



ACT No. 27 of 2006
CUSTOMS (AMENDMENT) ACT 2006

I assent.

Bharat Jagdeo,
President.
29th December, 2006.

ARRANGEMENTS OF SECTIONS

SECTION

1. Short title and commencement.
2. Amendment of the Principal Act.

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AN ACT to amend the Customs Act.

A.D. 2006

Enacted by the Parliament of Guyana:-

Short title and
commencement.

Cap. 82:01

Amendment of
the Principal Act.

1. This Act, which amends the Customs Act, may be cited as the Customs (Amendment) Act 2006 and shall come into operations on the 1st January, 2007.

2. The Principal Act is amended by the substitution for the First, Second, Third, Fourth and Fifth Schedule of the following Schedules as the First, Second, Third, Fourth and Fifth Schedules respectively -

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GENERAL NOTE

This text of the Common External Tariff of the Caribbean Community established by decision of the Council for Trade and Economic Development (COTED) contains:

- the List of Abbreviations and Symbols used in the publication;
- the Titles of Sections and Chapters;
- General Rules for the Interpretation of the Harmonised System;
- the Schedule of Rates;
- the List of Conditional Duty Exemptions;
- the List of Items Ineligible for Duty Exemption.

The classification structure of the Schedule of Rates is based on the Harmonised Commodity Description and Coding System (Fourth Edition 2007); the Statistical Classification Numbers are based on the Standard International Trade Classification, Third Revision. The units for statistical classification are based on the metric system.

Reference to the pages of the Schedule of Rates is included in the listing of Sections and Chapters to permit easy identification in the Schedule of Rates.

The General Rules for the Interpretation of the Harmonised System provide the principles on which classification under that System is based and are an integral part of the classification structure of the Schedule of Rates.

The rates of duty shown in the Schedule of Rates will be applicable to imports from third countries into the Member States of the Caribbean Community as well as to goods traded among the Member States of the Caribbean Community, which do not qualify for Community treatment.

The List of Conditional Duty Exemptions sets out those goods which, when imported for the purposes stated in the List, may be admitted into the importing Member State free of import duty or at a rate which is lower than that set down in the Schedule of Rates, subject always to the approval of the relevant Competent Authority of the Member State. LDC Member States may apply the facility of conditional duty exemption by the inclusion in their national Customs Tariffs of a 'zero' rate, or a rate lower than that shown in the Schedule of Rates, in accordance with the decision of COTED to so reflect the duty relief. Conditional duty exemption would be accorded to all other items eligible therefore in accordance with the Rules Governing the Application of the List of Conditional Duty Exemptions.

In Part I of the List of Items Ineligible for Duty Exemption are set down those items which will not be eligible for the grant of exemption from duty (in whole or in part) where they are imported "For use in Industry, Agriculture, Fisheries, Forestry and Mining" (Section I of the List of Conditional Duty Exemptions).

At the same time, the items set down in Parts I and II of the List of Items Ineligible for Duty Exemption will not be eligible for the grant of exemption from duty (in whole or in part) where they are imported "For Other Approved Purposes" (Section XI of the List of Conditional Duty Exemptions), except where the items have been made available as gifts or on a concessionary basis.

The List of Items Ineligible for Duty Exemption includes those items produced in the Caribbean Community in quantities, which are considered adequate to justify the application of tariff protection. These items will not be eligible for the grant of exemption from duty (in whole or in part) where they are imported for use in Industry, Agriculture, Fisheries, Forestry and Mining.

Except where the context otherwise requires, "per cent" or the symbol "%" means percentage of value.



ABBREVIATIONS AND SYMBOLS

AC	alternating current
ASTM	American Society for Testing Materials
Bq	becquerel
$^{\circ}\text{C}$	degree(s) Celsius
cc	cubic centimetre(s)
cg	centigram(s)
cm	centimetre(s)
cm^2	square centimetre(s)
cm^3	cubic centimetre(s)
cN	centinewton(s)
360°	360 degrees
DC	direct current
g	gram(s)
g.v.w.	gross vehicle weight
Hz	hertz
IR	infra-red
kcal	kilocalorie(s)
kg	kilogram(s)
kgf	kilogram force
kN	kilonewton(s)
kPa	kilopascal(s)
kV	kilovolt(s)
kVA	kilovolt(s)-ampere(s)
kvar	kilovolt(s)-ampere(s)-reactive
kW	kilowatt(s)
kWh	kilowatt hour(s)
l	litre(s)
m	metre(s)
m-	meta-
m^2	square metre(s)
m^3	cubic metre(s)
μCi	microcurie
mg	milligram(s)

