nil           | 0%          |
|                | 1518.00.31 40      | --- Of crude, palm kernel oil   | tonne                      | Nil           | Nil           | 0%          |
|                | 1518.00.31 50      | --- Of refined, bleached and deodorised (RBD), palm kernel oil  | tonne                      | Nil           | Nil           | 0%          |
|                | 1518.00.31 60      | --- Of crude, palm kernel, olein  | tonne                      | Nil           | Nil           | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 1518.00.31 70      | --- Of refined, bleached and deodorised (RBD), palm kernel, olein  | tonne                      | 5%            | Nil           | 0%          |
|                | 1518.00.32         | -- Of ground-nuts, soya beans or coconuts:   |                            |               |               |             |
|                | 1518.00.32 10      | --- Of ground-nuts   | kg                         | 10%           | Nil           | 5%          |
|                | 1518.00.32 20      | --- Of soya beans  | kg                         | 5%            | Nil           | 0%          |
|                | 1518.00.32 30      | --- Of coconuts  | kg                         | 5%            | Nil           | 0%          |
|                | 1518.00.33 00      | -- Of linseed  | kg                         | Nil           | Nil           | 0%          |
|                | 1518.00.34 00      | -- Of olives   | kg                         | Nil           | Nil           | 0%          |
|                | 1518.00.39         | -- Other:  |                            |               |               |             |
|                | 1518.00.39 11      | --- Of castor oil  | kg                         | Nil           | Nil           | 0%          |
|                | 1518.00.39 12      | --- Of tung oil  | kg                         | Nil           | Nil           | 0%          |
|                | 1518.00.39 13      | --- Of sesame oil  | kg                         | Nil           | Nil           | 0%          |
|                | 1518.00.39 14      | --- Of almond oil  | kg                         | Nil           | Nil           | 0%          |
|                | 1518.00.39 15      | --- Of maize (corn) oil  | kg                         | Nil           | Nil           | 0%          |
|                | 1518.00.39 16      | --- Of cotton seed oil   | kg                         | 5%            | Nil           | 0%          |
|                | 1518.00.39 17      | --- Of sunflower oil   | kg                         | Nil           | Nil           | 0%          |
|                | 1518.00.39 18      | --- Of rape, colza or mustard oil  | kg                         | Nil           | Nil           | 0%          |
|                | 1518.00.39 19      | --- Of illipenut oil   | kg                         | Nil           | Nil           | 0%          |
|                | 1518.00.39 90      | --- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 1518.00.60 00      | - Inedible mixtures or preparations of animal fats or oils or of fractions thereof and vegetable fats or oils or fractions thereof | kg                         | Nil           | Nil           | 0%          |
| <b>15.20</b>   |                    | <b>Glycerol, crude; glycerol waters and glycerol lyes.</b>   |                            |               |               |             |
|                | 1520.00.10 00      | - Crude glycerol   | kg                         | 5%            | Nil           | 5%          |
|                | 1520.00.90 00      | - Other  | kg                         | 5%            | Nil           | 5%          |
| <b>15.21</b>   |                    | <b>Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.</b> |                            |               |               |             |
|                | 1521.10.00 00      | - Vegetable waxes  | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Other:   |                            |               |               |             |
|                | 1521.90.10 00      | -- Beeswax and other insect waxes  | kg                         | Nil           | Nil           | 0%          |
|                | 1521.90.20 00      | -- Spermaceti  | kg                         | Nil           | Nil           | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
| <b>15.22</b>   |                    | <b>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.</b> |                            |               |               |             |
|                | 1522.00.10 00      | - Degras   | kg                         | 5%            | Nil           | 0%          |
|                | 1522.00.90 00      | - Other  | kg                         | 5%            | Nil           | 0%          |

#### SECTION IV

#### PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

##### Section Note.

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

#### Chapter 16

#### Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates

##### Chapter Notes.

- 1.- This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 05.04.
- 2.- Food preparations fall in this Chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which

predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

##### Subheading Notes.

- 1.- For the purposes of subheading 1602.10, the expression "homogenised preparations" means preparations of meat, meat

offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading 16.02.

2.- The fish and crustaceans specified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

**National Note.**

1. For the purposes of heading 16.02, the term “infant” means any person up to 12 months of age and the term “baby” means any person from the age of more than 12 months up to the age of 3 years.

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
| <b>16.01</b>   |                    | <b>Sausages and similar products, of meat, meat offal or blood;<br/>food preparations based on these products.</b> |                            |               |               |             |
|                | 1601.00.00 10      | - In airtight containers   | kg                         | 15%           | Nil           | 0%          |
|                | 1601.00.00 90      | - Other  | kg                         | 10%           | Nil           | 0%          |
| <b>16.02</b>   |                    | <b>Other prepared or preserved meat, meat offal or blood.</b>  |                            |               |               |             |
|                | 1602.10            | - Homogenised preparations:  |                            |               |               |             |
|                | 1602.10.10 00      | -- Containing pork, in airtight containers   | kg                         | 15%           | Nil           | 0%          |
|                | 1602.10.90         | -- Other:  |                            |               |               |             |
|                | 1602.10.90 11      | --- Infant and baby food, in airtight containers   | kg                         | Nil           | Nil           | 0%          |
|                | 1602.10.90 19      | --- Other, in airtight containers  | kg                         | Nil           | Nil           | 0%          |
|                | 1602.10.90 90      | --- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 1602.20.00         | - Of liver of any animal:  |                            |               |               |             |
|                | 1602.20.00 11      | -- Infant and baby food, in airtight containers  | kg                         | Nil           | Nil           | 0%          |
|                | 1602.20.00 19      | -- Other, in airtight containers   | kg                         | Nil           | Nil           | 0%          |
|                | 1602.20.00 90      | -- Other   | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Of poultry of heading 01.05:   |                            |               |               |             |
|                | 1602.31.00         | -- Of turkeys:   |                            |               |               |             |

RATE OF DUTY

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)                                      | Unit of<br>Quantity<br>(4) | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                | 1602.31.00         | 11 - - - Infant and baby food, in airtight containers   | kg                         | Nil           | Nil           | 0%          |
|                | 1602.31.00         | 19 - - - Other, in airtight containers                  | kg                         | Nil           | Nil           | 0%          |
|                | 1602.31.00         | 90 - - - Other  | kg                         | Nil           | Nil           | 0%          |
|                | 1602.32            | - - Of fowls of the species <i>Gallus domesticus</i> :  |                            |               |               |             |
|                | 1602.32.10         | 00 - - - Chicken curry, in airtight containers          | kg                         | Nil           | Nil           | 0%          |
|                | 1602.32.90         | - - - Other:  |                            |               |               |             |
|                | 1602.32.90         | 11 - - - - Infant and baby food, in airtight containers | kg                         | Nil           | Nil           | 0%          |
|                | 1602.32.90         | 19 - - - - Other, in airtight containers                | kg                         | Nil           | Nil           | 0%          |
|                | 1602.32.90         | 90 - - - - Other  | kg                         | Nil           | Nil           | 0%          |
|                | 1602.39.00         | - - Other:  |                            |               |               |             |
|                | 1602.39.00         | 11 - - - Infant and baby food, in airtight containers   | kg                         | Nil           | Nil           | 0%          |
|                | 1602.39.00         | 19 - - - Other, in airtight containers                  | kg                         | Nil           | Nil           | 0%          |
|                | 1602.39.00         | 90 - - - Other  | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Of swine:   |                            |               |               |             |
|                | 1602.41            | - - Hams and cuts thereof:                              |                            |               |               |             |
|                | 1602.41.10         | - - - In airtight containers:                           |                            |               |               |             |
|                | 1602.41.10         | 10 - - - - Infant and baby food                         | kg                         | Nil           | Nil           | 0%          |
|                | 1602.41.10         | 90 - - - - Other  | kg                         | 10%           | Nil           | 0%          |
|                | 1602.41.90         | 00 - - - Other  | kg                         | Nil           | Nil           | 0%          |
|                | 1602.42            | - - Shoulders and cuts thereof:                         |                            |               |               |             |
|                | 1602.42.10         | - - - In airtight containers:                           |                            |               |               |             |
|                | 1602.42.10         | 10 - - - - Infant and baby food                         | kg                         | Nil           | Nil           | 0%          |
|                | 1602.42.10         | 90 - - - - Other  | kg                         | 10%           | Nil           | 0%          |
|                | 1602.42.90         | 00 - - - Other  | kg                         | Nil           | Nil           | 0%          |
|                | 1602.49            | - - Other, including mixtures:                          |                            |               |               |             |
|                |                    | - - - Luncheon meat:                                    |                            |               |               |             |
|                | 1602.49.11         | - - - - In airtight containers:                         |                            |               |               |             |
|                | 1602.49.11         | 10 - - - - - Infant and baby food                       | kg                         | Nil           | Nil           | 0%          |
|                | 1602.49.11         | 90 - - - - - Other                                      | kg                         | 10%           | Nil           | 0%          |
|                | 1602.49.19         | 00 - - - - Other  | kg                         | Nil           | Nil           | 0%          |
|                |                    | - - - Other:  |                            |               |               |             |
|                | 1602.49.91         | - - - - In airtight containers:                         |                            |               |               |             |
|                | 1602.49.91         | 10 - - - - - Infant and baby food                       | kg                         | Nil           | Nil           | 0%          |
|                | 1602.49.91         | 90 - - - - - Other                                      | kg                         | 10%           | Nil           | 0%          |



| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)                                      | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 1602.49.99 00      | --- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 1602.50.00         | - Of bovine animals:                                    |                            |               |               |             |
|                | 1602.50.00 11      | -- Infant and baby food, in airtight containers         | kg                         | Nil           | Nil           | 0%          |
|                | 1602.50.00 19      | -- Other, in airtight containers                        | kg                         | Nil           | Nil           | 0%          |
|                | 1602.50.00 90      | -- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 1602.90            | - Other, including preparations of blood of any animal: |                            |               |               |             |
|                | 1602.90.10 00      | -- Mutton curry, in airtight containers                 | kg                         | Nil           | Nil           | 0%          |
|                | 1602.90.90         | -- Other:   |                            |               |               |             |
|                | 1602.90.90 11      | --- Infant and baby food, in airtight containers        | kg                         | Nil           | Nil           | 0%          |
|                | 1602.90.90 19      | --- Other, in airtight containers                       | kg                         | Nil           | Nil           | 0%          |
|                | 1602.90.90 20      | --- Preparations of blood                               | kg                         | 15%           | Nil           | 0%          |
|                | 1602.90.90 90      | --- Other   | kg                         | Nil           | Nil           | 0%          |

**16.03 Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.**

|  |               |  |    |     |     |    |
|--|---------------|--|----|-----|-----|----|
|  | 1603.00.10 00 | - Of chicken, with herbs   | kg | 20% | Nil | 0% |
|  | 1603.00.20 00 | - Of chicken, without herbs  | kg | 20% | Nil | 0% |
|  | 1603.00.30    | - Other, with herbs:   |    |     |     |    |
|  | 1603.00.30 10 | -- Extract and juices of meat or fish extract                                  | kg | 20% | Nil | 0% |
|  | 1603.00.30 20 | -- Fish juices   | kg | 20% | Nil | 0% |
|  | 1603.00.30 30 | -- Extracts and juices of crustaceans, molluscs or other aquatic invertebrates | kg | 20% | Nil | 0% |
|  | 1603.00.90    | - Other:   |    |     |     |    |
|  | 1603.00.90 10 | -- Extract and juices of meat or fish extract                                  | kg | 20% | Nil | 0% |
|  | 1603.00.90 20 | -- Fish juices   | kg | 20% | Nil | 0% |
|  | 1603.00.90 30 | -- Extracts and juices of crustaceans, molluscs or other aquatic invertebrates | kg | 20% | Nil | 0% |

**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 00 | --- In airtight containers                  | kg | 5% | Nil | 0% |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 1604.11.90 00      | --- Other   | kg                         | 5%            | Nil           | 0%          |
|                | 1604.12            | -- Herrings:  |                            |               |               |             |
|                | 1604.12.10 00      | --- In airtight containers                                    | kg                         | 5%            | Nil           | 0%          |
|                | 1604.12.90 00      | --- Other   | kg                         | 5%            | Nil           | 0%          |
|                | 1604.13            | -- Sardines, sardinella and brisling or sprats:               |                            |               |               |             |
|                |                    | --- Sardines:   |                            |               |               |             |
|                | 1604.13.11 00      | ---- In airtight containers                                   | kg                         | Nil           | Nil           | 0%          |
|                | 1604.13.19 00      | ---- Other  | kg                         | 8%            | Nil           | 0%          |
|                |                    | ---- Other:   |                            |               |               |             |
|                | 1604.13.91 00      | ---- In airtight containers                                   | kg                         | Nil           | Nil           | 0%          |
|                | 1604.13.99 00      | ---- Other  | kg                         | 15%           | Nil           | 0%          |
|                | 1604.14            | -- Tunas, skipjack and Atlantic bonito ( <i>Sarda spp.</i> ): |                            |               |               |             |
|                | 1604.14.10         | --- In airtight containers:                                   |                            |               |               |             |
|                | 1604.14.10 10      | ---- Tunas  | kg                         | 5%            | Nil           | 0%          |
|                | 1604.14.10 90      | ---- Other  | kg                         | 20%           | Nil           | 0%          |
|                | 1604.14.90         | --- Other:  |                            |               |               |             |
|                | 1604.14.90 10      | ---- Tunas  | kg                         | 20%           | Nil           | 0%          |
|                | 1604.14.90 90      | ---- Other  | kg                         | 20%           | Nil           | 0%          |
|                | 1604.15            | -- Mackerel:  |                            |               |               |             |
|                | 1604.15.10 00      | --- In airtight containers                                    | kg                         | Nil           | Nil           | 0%          |
|                | 1604.15.90 00      | --- Other   | kg                         | 8%            | Nil           | 0%          |
|                | 1604.16            | -- Anchovies:   |                            |               |               |             |
|                | 1604.16.10 00      | --- In airtight containers                                    | kg                         | Nil           | Nil           | 0%          |
|                | 1604.16.90 00      | --- Other   | kg                         | 15%           | Nil           | 0%          |
|                | 1604.19            | -- Other:   |                            |               |               |             |
|                | 1604.19.20 00      | --- Horse mackerels, in airtight containers                   | kg                         | 6 %           | Nil           | 0%          |
|                | 1604.19.30 00      | --- Other, in airtight containers                             | kg                         | Nil           | Nil           | 0%          |
|                | 1604.19.90         | --- Other:  |                            |               |               |             |
|                | 1604.19.90 10      | ---- Horse mackerels  | kg                         | Nil           | Nil           | 0%          |
|                | 1604.19.90 90      | ---- Other  | kg                         | 20%           | Nil           | 0%          |
|                | 1604.20            | - Other prepared or preserved fish:                           |                            |               |               |             |
|                |                    | -- Sharks' fins, prepared and ready for use:                  |                            |               |               |             |
|                | 1604.20.11 00      | --- In airtight containers                                    | kg                         | Nil           | Nil           | 0%          |
|                | 1604.20.19 00      | --- Other   | kg                         | 6%            | Nil           | 5%          |
|                |                    | -- Fish sausages:   |                            |               |               |             |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)                          | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 1604.20.21 00      | - - - In airtight containers                | kg                         | Nil           | Nil           | 0%          |
|                | 1604.20.29 00      | - - - Other                                 | kg                         | 8%            | Nil           | 5%          |
|                |                    | - - Other:                                  |                            |               |               |             |
|                | 1604.20.91 00      | - - - In airtight containers                | kg                         | Nil           | Nil           | 0%          |
|                | 1604.20.99         | - - - Other:                                |                            |               |               |             |
|                | 1604.20.99 10      | - - - - Fish paste and similar preparations | kg                         | 6%            | Nil           | 5%          |
|                | 1604.20.99 20      | - - - - Fish, boiled or steamed             | kg                         | 20%           | Nil           | 5%          |
|                | 1604.20.99 90      | - - - - Other                               | kg                         | 8%            | Nil           | 5%          |
|                | 1604.30            | - Caviar and caviar substitutes:            |                            |               |               |             |
|                | 1604.30.10 00      | - - In airtight containers                  | kg                         | 8%            | Nil           | 5%          |
|                | 1604.30.90 00      | - - Other                                   | kg                         | 8%            | Nil           | 5%          |

**16.05**

**Crustaceans, molluscs and other aquatic invertebrates,  
prepared or preserved.**

|  |               |                              |    |     |     |    |
|--|---------------|------------------------------|----|-----|-----|----|
|  | 1605.10       | - Crab:                      |    |     |     |    |
|  | 1605.10.10 00 | - - In airtight containers   | kg | 6%  | Nil | 5% |
|  | 1605.10.90 00 | - - Other                    | kg | Nil | Nil | 0% |
|  | 1605.20       | - Shrimps and prawns:        |    |     |     |    |
|  |               | - - Shrimp pastes:           |    |     |     |    |
|  | 1605.20.11 00 | - - - In airtight containers | kg | 8%  | Nil | 5% |
|  | 1605.20.19 00 | - - - Other                  | kg | Nil | Nil | 0% |
|  |               | - - Other:                   |    |     |     |    |
|  | 1605.20.91 00 | - - - In airtight containers | kg | 8%  | Nil | 5% |
|  | 1605.20.99 00 | - - - Other                  | kg | Nil | Nil | 0% |
|  | 1605.30.00    | - Lobster:                   |    |     |     |    |
|  | 1605.30.00 10 | - - In airtight containers   | kg | 6%  | Nil | 5% |
|  | 1605.30.00 90 | - - Other                    | kg | Nil | Nil | 0% |
|  | 1605.40       | - Other crustaceans:         |    |     |     |    |
|  | 1605.40.10 00 | - - In airtight containers   | kg | 6%  | Nil | 5% |
|  | 1605.40.90 00 | - - Other                    | kg | Nil | Nil | 0% |
|  | 1605.90       | - Other:                     |    |     |     |    |
|  | 1605.90.10    | - - Abalone:                 |    |     |     |    |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)                                      | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 1605.90.10 10      | --- In airtight containers                              | kg                         | 6%            | Nil           | 0%          |
|                | 1605.90.10 90      | --- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 1605.90.90         | -- Other:   |                            |               |               |             |
|                | 1605.90.90 11      | --- Cuttlefish, in airtight containers                  | kg                         | 8%            | Nil           | 0%          |
|                | 1605.90.90 12      | --- Cuttlefish, other than in airtight containers       | kg                         | Nil           | Nil           | 0%          |
|                | 1605.90.90 21      | --- Molluscs, in airtight containers                    | kg                         | 6%            | Nil           | 0%          |
|                | 1605.90.90 22      | --- Molluscs, other than in airtight containers         | kg                         | Nil           | Nil           | 0%          |
|                | 1605.90.90 91      | --- Other aquatic invertebrates, in airtight containers | kg                         | Nil           | Nil           | 0%          |
|                | 1605.90.90 99      | --- Other   | kg                         | Nil           | Nil           | 0%          |

## Chapter 17

### Sugars and sugar confectionery

#### Chapter Notes.

1.- This Chapter does not cover:

(a) Sugar confectionery containing cocoa (heading 18.06);

(b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or

(c) Medicaments or other products of Chapter 30.

#### Subheading Note.

1.- For the purposes of subheadings 1701.11 and 1701.12, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5 °.

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3) | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--------------------|----------------------------|---------------|---------------|-------------|
|                |                    |                    |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |

**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:  |    |     |     |    |
| 1701.11.00 | 10 | --- Of a polarisation exceeding 99 <sup>0</sup>                                   | kg | Nil | Nil | 0% |
| 1701.11.00 | 20 | --- Of a polarisation exceeding 98 <sup>0</sup> but not exceeding 99 <sup>0</sup> | kg | Nil | Nil | 0% |
| 1701.11.00 | 30 | --- Of a polarisation exceeding 95 <sup>0</sup> but not exceeding 98 <sup>0</sup> | kg | Nil | Nil | 0% |
| 1701.11.00 | 40 | --- Of a polarisation not exceeding 95 <sup>0</sup>                               | kg | Nil | Nil | 0% |
| 1701.12.00 |    | -- Beet sugar:  |    |     |     |    |
| 1701.12.00 | 10 | --- Of a polarisation exceeding 99 <sup>0</sup>                                   | kg | Nil | Nil | 0% |
| 1701.12.00 | 20 | --- Of a polarisation exceeding 98 <sup>0</sup> but not exceeding 99 <sup>0</sup> | kg | Nil | Nil | 0% |
| 1701.12.00 | 30 | --- Of a polarisation exceeding 95 <sup>0</sup> but not exceeding 98 <sup>0</sup> | kg | Nil | Nil | 0% |
| 1701.12.00 | 40 | --- Of a polarisation not exceeding 95 <sup>0</sup>                               | kg | Nil | Nil | 0% |
|            |    | - Other:  |    |     |     |    |
| 1701.91.00 | 00 | -- Containing added flavouring or colouring matter                                | kg | Nil | Nil | 0% |
| 1701.99    |    | -- Other:   |    |     |     |    |
|            |    | --- Refined sugar:  |    |     |     |    |
| 1701.99.11 | 00 | ---- White  | kg | Nil | Nil | 0% |
| 1701.99.19 | 00 | ---- Other  | kg | Nil | Nil | 0% |
| 1701.99.90 | 00 | --- Other   | kg | Nil | Nil | 0% |

**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:               |    |     |     |    |
| 1702.11.00 | 10 | --- Lactose   | kg | Nil | Nil | 0% |
| 1702.11.00 | 20 | --- Lactose syrup   | kg | Nil | Nil | 0% |
| 1702.19.00 |    | -- Other:   |    |     |     |    |
| 1702.19.00 | 10 | --- Lactose   | kg | Nil | Nil | 0% |
| 1702.19.00 | 20 | --- Lactose syrup   | kg | Nil | Nil | 0% |
| 1702.20.00 |    | - Maple sugar and maple syrup:  |    |     |     |    |
| 1702.20.00 | 10 | -- Maple sugar  | kg | Nil | Nil | 0% |
| 1702.20.00 | 20 | -- Maple syrup  | kg | Nil | Nil | 0% |
| 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 | 00 | -- Glucose  | kg | Nil | Nil | 0% |
| 1702.30.20 | 00 | -- Glucose syrup  | kg | 15% | Nil | 5% |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 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: |                            |               |               |             |
|                | 1702.40.00 10      | -- Glucose   | kg                         | Nil           | Nil           | 0%          |
|                | 1702.40.00 20      | -- Glucose syrup   | kg                         | Nil           | Nil           | 0%          |
|                | 1702.50.00 00      | - Chemically pure fructose   | kg                         | Nil           | Nil           | 0%          |
|                | 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 00      | -- Fructose  | kg                         | Nil           | Nil           | 0%          |
|                | 1702.60.20 00      | -- Fructose syrup  | kg                         | 15%           | Nil           | 5%          |
|                | 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:  |                            |               |               |             |
|                | 1702.90.10 10      | --- Chemically pure maltose  | kg                         | Nil           | Nil           | 0%          |
|                | 1702.90.10 90      | --- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 1702.90.20 00      | -- Artificial honey, whether or not mixed with natural honey   | kg                         | Nil           | Nil           | 0%          |
|                | 1702.90.30 00      | -- Flavoured or coloured sugars (excluding maltose)  | kg                         | Nil           | Nil           | 0%          |
|                | 1702.90.40 00      | -- Caramel   | kg                         | Nil           | Nil           | 0%          |
|                | 1702.90.90         | -- Other:  |                            |               |               |             |
|                | 1702.90.90 10      | --- Golden syrup, blended honey and treacle  | kg                         | Nil           | Nil           | 0%          |
|                | 1702.90.90 90      | --- Other  | kg                         | Nil           | Nil           | 0%          |
| <b>17.03</b>   |                    | <b>Molasses resulting from the extraction or refining of sugar.</b>  |                            |               |               |             |
|                | 1703.10            | - Cane molasses:   |                            |               |               |             |
|                | 1703.10.10 00      | -- Containing added flavouring or colouring matter   | kg                         | Nil           | Nil           | 0%          |
|                | 1703.10.90 00      | -- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 1703.90            | - Other:   |                            |               |               |             |
|                | 1703.90.10 00      | -- Containing added flavouring or colouring matter   | kg                         | Nil           | Nil           | 0%          |
|                | 1703.90.90 00      | -- Other   | kg                         | Nil           | Nil           | 0%          |
| <b>17.04</b>   |                    | <b>Sugar confectionery (including white chocolate), not containing cocoa.</b>  |                            |               |               |             |
|                | 1704.10.00 00      | - Chewing gum, whether or not sugar-coated   | kg                         | 15%           | Nil           | 5%          |
|                | 1704.90            | - Other:   |                            |               |               |             |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---------------------|----------------------------|---------------|---------------|-------------|
|                |                    |                     |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 1704.90.10 00      | -- Medicated sweets | kg                         | 15%           | Nil           | 5%          |
|                | 1704.90.20 00      | -- White chocolate  | kg                         | 15%           | Nil           | 5%          |
|                | 1704.90.90 00      | -- Other            | kg                         | 15%           | Nil           | 0%          |

## Chapter 18

### Cocoa and cocoa preparations

#### Chapter Notes.

1.- This Chapter does not cover the preparations of heading 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.

2.- Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)                                       | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
| <b>18.01</b>   | 1801.00.00 00      | <b>Cocoa beans, whole or broken, raw or roasted.</b>     | kg                         | Nil           | Nil           | 0%          |
| <b>18.02</b>   | 1802.00.00 00      | <b>Cocoa shells, husks, skins and other cocoa waste.</b> | kg                         | Nil           | Nil           | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
| <b>18.03</b>   |                    | <b>Cocoa paste, whether or not defatted.</b>  |                            |               |               |             |
|                | 1803.10.00 00      | - Not defatted  | kg                         | 25%           | Nil           | 5%          |
|                | 1803.20.00 00      | - Wholly or partly defatted   | kg                         | 19%           | Nil           | 5%          |
| <b>18.04</b>   | 1804.00.00 00      | <b>Cocoa butter, fat and oil.</b>   | kg                         | 10%           | Nil           | 0%          |
| <b>18.05</b>   | 1805.00.00 00      | <b>Cocoa powder, not containing added sugar or other sweetening matter.</b>   | kg                         | 10%           | Nil           | 5%          |
| <b>18.06</b>   |                    | <b>Chocolate and other food preparations containing cocoa.</b>  |                            |               |               |             |
|                | 1806.10.00 00      | - Cocoa powder, containing added sugar or other sweetening matter   | kg                         | 19%           | Nil           | 5%          |
|                | 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 00      | -- Chocolate confectionery in blocks, slabs or bars   | kg                         | 15%           | Nil           | 5%          |
|                | 1806.20.90 00      | -- Other  | kg                         | 15%           | Nil           | 5%          |
|                |                    | - Other, in blocks, slabs or bars:  |                            |               |               |             |
|                | 1806.31            | -- Filled:  |                            |               |               |             |
|                | 1806.31.10 00      | --- Chocolate confectionery in blocks, slabs or bars  | kg                         | 15%           | Nil           | 5%          |
|                | 1806.31.90 00      | --- Other   | kg                         | 15%           | Nil           | 5%          |
|                | 1806.32            | -- Not filled:  |                            |               |               |             |
|                | 1806.32.10 00      | --- Chocolate confectionery in blocks, slabs or bars  | kg                         | 15%           | Nil           | 5%          |
|                | 1806.32.90 00      | --- Other   | kg                         | 15%           | Nil           | 5%          |
|                | 1806.90            | - Other:  |                            |               |               |             |
|                | 1806.90.10 00      | -- Chocolate confectionery in tablets or pastilles  | kg                         | 15%           | Nil           | 5%          |
|                | 1806.90.20 00      | -- 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 | kg                         | 15%           | Nil           | 5%          |
|                | 1806.90.90 00      | -- Other  | kg                         | 15%           | Nil           | 5%          |



## Chapter 19

### Preparations of cereals, flour, starch or milk; pastrycooks' products

#### Chapter Notes.

1.- This Chapter does not cover:

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

2.- For the purposes of heading 19.01:

- (a) The term "groats" means cereal groats of Chapter 11;

(b) The terms "flour" and "meal" mean:

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

3.- Heading 19.04 does not cover preparations containing more than 6 % by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).

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

1. For the purposes of heading 19.01, the term "infant" means any person up to 12 months of age and the term "baby" means any person from the age of more than 12 months up to the age of 3 years.

**National Note.**

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
| <b>19.01</b>   |                    | <b>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.</b> |                            |               |               |             |
|                | 1901.10            | - Preparations for infant use, put up for retail sale:   |                            |               |               |             |
|                | 1901.10.10 00      | -- Of malt extract   | kg                         | Nil           | Nil           | 0%          |
|                | 1901.10.20         | -- Of goods of headings 04.01 to 04.04:  |                            |               |               |             |
|                | 1901.10.20 11      | --- Prepared milk in powder form for use as infants' food not containing cocoa powder  | kg                         | Nil           | Nil           | 0%          |
|                | 1901.10.20 19      | --- Other, not containing cocoa powder   | kg                         | Nil           | Nil           | 0%          |
|                | 1901.10.20 20      | --- Containing cocoa powder by weight of less than 5 % calculated on a totally defatted basis  | kg                         | Nil           | Nil           | 0%          |
|                | 1901.10.30 00      | -- Of soya-bean powder   | kg                         | Nil           | Nil           | 0%          |
|                | 1901.10.90 00      | -- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 1901.20            | - Mixes and doughs for the preparation of bakers' wares of heading 19.05:  |                            |               |               |             |
|                | 1901.20.10 00      | -- Of flour, groats, meal, starch or malt extract, not containing cocoa  | kg                         | Nil           | Nil           | 0%          |
|                | 1901.20.20 00      | -- Of flour, groats, meal, starch or malt extract, containing cocoa  | kg                         | Nil           | Nil           | 0%          |
|                | 1901.20.30 00      | -- Other, not containing cocoa   | kg                         | Nil           | Nil           | 0%          |
|                | 1901.20.40 00      | -- Other, containing cocoa   | kg                         | Nil           | Nil           | 0%          |
|                | 1901.90            | - Other:   |                            |               |               |             |
|                | 1901.90.10         | -- Infant food, not put up for retail sale:  |                            |               |               |             |
|                | 1901.90.10 10      | --- Of flour, meal, starch or malt extract, not containing cocoa powder  | kg                         | 6 %           | Nil           | 0%          |
|                | 1901.90.10 20      | --- Of flour, meal, starch or malt extract, containing cocoa powder in a proportion by weight at less than 40 % calculated on a totally defatted basis   | kg                         | 6 %           | Nil           | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 1901.90.20 00      | -- Malt extract   | kg                         | Nil           | Nil           | 0%          |
|                |                    | -- Other, of goods of heading 04.01 to 04.04:   |                            |               |               |             |
|                | 1901.90.31         | --- Filled milk:  |                            |               |               |             |
|                | 1901.90.31 10      | ---- Condensed, sweetened   | kg                         | Nil           | Nil           | 0%          |
|                | 1901.90.31 20      | ---- Condensed, unsweetened   | kg                         | Nil           | Nil           | 0%          |
|                | 1901.90.31 30      | ---- In powder form   | kg                         | Nil           | Nil           | 0%          |
|                | 1901.90.39         | --- Other:  |                            |               |               |             |
|                | 1901.90.39 10      | ---- Preparation for baby feeding, put up for retail sale   | kg                         | Nil           | Nil           | 0%          |
|                | 1901.90.39 21      | ---- Of goods of heading 04.01 to 04.04, not containing cocoa powder  | kg                         | Nil           | Nil           | 0%          |
|                | 1901.90.39 22      | ---- Of goods of heading 04.01 to 04.04, containing cocoa powder in a proportion by weight of less than 5 % calculated on a totally defatted basis      | kg                         | 7%            | Nil           | 0%          |
|                |                    | -- Other soya-based preparations:   |                            |               |               |             |
|                | 1901.90.41         | --- In powder form:   |                            |               |               |             |
|                | 1901.90.41 10      | ---- Preparation for baby feeding, put up for retail sale   | kg                         | Nil           | Nil           | 0%          |
|                | 1901.90.41 21      | ---- Of flour, meal, starch or malt extract, not containing cocoa powder  | kg                         | 6 %           | Nil           | 0%          |
|                | 1901.90.41 22      | ---- Of flour, meal, starch or malt extract, containing cocoa powder in a proportion by weight at less than 40 % calculated on a totally defatted basis | kg                         | 6 %           | Nil           | 0%          |
|                | 1901.90.49         | --- In other form:  |                            |               |               |             |
|                | 1901.90.49 10      | ---- Preparation for baby feeding, put up for retail sale   | kg                         | Nil           | Nil           | 0%          |
|                | 1901.90.49 21      | ---- Of flour, meal, starch or malt extract, not containing cocoa powder  | kg                         | 6 %           | Nil           | 0%          |
|                | 1901.90.49 22      | ---- Of flour, meal, starch or malt extract, containing cocoa powder in a proportion by weight at less than 40 % calculated on a totally defatted basis | kg                         | 6 %           | Nil           | 0%          |
|                | 1901.90.90         | -- Other:   |                            |               |               |             |
|                | 1901.90.90 10      | --- Of flour, meal, starch or malt extract, not containing cocoa powder   | kg                         | 6 %           | Nil           | 0%          |
|                | 1901.90.90 20      | --- Of flour, meal, starch or malt extract, containing cocoa powder   | kg                         | 6 %           | Nil           | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
| <b>19.02</b>   |                    | <b>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.</b> |                            |               |               |             |
|                |                    | - Uncooked pasta, not stuffed or otherwise prepared:  |                            |               |               |             |
|                | 1902.11.00         | - - Containing eggs:  |                            |               |               |             |
|                | 1902.11.00 10      | - - - Noodles   | kg                         | 5%            | Nil           | 0%          |
|                | 1902.11.00 90      | - - - Other   | kg                         | 5%            | Nil           | 0%          |
|                | 1902.19            | - - Other:  |                            |               |               |             |
|                | 1902.19.20 00      | - - - Rice vermicelli (bee hoon)  | kg                         | 6 %           | Nil           | 5%          |
|                | 1902.19.90         | - - - Other:  |                            |               |               |             |
|                | 1902.19.90 10      | - - - - Noodles   | kg                         | 5%            | Nil           | 0%          |
|                | 1902.19.90 90      | - - - - Other   | kg                         | 6 %           | Nil           | 0%          |
|                | 1902.20            | - Stuffed pasta, whether or not cooked or otherwise prepared:   |                            |               |               |             |
|                | 1902.20.10 00      | - - Stuffed with meat or meat offal   | kg                         | Nil           | Nil           | 0%          |
|                | 1902.20.90         | - - Other:  |                            |               |               |             |
|                | 1902.20.90 10      | - - - Stuffed with fish   | kg                         | 8%            | Nil           | 0%          |
|                | 1902.20.90 20      | - - - Stuffed with crustaceans or molluscs  | kg                         | 8%            | Nil           | 0%          |
|                | 1902.20.90 90      | - - - Other   | kg                         | 6 %           | Nil           | 0%          |
|                | 1902.30            | - Other pasta:  |                            |               |               |             |
|                | 1902.30.10 00      | - - Instant noodles   | kg                         | 8%            | Nil           | 5%          |
|                | 1902.30.20 00      | - - Instant rice vermicelli   | kg                         | 8%            | Nil           | 0%          |
|                | 1902.30.90         | - - Other:  |                            |               |               |             |
|                | 1902.30.90 10      | - - - Noodles   | kg                         | 8%            | Nil           | 0%          |
|                | 1902.30.90 20      | - - - Rice vermicelli, other than instant (packed with seasoning)   | kg                         | 5%            | Nil           | 0%          |
|                | 1902.30.90 30      | - - - Transparent vermicelli (suun)   | kg                         | 6 %           | Nil           | 0%          |
|                | 1902.30.90 90      | - - - Other   | kg                         | 8%            | Nil           | 0%          |
|                | 1902.40.00         | - Couscous:   |                            |               |               |             |
|                | 1902.40.00 10      | - - Cooked  | kg                         | 8%            | Nil           | 0%          |
|                | 1902.40.00 90      | - - Other   | kg                         | 8%            | Nil           | 0%          |
| <b>19.03</b>   | 1903.00.00 00      | <b>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.</b>  | kg                         | 5%            | Nil           | 5%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
| <b>19.04</b>   |                    | <b>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.</b> |                            |               |               |             |
|                | 1904.10.00         | - Prepared foods obtained by the swelling or roasting of cereals or cereal products:  |                            |               |               |             |
|                | 1904.10.00 11      | -- Containing less than 6 % by weight of cocoa calculated on a totally defatted basis or coated with chocolate, of oats   | kg                         | 5%            | Nil           | 0%          |
|                | 1904.10.00 19      | -- Other, of oats   | kg                         | 2%            | Nil           | 0%          |
|                | 1904.10.00 91      | -- Containing less than 6 % by weight of cocoa calculated on a totally defatted basis or coated with chocolate, other than of oats  | kg                         | 5%            | Nil           | 0%          |
|                | 1904.10.00 99      | -- Other  | kg                         | 2%            | Nil           | 0%          |
|                | 1904.20.00         | - Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:  |                            |               |               |             |
|                | 1904.20.00 10      | -- Containing less than 6 % by weight of cocoa calculated on a totally defatted basis or coated with chocolate  | kg                         | 7%            | Nil           | 0%          |
|                | 1904.20.00 90      | -- Other  | kg                         | 7%            | Nil           | 0%          |
|                | 1904.30.00         | - Bulgur wheat:   |                            |               |               |             |
|                | 1904.30.00 10      | -- Containing less than 6 % by weight of cocoa calculated on a totally defatted basis or coated with chocolate  | kg                         | 7%            | Nil           | 0%          |
|                | 1904.30.00 90      | -- Other  | kg                         | 7%            | Nil           | 0%          |
|                | 1904.90            | - Other:  |                            |               |               |             |
|                | 1904.90.10         | -- Rice preparations, including pre-cooked rice:  |                            |               |               |             |
|                | 1904.90.10 10      | --- Containing less than 6 % by weight of cocoa calculated on a totally defatted basis or coated with chocolate   | kg                         | 7%            | Nil           | 0%          |
|                | 1904.90.10 90      | --- Other   | kg                         | 7%            | Nil           | 0%          |
|                | 1904.90.90         | -- Other:   |                            |               |               |             |
|                | 1904.90.90 10      | --- Containing less than 6 % by weight of cocoa calculated on a totally defatted basis or coated with chocolate   | kg                         | 7%            | Nil           | 0%          |
|                | 1904.90.90 90      | --- Other   | kg                         | 7%            | Nil           | 0%          |
| <b>19.05</b>   |                    | <b>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.</b>   |                            |               |               |             |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 1905.10.00 00      | - Crispbread  | kg                         | Nil           | Nil           | 0%          |
|                | 1905.20.00 00      | - Gingerbread and the like  | kg                         | 6%            | Nil           | 5%          |
|                |                    | - Sweet biscuits, waffles and wafers:   |                            |               |               |             |
|                | 1905.31            | - - Sweet biscuits:   |                            |               |               |             |
|                | 1905.31.10 00      | - - - Not containing cocoa  | kg                         | 6%            | Nil           | 5%          |
|                | 1905.31.20 00      | - - - Containing cocoa  | kg                         | 6%            | Nil           | 5%          |
|                | 1905.32.00 00      | - - Waffles and wafers  | kg                         | 6%            | Nil           | 5%          |
|                | 1905.40.00         | - Rusks, toasted bread and similar toasted products:  |                            |               |               |             |
|                | 1905.40.00 10      | - - Not containing added sugar, honey, egg, fats, cheese or fruit   | kg                         | Nil           | Nil           | 0%          |
|                | 1905.40.00 90      | - - Other   | kg                         | 6%            | Nil           | 0%          |
|                | 1905.90            | - Other:  |                            |               |               |             |
|                | 1905.90.10 00      | - - Unsweetened teething biscuits   | kg                         | 6%            | Nil           | 5%          |
|                | 1905.90.20 00      | - - Other unsweetened biscuits  | kg                         | 6%            | Nil           | 5%          |
|                | 1905.90.30 00      | - - Cakes   | kg                         | 6%            | Nil           | 5%          |
|                | 1905.90.40 00      | - - Pastries  | kg                         | 6%            | Nil           | 5%          |
|                | 1905.90.50 00      | - - Flourless bakers' wares   | kg                         | 6%            | Nil           | 5%          |
|                | 1905.90.60 00      | - - Empty cachets and similar products of a kind suitable for pharmaceutical use  | kg                         | Nil           | Nil           | 0%          |
|                | 1905.90.70 00      | - - Communion wafers, sealing wafers, rice paper and similar products   | kg                         | Nil           | Nil           | 0%          |
|                | 1905.90.80 00      | - - Other crisp savoury food products   | kg                         | 6%            | Nil           | 5%          |
|                | 1905.90.90         | - - Other:  |                            |               |               |             |
|                | 1905.90.90 10      | - - - Other bread, ship's biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit | kg                         | Nil           | Nil           | 0%          |
|                | 1905.90.90 90      | - - - Other   | kg                         | 6%            | Nil           | 5%          |