mm	.	millimetre(s)
mN	.	millinewton(s)
MPa	.	megapascal(s)
N	.	newton(s)
No.	.	number
o-	.	ortho-
p-	.	para-
t	.	tonne(s)
PVC	.	polyvinyl chloride
r.p.m.	.	revolutions per minute
u	.	pieces/items
u(jeu/pack)	.	packs
UV	.	ultra-violet
V	.	volt(s)
vol.	.	volume
W	.	watt(s)
%	.	percent
x°	.	x degree(s)
2u	.	pairs
12u	.	dozens
1,000u	.	thousands of pieces/items

Examples

1500 g/m ²	.	means one thousand five hundred grams per square metre
15°C	.	means fifteen degrees Celsius
1,000 kWh	.	means one thousand kilowatt hours
1,000 u	.	means thousands of pieces/items

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GENERAL RULES FOR THE INTERPRETATION OF THE HARMONISED SYSTEM

Classification of goods in the Nomenclature shall be governed by the following principles:

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:
2.
 - (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.
 - (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.

3. When by application of Rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings; classification shall be effected as follows:
- (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
 - (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
 - (c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:

- (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;
 - (b) Subject to the provisions of Rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Sub-heading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.



SCHEDULE OF RATES**SECTION I****LIVE ANIMALS; ANIMAL PRODUCTS****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 I****LIVE ANIMALS****Note.**

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



01.01	Live horses, asses, mules and hinnies.			
0101.10.00	Pure-bred breeding animals	Free	kg and u	001.51
0101.90.00	Other:			
0101.90.10	Race horses, not for breeding	40%	kg and u	###
0101.90.90	Other	40%	kg and u	###
01.02	Live bovine animals.			
0102.10.00	Pure-bred breeding animals:			
0102.10.10	Bulls	Free	kg and u	001.111
0102.10.20	Cows	Free	kg and u	001.112
0102.90.00	Other:			
0102.90.10	Bulls, for breeding	Free	kg and u	001.191
0102.90.20	Bulls, for rearing, weighing not more than 270 kg	Free	kg and u	001.192
0102.90.30	Other, bulls	40%	kg and u	001.193
0102.90.40	Cows, for breeding	Free	kg and u	001.194
0102.90.50	Cows, for rearing, weighing not more than 270 kg	Free	kg and u	001.195
0102.90.60	Other, cows	40%	kg and u	001.196
01.03	Live swine.			
0103.10.00	Pure-bred breeding animals	Free	kg and u	001.31
	Other:			
0103.91.00	Weighing less than 50 kg:			
0103.91.10	For breeding	Free	kg and u	001.391
0103.91.90	Other	40%	kg and u	001.392
0103.92.00	Weighing 50 kg or more:			
0103.92.10	For breeding	Free	kg and u	001.393
0103.92.90	Other	40%	kg and u	001.399
01.04	Live sheep and goats.			
0104.10.00	Sheep:			
0104.10.10	For breeding	Free	kg and u	001.211
0104.10.20	For rearing	40%	kg and u	001.212
0104.10.90	Other	40%	kg and u	001.219
0104.20.00	Goats:			
0104.20.10	For breeding	Free	kg and u	001.221
0104.20.20	For rearing	40%	kg and u	001.222
0104.20.90	Other	40%	kg and u	001.229
01.05	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.			
	Weighing not more than 185 g:			
0105.11.00	Fowls of the species <i>Gallus domesticus</i> :			
0105.11.10	For breeding	Free	kg and u	001.411
0105.11.20	For rearing	40%	kg and u	001.412