## Chapter 20

### Preparations of vegetables, fruit, nuts or other parts of plants

#### Chapter Notes.

- 1.- This chapter does not cover:
  - (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapters 7, 8 or 11;
  - (b) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - (c) Bakers' wares and other products of heading 19.05; or
  - (d) Homogenised composite food preparations of heading 21.04.
- 2.- Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).
- 3.- Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the

products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (a).

- 4.- Tomato juice the dry weight content of which is 7 % or more is to be classified in heading 20.02.
- 5.- For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.
- 6.- For the purposes of heading 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5 % vol.

#### Subheading Notes.

- 1.- For the purposes of subheading 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation

for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.

- 2.- For the purposes of subheading 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.

- 3.- For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20 °C or corrected for 20 °C if the reading is made at a different temperature.

**National Note.**

For the purposes of heading 20.02, 20.03, 20.04, 20.05, 20.07 and 20.09, the term "infant" means any person up to 12 months of age and the term "baby" means any person from the age of more than 12 months up to the age of 3 years.

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
| <b>20.01</b>   |                    | <b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.</b>                               |                            |               |               |             |
|                | 2001.10.00 00      | - Cucumbers and gherkins  | kg                         | 6 %           | Nil           | 5%          |
|                | 2001.90            | - Other:  |                            |               |               |             |
|                | 2001.90.10 00      | -- Onions   | kg                         | 6 %           | Nil           | 5%          |
|                | 2001.90.90         | -- Other:   |                            |               |               |             |
|                | 2001.90.90 11      | --- Sweet corn  | kg                         | 8%            | Nil           | 0%          |
|                | 2001.90.90 19      | --- Other vegetable, fruit or nuts  | kg                         | 6 %           | Nil           | 0%          |
|                | 2001.90.90 20      | --- Products based on manioc, sweet potatoes and similar roots and tubers with high starch content, potato or dried leguminous vegetable flours | kg                         | 7%            | Nil           | 0%          |
|                | 2001.90.90 90      | --- Other   | kg                         | 8%            | Nil           | 0%          |
| <b>20.02</b>   |                    | <b>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.</b>   |                            |               |               |             |



| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 2002.10            | - Tomatoes, whole or in pieces:  |                            |               |               |             |
|                | 2002.10.10 00      | -- Cooked otherwise than by steaming or boiling in water                                       | kg                         | Nil           | Nil           | 0%          |
|                | 2002.10.90         | -- Other:  |                            |               |               |             |
|                | 2002.10.90 10      | --- In airtight containers   | kg                         | 8%            | Nil           | 0%          |
|                | 2002.10.90 90      | --- Other  | kg                         | 5%            | Nil           | 0%          |
|                | 2002.90            | - Other:   |                            |               |               |             |
|                | 2002.90.10         | -- Tomato paste:   |                            |               |               |             |
|                | 2002.90.10 10      | --- In airtight containers   | kg                         | Nil           | Nil           | 0%          |
|                | 2002.90.10 90      | --- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 2002.90.90         | -- Other:  |                            |               |               |             |
|                | 2002.90.90 10      | --- Cooked otherwise than by steaming or boiling in water                                      | kg                         | Nil           | Nil           | 0%          |
|                | 2002.90.90 20      | --- Infant and baby food   | kg                         | Nil           | Nil           | 0%          |
|                | 2002.90.90 31      | --- Tomato puree or tomato concentrate, in airtight containers                                 | kg                         | Nil           | Nil           | 0%          |
|                | 2002.90.90 32      | --- Tomato puree or tomato concentrate, other than in airtight containers                      | kg                         | Nil           | Nil           | 0%          |
|                | 2002.90.90 40      | --- Other, in airtight containers  | kg                         | 8%            | Nil           | 0%          |
|                | 2002.90.90 90      | --- Other  | kg                         | 2%            | Nil           | 0%          |
| <b>20.03</b>   |                    | <b>Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.</b> |                            |               |               |             |
|                | 2003.10.00         | - Mushrooms of the genus <i>Agaricus</i> :   |                            |               |               |             |
|                | 2003.10.00 10      | -- Cooked otherwise than by steaming or boiling in water                                       | kg                         | Nil           | Nil           | 0%          |
|                | 2003.10.00 20      | -- Infant and baby food  | kg                         | Nil           | Nil           | 0%          |
|                | 2003.10.00 30      | -- Other, in airtight containers   | kg                         | 6 %           | Nil           | 0%          |
|                | 2003.10.00 90      | -- Other   | kg                         | 5%            | Nil           | 0%          |
|                | 2003.20.00         | - Truffles:  |                            |               |               |             |
|                | 2003.20.00 10      | -- Cooked otherwise than by steaming or boiling in water                                       | kg                         | Nil           | Nil           | 0%          |
|                | 2003.20.00 20      | -- Infant and baby food  | kg                         | Nil           | Nil           | 0%          |
|                | 2003.20.00 30      | -- Other, in airtight containers   | kg                         | 20%           | Nil           | 0%          |
|                | 2003.20.00 90      | -- Other   | kg                         | 2%            | Nil           | 0%          |
|                | 2003.90.00         | - Other:   |                            |               |               |             |
|                | 2003.90.00 10      | -- Cooked otherwise than by steaming or boiling in water                                       | kg                         | Nil           | Nil           | 0%          |
|                | 2003.90.00 20      | -- Infant and baby food  | kg                         | Nil           | Nil           | 0%          |
|                | 2003.90.00 30      | -- Other, in airtight containers   | kg                         | 6 %           | Nil           | 0%          |
|                | 2003.90.00 90      | -- Other   | kg                         | 5%            | Nil           | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
| <b>20.04</b>   |                    | <b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.</b>     |                            |               |               |             |
|                | 2004.10.00         | - Potatoes:   |                            |               |               |             |
|                | 2004.10.00 10      | -- Cooked otherwise than by steaming or boiling in water  | kg                         | Nil           | Nil           | 0%          |
|                | 2004.10.00 20      | -- Infant and baby food   | kg                         | Nil           | Nil           | 0%          |
|                | 2004.10.00 30      | -- Products based on potato flour   | kg                         | 7%            | Nil           | 0%          |
|                | 2004.10.00 40      | -- Other, in airtight containers  | kg                         | 8%            | Nil           | 0%          |
|                | 2004.10.00 90      | -- Other  | kg                         | 2%            | Nil           | 0%          |
|                | 2004.90            | - Other vegetables and mixtures of vegetables:  |                            |               |               |             |
|                | 2004.90.10 00      | -- Infant food  | kg                         | Nil           | Nil           | 0%          |
|                | 2004.90.90         | -- Other:   |                            |               |               |             |
|                | 2004.90.90 10      | --- Cooked otherwise than by steaming or boiling in water   | kg                         | Nil           | Nil           | 0%          |
|                | 2004.90.90 20      | --- Baby food   | kg                         | Nil           | Nil           | 0%          |
|                | 2004.90.90 30      | --- Sweet corn, on the cob or in grains   | kg                         | 8%            | Nil           | 5%          |
|                | 2004.90.90 40      | --- Preparations of leguminous vegetables or manioc, sweet potatoes or similar roots and tubers with high starch content flours           | kg                         | 20%           | Nil           | 0%          |
|                | 2004.90.90 50      | --- Other, in airtight containers   | kg                         | 8%            | Nil           | 0%          |
|                | 2004.90.90 90      | --- Other   | kg                         | 2%            | Nil           | 0%          |
| <b>20.05</b>   |                    | <b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.</b> |                            |               |               |             |
|                | 2005.10.00         | - Homogenised vegetables:   |                            |               |               |             |
|                | 2005.10.00 10      | -- Infant and baby food   | kg                         | Nil           | Nil           | 0%          |
|                | 2005.10.00 20      | -- Other, in airtight containers  | kg                         | 8%            | Nil           | 0%          |
|                | 2005.10.00 90      | -- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 2005.20            | - Potatoes:   |                            |               |               |             |
|                | 2005.20.10         | -- Chips and sticks:  |                            |               |               |             |
|                | 2005.20.10 10      | --- In airtight containers  | kg                         | 8%            | Nil           | 0%          |
|                | 2005.20.10 90      | --- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 2005.20.90         | -- Other:   |                            |               |               |             |
|                | 2005.20.90 10      | --- Infant and baby food  | kg                         | Nil           | Nil           | 0%          |
|                | 2005.20.90 20      | --- Other, in airtight containers   | kg                         | 8%            | Nil           | 0%          |
|                | 2005.20.90 90      | --- Other   | kg                         | Nil           | Nil           | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 2005.40.00         | - Peas ( <i>Pisum sativum</i> ):  |                            |               |               |             |
|                | 2005.40.00 10      | -- Infant and baby food   | kg                         | Nil           | Nil           | 0%          |
|                | 2005.40.00 20      | -- Other, in airtight containers  | kg                         | 20%           | Nil           | 0%          |
|                | 2005.40.00 90      | -- Other  | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Beans ( <i>vigna spp.</i> , <i>Phaseolus spp.</i> ):  |                            |               |               |             |
|                | 2005.51.00         | -- Beans, shelled:  |                            |               |               |             |
|                | 2005.51.00 10      | --- Infant and baby food  | kg                         | Nil           | Nil           | 0%          |
|                | 2005.51.00 20      | --- Other, in airtight containers   | kg                         | 8%            | Nil           | 0%          |
|                | 2005.51.00 90      | --- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 2005.59.00         | -- Other:   |                            |               |               |             |
|                | 2005.59.00 10      | --- Infant and baby food  | kg                         | Nil           | Nil           | 0%          |
|                | 2005.59.00 20      | --- Other, in airtight containers   | kg                         | 8%            | Nil           | 0%          |
|                | 2005.59.00 90      | --- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 2005.60.00         | - Asparagus:  |                            |               |               |             |
|                | 2005.60.00 10      | -- Infant and baby food   | kg                         | Nil           | Nil           | 0%          |
|                | 2005.60.00 20      | -- Other, in airtight containers  | kg                         | 8%            | Nil           | 0%          |
|                | 2005.60.00 90      | -- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 2005.70.00         | - Olives:   |                            |               |               |             |
|                | 2005.70.00 10      | -- Infant and baby food   | kg                         | Nil           | Nil           | 0%          |
|                | 2005.70.00 20      | -- Other, in airtight containers  | kg                         | 6 %           | Nil           | 0%          |
|                | 2005.70.00 90      | -- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 2005.80.00         | - Sweet corn ( <i>Zea mays var. saccharata</i> ):   |                            |               |               |             |
|                | 2005.80.00 10      | -- In airtight containers   | kg                         | 8%            | Nil           | 0%          |
|                | 2005.80.00 90      | -- Other  | kg                         | 8%            | Nil           | 0%          |
|                |                    | - Other vegetables and mixtures of vegetables:  |                            |               |               |             |
|                | 2005.91.00         | -- Bamboo shoots:   |                            |               |               |             |
|                | 2005.91.00 10      | --- In airtight containers  | kg                         | 8%            | Nil           | 0%          |
|                | 2005.91.00 90      | --- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 2005.99.00         | -- Other:   |                            |               |               |             |
|                | 2005.99.00 10      | --- Infant and baby food  | kg                         | Nil           | Nil           | 0%          |
|                | 2005.99.00 20      | --- Other, in airtight containers   | kg                         | 8%            | Nil           | 0%          |
|                | 2005.99.00 90      | --- Other   | kg                         | Nil           | Nil           | 0%          |
| <b>20.06</b>   | 2006.00.00 00      | <b>Vegetables, fruit, nuts, fruit- peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).</b> | kg                         | Nil           | Nil           | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
| <b>20.07</b>   |                    | <b>Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.</b>                             |                            |               |               |             |
|                | 2007.10.00         | - Homogenised preparations:  |                            |               |               |             |
|                | 2007.10.00 10      | -- Infant and baby food  | kg                         | Nil           | Nil           | 0%          |
|                | 2007.10.00 90      | -- Other   | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Other:   |                            |               |               |             |
|                | 2007.91.00         | -- Citrus fruit:   |                            |               |               |             |
|                | 2007.91.00 10      | --- Marmalades and lemon curd  | kg                         | Nil           | Nil           | 0%          |
|                | 2007.91.00 90      | --- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 2007.99            | -- Other:  |                            |               |               |             |
|                | 2007.99.10 00      | --- Fruit grains and pastes other than of mangoes, pineapples or strawberries  | kg                         | Nil           | Nil           | 0%          |
|                | 2007.99.90         | --- Other:   |                            |               |               |             |
|                | 2007.99.90 10      | ---- Jam and fruit jellies   | kg                         | Nil           | Nil           | 0%          |
|                | 2007.99.90 90      | ---- Other   | kg                         | Nil           | Nil           | 0%          |
| <b>20.08</b>   |                    | <b>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.</b> |                            |               |               |             |
|                |                    | - Nuts, ground-nuts and other seeds, whether or not mixed together:  |                            |               |               |             |
|                | 2008.11            | -- Ground- nuts:   |                            |               |               |             |
|                | 2008.11.10 00      | --- Roasted  | kg                         | 5%            | Nil           | 5%          |
|                | 2008.11.20 00      | --- Peanut butter  | kg                         | 5%            | Nil           | 5%          |
|                | 2008.11.90 00      | --- Other  | kg                         | 5%            | Nil           | 5%          |
|                | 2008.19            | -- Other, including mixtures:  |                            |               |               |             |
|                | 2008.19.10         | --- Cashew nuts:   |                            |               |               |             |
|                | 2008.19.10 10      | ---- Cooked other wise than by steaming or boiling in water, frozen  | kg                         | 20%           | Nil           | 0%          |
|                | 2008.19.10 20      | ---- Roasted   | kg                         | 6 %           | Nil           | 0%          |
|                | 2008.19.10 90      | ---- Other   | kg                         | 6 %           | Nil           | 0%          |
|                | 2008.19.90         | --- Other:   |                            |               |               |             |
|                | 2008.19.90 10      | ---- Cooked other wise than by steaming or boiling in water, frozen  | kg                         | 20%           | Nil           | 0%          |
|                | 2008.19.90 20      | ---- Roasted   | kg                         | 6 %           | Nil           | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 2008.19.90 90      | ---- Other  | kg                         | 6 %           | Nil           | 0%          |
|                | 2008.20.00         | - Pineapples:   |                            |               |               |             |
|                | 2008.20.00 10      | -- Cooked otherwise than by steaming or boiling in water, frozen  | kg                         | 10%           | Nil           | 5%          |
|                | 2008.20.00 20      | -- Other, in airtight containers                                  | kg                         | 10%           | Nil           | 5%          |
|                | 2008.20.00 90      | -- Other  | kg                         | 10%           | Nil           | 5%          |
|                | 2008.30            | - Citrus fruit:   |                            |               |               |             |
|                | 2008.30.10         | -- Containing added sugar or other sweetening matter or spirits:  |                            |               |               |             |
|                | 2008.30.10 10      | --- In airtight containers  | kg                         | 6 %           | Nil           | 0%          |
|                | 2008.30.10 90      | --- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 2008.30.90         | -- Other:   |                            |               |               |             |
|                | 2008.30.90 10      | --- Cooked otherwise than by steaming or boiling in water, frozen | kg                         | 10%           | Nil           | 0%          |
|                | 2008.30.90 20      | --- Other, in airtight containers                                 | kg                         | 8%            | Nil           | 0%          |
|                | 2008.30.90 90      | --- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 2008.40            | - Pears:  |                            |               |               |             |
|                | 2008.40.10         | -- Containing added sugar or other sweetening matter or spirits:  |                            |               |               |             |
|                | 2008.40.10 10      | --- In airtight containers  | kg                         | 6 %           | Nil           | 0%          |
|                | 2008.40.10 90      | --- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 2008.40.90         | -- Other:   |                            |               |               |             |
|                | 2008.40.90 10      | --- Cooked otherwise than by steaming or boiling in water, frozen | kg                         | 10%           | Nil           | 0%          |
|                | 2008.40.90 20      | --- Other, in airtight containers                                 | kg                         | 8%            | Nil           | 0%          |
|                | 2008.40.90 90      | --- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 2008.50            | - Apricots:   |                            |               |               |             |
|                | 2008.50.10         | -- Containing added sugar or other sweetening matter or spirits:  |                            |               |               |             |
|                | 2008.50.10 10      | --- In airtight containers  | kg                         | 6 %           | Nil           | 0%          |
|                | 2008.50.10 90      | --- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 2008.50.90         | -- Other:   |                            |               |               |             |
|                | 2008.50.90 10      | --- Cooked otherwise than by steaming or boiling in water, frozen | kg                         | 10%           | Nil           | 0%          |
|                | 2008.50.90 20      | --- Other, in airtight containers                                 | kg                         | 6 %           | Nil           | 0%          |
|                | 2008.50.90 90      | --- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 2008.60            | - Cherries:   |                            |               |               |             |
|                | 2008.60.10         | -- Containing added sugar or other sweetening matter or spirits:  |                            |               |               |             |
|                | 2008.60.10 10      | --- In airtight containers  | kg                         | 6 %           | Nil           | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 2008.60.10 90      | --- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 2008.60.90         | -- Other:   |                            |               |               |             |
|                | 2008.60.90 10      | --- Cooked otherwise than by steaming or boiling in water, frozen           | kg                         | 10%           | Nil           | 0%          |
|                | 2008.60.90 20      | --- Other, in airtight containers   | kg                         | 8%            | Nil           | 0%          |
|                | 2008.60.90 90      | --- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 2008.70            | - Peaches, including nectarines:  |                            |               |               |             |
|                | 2008.70.10         | -- Containing added sugar or other sweetening matter or spirits:            |                            |               |               |             |
|                | 2008.70.10 10      | --- In airtight containers  | kg                         | 6 %           | Nil           | 0%          |
|                | 2008.70.10 90      | --- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 2008.70.90         | -- Other:   |                            |               |               |             |
|                | 2008.70.90 10      | --- Cooked otherwise than by steaming or boiling in water, frozen           | kg                         | 10%           | Nil           | 0%          |
|                | 2008.70.90 20      | --- Other, in airtight containers   | kg                         | 8%            | Nil           | 0%          |
|                | 2008.70.90 90      | --- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 2008.80            | - Strawberries:   |                            |               |               |             |
|                | 2008.80.10         | -- Containing added sugar or other sweetening matter or spirits:            |                            |               |               |             |
|                | 2008.80.10 10      | --- In airtight containers  | kg                         | 6 %           | Nil           | 0%          |
|                | 2008.80.10 90      | --- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 2008.80.90         | -- Other:   |                            |               |               |             |
|                | 2008.80.90 10      | --- Cooked otherwise than by steaming or boiling in water, frozen           | kg                         | 10%           | Nil           | 0%          |
|                | 2008.80.90 20      | --- Other, in airtight containers   | kg                         | 8%            | Nil           | 0%          |
|                | 2008.80.90 90      | --- Other   | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Other, including mixtures other than those of subheading<br>2008.19:      |                            |               |               |             |
|                | 2008.91.00 00      | -- Palm hearts  | kg                         | 8%            | Nil           | 5%          |
|                | 2008.92            | -- Mixtures:  |                            |               |               |             |
|                | 2008.92.10 00      | --- Of stems, roots and other edible parts of plants                        | kg                         | 8%            | Nil           | 5%          |
|                | 2008.92.20         | --- Other, containing added sugar or other sweetening matter or<br>spirits: |                            |               |               |             |
|                | 2008.92.20 10      | ---- In airtight containers   | kg                         | 10%           | Nil           | 0%          |
|                | 2008.92.20 90      | ---- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 2008.92.90         | --- Other:  |                            |               |               |             |
|                | 2008.92.90 10      | ---- Cooked otherwise than by steaming or boiling in water,<br>frozen       | kg                         | 10%           | Nil           | 0%          |
|                | 2008.92.90 20      | ---- Other, in airtight containers  | kg                         | 20%           | Nil           | 0%          |
|                | 2008.92.90 90      | ---- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 2008.99            | -- Other:   |                            |               |               |             |
|                | 2008.99.10         | --- Lychees:  |                            |               |               |             |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 2008.99.10 10      | ---- Cooked otherwise than by steaming or boiling in water, frozen  | kg                         | 10%           | Nil           | 0%          |
|                | 2008.99.10 21      | ---- Containing added sugar or sweetening matter or spirits, in airtight containers   | kg                         | 20%           | Nil           | 0%          |
|                | 2008.99.10 22      | ---- Containing added sugar or sweetening matter or spirits, other than in airtight containers  | kg                         | Nil           | Nil           | 0%          |
|                | 2008.99.10 91      | ---- Other, in airtight containers  | kg                         | 20%           | Nil           | 0%          |
|                | 2008.99.10 99      | ---- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 2008.99.20         | --- Longans:  |                            |               |               |             |
|                | 2008.99.20 10      | ---- Cooked otherwise than by steaming or boiling in water, frozen  | kg                         | 10%           | Nil           | 0%          |
|                | 2008.99.20 21      | ---- Containing added sugar or sweetening matter or spirits, in airtight containers   | kg                         | 20%           | Nil           | 0%          |
|                | 2008.99.20 22      | ---- Containing added sugar or sweetening matter or spirits, other than in airtight containers  | kg                         | Nil           | Nil           | 0%          |
|                | 2008.99.20 91      | ---- Other, in airtight containers  | kg                         | 20%           | Nil           | 0%          |
|                | 2008.99.20 99      | ---- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 2008.99.30 00      | --- Of stems, roots and other edible parts of plants  | kg                         | 20%           | Nil           | 0%          |
|                | 2008.99.40         | --- Other, containing added sugar or other sweetening matter or spirits:  |                            |               |               |             |
|                | 2008.99.40 10      | ---- In airtight containers   | kg                         | 20%           | Nil           | 0%          |
|                | 2008.99.40 90      | ---- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 2008.99.90         | --- Other:  |                            |               |               |             |
|                | 2008.99.90 10      | ---- Cooked otherwise than by steaming or boiling in water, frozen  | kg                         | 10%           | Nil           | 0%          |
|                | 2008.99.90 91      | ---- Other, in airtight containers  | kg                         | 20%           | Nil           | 0%          |
|                | 2008.99.90 99      | ---- Other  | kg                         | Nil           | Nil           | 0%          |
| <b>20.09</b>   |                    | <b>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.</b> |                            |               |               |             |
|                |                    | - Orange juice:   |                            |               |               |             |
|                | 2009.11.00         | -- Frozen:  |                            |               |               |             |
|                | 2009.11.00 10      | --- Infant and baby food  | kg                         | Nil           | Nil           | 0%          |
|                | 2009.11.00 20      | --- Other, ready for immediate consumption  | kg                         | 6 %           | Nil           | 0%          |
|                | 2009.11.00 90      | --- Other   | kg                         | 5%            | Nil           | 0%          |
|                | 2009.12.00         | -- Not frozen, of a Brix value not exceeding 20:  |                            |               |               |             |
|                | 2009.12.00 10      | --- Infant and baby food  | kg                         | Nil           | Nil           | 0%          |