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY		
0105.12.00	Turkeys:			
0105.12.10	For breeding	Free	kg and u	001.413
0105.12.20	For rearing	40%	kg and u	001.414
0105.19.00	Other:			
0105.19.10	For breeding	Free	kg and u	001.415
0105.19.20	For rearing	40%	kg and u	001.416
0105.19.90	Other	40%	kg and u	001.419
	Other:			
0105.94.00	Fowls of the species <i>Gallus domesticus</i> :			
0105.94.10	Cocks for breeding	Free	kg and u	001.495
0105.94.20	Cocks for rearing	40%	kg and u	001.496
0105.94.30	Hens for breeding	Free	kg and u	001.497
0105.94.40	Hens for rearing	40%	kg and u	001.498
0105.94.90	Other	40%	kg and u	001.499
0105.99.00	Other:			
0105.99.10	For breeding	Free	kg and u	001.4991
0105.99.20	For rearing	40%	kg and u	001.4992
0105.99.90	Other	40%	kg and u	001.4999
01.06	Other live animals.			
	Mammals:			
0106.11.00	Primates:			
0106.11.10	Monkeys	40%	kg and u	001.9611
0106.11.90	Other	40%	kg and u	001.9619
0106.12.00	Whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); manatees and dugongs (mammals of the order <i>Sirenia</i>)	40%	kg and u	001.962
0106.19.00	Other	40%	kg and u	001.969
0106.20.00	Reptiles (including snakes and turtles):			
0106.20.10	Turtles	40%	kg and u	001.931
0106.20.90	Other	40%	kg and u	001.939
0106.31.00	Birds:			
	Birds of prey	40%	kg and u	001.991
0106.32.00	Psittaciformes (including parrots, parakeets, macaws and cockatoos).	40%	kg and u	001.97
0106.39.00	Other:			
0106.39.10	Pigeons	40%	kg and u	001.92
0106.39.90	Other birds	40%	kg and u	001.98
0106.90.00	Other:			
0106.90.10	Bees for breeding	Free	kg and u	001.91
0106.90.30	Dogs	40%	kg and u	001.94

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
0106.90.40	Cats	40%	kg and u	001.95
0106.90.90	Other	40%	kg and u	001.99

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CHAPTER 2**MEAT AND EDIBLE MEAT OFFAL****Note.**

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 0504.00) or animal blood (heading 05.11 or 30.02); or
- (c) Animal fat, other than products of heading 02.09 (Chapter 15).



02.01	Meat of bovine animals, fresh or chilled.			
0201.10.00	Carcasses and half-carcasses	40%	kg	011.111
0201.20.00	Other cuts with bone in:			
0201.20.10	Brisket	40%	kg	011.112
0201.20.90	Other	40%	kg	011.119
0201.30.00	Boneless:			
0201.30.10	Tenderloin	40%	kg	011.121
0201.30.20	Sirloin	40%	kg	011.122
0201.30.30	Minced (Ground)	40%	kg	011.123
0201.30.90	Other	40%	kg	011.129
02.02	Meat of bovine animals, frozen.			
0202.10.00	Carcasses and half-carcasses	40%	kg	011.211
0202.20.00	Other cuts with bone in:			
0202.20.10	Brisket	40%	kg	011.212
0202.20.90	Other	40%	kg	011.219
0202.30.00	Boneless:			
0202.30.10	Tenderloin	40%	kg	011.221
0202.30.20	Sirloin	40%	kg	011.222
0202.30.30	Minced (Ground)	40%	kg	011.223
0202.30.90	Other	40%	kg	011.229
02.03	Meat of swine, fresh chilled or frozen.			
	Fresh or chilled:			
0203.11.00	Carcasses and half-carcasses	40%	kg	012.211
0203.12.00	Hams, shoulders and cuts thereof with bone in	40%	kg	012.212
0203.19.00	Other	40%	kg	012.219
	Frozen:			
0203.21.00	Carcasses and half-carcasses	40%	kg	012.221
0203.22.00	Hams, shoulders and cuts thereof with bone in	40%	kg	012.222
0203.29.00	Other	40%	kg	012.229
02.04	Meat of sheep or goats, fresh, chilled or frozen.			
0204.10.00	Carcasses and half-carcasses of lamb, fresh or Chilled	40%	kg	012.111
	Other meat of sheep, fresh or chilled:			
0204.21.00	Carcasses and half-carcasses	40%	kg	012.112
0204.22.00	Other cuts with bone in	40%	kg	012.113
0204.23.00	Boneless	40%	kg	012.114
0204.30.00	Carcasses and half-carcasses of lamb, frozen	40%	kg	012.121
	Other meat of sheep, frozen:			
0204.41.00	Carcasses and half-carcasses	40%	kg	012.122
0204.42.00	Other cuts with bone in	40%	kg	012.123
0204.43.00	Boneless	40%	kg	012.124