RATE OF DUTY

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)                              | Unit of<br>Quantity<br>(4) | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                | 2009.12.00         | 20 - - - Other, ready for immediate consumption | kg                         | 6 %           | Nil           | 0%          |
|                | 2009.12.00         | 90 - - - Other                                  | kg                         | 5%            | Nil           | 0%          |
|                | 2009.19.00         | - - Other:                                      |                            |               |               |             |
|                | 2009.19.00         | 10 - - - Infant and baby food                   | kg                         | Nil           | Nil           | 0%          |
|                | 2009.19.00         | 20 - - - Other, ready for immediate consumption | kg                         | 6 %           | Nil           | 0%          |
|                | 2009.19.00         | 90 - - - Other                                  | kg                         | 5%            | Nil           | 0%          |
|                |                    | - Grapefruit (including pomelo) juice:          |                            |               |               |             |
|                | 2009.21.00         | - - Of a Brix value not exceeding 20:           |                            |               |               |             |
|                | 2009.21.00         | 10 - - - Infant and baby food                   | kg                         | Nil           | Nil           | 0%          |
|                | 2009.21.00         | 20 - - - Other, ready for immediate consumption | kg                         | 6 %           | Nil           | 0%          |
|                | 2009.21.00         | 90 - - - Other                                  | kg                         | 5%            | Nil           | 0%          |
|                | 2009.29.00         | - - Other:                                      |                            |               |               |             |
|                | 2009.29.00         | 10 - - - Infant and baby food                   | kg                         | Nil           | Nil           | 0%          |
|                | 2009.29.00         | 20 - - - Other, ready for immediate consumption | kg                         | 6 %           | Nil           | 0%          |
|                | 2009.29.00         | 90 - - - Other                                  | kg                         | 5%            | Nil           | 0%          |
|                |                    | - Juice of any other single citrus fruit:       |                            |               |               |             |
|                | 2009.31.00         | - - Of a Brix value not exceeding 20:           |                            |               |               |             |
|                | 2009.31.00         | 10 - - - Infant and baby food                   | kg                         | Nil           | Nil           | 0%          |
|                | 2009.31.00         | 20 - - - Other, ready for immediate consumption | kg                         | 6 %           | Nil           | 0%          |
|                | 2009.31.00         | 90 - - - Other                                  | kg                         | 5%            | Nil           | 0%          |
|                | 2009.39.00         | - - Other:                                      |                            |               |               |             |
|                | 2009.39.00         | 10 - - - Infant and baby food                   | kg                         | Nil           | Nil           | 0%          |
|                | 2009.39.00         | 20 - - - Other, ready for immediate consumption | kg                         | 6 %           | Nil           | 0%          |
|                | 2009.39.00         | 90 - - - Other                                  | kg                         | 5%            | Nil           | 0%          |
|                |                    | - Pineapple juice:                              |                            |               |               |             |
|                | 2009.41.00         | 00 - - Of a Brix value not exceeding 20         | kg                         | 20%           | Nil           | 5%          |
|                | 2009.49.00         | 00 - - Other                                    | kg                         | 20%           | Nil           | 5%          |
|                | 2009.50.00         | 00 - Tomato juice                               | kg                         | 6 %           | Nil           | 0%          |
|                |                    | - Grape juice (including grape must):           |                            |               |               |             |
|                | 2009.61.00         | - - Of a Brix value not exceeding 30:           |                            |               |               |             |
|                | 2009.61.00         | 10 - - - Infant and baby food                   | kg                         | Nil           | Nil           | 0%          |
|                | 2009.61.00         | 20 - - - Other, ready for immediate consumption | kg                         | 8%            | Nil           | 0%          |
|                | 2009.61.00         | 90 - - - Other                                  | kg                         | 5%            | Nil           | 0%          |
|                | 2009.69.00         | - - Other:                                      |                            |               |               |             |
|                | 2009.69.00         | 10 - - - Infant and baby food                   | kg                         | Nil           | Nil           | 0%          |



| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)                               | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 2009.69.00 20      | --- Other, ready for immediate consumption       | kg                         | 8%            | Nil           | 0%          |
|                | 2009.69.00 90      | --- Other  | kg                         | 5%            | Nil           | 0%          |
|                |                    | - Apple juice:                                   |                            |               |               |             |
|                | 2009.71.00         | -- Of a Brix value not exceeding 20:             |                            |               |               |             |
|                | 2009.71.00 10      | --- Infant and baby food                         | kg                         | Nil           | Nil           | 0%          |
|                | 2009.71.00 20      | --- Other, ready for immediate consumption       | kg                         | 8%            | Nil           | 0%          |
|                | 2009.71.00 90      | --- Other  | kg                         | 5%            | Nil           | 0%          |
|                | 2009.79.00         | -- Other:  |                            |               |               |             |
|                | 2009.79.00 10      | --- Infant and baby food                         | kg                         | Nil           | Nil           | 0%          |
|                | 2009.79.00 20      | --- Other, ready for immediate consumption       | kg                         | 8%            | Nil           | 0%          |
|                | 2009.79.00 90      | --- Other  | kg                         | 5%            | Nil           | 0%          |
|                | 2009.80            | - Juice of any other single fruit or vegetable:  |                            |               |               |             |
|                | 2009.80.10         | -- Blackcurrant juice:                           |                            |               |               |             |
|                | 2009.80.10 10      | --- Infant and baby food                         | kg                         | Nil           | Nil           | 0%          |
|                | 2009.80.10 20      | --- Other, ready for immediate consumption       | kg                         | 6 %           | Nil           | 0%          |
|                | 2009.80.10 90      | --- Other  | kg                         | 6 %           | Nil           | 0%          |
|                | 2009.80.90         | -- Other:  |                            |               |               |             |
|                | 2009.80.90 10      | --- Infant and baby food                         | kg                         | Nil           | Nil           | 0%          |
|                | 2009.80.90 21      | --- Guava juice, ready for immediate consumption | kg                         | 6 %           | Nil           | 0%          |
|                | 2009.80.90 29      | --- Other, ready for immediate consumption       | kg                         | 6 %           | Nil           | 0%          |
|                | 2009.80.90 90      | --- Other  | kg                         | 6 %           | Nil           | 0%          |
|                | 2009.90.00         | - Mixtures of juices:                            |                            |               |               |             |
|                | 2009.90.00 10      | -- Infant and baby food                          | kg                         | Nil           | Nil           | 0%          |
|                | 2009.90.00 20      | -- Other, ready for immediate consumption        | kg                         | 10%           | Nil           | 0%          |
|                | 2009.90.00 90      | -- Other   | kg                         | 5%            | Nil           | 0%          |

## Chapter 21

### Miscellaneous edible preparations

#### Chapter Notes.

1.- This Chapter does not cover:

- (a) Mixed vegetables of heading 07.12;
- (b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
- (c) Flavoured tea (heading 09.02);
- (d) Spices or other products of headings 09.04 to 09.10;
- (e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
- (f) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
- (g) Prepared enzymes of heading 35.07.

2.- Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading 21.01.

3.- For the purposes of heading 21.04, the expression “homogenised composite food preparations” means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

#### National Note.

1. For the purposes of heading 21.04 and 21.06, the term “infant” means any person up to 12 months of age and the term “baby” means any person from the age of more than 12 months up to the age of 3 years.