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
0204.50.00	Meat of goats	40%	kg	012.13
0205.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	40%	kg	012.4
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.			
0206.10.00	Of bovine animals, fresh or chilled	5%	kg	012.51
	Of bovine animals, frozen:			
0206.21.00	Tongues	5%	kg	012.521
0206.22.00	Livers	5%	kg	012.522
0206.29.00	Other	5%	kg	012.529
0206.30.00	Of swine, fresh or chilled	5%	kg	012.53
	Of swine frozen:			
0206.41.00	Livers	5%	kg	012.541
0206.49.00	Other:			
0206.49.10	Pig trotters	5%	kg	012.542
0206.49.90	Other	5%	kg	012.549
0206.80.00	Other, fresh or chilled	5%	kg	012.55
0206.90.00	Other, frozen	5%	kg	012.56
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.			
	Of fowls of the species Gallus domesticus:			
0207.11.00	Not cut in pieces, fresh or chilled	100%	kg	012.311
0207.12.00	Not cut in pieces, frozen	100%	kg	012.321
0207.13.00	Cuts and offal, fresh or chilled	100%	kg	012.341
0207.14.00	Cuts and offal, frozen:			
0207.14.10	Backs and necks	Free	kg	012.351
0207.14.20	Wings	Free	kg	012.352
0207.14.30	Livers	100%	kg	012.353
0207.14.90	Other	100%	kg	012.354
	Of turkeys:			
0207.24.00	Not cut in pieces, fresh or chilled	40%	kg	012.312
0207.25.00	Not cut in pieces, frozen	40%	kg	012.322
0207.26.00	Cuts and offal, fresh or chilled	40%	kg	012.342
0207.27.00	Cuts and offal, frozen			
0207.27.10	Backs, necks and wings	Free	kg	012.355
0207.27.90	Other	40%	kg	012.356
	Of ducks, geese or guinea fowls:			
0207.32.00	Not cut in pieces, fresh or chilled	40%	kg	012.313
0207.33.00	Not cut in pieces, frozen	40%	kg	012.323
0207.34.00	Fatty livers, fresh or chilled	40%	kg	012.33
0207.35.00	Other, fresh or chilled	40%	kg	012.343

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	Rate
0207.36.00 02.08	Other, frozen Other meat and edible meat offal, fresh, chilled or frozen.	40%	kg	012.359
0208.10.00	Of rabbits or hares	40%	kg	012.91
0208.30.00	Of primates	40%	kg and u	012.98
0208.40.00	Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>)	40%	kg	012.93
0208.50.00	Of reptiles (including snakes and turtles)	40%	kg	012.94
0208.90.00	Other:			
0208.90.10	Edible meat offal	40%	kg	012.991
0208.90.20	Frogs' legs	40%	kg	012.92
0208.90.90	Other	40%	kg	012.999
0209.00.00	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.			
02.10	Meat and edible meat offal, salted in brine, dried or smoked; edible flours and meals of meat or meat offal.			
	Meat of swine:			
0210.11.00	Hams, shoulders and cuts thereof, with bone in	20%	kg	016.11
0210.12.00	Bellies (streaky) and cuts thereof:			
0210.12.10	Bacon	20%	kg	016.121
0210.12.90	Other	20%	kg	016.129
0210.19.00	Other:			
0210.19.10	Salted or in brine	5%	kg	016.191
0210.19.90	Other	20%	kg	016.199
0210.20.00	Meat of bovine animals:			
0210.20.10	Salted or in brine	5%	kg	016.811
0210.20.20	Dried	20%	kg	016.812
0210.20.30	Smoked	20%	kg	016.813
	Other, including edible flours and meals of meat or meat offal:			
0210.91.00	Of primates	20%	kg	016.895
0210.92.00	Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>)	20%	kg	016.896
0210.93.00	Of reptiles (including snakes and turtles)	20%	kg	016.897
0210.99.00	Other	20%	kg	016.894



CHAPTER 3**FISH AND CRUSTACEANS, MOLLUSCS AND
OTHER AQUATIC INVERTEBRATES****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.



03.01 Live Fish				
0301.10.00	Ornamental fish:			
0301.10.10	For breeding	Free	kg and u	034.111
0301.10.90	Other	40%	kg and u	034.112
	Other live fish:			
0301.91.00	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	40%	kg	034.113
0301.92.00	Eels (<i>Anguilla spp.</i>)	40%	kg	034.114
0301.93.00	Carp	40%	kg	034.115
0301.94.00	Bluefin tunas (<i>Thunnus thunnus</i>)	40%	kg	###
0301.95.00	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	40%	kg	###
0301.99.00	Other:			
0301.99.10	For breeding	Free	kg	034.116
0301.99.90	Other	40%	kg	034.119
03.02 Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04				
	Salmonidae, excluding livers and roes:			
0302.11.00	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	40%	kg	034.121
0302.12.00	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	40%	kg	034.122
0302.19.00	Other	40%	kg	034.129
	Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:			
0302.21.00	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	40%	kg	034.131
0302.22.00	Plaice (<i>Pleuronectes platessa</i>)	40%	kg	034.132
0302.23.00	Sole (<i>Solea spp.</i>)	40%	kg	034.133
0302.29.00	Other	40%	kg	034.139

	Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes :			
0302.31.00	Albacore or longfinned tunas (<i>Thunnus alalunga</i>):			
0302.31.10	For processing	Free	kg	034.141
0302.31.90	Other	40%	kg	034.142
0302.32.00	Yellowfin tunas (<i>Thunnus albacares</i>):			
0302.32.10	For processing	Free	kg	034.143
0302.32.90	Other	40%	kg	034.144
0302.33.00	Skipjack or stripe-bellied bonito	40%	kg	034.145
0302.34.00	Bigeye tunas (<i>Thunnus obesus</i>)	40%	kg	034.146
0302.35.00	Bluefin tunas (<i>Thunnus thynnus</i>)	40%	kg	034.147
0302.36.00	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	40%	kg	034.148
0302.39.00	Other	40%	kg	034.149
0302.40.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes:			
0302.40.10	For processing	Free	kg	034.151
0302.40.90	Other	40%	kg	034.152
0302.50.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding liver and roes:			
0302.50.10	For processing	Free	kg	034.161
0302.50.90	Other	40%	kg	034.169
0302.61.00	Other fish, excluding livers and roes:			
	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>):			
0302.61.10	For processing	Free	kg	034.153
0302.61.90	Other	40%	kg	034.159
0302.62.00	Haddock (<i>Melanogrammus aeglefinus</i>):			
0302.62.10	For processing	Free	kg	034.181
0302.62.90	Other	40%	kg	034.182
0302.63.00	Coalfish (<i>Pollachius virens</i>)	40%	kg	034.183
0302.64.00	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>):			
0302.64.10	For processing	Free	kg	034.171
0302.64.90	Other	40%	kg	034.179
0302.65.00	Dogfish and other sharks	40%	kg	034.184
0302.66.00	Eels (<i>Anguilla spp.</i>)	40%	kg	034.185
0302.67.00	Swordfish (<i>Xiphias gladius</i>)	40%	kg	###
0302.68.00	Toothfish (<i>Dissostichus spp.</i>)	40%	kg	###