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
| <b>21.01</b>   |                    | <b>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.</b> |                            |               |               |             |
|                |                    | - 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 00      | - - - Instant coffee   | kg                         | 5%            | Nil           | 0%          |
|                | 2101.11.90 00      | - - - Other  | kg                         | 5%            | Nil           | 0%          |
|                | 2101.12            | - - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:   |                            |               |               |             |
|                | 2101.12.00 10      | - - - "Coffee pastes" consisting of mixture of ground, roasted coffee with vegetable fats and sometimes other ingredients  | kg                         | 20%           | Nil           | 5%          |
|                | 2101.12.00 90      | - - - Other  | kg                         | 5%            | Nil           | 0%          |
|                | 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 00      | - - Tea preparations consisting of a mixture of tea, milk powder and sugar   | kg                         | 20%           | Nil           | 5%          |
|                | 2101.20.90 00      | - - Other  | kg                         | 5%            | Nil           | 0%          |
|                | 2101.30.00 00      | - Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof  | kg                         | 5%            | Nil           | 0%          |
| <b>21.02</b>   |                    | <b>Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.</b>  |                            |               |               |             |
|                | 2102.10            | - Active yeasts:   |                            |               |               |             |
|                | 2102.10.10 00      | - - Bread yeasts   | kg                         | 15%           | Nil           | 5%          |
|                | 2102.10.90 00      | - - Other  | kg                         | 15%           | Nil           | 5%          |
|                | 2102.20.00         | - Inactive yeasts; other single-cell micro-organisms, dead:  |                            |               |               |             |
|                | 2102.20.00 10      | - - Inactive yeasts  | kg                         | Nil           | Nil           | 0%          |
|                | 2102.20.00 20      | - - Other, of a kind used in animal feeding  | kg                         | Nil           | Nil           | 0%          |
|                | 2102.20.00 90      | - - Other  | kg                         | Nil           | Nil           | 0%          |
|                | 2102.30.00 00      | - Prepared baking powders  | kg                         | Nil           | Nil           | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
| <b>21.03</b>   |                    | <b>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.</b> |                            |               |               |             |
|                | 2103.10.00 00      | - Soya sauce   | kg                         | 10%           | Nil           | 5%          |
|                | 2103.20.00 00      | - Tomato ketchup and other tomato sauces   | kg                         | 15%           | Nil           | 5%          |
|                | 2103.30.00 00      | - Mustard flour and meal and prepared mustard  | kg                         | Nil           | Nil           | 0%          |
|                | 2103.90            | - Other:   |                            |               |               |             |
|                | 2103.90.10 00      | -- Chilli sauce  | kg                         | 15%           | Nil           | 5%          |
|                | 2103.90.20         | -- Mixed condiments and mixed seasonings, including belachan (blachan):  |                            |               |               |             |
|                | 2103.90.20 10      | --- Belacan  | kg                         | 5%            | Nil           | 0%          |
|                | 2103.90.20 90      | --- Other  | kg                         | 5%            | Nil           | 0%          |
|                | 2103.90.30 00      | -- Fish sauce  | kg                         | 15%           | Nil           | 5%          |
|                | 2103.90.90         | -- Other:  |                            |               |               |             |
|                | 2103.90.90 10      | --- Sauces other than those of heading 2103.10.00.00 and 2103.20.00.00   | kg                         | 15%           | Nil           | 0%          |
|                | 2103.90.90 90      | --- Other  | kg                         | 5%            | Nil           | 0%          |
| <b>21.04</b>   |                    | <b>Soups and broths and preparations therefor; homogenised composite food preparations.</b>                                  |                            |               |               |             |
|                | 2104.10            | - Soups and broths and preparations therefor:  |                            |               |               |             |
|                | 2104.10.10         | -- Containing meat:  |                            |               |               |             |
|                | 2104.10.10 10      | --- For infant and baby  | kg                         | Nil           | Nil           | 0%          |
|                | 2104.10.10 90      | --- Other  | kg                         | 20%           | Nil           | 0%          |
|                | 2104.10.90         | -- Other:  |                            |               |               |             |
|                | 2104.10.90 10      | --- For infant and baby  | kg                         | Nil           | Nil           | 0%          |
|                | 2104.10.90 90      | --- Other  | kg                         | 20%           | Nil           | 0%          |
|                | 2104.20            | - Homogenised composite food preparations:   |                            |               |               |             |
|                | 2104.20.10         | -- Containing meat:  |                            |               |               |             |
|                | 2104.20.10 10      | --- For infant and baby  | kg                         | Nil           | Nil           | 0%          |
|                | 2104.20.10 90      | --- Other  | kg                         | 20%           | Nil           | 0%          |
|                | 2104.20.90         | -- Other:  |                            |               |               |             |
|                | 2104.20.90 10      | --- For infant and baby  | kg                         | Nil           | Nil           | 0%          |
|                | 2104.20.90 90      | --- Other  | kg                         | 20%           | Nil           | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
| 21.05          | 2105.00.00 00      | <b>Ice cream and other edible ice, whether or not containing cocoa.</b>   | kg                         | 5%            | Nil           | 0%          |
| 21.06          |                    | <b>Food preparations not elsewhere specified or included.</b>   |                            |               |               |             |
|                | 2106.10.00 00      | - Protein concentrates and textured protein substances  | kg                         | 15%           | Nil           | 5%          |
|                | 2106.90            | - Other:  |                            |               |               |             |
|                | 2106.90.10 00      | -- Dried bean curd and bean curd sticks   | kg                         | 15%           | Nil           | 5%          |
|                | 2106.90.20 00      | -- Flavoured or coloured syrups   | kg                         | 15%           | Nil           | 5%          |
|                | 2106.90.30 00      | -- Non-dairy creamer  | kg                         | 15%           | Nil           | 5%          |
|                | 2106.90.40 00      | -- Autolysed yeast preparations   | kg                         | 20%           | Nil           | 5%          |
|                |                    | -- Non-alcoholic preparations of a kind used for the manufacture of beverages:  |                            |               |               |             |
|                | 2106.90.51 00      | --- Preparations of a kind used as raw material in preparing composite concentrates   | kg                         | Nil           | Nil           | 0%          |
|                | 2106.90.52 00      | --- Composite concentrates for simple dilution with water to make beverages   | kg                         | Nil           | Nil           | 0%          |
|                | 2106.90.53 00      | --- Ginseng based products  | kg                         | Nil           | Nil           | 0%          |
|                | 2106.90.59 00      | --- Other   | kg                         | Nil           | Nil           | 0%          |
|                |                    | -- 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 00      | ---- Of a kind used for the manufacture of alcoholic beverages, in liquid form  | kg                         | 20%           | Nil           | 5%          |
|                | 2106.90.62 00      | ---- Of a kind used for the manufacture of alcoholic beverages, in other form   | kg                         | 20%           | Nil           | 5%          |
|                |                    | --- Composite concentrates for simple dilution with water to make beverages:  |                            |               |               |             |
|                | 2106.90.64 00      | ---- Of a kind used for the manufacture of alcoholic beverages, in liquid form  | kg                         | 20%           | Nil           | 5%          |
|                | 2106.90.65 00      | ---- Of a kind used for the manufacture of alcoholic beverages, in other form   | kg                         | 20%           | Nil           | 5%          |
|                | 2106.90.69 00      | --- Other   | kg                         | 20%           | Nil           | 5%          |
|                | 2106.90.70 00      | -- Food supplements   | kg                         | Nil           | Nil           | 0%          |
|                | 2106.90.80 00      | -- Other mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used for food processing | kg                         | 15%           | Nil           | 5%          |
|                |                    | -- Other:   |                            |               |               |             |
|                | 2106.90.91 00      | --- Fortificant premixes  | kg                         | 15%           | Nil           | 5%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 2106.90.92 00      | --- Ginseng based products   | kg                         | 15%           | Nil           | 5%          |
|                | 2106.90.93 00      | --- Food preparations for lactase deficient infants                  | kg                         | Nil           | Nil           | 0%          |
|                | 2106.90.94 00      | --- Other infant food preparations                                   | kg                         | Nil           | Nil           | 0%          |
|                | 2106.90.95 00      | --- Seri kaya  | kg                         | 15%           | Nil           | 5%          |
|                | 2106.90.99         | --- Other:   |                            |               |               |             |
|                | 2106.90.99 10      | ---- Table cream powders having a basis of milk                      | kg                         | Nil           | Nil           | 0%          |
|                | 2106.90.99 20      | ---- Preparations for the manufacture of lemonade or other beverages | kg                         | 15%           | Nil           | 5%          |
|                | 2106.90.99 30      | ---- Preparations used for making jellies                            | kg                         | 15%           | Nil           | 0%          |
|                | 2106.90.99 40      | ---- For use as baby food  | kg                         | Nil           | Nil           | 0%          |
|                | 2106.90.99 90      | ---- Other   | kg                         | 15%           | Nil           | 5%          |

## Chapter 22

### Beverages, spirits and vinegar

#### Chapter Notes.

1.- This Chapter does not cover:

- (a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
- (b) Sea water (heading 25.01);
- (c) Distilled or conductivity water and water of similar purity (heading 28.53);
- (d) Acetic acid of a concentration exceeding 10 % by weight of acetic acid (heading 29.15);
- (e) Medicaments of heading 30.03 or 30.04; or

(f) Perfumery or toilet preparations (Chapter 33).

- 2.- For the purposes of this Chapter and of Chapters 20 and 21, the “alcoholic strength by volume” shall be determined at a temperature of 20 °C.
- 3.- For the purposes of heading 22.02, the term “non-alcoholic beverages” means beverages of an alcoholic strength by volume not exceeding 0.5 % vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

#### Subheading Note.

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

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3) | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--------------------|----------------------------|---------------|---------------|-------------|
|                |                    |                    |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |

|               |  |          |          |     |      |  |
|---------------|--|----------|----------|-----|------|--|
| <b>22.01</b>  | <b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.</b>   |          |          |     |      |  |
| 2201.10.00 00 | - Mineral waters and aerated waters  | <i>l</i> | 20%      | Nil | 5%   |  |
| 2201.90       | - Other:   |          |          |     |      |  |
| 2201.90.10 00 | -- Ice and snow  | <i>l</i> | Nil      | Nil | 0%   |  |
| 2201.90.90 00 | -- Other   | <i>l</i> | 5%       | Nil | 0%   |  |
| <b>22.02</b>  | <b>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.</b> |          |          |     |      |  |
| 2202.10       | - Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:   |          |          |     |      |  |
| 2202.10.10 00 | -- Sparkling mineral waters and aerated waters, flavoured  | <i>l</i> | 20%      | Nil | 5%   |  |
| 2202.10.90 00 | -- Other   | <i>l</i> | 20%      | Nil | 5%   |  |
| 2202.90       | - Other:   |          |          |     |      |  |
| 2202.90.10.00 | -- Flavoured UHT milk drink  | <i>l</i> | 20%      | Nil | 5%   |  |
| 2202.90.20.00 | -- Soya milk drink   | <i>l</i> | 20%      | Nil | 5%   |  |
| 2202.90.30.00 | -- Non-aerated beverages ready for immediate consumption without dilution  | <i>l</i> | 20%      | Nil | 5%   |  |
| 2202.90.90.00 | -- Other   | <i>l</i> | 20%      | Nil | 5%   |  |
| <b>22.03</b>  | <b>Beer made from malt.</b>  |          |          |     |      |  |
| 2203.00.10    | - Stout and porter:  |          |          |     |      |  |
| 2203.00.10 10 | -- Not exceeding 5.8 % vol   | <i>l</i> | RM5.00   | Nil | N.O. |  |
| 2203.00.10 90 | -- Other   | <i>l</i> | RM5.00   | Nil | N.O. |  |
|               | - Other, including ale:  |          |          |     |      |  |
| 2203.00.90 10 | -- Not exceeding 5.8 % vol   | <i>l</i> | RM5.00   | Nil | N.O. |  |
| 2203.00.90 90 | -- Other   | <i>l</i> | RM5.00   | Nil | N.O. |  |
| <b>22.04</b>  | <b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.</b>   |          |          |     |      |  |
| 2204.10.00 00 | - Sparkling wine   | <i>l</i> | RM 23.00 | Nil | N.O. |  |
|               | - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:   |          |          |     |      |  |
| 2204.21       | -- In containers holding 2 <i>l</i> or less:   |          |          |     |      |  |
|               | --- Wine:  |          |          |     |      |  |
| 2204.21.11 00 | ---- Of an alcoholic strength by volume not exceeding 15 % vol   | <i>l</i> | RM 7.00  | Nil | N.O. |  |
| 2204.21.12 00 | ---- Of an alcoholic strength by volume exceeding 15 % vol   | <i>l</i> | RM 7.00  | Nil | N.O. |  |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY                       |               |             |
|----------------|--------------------|---|----------------------------|------------------------------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5)                      | Export<br>(6) | CEPT<br>(7) |
|                |                    | - - - Grape must with fermentation prevented or arrested by the addition of alcohol:  |                            |                                    |               |             |
|                | 2204.21.21 00      | - - - - Of an alcoholic strength by volume not exceeding 15 % vol   | <i>l</i>                   | RM 7.00                            | Nil           | N.O.        |
|                | 2204.21.22 00      | - - - - Of an alcoholic strength by volume exceeding 15 % vol   | <i>l</i>                   | RM 7.00                            | Nil           | N.O.        |
|                | 2204.29            | - - Other:  |                            |                                    |               |             |
|                |                    | - - - Wine:   |                            |                                    |               |             |
|                | 2204.29.11 00      | - - - - Of an alcoholic strength by volume not exceeding 15 % vol   | <i>l</i>                   | RM 7.00                            | Nil           | N.O.        |
|                | 2204.29.12 00      | - - - - Of an alcoholic strength by volume exceeding 15 % vol   | <i>l</i>                   | RM 7.00                            | Nil           | N.O.        |
|                |                    | - - - Grape must with fermentation prevented or arrested by the addition of alcohol:  |                            |                                    |               |             |
|                | 2204.29.21 00      | - - - - Of an alcoholic strength by volume not exceeding 15 % vol   | <i>l</i>                   | RM 7.00                            | Nil           | N.O.        |
|                | 2204.29.22 00      | - - - - Of an alcoholic strength by volume exceeding 15 % vol   | <i>l</i>                   | RM 7.00                            | Nil           | N.O.        |
|                | 2204.30            | - Other grape must:   |                            |                                    |               |             |
|                | 2204.30.10 00      | - - Of an alcoholic strength by volume not exceeding 15 % vol   | <i>l</i>                   | RM 7.00                            | Nil           | N.O.        |
|                | 2204.30.20 00      | - - Of an alcoholic strength by volume exceeding 15 % vol   | <i>l</i>                   | RM 7.00                            | Nil           | N.O.        |
| <b>22.05</b>   |                    | <b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</b>  |                            |                                    |               |             |
|                | 2205.10            | - In containers holding 2 <i>l</i> or less:   |                            |                                    |               |             |
|                | 2205.10.10 00      | - - Of an alcoholic strength by volume not exceeding 15 % vol   | <i>l</i>                   | RM 7.00                            | Nil           | N.O.        |
|                | 2205.10.20 00      | - - Of an alcoholic strength by volume exceeding 15 % vol   | <i>l</i>                   | RM 7.00                            | Nil           | N.O.        |
|                | 2205.90            | - Other:  |                            |                                    |               |             |
|                | 2205.90.10 00      | - - Of an alcoholic strength by volume not exceeding 15 % vol   | <i>l</i>                   | RM 7.00                            | Nil           | N.O.        |
|                | 2205.90.20 00      | - - Of an alcoholic strength by volume exceeding 15 % vol   | <i>l</i>                   | RM 7.00                            | Nil           | N.O.        |
| <b>22.06</b>   |                    | <b>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.</b> |                            |                                    |               |             |
|                | 2206.00.10 00      | - Cider and perry   | <i>l</i>                   | RM 7.00                            | Nil           | N.O.        |
|                | 2206.00.20 00      | - Sake (rice wine)  | <i>l</i>                   | RM 25.50 per<br>100% vol per litre | Nil           | N.O.        |
|                | 2206.00.30         | - Toddy:  |                            |                                    |               |             |
|                | 2206.00.30 10      | - - Bottled or canned   | <i>l</i>                   | RM 4.00                            | Nil           | N.O.        |



| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY                        |               | CEPT<br>(7) |
|----------------|--------------------|---|----------------------------|-------------------------------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5)                       | Export<br>(6) |             |
|                | 2206.00.30 90      | -- Other  | <i>l</i>                   | RM 108.50 per<br>100% vol per litre | Nil           | N.O.        |
|                | 2206.00.40         | - Shandy:   |                            |                                     |               |             |
|                | 2206.00.40 10      | -- Exceeding 0.5 % vol but not exceeding 1.14 % vol   | <i>l</i>                   | RM 3.00                             | Nil           | N.O.        |
|                | 2206.00.40 90      | -- Other  | <i>l</i>                   | RM 64.50 per<br>100% vol per litre  | Nil           | N.O.        |
|                | 2206.00.90         | - Other, including mead:  |                            |                                     |               |             |
|                | 2206.00.90 10      | -- Mead   | <i>l</i>                   | RM 23.00                            | Nil           | N.O.        |
|                | 2206.00.90 20      | -- Wines obtained by the fermentation of fruit juices, other than<br>juice of fresh grapes (fig, date or berry wines) or of vegetables<br>juices or other       | <i>l</i>                   | RM 108.50 per<br>100% vol per litre | Nil           | N.O.        |
|                | 2206.00.90 30      | -- Medicated rice wine  | <i>l</i>                   | RM 25.50 per<br>100% vol per litre  | Nil           | N.O.        |
|                | 2206.00.90 90      | -- Other  | <i>l</i>                   | RM 108.50 per<br>100% vol per litre | Nil           | N.O.        |
| <b>22.07</b>   |                    | <b>Undenatured ethyl alcohol of an alcoholic strength by volume<br/>of 80 % vol or higher; ethyl alcohol and other spirits,<br/>denatured, of any strength.</b> |                            |                                     |               |             |
|                | 2207.10.00 00      | - Undenatured ethyl alcohol of an alcoholic strength by volume of<br>80 % vol or higher   | <i>l</i>                   | RM 60.00 per<br>100% vol per litre  | Nil           | N.O.        |
|                | 2207.20            | - Ethyl alcohol and other spirits, denatured, of any strength:  |                            |                                     |               |             |
|                |                    | -- Denatured ethyl alcohol, including methylated spirits:   |                            |                                     |               |             |
|                | 2207.20.11 00      | --- Ethyl alcohol of an alcoholic strength by volume of<br>exceeding 99 % vol   | <i>l</i>                   | RM 1.00                             | Nil           | N.O.        |
|                | 2207.20.19 00      | --- Other   | <i>l</i>                   | RM 1.00                             | Nil           | N.O.        |
|                | 2207.20.90         | -- Other :  |                            |                                     |               |             |
|                | 2207.20.90 10      | --- Ethyl alcohol, denatured to the satisfaction of the Director<br>General of Customs  | <i>l</i>                   | RM 1.00                             | Nil           | N.O.        |
|                | 2207.20.90 90      | --- Other   | <i>l</i>                   | RM 1.00                             | Nil           | N.O.        |
| <b>22.08</b>   |                    | <b>Undenatured ethyl alcohol of an alcoholic strength by volume<br/>of less than 80 % vol; spirits, liqueurs and other spirituous<br/>beverages.</b>            |                            |                                     |               |             |
|                | 2208.20            | - Spirits obtained by distilling grape wine or grape marc:  |                            |                                     |               |             |
|                | 2208.20.10 00      | -- Brandy of an alcoholic strength by volume not exceeding 46 %<br>vol  | <i>l</i>                   | RM 58.00                            | Nil           | N.O.        |
|                | 2208.20.20 00      | -- Brandy of an alcoholic strength by volume exceeding 46 % vol   | <i>l</i>                   | RM 58.00                            | Nil           | N.O.        |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY                       |               |             |
|----------------|--------------------|--|----------------------------|------------------------------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5)                      | Export<br>(6) | CEPT<br>(7) |
|                | 2208.20.30 00      | -- Other, of an alcoholic strength by volume not exceeding 46 % vol                      | <i>l</i>                   | RM 58.00                           | Nil           | N.O.        |
|                | 2208.20.40 00      | -- Other, of an alcoholic strength by volume exceeding 46 % vol                          | <i>l</i>                   | RM 58.00                           | Nil           | N.O.        |
|                | 2208.30            | - Whiskies:  |                            |                                    |               |             |
|                | 2208.30.10 00      | -- Of an alcoholic strength by volume not exceeding 46 % vol                             | <i>l</i>                   | RM 58.00                           | Nil           | N.O.        |
|                | 2208.30.20 00      | -- Of an alcoholic strength by volume exceeding 46 % vol                                 | <i>l</i>                   | RM 58.00                           | Nil           | N.O.        |
|                | 2208.40            | - Rum and other spirits obtained by distilling fermented sugar-cane products:            |                            |                                    |               |             |
|                | 2208.40.10 00      | -- Of an alcoholic strength by volume not exceeding 46 % vol                             | <i>l</i>                   | RM 55.00                           | Nil           | N.O.        |
|                | 2208.40.20 00      | -- Of an alcoholic strength by volume exceeding 46 % vol                                 | <i>l</i>                   | RM 55.00                           | Nil           | N.O.        |
|                | 2208.50            | - Gin and Geneva:  |                            |                                    |               |             |
|                | 2208.50.10 00      | -- Of an alcoholic strength by volume not exceeding 46 % vol                             | <i>l</i>                   | RM 55.00                           | Nil           | N.O.        |
|                | 2208.50.20 00      | -- Of an alcoholic strength by volume exceeding 46 % vol                                 | <i>l</i>                   | RM 55.00                           | Nil           | N.O.        |
|                | 2208.60            | - Vodka:   |                            |                                    |               |             |
|                | 2208.60.10 00      | -- Of an alcoholic strength by volume not exceeding 46 % vol                             | <i>l</i>                   | RM 55.00                           | Nil           | N.O.        |
|                | 2208.60.20 00      | -- Of an alcoholic strength by volume exceeding 46 % vol                                 | <i>l</i>                   | RM 55.00                           | Nil           | N.O.        |
|                | 2208.70            | - Liqueurs and cordials:   |                            |                                    |               |             |
|                | 2208.70.10 00      | -- Of an alcoholic strength by volume not exceeding 57 % vol                             | <i>l</i>                   | RM 93.50 per<br>100% vol per litre | Nil           | N.O.        |
|                | 2208.70.20 00      | -- Of an alcoholic strength by volume exceeding 57 % vol                                 | <i>l</i>                   | RM 64.50 per<br>100% vol per litre | Nil           | N.O.        |
|                | 2208.90            | - Other:   |                            |                                    |               |             |
|                | 2208.90.10 00      | -- Medicated samsu of an alcoholic strength by volume not exceeding 40 % vol             | <i>l</i>                   | RM 26.50 per<br>100% vol per litre | Nil           | N.O.        |
|                | 2208.90.20 00      | -- Medicated samsu of an alcoholic strength by volume exceeding 40 % vol                 | <i>l</i>                   | RM 26.50 per<br>100% vol per litre | Nil           | N.O.        |
|                | 2208.90.30 00      | -- Other samsu of an alcoholic strength by volume not exceeding 40 % vol                 | <i>l</i>                   | RM 26.50 per<br>100% vol per litre | Nil           | N.O.        |
|                | 2208.90.40 00      | -- Other samsu of an alcoholic strength by volume exceeding 40 % vol                     | <i>l</i>                   | RM 26.50 per<br>100% vol per litre | Nil           | N.O.        |
|                | 2208.90.50 00      | -- Arrack and pineapple spirit of an alcoholic strength by volume not exceeding 40 % vol | <i>l</i>                   | RM 20.00                           | Nil           | N.O.        |
|                | 2208.90.60 00      | -- Arrack and pineapple spirit of an alcoholic strength by volume exceeding 40 % vol     | <i>l</i>                   | RM 20.00                           | Nil           | N.O.        |
|                | 2208.90.70 00      | -- Bitters and similar beverages of an alcoholic strength not exceeding 57 % vol         | <i>l</i>                   | RM 30.00                           | Nil           | N.O.        |
|                | 2208.90.80 00      | -- Bitters and similar beverages of an alcoholic strength exceeding 57 % vol             | <i>l</i>                   | RM 30.00                           | Nil           | N.O.        |
|                | 2208.90.90         | -- Other:  |                            |                                    |               |             |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY                       |               |             |
|----------------|--------------------|---|----------------------------|------------------------------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5)                      | Export<br>(6) | CEPT<br>(7) |
|                | 2208.90.90 10      | --- Other spirituous beverages exceeding 0.5 % vol but not exceeding 1.14 % vol | <i>l</i>                   | RM 3.00                            | Nil           | N.O.        |
|                | 2208.90.90 90      | --- Other   | <i>l</i>                   | RM 64.50 per<br>100% vol per litre | Nil           | N.O.        |
| <b>22.09</b>   | 2209.00.00 00      | <b>Vinegar and substitutes for vinegar obtained from acetic acid.</b>           | <i>l</i>                   | 5%                                 | Nil           | 0%          |