0302.69.00	Other :			
0302.69.10	Alewives, saithe, pollock, and hake, for processing	Free	kg	034.186
0302.69.20	Snapper, croaker, grouper, dolphin, bangamary and sea trout	40%	kg	034.187
0302.69.30	Flying fish	40%	kg	034.188
0302.69.90	Other	40%	kg	034.189
0302.70.00	Livers and roes	40%	kg	034.19
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04			
	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	Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	40%	kg	034.2111
0303.19.00	Other	40%	kg	034.2119
0303.21.00	Other salmonidae, excluding livers and roes: Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	40%	kg	034.212
0303.22.00	Atlantic salmon (<i>Salmo Salar</i>) and Danube Salmon (<i>Hucho hucho</i>)	40%	kg	034.213
0303.29.00	Other	40%	kg	034.219
	Flat Fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:			
0303.31.00	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus Hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	40%	kg	034.221
0303.32.00	Plaice (<i>Pleuronectes platessa</i>)	40%	kg	034.222
0303.33.00	Sole (<i>Solea spp.</i>)	40%	kg	034.223
0303.39.00	Other	40%	kg	034.229
	Tunas (of the genus <i>Thunnus</i>) skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT	
0303.41.00	Albacore or longfinned tunas (<i>Thunnus alalunga</i>):			
0303.41.10	For processing	Free	kg	034.231
0303.41.90	Other	40%	kg	034.232
0303.42.00	Yellowfin tunas (<i>Thunnus albacares</i>):			
0303.42.10	For processing	Free	kg	034.233
0303.42.90	Other	40%	kg	034.234
0303.43.00	Skipjack or stripe-bellied bonito	40%	kg	034.235
0303.44.00	Bigeye tunas (<i>Thunnus obesus</i>)	40%	kg	034.236
0303.45.00	Bluefin tunas (<i>Thunnus thynnus</i>)	40%	kg	034.237
0303.46.00	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	40%	kg	034.238
0303.49.00	Other	40%	kg	034.239
	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) and cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes:			
0303.51.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>):			
0303.51.10	For processing	Free	kg	034.241
0303.51.90	Other	40%	kg	034.242
0303.52.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>):			
0303.52.10	For processing	Free	kg	034.251
0303.52.90	Other	40%	kg	034.259
	Swordfish (<i>Xiphias gladius</i>) and toothfish (<i>Dissostichus spp</i>) excluding livers and roes:			
0303.61.00	Swordfish (<i>Xiphias gladius</i>):			
0303.61.10	For processing	Free	kg	###
0303.61.90	Other	40%	kg	###
0303.62.00	Toothfish (<i>Dissostichus spp</i>):			
0303.62.10	For processing	Free	kg	###
0303.62.90	Other	40%	kg	
	Other fish, excluding livers and roes:			
0303.71.00	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), Sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>):			
0303.71.10	For processing	Free	kg	034.242
0303.71.90	Other	40%	kg	034.249
0303.72.00	Haddock (<i>Melanogrammus aeglefinus</i>):			
0303.72.10	For processing	Free	kg	034.281
0303.72.90	Other	40%	kg	034.282
0303.73.00	Coalfish (<i>Pollachius virens</i>)	40%	kg	034.283

0303.74.00	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>):			
0303.74.10	For processing	Free	kg	034.261
0303.74.90	Other	40%	kg	034.269
0303.75.00	Dogfish and other sharks	40%	kg	034.284
0303.76.00	Eels (<i>Anguilla</i> spp.)	40%	kg	034.285
0303.77.00	Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	40%	kg	034.286
0303.78.00	Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.):			
0303.78.10	For processing	Free	kg	034.271
0303.78.90	Other	40%	kg	034.279
0303.79.00	Other:			
0303.79.10	Alewives, saithe, pollock, and hake, for processing	Free	kg	034.287
0303.79.20	Snapper, croaker, grouper, dolphin, bangamary and sea trout	40%	kg	034.288
0303.79.30	Flying fish	40%	kg	034.2891
0303.79.90	Other	40%	kg	034.2899
0303.80.00	Livers and roes:			
0303.80.10	Livers	40%	kg	034.291
0303.80.20	Roes	40%	kg	034.292
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.			
	Fresh or chilled:			
0304.11.00	Swordfish (<i>Xiphias gladius</i>)	40%	kg	###
0304.12.00	Toothfish (<i>Dissostichus</i> spp)	40%	kg	###
0304.19.00	Other:			
0304.19.10	Fillets of flying fish	40%	kg	034.511
0304.19.90	Other	40%	kg	034.519
	Frozen fillets:			
0304.21.00	Swordfish (<i>Xiphias gladius</i>)	40%	kg	###
0304.22.00	Toothfish (<i>Dissostichus</i> spp)	40%	kg	###
0304.29.00	Other:			
0304.29.10	Flying fish	40%	kg	034.41
0304.29.90	Other	40%	kg	034.49
	Other:			
0304.91.00	Swordfish (<i>Xiphias gladius</i>)	40%	kg	###
0304.92.00	Toothfish (<i>Dissostichus</i> spp)	40%	kg	###
0304.99.00	Other	40%	kg	###

No.	Description of Goods	Rate of Duty	Unit(s)	No.
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.			
0305.10.00	Flours, meals and pellets of fish, fit for human consumption	20%	kg	035.5
0305.20.00	Livers and roes of fish, dried, smoked, salted or in brine	20%	kg	035.4
0305.30.00	Fish fillets, dried, salted or in brine, but not smoked Smoked fish, including fillets:	20%	kg	035.12
0305.41.00	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	20%	kg	035.31
0305.42.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	35%	kg	035.32
0305.49.00	Other:			
0305.49.10	Cod, mackerel and alewives	35%	kg	035.33
0305.49.90	Other	20%	kg	035.39
0305.51.00	Dried fish, whether or not salted but not smoked: Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	35%	kg	035.11
0305.59.00	Other:			
0305.59.10	Mackerel	35%	kg	035.131
0305.59.20	Herring, alewives, saithe, pollock, haddock and hake	35%	kg	035.132
0305.59.90	Other	20%	kg	035.139
0305.61.00	Fish, salted but not dried or smoked and fish in brine: Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	35%	kg	035.291
0305.62.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	35%	kg	035.21
0305.63.00	Anchovies (<i>Engraulis spp.</i>)	20%	kg	035.22
0305.69.00	Other:			
0305.69.10	Mackerel	35%	kg	035.292
0305.69.20	Alewives, saithe, pollock, haddock and hake	35%	kg	035.293
0305.69.90	Other	20%	kg	035.299

03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.			
	Frozen:			
0306.11.00	Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	40%	kg	036.191
0306.12.00	Lobsters (<i>Homarus spp.</i>)	40%	kg	036.192
0306.13.00	Shrimps and prawns	40%	kg	036.11
0306.14.00	Crabs	40%	kg	036.193
0306.19.00	Other, including flours, meals and pellets of Crustaceans, fit for human consumption:			
0306.19.10	Conch	40%	kg	036.194
0306.19.20	Other Crustaceans	40%	kg	036.195
0306.19.90	Other	40%	kg	036.199
	Not frozen:			
0306.21.00	Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):			
0306.21.10	Live, for breeding or rearing	Free	kg	036.21
0306.21.90	Other	40%	kg	036.22
0306.22.00	Lobsters (<i>Homarus spp.</i>):			
0306.22.10	Live for breeding or rearing	Free	kg	036.23
0306.22.90	Other	40%	kg	036.24
0306.23.00	Shrimps and prawns:			
0306.23.10	Live, for breeding or rearing	Free	kg	036.251
0306.23.20	Cultured	40%	kg	036.252
0306.23.30	Wild	40%	kg	036.253
0306.24.00	Crabs	40%	kg	036.254
0306.29.00	Other, including flours, meals and pellets of crustaceans, fit for human consumption:			
0306.29.10	Live for breeding or rearing	Free	kg	036.27
0306.29.20	Conch	40%	kg	036.28
0306.29.90	Other	40%	kg	036.29

03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.			
0307.10.00	Oysters:			
0307.10.10	For breeding or rearing	Free	kg	036.311
0307.10.90	Other	40%	kg	036.319
	Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :			
0307.21.00	Live, fresh or chilled	40%	kg	036.351
0307.29.00	Other	40%	kg	036.391
	Mussels (<i>Mytilus</i> spp., <i>Perna</i> spp.):			
0307.31.00	Live, fresh or chilled	40%	kg	036.352
0307.39.00	Other	40%	kg	036.392
	Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepioloa</i> spp.) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.):			
0307.41.00	Live, fresh or chilled	40%	kg	036.331
0307.49.00	Other	40%	kg	036.371
	Octopus (<i>Octopus</i> spp.):			
0307.51.00	Live, fresh or chilled	40%	kg	036.332
0307.59.00	Other	40%	kg	036.379
0307.60.00	Snails, other than sea snails	40%	kg	036.356
	Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:			
0307.91.00	Live, fresh or chilled:			
0307.91.10	Live, for breeding or rearing	Free	kg	036.354
0307.91.90	Other	40%	kg	036.359
0307.99.00	Other:			
0307.99.10	Sea-eggs	40%	kg	036.393
0307.99.90	Other	40%	kg	036.399

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

1. The expression "milk" means full cream milk or partially or completely skimmed milk.
2. For the purposes of heading 04.05:
 - (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 a 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 0404.10.00, 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 0405.10.00 the term "butter" does not include dehydrated butter or ghee (subheading 0405.90.00).