### Chapter 23

#### Residues and waste from the food industries; prepared animal fodder.

#### Chapter Notes.

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

#### Subheading Note.

1. For the purposes of subheading 2306.41, the expression "low erucic acid rape or colza seeds" means seeds as defined in Subheading Note 1 to Chapter 12.

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
| <b>23.01</b>   |                    | <b>Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.</b> |                            |               |               |             |
|                | 2301.10.00 00      | - Flours, meals and pellets, of meat or meat offal; greaves  | kg                         | Nil           | Nil           | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 2301.20.00         | - Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:   |                            |               |               |             |
|                | 2301.20.00 10      | -- Fish meal   | kg                         | Nil           | Nil           | 0%          |
|                | 2301.20.00 90      | -- Other   | kg                         | Nil           | Nil           | 0%          |
| <b>23.02</b>   |                    | <b>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.</b>                              |                            |               |               |             |
|                | 2302.10.00 00      | - Of maize (corn)  | kg                         | Nil           | Nil           | 0%          |
|                | 2302.30.00         | - Of wheat:  |                            |               |               |             |
|                | 2302.30.00 10      | -- Bran and pollard  | kg                         | Nil           | Nil           | 0%          |
|                | 2302.30.00 90      | -- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 2302.40            | - Of other cereals:  |                            |               |               |             |
|                | 2302.40.10         | -- Of rice:  |                            |               |               |             |
|                | 2302.40.10 10      | --- Bran   | kg                         | Nil           | Nil           | 0%          |
|                | 2302.40.10 90      | --- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 2302.40.90 00      | -- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 2302.50.00 00      | - Of leguminous plants   | kg                         | Nil           | Nil           | 0%          |
| <b>23.03</b>   |                    | <b>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.</b> |                            |               |               |             |
|                | 2303.10            | - Residues of starch manufacture and similar residues:   |                            |               |               |             |
|                | 2303.10.10 00      | -- Of manioc (cassava) or sago   | kg                         | Nil           | Nil           | 0%          |
|                | 2303.10.90 00      | -- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 2303.20.00 00      | - Beet- pulp, bagasse and other waste of sugar manufacture   | kg                         | Nil           | Nil           | 0%          |
|                | 2303.30.00 00      | - Brewing or distilling dregs and waste  | kg                         | Nil           | Nil           | 0%          |
| <b>23.04</b>   | 2304.00.00 00      | <b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.</b>  | kg                         | Nil           | Nil           | 0%          |
| <b>23.05</b>   | 2305.00.00 00      | <b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.</b>  | kg                         | Nil           | Nil           | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
| <b>23.06</b>   |                    | <b>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.</b>   |                            |               |               |             |
|                | 2306.10.00 00      | - Of cotton seeds   | kg                         | Nil           | Nil           | 0%          |
|                | 2306.20.00 00      | - Of linseed  | kg                         | Nil           | Nil           | 0%          |
|                | 2306.30.00 00      | - Of sunflower seeds  | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Of rape or colza seeds:   |                            |               |               |             |
|                | 2306.41.00         | - - Of low erucic acid rape or colza seeds:   |                            |               |               |             |
|                | 2306.41.00 10      | - - - Rape seed cake or meal  | kg                         | Nil           | Nil           | 0%          |
|                | 2306.41.00 90      | - - - Other   | kg                         | Nil           | Nil           | 0%          |
|                | 2306.49.00         | - - Other:  |                            |               |               |             |
|                | 2306.49.00 10      | - - - Rape seed cake or meal  | kg                         | Nil           | Nil           | 0%          |
|                | 2306.49.00 90      | - - - Other   | kg                         | Nil           | Nil           | 0%          |
|                | 2306.50.00 00      | - Of coconut or copra   | kg                         | Nil           | Nil           | 0%          |
|                | 2306.60.00 00      | - Of palm nuts or kernels   | tonne                      | Nil           | Nil           | 0%          |
|                | 2306.90            | - Other:  |                            |               |               |             |
|                | 2306.90.20 00      | - - Of maize (corn) germ  | kg                         | Nil           | Nil           | 0%          |
|                | 2306.90.90 00      | - - Other   | kg                         | Nil           | Nil           | 0%          |
| <b>23.07</b>   | 2307.00.00 00      | <b>Wine lees; argol.</b>  | kg                         | Nil           | Nil           | 0%          |
| <b>23.08</b>   | 2308.00.00 00      | <b>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.</b> | kg                         | Nil           | Nil           | 0%          |
| <b>23.09</b>   |                    | <b>Preparations of a kind used in animal feeding.</b>   |                            |               |               |             |
|                | 2309.10            | - Dog or cat food, put up for retail sale:  |                            |               |               |             |
|                | 2309.10.10 00      | - - Containing meat   | kg                         | Nil           | Nil           | 0%          |
|                | 2309.10.90 00      | - - Other   | kg                         | Nil           | Nil           | 0%          |
|                | 2309.90            | - Other:  |                            |               |               |             |
|                |                    | - - Complete feed:  |                            |               |               |             |
|                | 2309.90.11 00      | - - - Of a kind suitable for poultry  | kg                         | Nil           | Nil           | 0%          |
|                | 2309.90.12 00      | - - - Of a kind suitable for swine  | kg                         | Nil           | Nil           | 0%          |
|                | 2309.90.13 00      | - - - Of a kind suitable for prawns   | kg                         | Nil           | Nil           | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)                                | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 2309.90.19 00      | - - - Other                                       | kg                         | Nil           | Nil           | 0%          |
|                | 2309.90.20 00      | - - Premixes, feed supplements and feed additives | kg                         | Nil           | Nil           | 0%          |
|                | 2309.90.30 00      | - - Other, containing meat                        | kg                         | Nil           | Nil           | 0%          |
|                | 2309.90.90 00      | - - Other   | kg                         | Nil           | Nil           | 0%          |

## Chapter 24

### Tobacco and manufactured tobacco substitutes

#### Chapter Note.

1.- This Chapter does not cover medicinal cigarettes (Chapter 30).

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)                             | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
| <b>24.01</b>   |                    | <b>Unmanufactured tobacco; tobacco refuse.</b> |                            |               |               |             |
|                | 2401.10            | - Tobacco, not stemmed/stripped:               |                            |               |               |             |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY    |               |                  |
|----------------|--------------------|--|----------------------------|-----------------|---------------|------------------|
|                |                    |  |                            | Import<br>(5)   | Export<br>(6) | CEPT<br>(7)      |
|                | 2401.10.10 00      | -- Virginia type, flue-cured   | kg                         | 5% and RM 40.00 | Nil           | 5% and RM 10.00  |
|                | 2401.10.20 00      | -- Virginia type, other than flue-cured  | kg                         | 5% and RM 40.00 | Nil           | 5% and RM 10.00  |
|                | 2401.10.30 00      | -- Other, flue-cured   | kg                         | 5% and RM 40.00 | Nil           | 5% and RM 10.00  |
|                | 2401.10.90 00      | -- Other, other than flue-cured  | kg                         | 5% and RM 40.00 | Nil           | 5% and RM 10.00  |
|                | 2401.20            | - Tobacco, partly or wholly stemmed/stripped:  |                            |                 |               |                  |
|                | 2401.20.10 00      | -- Virginia type, flue-cured   | kg                         | 5% and RM 40.00 | Nil           | 5% and RM 10.00  |
|                | 2401.20.20 00      | -- Virginia type, other than flue-cured  | kg                         | 5% and RM 40.00 | Nil           | 5% and RM 10.00  |
|                | 2401.20.30 00      | -- Oriental type   | kg                         | 5% and RM 40.00 | Nil           | 5% and RM 10.00  |
|                | 2401.20.40 00      | -- Burley type   | kg                         | 5% and RM 40.00 | Nil           | 5% and RM 10.00  |
|                | 2401.20.50 00      | -- Other, flue-cured   | kg                         | 5% and RM 40.00 | Nil           | 5% and RM 10.00  |
|                | 2401.20.90 00      | -- Other, other than flue-cured  | kg                         | 5% and RM 40.00 | Nil           | 5% and RM 10.00  |
|                | 2401.30            | - Tobacco refuse:  |                            |                 |               |                  |
|                | 2401.30.10 00      | -- Tobacco stems   | kg                         | 5% and RM 40.00 | Nil           | 5% and RM 10.00  |
|                | 2401.30.90 00      | -- Other   | kg                         | 5% and RM 40.00 | Nil           | 5% and RM 10.00  |
| <b>24.02</b>   |                    | <b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>  |                            |                 |               |                  |
|                | 2402.10.00 00      | - Cigars, cheroots and cigarillos, containing tobacco  | kg                         | RM 200.00       | Nil           | RM 80.00         |
|                | 2402.20            | - Cigarettes containing tobacco:   |                            |                 |               |                  |
|                | 2402.20.10 00      | -- Beedies   | kg                         | 5% and RM 14.50 | Nil           | 2.5% and RM 3.75 |
|                | 2402.20.90 00      | -- Other   | stk                        | RM 0.20         | Nil           | RM 0.08          |
|                | 2402.90            | - Other:   |                            |                 |               |                  |
|                | 2402.90.10 00      | -- Cigars, cheroots and cigarillos of tobacco substitutes  | kg                         | RM 200.00       | Nil           | RM 80.00         |
|                | 2402.90.20 00      | -- Cigarettes of tobacco substitutes   | stk                        | RM 0.20         | Nil           | RM 0.08          |
| <b>24.03</b>   |                    | <b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.</b> |                            |                 |               |                  |
|                | 2403.10            | - Smoking tobacco, whether or not containing tobacco substitutes in any proportion:  |                            |                 |               |                  |
|                |                    | -- Packed for retail sale:   |                            |                 |               |                  |
|                | 2403.10.11         | --- Blended tobacco:   |                            |                 |               |                  |
|                | 2403.10.11 10      | ---- In airtight containers  | kg                         | 5% and RM 40.00 | Nil           | 2.5% and RM 5.00 |
|                | 2403.10.11 90      | ---- Other   | kg                         | 5% and RM 40.00 | Nil           | 2.5% and RM 5.00 |
|                | 2403.10.19         | --- Other:   |                            |                 |               |                  |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY    |               |                   |
|----------------|--------------------|--|----------------------------|-----------------|---------------|-------------------|
|                |                    |  |                            | Import<br>(5)   | Export<br>(6) | CEPT<br>(7)       |
|                | 2403.10.19 10      | ---- In airtight containers  | kg                         | 5% and RM 40.00 | Nil           | 2.5% and RM 5.00  |
|                | 2403.10.19 90      | ---- Other   | kg                         | 5% and RM 40.00 | Nil           | 2.5% and RM 5.00  |
|                |                    | -- Other manufactured tobacco for cigarette making:                |                            |                 |               |                   |
|                | 2403.10.21 00      | --- Blended tobacco  | kg                         | 5% and RM 40.00 | Nil           | 2.5% and RM 5.00  |
|                | 2403.10.29 00      | --- Other  | kg                         | 5% and RM 40.00 | Nil           | 2.5% and RM 5.00  |
|                | 2403.10.90 00      | -- Other   | kg                         | 5% and RM 40.00 | Nil           | 2.5% and RM 20.00 |
|                |                    | - Other:   |                            |                 |               |                   |
|                | 2403.91.00         | -- "Homogenised" or "reconstituted" tobacco:                       |                            |                 |               |                   |
|                | 2403.91.00 10      | --- For retail sale  | kg                         | 5% and RM 40.00 | Nil           | 2.5% and RM 5.00  |
|                | 2403.91.00 90      | --- Other  | kg                         | 5% and RM 50.00 | Nil           | 2.5% and RM 20.00 |
|                | 2403.99            | -- Other:  |                            |                 |               |                   |
|                | 2403.99.10 00      | --- Tobacco extracts and essences                                  | kg                         | 5% and RM 50.00 | Nil           | 2.5% and RM 20.00 |
|                | 2403.99.30 00      | --- Manufactured tobacco substitutes                               | kg                         | 5% and RM 50.00 | Nil           | 2.5% and RM 20.00 |
|                | 2403.99.40 00      | --- Snuff  | kg                         | 5% and RM 40.00 | Nil           | 2.5% and RM 5.00  |
|                | 2403.99.50 00      | --- Other smokeless tobacco, including chewing and sucking tobacco | kg                         | 5% and RM 50.00 | Nil           | 2.5% and RM 20.00 |
|                | 2403.99.60 00      | --- Ang Hoon   | kg                         | 5% and RM 50.00 | Nil           | 2.5% and RM 20.00 |
|                | 2403.99.90         | --- Other:   |                            |                 |               |                   |
|                | 2403.99.90 11      | ---- Manufactured tobacco, cut-rags                                | kg                         | 5% and RM 70.00 | Nil           | 2.5% and RM 28.25 |
|                | 2403.99.90 19      | ---- Manufactured tobacco, other than cut-rags                     | kg                         | 5% and RM 50.00 | Nil           | 2.5% and RM 20.00 |
|                | 2403.99.90 90      | ---- Other   | kg                         | 5% and RM 50.00 | Nil           | 2.5% and RM 20.00 |

## SECTION V

### MINERAL PRODUCTS

#### Chapter 25

#### Salt; sulphur; earths and stone; plastering materials, lime and cement

#### Chapter Notes.

- 1.- Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities

without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.



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

2.- This chapter does not cover:

- (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);
- (b) Earth colours containing 70 % or more by weight of combined iron evaluated as Fe<sub>2</sub>O<sub>3</sub> (heading 28.21);
- (c) Medicaments or other products of Chapter 30;
- (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
- (e) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);

- (f) Precious or semi-precious stones (heading 71.02 or 71.03);
- (g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
- (h) Billiard chalks (heading 95.04); or
- (i) Writing or drawing chalks, or tailors' chalks (heading 96.09).

3.- Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.

4.- Heading 25.30 applies, *inter alia*, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
| <b>25.01</b>   |                    | <b>Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.</b> |                            |               |               |             |
|                | 2501.00.10 00      | - Table salt<br>- Other salt containing at least 94.7 % of sodium chloride calculated on a dry basis:   | kg                         | Nil           | Nil           | 0%          |
|                | 2501.00.41 00      | - - In packages of a net weight of less than 45 kg  | kg                         | Nil           | Nil           | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 2501.00.49 00      | - - Other  | kg                         | Nil           | Nil           | 0%          |
|                | 2501.00.50 00      | - Sea water  | kg                         | Nil           | Nil           | 0%          |
|                | 2501.00.90 00      | - Other  | kg                         | Nil           | Nil           | 0%          |
| <b>25.02</b>   | 2502.00.00 00      | <b>Unroasted iron pyrites.</b>   | kg                         | Nil           | Nil           | 0%          |
| <b>25.03</b>   | 2503.00.00 00      | <b>Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.</b>  | kg                         | Nil           | Nil           | 0%          |
| <b>25.04</b>   |                    | <b>Natural graphite.</b>   |                            |               |               |             |
|                | 2504.10.00 00      | - In powder or in flakes   | kg                         | Nil           | Nil           | 0%          |
|                | 2504.90.00 00      | - Other  | kg                         | Nil           | Nil           | 0%          |
| <b>25.05</b>   |                    | <b>Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.</b>   |                            |               |               |             |
|                | 2505.10.00 00      | - Silica sands and quartz sands  | kg                         | Nil           | Nil           | 0%          |
|                | 2505.90.00 00      | - Other  | kg                         | Nil           | Nil           | 0%          |
| <b>25.06</b>   |                    | <b>Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</b> |                            |               |               |             |
|                | 2506.10.00 00      | - Quartz   | kg                         | Nil           | Nil           | 0%          |
|                | 2506.20.00 00      | - Quartzite  | kg                         | Nil           | Nil           | 0%          |
| <b>25.07</b>   | 2507.00.00 00      | <b>Kaolin and other kaolinic clays, whether or not calcined.</b>   | kg                         | Nil           | Nil           | 0%          |
| <b>25.08</b>   |                    | <b>Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.</b>                       |                            |               |               |             |
|                | 2508.10.00 00      | - Bentonite  | kg                         | Nil           | Nil           | 0%          |
|                | 2508.30.00 00      | - Fire- clay   | kg                         | Nil           | Nil           | 0%          |
|                | 2508.40.00         | - Other clays:   |                            |               |               |             |
|                | 2508.40.00 10      | - - Fuller's earth   | kg                         | 30%           | Nil           | 0%          |
|                | 2508.40.00 20      | - - Decolourising earths   | kg                         | Nil           | Nil           | 0%          |
|                | 2508.40.00 90      | - - Other  | kg                         | Nil           | Nil           | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 2508.50.00 00      | - Andalusite, kyanite and sillimanite   | kg                         | Nil           | Nil           | 0%          |
|                | 2508.60.00 00      | - Mullite   | kg                         | Nil           | Nil           | 0%          |
|                | 2508.70.00 00      | - Chamotte or dinas earths  | kg                         | Nil           | Nil           | 0%          |
| <b>25.09</b>   | 2509.00.00 00      | <b>Chalk.</b>   | kg                         | Nil           | Nil           | 0%          |
| <b>25.10</b>   |                    | <b>Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.</b>   |                            |               |               |             |
|                | 2510.10            | - Unground:   |                            |               |               |             |
|                | 2510.10.10 00      | -- Apatite  | kg                         | Nil           | Nil           | 0%          |
|                | 2510.10.90 00      | -- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 2510.20            | - Ground:   |                            |               |               |             |
|                | 2510.20.10 00      | -- Apatite  | kg                         | Nil           | Nil           | 0%          |
|                | 2510.20.90 00      | -- Other  | kg                         | Nil           | Nil           | 0%          |
| <b>25.11</b>   |                    | <b>Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.</b>                                    |                            |               |               |             |
|                | 2511.10.00 00      | - Natural barium sulphate (barytes)   | kg                         | Nil           | Nil           | 0%          |
|                | 2511.20.00 00      | - Natural barium carbonate (witherite)  | kg                         | Nil           | Nil           | 0%          |
| <b>25.12</b>   | 2512.00.00 00      | <b>Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.</b> | kg                         | Nil           | Nil           | 0%          |
| <b>25.13</b>   |                    | <b>Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.</b>  |                            |               |               |             |
|                | 2513.10.00 00      | - Pumice stone  | kg                         | Nil           | Nil           | 0%          |
|                | 2513.20.00 00      | - Emery, natural corundum, natural garnet and other natural abrasives   | kg                         | Nil           | Nil           | 0%          |
| <b>25.14</b>   | 2514.00.00 00      | <b>Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</b>                                   | kg                         | Nil           | Nil           | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
| <b>25.15</b>   |                    | <b>Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</b>  |                            |               |               |             |
|                |                    | - Marble and travertine:   |                            |               |               |             |
|                | 2515.11.00 00      | - - Crude or roughly trimmed   | kg                         | Nil           | Nil           | 0%          |
|                | 2515.12            | - - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:  |                            |               |               |             |
|                | 2515.12.10 00      | - - - Blocks   | kg                         | 15 %          | Nil           | 5%          |
|                | 2515.12.20 00      | - - - Slabs  | kg                         | 15 %          | Nil           | 5%          |
|                | 2515.20.00 00      | - Ecaussine and other calcareous monumental or building stone; alabaster   | kg                         | 15 %          | Nil           | 5%          |
| <b>25.16</b>   |                    | <b>Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</b>  |                            |               |               |             |
|                |                    | - Granite:   |                            |               |               |             |
|                | 2516.11.00 00      | - - Crude or roughly trimmed   | kg                         | Nil           | Nil           | 0%          |
|                | 2516.12            | - - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:  |                            |               |               |             |
|                | 2516.12.10 00      | - - - Blocks   | kg                         | 5%            | Nil           | 5%          |
|                | 2516.12.20 00      | - - - Slabs  | kg                         | 5%            | Nil           | 5%          |
|                | 2516.20.00 00      | - Sandstone:   |                            |               |               |             |
|                | 2516.20.00 10      | - - Crude or roughly trimmed   | kg                         | Nil           | Nil           | 0%          |
|                | 2516.20.00 20      | - - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape   | kg                         | 5%            | Nil           | 5%          |
|                | 2516.90.00 00      | - Other monumental or building stone   | kg                         | 5%            | Nil           | 5%          |
| <b>25.17</b>   |                    | <b>Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.</b> |                            |               |               |             |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 2517.10.00 00      | - Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated                                 | kg                         | Nil           | Nil           | 0%          |
|                | 2517.20.00 00      | - Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10  | kg                         | Nil           | Nil           | 0%          |
|                | 2517.30.00 00      | - Tarred macadam  | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:   |                            |               |               |             |
|                | 2517.41.00 00      | - - Of marble   | kg                         | Nil           | Nil           | 0%          |
|                | 2517.49.00 00      | - - Other   | kg                         | Nil           | Nil           | 0%          |
| <b>25.18</b>   |                    | <b>Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.</b>           |                            |               |               |             |
|                | 2518.10.00 00      | - Dolomite, not calcined or sintered  | kg                         | 5%            | Nil           | 0%          |
|                | 2518.20.00 00      | - Calcined or sintered dolomite   | kg                         | 5%            | Nil           | 0%          |
|                | 2518.30.00 00      | - Dolomite ramming mix  | kg                         | 5%            | Nil           | 0%          |
| <b>25.19</b>   |                    | <b>Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.</b> |                            |               |               |             |
|                | 2519.10.00 00      | - Natural magnesium carbonate (magnesite)   | kg                         | Nil           | Nil           | 0%          |
|                | 2519.90.00 00      | - Other   | kg                         | Nil           | Nil           | 0%          |
| <b>25.20</b>   |                    | <b>Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.</b>  |                            |               |               |             |
|                | 2520.10.00 00      | - Gypsum; anhydrite   | kg                         | Nil           | Nil           | 0%          |
|                | 2520.20            | - Plasters:   |                            |               |               |             |
|                | 2520.20.10 00      | - - Of a kind suitable for use in dentistry   | kg                         | Nil           | Nil           | 0%          |
|                | 2520.20.90 00      | - - Other   | kg                         | 20%           | Nil           | 5%          |
| <b>25.21</b>   | 2521.00.00 00      | <b>Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.</b>  | kg                         | 5%            | Nil           | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
| <b>25.22</b>   |                    | <b>Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.</b>   |                            |               |               |             |
|                | 2522.10.00 00      | - Quicklime  | kg                         | 25%           | Nil           | 5%          |
|                | 2522.20.00 00      | - Slaked lime  | kg                         | 25%           | Nil           | 5%          |
|                | 2522.30.00 00      | - Hydraulic lime   | kg                         | 25%           | Nil           | 0%          |
| <b>25.23</b>   |                    | <b>Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.</b>       |                            |               |               |             |
|                | 2523.10            | - Cement clinkers:   |                            |               |               |             |
|                | 2523.10.10 00      | -- Of a kind used in the manufacture of white cement   | kg                         | Nil           | Nil           | 0%          |
|                | 2523.10.90 00      | -- Other   | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Portland cement:   |                            |               |               |             |
|                | 2523.21.00 00      | -- White cement, whether or not artificially coloured  | kg                         | 25%           | Nil           | 5%          |
|                | 2523.29            | -- Other :   |                            |               |               |             |
|                | 2523.29.10 00      | --- Coloured cement  | kg                         | 5%            | Nil           | 5%          |
|                | 2523.29.90 00      | --- Other  | kg                         | 50%           | Nil           | 5%          |
|                | 2523.30.00 00      | - Aluminous cement   | kg                         | Nil           | Nil           | 0%          |
|                | 2523.90.00 00      | - Other hydraulic cements  | kg                         | 25%           | Nil           | 5%          |
| <b>25.24</b>   |                    | <b>Asbestos.</b>   |                            |               |               |             |
|                | 2524.10.00 00      | - Crocidolite  | kg                         | Nil           | Nil           | 0%          |
|                | 2524.90.00 00      | - Other  | kg                         | Nil           | Nil           | 0%          |
| <b>25.25</b>   |                    | <b>Mica, including splittings; mica waste.</b>   |                            |               |               |             |
|                | 2525.10.00 00      | - Crude mica and mica rifted into sheets or splittings   | kg                         | Nil           | Nil           | 0%          |
|                | 2525.20.00 00      | - Mica powder  | kg                         | Nil           | Nil           | 0%          |
|                | 2525.30.00 00      | - Mica waste   | kg                         | Nil           | Nil           | 0%          |
| <b>25.26</b>   |                    | <b>Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.</b> |                            |               |               |             |
|                | 2526.10.00         | - Not crushed, not powdered:   |                            |               |               |             |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 2526.10.00 10      | - - Natural steatite   | kg                         | Nil           | Nil           | 0%          |
|                | 2526.10.00 20      | - - Talc   | kg                         | Nil           | Nil           | 0%          |
|                | 2526.20            | - Crushed or powdered:   |                            |               |               |             |
|                | 2526.20.10 00      | - - Talc powder  | kg                         | Nil           | Nil           | 0%          |
|                | 2526.20.90 00      | - - Other  | kg                         | Nil           | Nil           | 0%          |
| <b>25.28</b>   |                    | <b>Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H<sub>3</sub>B<sub>0</sub>, calculated on the dry weight.</b> |                            |               |               |             |
|                | 2528.10.00 00      | - Natural sodium borates and concentrates thereof (whether or not calcined)  | kg                         | Nil           | Nil           | 0%          |
|                | 2528.90.00         | - Other:   |                            |               |               |             |
|                | 2528.90.00 10      | - - Crude natural boric acid   | kg                         | Nil           | Nil           | 0%          |
|                | 2528.90.00 90      | - - Other  | kg                         | Nil           | Nil           | 0%          |
| <b>25.29</b>   |                    | <b>Feldspar; leucite; nepheline and nepheline syenite; fluorspar.</b>  |                            |               |               |             |
|                | 2529.10.00         | - Felspar:   |                            |               |               |             |
|                | 2529.10.00 10      | - - Potash feldspar; soda feldspar   | kg                         | Nil           | Nil           | 0%          |
|                | 2529.10.00 90      | - - Other  | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Fluorspar:   |                            |               |               |             |
|                | 2529.21.00 00      | - - Containing by weight 97 % or less of calcium fluoride  | kg                         | Nil           | Nil           | 0%          |
|                | 2529.22.00 00      | - - Containing by weight more than 97 % of calcium fluoride  | kg                         | Nil           | Nil           | 0%          |
|                | 2529.30.00 00      | - Leucite, nepheline and nepheline syenite   | kg                         | Nil           | Nil           | 0%          |
| <b>25.30</b>   |                    | <b>Mineral substances not elsewhere specified or included.</b>   |                            |               |               |             |
|                | 2530.10.00 00      | - Vermiculite, perlite and chlorites, unexpanded   | kg                         | Nil           | Nil           | 0%          |
|                | 2530.20            | - Kieserite, epsomite (natural magnesium sulphate):  |                            |               |               |             |
|                | 2530.20.10 00      | - - Kieserite  | kg                         | Nil           | Nil           | 0%          |
|                | 2530.20.20 00      | - - Epsomite   | kg                         | Nil           | Nil           | 0%          |
|                | 2530.90.00         | - Other:   |                            |               |               |             |
|                | 2530.90.00 10      | - - Xenotime   | kg                         | Nil           | Nil           | 0%          |
|                | 2530.90.00 90      | - - Other  | kg                         | Nil           | Nil           | 0%          |

## Chapter 26

### Ores, slag and ash

- (f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12); or
- (g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2.- For the purposes of headings 26.01 to 26.17, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 28.44 or of the metals of Section XIV or XV,

even if they are intended for non-metallurgical purposes. Headings 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

### Chapter Notes.

1.- This Chapter does not cover:

- (a) Slag or similar industrial waste prepared as macadam (heading 25.17);
- (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading 25.19);
- (c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10);
- (d) Basic slag of Chapter 31;
- (e) Slag wool, rock wool or similar mineral wools (heading 68.06);



3.- Heading 26.20 applies only to:

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

**Subheading Notes.**

- 1.- For the purposes of subheading 2620.21, "leaded gasoline sludges and leaded anti-knock compound sludges" mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.
- 2.- Slag, ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620.60.

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
| <b>26.01</b>   |                    | <b>Iron ores and concentrates, including roasted iron pyrites.</b>  |                            |               |               |             |
|                |                    | - Iron ores and concentrates, other than roasted iron pyrites:  |                            |               |               |             |
|                | 2601.11.00         | - - Non-agglomerated:   |                            |               |               |             |
|                | 2601.11.00 10      | - - - Of haematite and concentrate thereof  | kg                         | Nil           | Nil           | 0%          |
|                | 2601.11.00 90      | - - - Other   | kg                         | Nil           | Nil           | 0%          |
|                | 2601.12.00         | - - Agglomerated:   |                            |               |               |             |
|                | 2601.12.00 10      | - - - Of haematite and concentrate thereof  | kg                         | Nil           | Nil           | 0%          |
|                | 2601.12.00 90      | - - - Other   | kg                         | Nil           | Nil           | 0%          |
|                | 2601.20.00 00      | - Roasted iron pyrites  | kg                         | Nil           | Nil           | 0%          |
| <b>26.02</b>   | 2602.00.00 00      | <b>Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.</b> | kg                         | Nil           | Nil           | 0%          |
| <b>26.03</b>   | 2603.00.00 00      | <b>Copper ores and concentrates.</b>  | kg                         | Nil           | Nil           | 0%          |
| <b>26.04</b>   | 2604.00.00 00      | <b>Nickel ores and concentrates.</b>  | kg                         | Nil           | Nil           | 0%          |
| <b>26.05</b>   | 2605.00.00 00      | <b>Cobalt ores and concentrates.</b>  | kg                         | Nil           | Nil           | 0%          |
| <b>26.06</b>   | 2606.00.00 00      | <b>Aluminium ores and concentrates.</b>   | kg                         | Nil           | Nil           | 0%          |
| <b>26.07</b>   | 2607.00.00 00      | <b>Lead ores and concentrates.</b>  | kg                         | Nil           | Nil           | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
| <b>26.08</b>   | 2608.00.00 00      | <b>Zinc ores and concentrates.</b>   | kg                         | Nil           | Nil           | 0%          |
| <b>26.09</b>   | 2609.00.00 00      | <b>Tin ores and concentrates.</b>  | kg                         | Nil           | Nil           | 0%          |
| <b>26.10</b>   | 2610.00.00 00      | <b>Chromium ores and concentrates.</b>                                       | kg                         | Nil           | Nil           | 0%          |
| <b>26.11</b>   | 2611.00.00         | <b>Tungsten ores and concentrates</b>  |                            |               |               |             |
|                | 2611.00.00 10      | - Scheelite and concentrates thereof   | kg                         | Nil           | Nil           | 0%          |
|                | 2611.00.00 20      | - Wolframite and concentrates thereof  | kg                         | Nil           | Nil           | 0%          |
|                | 2611.00.00 90      | - Other  | kg                         | Nil           | Nil           | 0%          |
| <b>26.12</b>   |                    | <b>Uranium or thorium ores and concentrates.</b>                             |                            |               |               |             |
|                | 2612.10.00 00      | - Uranium ores and concentrates  | kg                         | Nil           | Nil           | 0%          |
|                | 2612.20.00         | - Thorium ores and concentrates:   |                            |               |               |             |
|                | 2612.20.00 10      | - - Monazite and concentrates thereof  | kg                         | Nil           | Nil           | 0%          |
|                | 2612.20.00 90      | - - Other  | kg                         | Nil           | Nil           | 0%          |
| <b>26.13</b>   |                    | <b>Molybdenum ores and concentrates.</b>                                     |                            |               |               |             |
|                | 2613.10.00 00      | - Roasted  | kg                         | Nil           | Nil           | 0%          |
|                | 2613.90.00 00      | - Other  | kg                         | Nil           | Nil           | 0%          |
| <b>26.14</b>   |                    | <b>Titanium ores and concentrates.</b>                                       |                            |               |               |             |
|                | 2614.00.10 00      | - Ilmenite ores and concentrates   | kg                         | Nil           | Nil           | 0%          |
|                | 2614.00.90 00      | - Other  | kg                         | Nil           | Nil           | 0%          |
| <b>26.15</b>   |                    | <b>Niobium, tantalum, vanadium or zirconium ores and concentrates.</b>       |                            |               |               |             |
|                | 2615.10.00         | - Zirconium ores and concentrates:   |                            |               |               |             |
|                | 2615.10.00 10      | - - Zircon and concentrates  | kg                         | Nil           | Nil           | 0%          |
|                | 2615.10.00 90      | - - Other  | kg                         | Nil           | Nil           | 0%          |
|                | 2615.90.00         | - Other:   |                            |               |               |             |
|                | 2615.90.00 11      | - - Columbite and concentrates of Niobium and tantalum ores and concentrates | kg                         | Nil           | Nil           | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 2615.90.00         | 12 - - Tantalite and concentrates of Niobium and tantalum ores and concentrates  | kg                         | Nil           | Nil           | 0%          |
|                | 2615.90.00         | 19 - - Other, of Niobium and tantalum ores and concentrates  | kg                         | Nil           | Nil           | 0%          |
|                | 2615.90.00         | 20 - - Vanadium ores and concentrates  | kg                         | Nil           | Nil           | 0%          |
| <b>26.16</b>   |                    | <b>Precious metal ores and concentrates.</b>   |                            |               |               |             |
|                | 2616.10.00         | 00 - Silver ores and concentrates  | kg                         | Nil           | Nil           | 0%          |
|                | 2616.90.00         | - Other:   |                            |               |               |             |
|                | 2616.90.00         | 10 - - Gold ores and concentrates  | kg                         | Nil           | Nil           | 0%          |
|                | 2616.90.00         | 20 - - Platinum ores and concentrates  | kg                         | Nil           | Nil           | 0%          |
|                | 2616.90.00         | 90 - - Other   | kg                         | Nil           | Nil           | 0%          |
| <b>26.17</b>   |                    | <b>Other ores and concentrates.</b>  |                            |               |               |             |
|                | 2617.10.00         | 00 - Antimony ores and concentrates  | kg                         | Nil           | Nil           | 0%          |
|                | 2617.90.00         | - Other:   |                            |               |               |             |
|                | 2617.90.00         | 10 - - Bismuth ores and concentrates   | kg                         | Nil           | Nil           | 0%          |
|                | 2617.90.00         | 90 - - Other   | kg                         | Nil           | Nil           | 0%          |
| <b>26.18</b>   | 2618.00.00         | 00 <b>Granulated slag (slag sand) from the manufacture of iron or steel.</b>   | kg                         | Nil           | Nil           | 0%          |
| <b>26.19</b>   | 2619.00.00         | 00 <b>Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.</b>              | kg                         | Nil           | Nil           | 0%          |
| <b>26.20</b>   |                    | <b>Slag, ash and residues (other than from the manufacture of iron or steel), containing metals, arsenic or their compounds.</b> |                            |               |               |             |
|                |                    | - Containing mainly zinc:  |                            |               |               |             |
|                | 2620.11.00         | 00 - - Hard zinc spelter   | kg                         | Nil           | 5%            | 0%          |
|                | 2620.19.00         | 00 - - Other   | kg                         | Nil           | 5%            | 0%          |
|                |                    | - Containing mainly lead:  |                            |               |               |             |
|                | 2620.21.00         | 00 - - Leaded gasoline sludges and leaded anti-knock compound sludges  | kg                         | Nil           | 5%            | 0%          |
|                | 2620.29.00         | 00 - - Other   | kg                         | Nil           | 5%            | 0%          |
|                | 2620.30.00         | 00 - Containing mainly copper  | kg                         | Nil           | 5%            | 0%          |
|                | 2620.40.00         | 00 - Containing mainly aluminium   | kg                         | Nil           | 5%            | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 2620.60.00 00      | - Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds<br>- Other: | kg                         | Nil           | 5%            | 0%          |
|                | 2620.91.00 00      | -- Containing antimony, beryllium, cadmium, chromium or their mixtures<br>- - Other:   | kg                         | Nil           | 5%            | 0%          |
|                | 2620.99.00         | - - Other:   |                            |               |               |             |
|                | 2620.99.00 10      | - - - Containing mainly niobium  | kg                         | Nil           | 5%            | 0%          |
|                | 2620.99.00 20      | - - - Tin slag and hardhead of tin   | kg                         | Nil           | Nil           | 0%          |
|                | 2620.99.00 90      | - - - Other  | kg                         | Nil           | 5%            | 0%          |
| <b>26.21</b>   |                    | <b>Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.</b>  |                            |               |               |             |
|                | 2621.10.00 00      | - Ash and residues from the incineration of municipal waste  | kg                         | Nil           | 5%            | 0%          |
|                | 2621.90.00         | - Other:   |                            |               |               |             |
|                | 2621.90.00 10      | -- Crude potassium salts obtained in the sugar industry from residues of beet molasses   | kg                         | Nil           | Nil           | 0%          |
|                | 2621.90.00 90      | -- Other   | kg                         | Nil           | 5%            | 0%          |

## Chapter 27

### Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

#### Chapter Notes.

1.- This Chapter does not cover:

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

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

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

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

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

**Subheading Notes.**

- 1.- For the purposes of subheading 2701.11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14 %.
- 2.- For the purposes of subheading 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14 % and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.

3.- For the purposes of subheadings 2707.10, 2707.20, 2707.30 and 2707.40, the terms "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)" and "naphthalene" apply to products which contain more than 50 % by weight of benzene, toluene, xylenes or naphthalene, respectively.

4.- For the purposes of subheading 2710.11, "light oils and preparations" are those of which 90 % or more by volume (including losses) distil at 210 °C (ASTM D 86 method).

**National Note.**

For the purposes of heading 27.10:

- (a) "Lights oils" mean oils of which 90 % more by volume (including losses) distils at 210 °C (ASTM D 86 method);
- (b) "Medium oils" mean oils of which less than 90 % by volume (including losses) distils at 210 °C and 65 % or more by volume (including losses) distils at 250 °C (ASTM D 86 method);
- (c) "Heavy oils" mean oils of which less than 65 % by volume (including losses) distils by 250 °C by the ASTM D 86 method or of which the distillation percentage at 250 °C cannot be determined by that method.

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
| <b>27.01</b>   |                    | <b>Coal; briquettes, ovoids and similar solid fuels manufactured from coal.</b> |                            |               |               |             |
|                |                    | - Coal, whether or not pulverised, but not agglomerated:                        |                            |               |               |             |
|                | 2701.11.00 00      | - - Anthracite  | kg                         | Nil           | Nil           | 0%          |
|                | 2701.12            | - - Bituminous coal:  |                            |               |               |             |
|                | 2701.12.10 00      | - - - Coking coal   | kg                         | Nil           | Nil           | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 2701.12.90 00      | - - - Other   | kg                         | Nil           | Nil           | 0%          |
|                | 2701.19.00 00      | - - Other coal  | kg                         | Nil           | Nil           | 0%          |
|                | 2701.20.00 00      | - Briquettes, ovoids and similar solid fuels manufactured from coal   | kg                         | Nil           | Nil           | 0%          |
| <b>27.02</b>   |                    | <b>Lignite, whether or not agglomerated, excluding jet.</b>   |                            |               |               |             |
|                | 2702.10.00 00      | - Lignite, whether or not pulverised, but not agglomerated  | kg                         | Nil           | Nil           | 0%          |
|                | 2702.20.00 00      | - Agglomerated lignite  | kg                         | Nil           | Nil           | 0%          |
| <b>27.03</b>   |                    | <b>Peat (including peat litter), whether or not agglomerated.</b>   |                            |               |               |             |
|                | 2703.00.10 00      | - Peat, whether or not compressed into bales, but not agglomerated  | kg                         | Nil           | Nil           | 0%          |
|                | 2703.00.20 00      | - Agglomerated peat   | kg                         | Nil           | Nil           | 0%          |
| <b>27.04</b>   |                    | <b>Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.</b>   |                            |               |               |             |
|                | 2704.00.10 00      | - Coke and semi-coke of coal  | kg                         | Nil           | Nil           | 0%          |
|                | 2704.00.20 00      | - Coke and semi-coke of lignite or of peat  | kg                         | Nil           | Nil           | 0%          |
|                | 2704.00.30 00      | - Retort carbon   | kg                         | Nil           | Nil           | 0%          |
| <b>27.05</b>   | 2705.00.00 00      | <b>Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.</b>  | kg                         | Nil           | Nil           | 0%          |
| <b>27.06</b>   | 2706.00.00 00      | <b>Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.</b>                                | kg                         | Nil           | Nil           | 0%          |
| <b>27.07</b>   |                    | <b>Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.</b> |                            |               |               |             |
|                | 2707.10.00 00      | - Benzol (benzene)  | kg                         | Nil           | Nil           | 0%          |
|                | 2707.20.00 00      | - Toluol (toluene)  | kg                         | Nil           | Nil           | 0%          |
|                | 2707.30.00 00      | - Xylol (xylenes)   | kg                         | Nil           | Nil           | 0%          |
|                | 2707.40.00 00      | - Naphthalene   | kg                         | Nil           | Nil           | 0%          |
|                | 2707.50.00 00      | - Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method  | kg                         | Nil           | Nil           | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                |                    | - Other:  |                            |               |               |             |
|                | 2707.91.00 00      | -- Creosote oils  | kg                         | Nil           | Nil           | 0%          |
|                | 2707.99            | -- Other:   |                            |               |               |             |
|                | 2707.99.20 00      | --- Carbon black feedstock  | kg                         | Nil           | Nil           | 0%          |
|                | 2707.99.90         | --- Other:  |                            |               |               |             |
|                | 2707.99.90 10      | ---- Phenols  | kg                         | Nil           | Nil           | 0%          |
|                | 2707.99.90 90      | ---- Other  | kg                         | Nil           | Nil           | 0%          |
| <b>27.08</b>   |                    | <b>Pitch and pitch coke, obtained from coal tar or from other mineral tars.</b>   |                            |               |               |             |
|                | 2708.10.00 00      | - Pitch   | kg                         | Nil           | Nil           | 0%          |
|                | 2708.20.00 00      | - Pitch coke  | kg                         | Nil           | Nil           | 0%          |
| <b>27.09</b>   |                    | <b>Petroleum oils and oils obtained from bituminous minerals, crude.</b>  |                            |               |               |             |
|                | 2709.00.10 00      | - Crude petroleum oils  | kg                         | Nil           | 10%           | 0%          |
|                | 2709.00.20 00      | - Condensates   | kg                         | 5%            | 10%           | 5%          |
|                | 2709.00.90 00      | - Other   | kg                         | 5%            | 10%           | 5%          |
| <b>27.10</b>   |                    | <b>Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.</b>            |                            |               |               |             |
|                |                    | - Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils : |                            |               |               |             |
|                | 2710.11            | -- Light oils and preparations:   |                            |               |               |             |
|                |                    | --- Motor spirit:   |                            |               |               |             |

RATE OF DUTY

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                | 2710.11.11 00      | ---- Premium leaded  | kg                         | Nil           | Nil           | 0%          |
|                | 2710.11.12         | ---- Premium unleaded:   |                            |               |               |             |
|                | 2710.11.12 10      | ----- Premium  | kg                         | Nil           | Nil           | 0%          |
|                | 2710.11.12 20      | ----- Premium plus   | kg                         | Nil           | Nil           | 0%          |
|                | 2710.11.13 00      | ---- Regular leaded  | kg                         | Nil           | Nil           | 0%          |
|                | 2710.11.14 00      | ---- Regular unleaded  | kg                         | Nil           | Nil           | 0%          |
|                | 2710.11.15 00      | ---- Other, leaded   | kg                         | Nil           | Nil           | 0%          |
|                | 2710.11.16 00      | ---- Other, unleaded   | kg                         | Nil           | Nil           | 0%          |
|                | 2710.11.20         | --- Aviation spirit:   |                            |               |               |             |
|                | 2710.11.20 10      | ---- 100 octane and above  | kg                         | Nil           | Nil           | 0%          |
|                | 2710.11.20 90      | ---- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 2710.11.30 00      | --- Tetrapropylene   | kg                         | Nil           | Nil           | 0%          |
|                | 2710.11.40 00      | --- White spirit   | kg                         | Nil           | Nil           | 0%          |
|                | 2710.11.50 00      | --- Low aromatic solvents containing by weight less than 1 %<br>aromatic content     | kg                         | Nil           | Nil           | 0%          |
|                | 2710.11.60 00      | --- Other solvent spirits  | kg                         | Nil           | Nil           | 0%          |
|                | 2710.11.70 00      | --- Naphtha, reformat or preparations for preparing spirits                          | kg                         | Nil           | Nil           | 0%          |
|                | 2710.11.90         | --- Other:   |                            |               |               |             |
|                | 2710.11.90 10      | ---- Petroleum oils,partly refined (including topped crudes)                         | kg                         | 5%            | Nil           | 0%          |
|                | 2710.11.90 20      | ---- Spirit-type jet-fuel  | kg                         | Nil           | Nil           | 0%          |
|                | 2710.11.90 30      | ---- Vapourising oils  | kg                         | Nil           | Nil           | 0%          |
|                | 2710.11.90 40      | ---- Other petroleum spirit, having a flashpoint below 23 °C                         | kg                         | Nil           | Nil           | 0%          |
|                | 2710.11.90 50      | ---- Other petroleum spirit, having a flashpoint of 23 °C or over                    | kg                         | Nil           | Nil           | 0%          |
|                | 2710.11.90 90      | ---- Other   | kg                         | Nil           | Nil           | 0%          |
|                | 2710.19            | -- Other:  |                            |               |               |             |
|                |                    | --- Medium oils and preparations:  |                            |               |               |             |
|                | 2710.19.13 00      | ---- Aviation turbine fuel (jet fuel) having a flash point of not<br>less than 23 °C | kg                         | Nil           | Nil           | 0%          |
|                | 2710.19.14 00      | ---- Aviation turbine fuel (jet fuel) having a flash point of less<br>than 23 °C     | kg                         | Nil           | Nil           | 0%          |
|                | 2710.19.16 00      | ---- Kerosene  | kg                         | Nil           | Nil           | 0%          |
|                | 2710.19.19         | ---- Other:  |                            |               |               |             |
|                | 2710.19.19 10      | ----- Other medium oils and preparations   | kg                         | 5%            | Nil           | 5%          |
|                | 2710.19.19 90      | ----- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 2710.19.20 00      | --- Topped crudes  | kg                         | Nil           | Nil           | 0%          |
|                | 2710.19.30 00      | --- Carbon black feedstock   | kg                         | Nil           | Nil           | 0%          |
|                |                    | --- Lubricating oils and greases:  |                            |               |               |             |



| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)   | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|--|----------------------------|---------------|---------------|-------------|
|                |                    |  |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
|                | 2710.19.41 00      | ---- Lubricating oil feedstock   | kg                         | Nil           | Nil           | 0%          |
|                | 2710.19.42 00      | ---- Lubricating oils for aircraft engines   | kg                         | Nil           | Nil           | 0%          |
|                | 2710.19.43         | ---- Other lubricating oils:   |                            |               |               |             |
|                | 2710.19.43 10      | ----- Liquid lubricant preparation   | kg                         | Nil           | Nil           | 0%          |
|                | 2710.19.43 90      | ----- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 2710.19.44 00      | ---- Lubricating greases   | kg                         | Nil           | Nil           | 0%          |
|                | 2710.19.50 00      | --- Hydraulic brake fluid  | kg                         | Nil           | Nil           | 0%          |
|                | 2710.19.60         | --- Transformer and circuit breakers oils:   |                            |               |               |             |
|                | 2710.19.60 10      | ---- Transformer oils  | kg                         | Nil           | Nil           | 0%          |
|                | 2710.19.60 90      | ---- Other   | kg                         | Nil           | Nil           | 0%          |
|                |                    | --- Fuel oils:   |                            |               |               |             |
|                | 2710.19.71 00      | ---- High speed diesel fuel  | kg                         | Nil           | Nil           | 0%          |
|                | 2710.19.72 00      | ---- Other diesel fuel   | kg                         | Nil           | Nil           | 0%          |
|                | 2710.19.79         | ---- Other fuel oils:  |                            |               |               |             |
|                | 2710.19.79 10      | ----- Residual fuel oil  | kg                         | Nil           | Nil           | 0%          |
|                | 2710.19.79 90      | ----- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 2710.19.90         | --- Other:   |                            |               |               |             |
|                | 2710.19.90 10      | ---- Solid or semi-solid lubricant preparation   | kg                         | Nil           | Nil           | 0%          |
|                | 2710.19.90 90      | ---- Other   | kg                         | Nil           | Nil           | 0%          |
|                |                    | - Waste oils:  |                            |               |               |             |
|                | 2710.91.00 00      | -- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) | kg                         | Nil           | Nil           | 0%          |
|                | 2710.99.00 00      | -- Other   | kg                         | Nil           | Nil           | 0%          |
| <b>27.11</b>   |                    | <b>Petroleum gases and other gaseous hydrocarbons.</b>   |                            |               |               |             |
|                |                    | - Liquefied:   |                            |               |               |             |
|                | 2711.11.00 00      | -- Natural gas   | kg                         | Nil           | Nil           | 0%          |
|                | 2711.12.00 00      | -- Propane   | kg                         | Nil           | Nil           | 0%          |
|                | 2711.13.00 00      | -- Butanes   | kg                         | Nil           | Nil           | 0%          |
|                | 2711.14            | -- Ethylene, propylene, butylene and butadiene:  |                            |               |               |             |
|                | 2711.14.10 00      | --- Ethylene   | kg                         | Nil           | Nil           | 0%          |
|                | 2711.14.90 00      | --- Other  | kg                         | Nil           | Nil           | 0%          |
|                | 2711.19.00 00      | -- Other   | kg                         | Nil           | Nil           | 0%          |
|                |                    | - In gaseous state:  |                            |               |               |             |
|                | 2711.21.00 00      | -- Natural gas   | kg                         | Nil           | Nil           | 0%          |
|                | 2711.29.00 00      | -- Other   | kg                         | Nil           | Nil           | 0%          |

| Heading<br>(1) | Tariff Code<br>(2) | Description<br>(3)  | Unit of<br>Quantity<br>(4) | RATE OF DUTY  |               |             |
|----------------|--------------------|---|----------------------------|---------------|---------------|-------------|
|                |                    |   |                            | Import<br>(5) | Export<br>(6) | CEPT<br>(7) |
| <b>27.12</b>   |                    | <b>Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.</b> |                            |               |               |             |
|                | 2712.10.00 00      | - Petroleum jelly   | kg                         | Nil           | Nil           | 0%          |
|                | 2712.20.00 00      | - Paraffin wax containing by weight less than 0.75 % of oil   | kg                         | Nil           | Nil           | 0%          |
|                | 2712.90            | - Other:  |                            |               |               |             |
|                | 2712.90.10 00      | - - Paraffin wax  | kg                         | Nil           | Nil           | 0%          |
|                | 2712.90.90 00      | - - Other   | kg                         | Nil           | Nil           | 0%          |
| <b>27.13</b>   |                    | <b>Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.</b>   |                            |               |               |             |
|                |                    | - Petroleum coke:   |                            |               |               |             |
|                | 2713.11.00 00      | - - Not calcined  | kg                         | Nil           | Nil           | 0%          |
|                | 2713.12.00 00      | - - Calcined  | kg                         | Nil           | Nil           | 0%          |
|                | 2713.20.00 00      | - Petroleum bitumen   | kg                         | Nil           | Nil           | 0%          |
|                | 2713.90.00 00      | - Other residues of petroleum oils or of oils obtained from bituminous minerals   | kg                         | Nil           | Nil           | 0%          |
| <b>27.14</b>   |                    | <b>Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.</b>  |                            |               |               |             |
|                | 2714.10.00 00      | - Bituminous or oil shale and tar sands   | kg                         | 5%            | Nil           | 0%          |
|                | 2714.90.00 00      | - Other   | kg                         | 5%            | Nil           | 0%          |
| <b>27.15</b>   | 2715.00.00         | <b>Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).</b>   |                            |               |               |             |
|                | 2715.00.00 10      | - Bituminous mastics  | kg                         | 5%            | Nil           | 0%          |
|                | 2715.00.00 90      | - Other   | kg                         | 5%            | Nil           | 0%          |
| <b>27.16</b>   | 2716.00.00 00      | <b>Electrical energy.</b>   | 1000 kWh                   | Nil           | Nil           | 0%          |