04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.			
0401.10.00	Of a fat content, by weight, not exceeding 1%	40%	kg	022.11
0401.20.00	Of a fat content, by weight, exceeding 1% but not exceeding 6%	40%	kg	022.12
0401.30.00	Of a fat content, by weight, exceeding 6%	40%	kg	022.13
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.			
0402.10.00	In powder, granules or other solid forms, of a fat content, by weight not exceeding 1.5%	Free	kg	022.21
	In powder, granules or other solid forms, of a fat content, by weight exceeding 1.5%:			
0402.21.00	Not containing added sugar or other sweetening matter	Free	kg	022.221
0402.29.00	Other	Free	kg	022.229
	Other:			
0402.91.00	Not containing added sugar or other sweetening matter	20%	kg	022.23
0402.99.00	Other:			
0402.99.10	Condensed milk	20%	kg	022.241
0402.99.90	Other	20%	kg	022.249
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.			
0403.10.00	Yogurt	20%	kg	022.31
0403.90.00	Other	10%	kg	022.32

04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.			
0404.10.00	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	5%	kg	022.41
0404.90.00	Other	5%	kg	022.49
04.05	Butter and other fats and oils derived from milk; dairy spreads.			
0405.10.00	Butter:			
0405.10.10	Fresh Butter	10%	kg	023.01
0405.10.20	Salted Butter	10%	kg	023.02
0405.20.00	Dairy spreads	20%	kg	023.03
0405.90.00	Other:			
0405.90.10	Butter fat and butter oil	5%	kg	023.04
0405.90.20	Ghee	10%	kg	023.05
0405.90.90	Other	10%	kg	023.09
04.06	Cheese and curd.			
0406.10.00	Fresh (unripened or uncured) cheese, including whey cheese, and curd	5%	kg	024.91
0406.20.00	Grated or powdered cheese, of all kinds	5%	kg	024.1
0406.30.00	Processed cheese, not grated or powdered	5%	kg	024.2
0406.40.00	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	5%	kg	024.3
0406.90.00	Other cheese	5%	kg	024.99
0407.00.00	Birds' eggs, in shell, fresh, preserved or cooked.			
0407.00.10	Hatching eggs, for breeder flock	Free	kg	025.11
0407.00.20	Hatching eggs, not for breeder flock	Free	kg	025.12

0407.00.20	Hatching eggs, not for breeder flock	Free	kg	025.12
0407.00.30	Other fresh eggs	40%	kg	025.13
0407.00.90	Other	40%	kg	025.19
04.08	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.			
	Egg yolks:			
0408.11.00	Dried	40%	kg	025.211
0408.19.00	Other	40%	kg	025.221
	Other:			
0408.91.00	Dried	40%	kg	025.219
0408.99.00	Other	40%	kg	025.229
0409.00.00	Natural honey.	40%	kg	061.6
0410.00.00	Edible products of animal origin, not elsewhere specified or included.	40%	kg	098.92



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

1. This Chapter does not cover:
 - (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
 - (b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);
 - (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
 - (d) Prepared knots or tufts for broom or brush making (heading 96.03).
2. For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
3. Throughout the Nomenclature, elephant, 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.



0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	5%	kg	291.91
05.02	Pigs', hogs', or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.			
0502.10.00	Pigs', hogs' or boars' bristles and hair and waste thereof	5%	kg	291.921
0502.90.00	Other	5%	kg	291.929
[05.03]				
0504.00	Cuts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried and smoked.			
0504.00.10	Tripe	5%	kg	291.931
0504.00.20	Sausage casings	5%	kg	291.932
0504.00.90	Other	5%	kg	291.939
05.05	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.			
0505.10.00	Feathers of a kind used for stuffing; down	5%	kg	291.951
0505.90.00	Other	5%	kg	291.959
05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.			
0506.10.00	Ossein and bones treated with acid	5%	kg	291.111
0506.90.00	Other	5%	kg	291.119
05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.			

HS CODE	DESCRIPTION (in English)	DUTY RATE	UNIT	UNIT PRICE
0507.10.00	Ivory; ivory powder and waste	5%	kg	291.161
0507.90.00	Other	5%	kg	291.169
0508.00.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.	5%	kg	291.115
[05.09]				
0510.00.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	5%	kg	291.98
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.			
0511.10.00	Bovine semen	Free	kg	291.94
	Other:			
0511.91.00	Products of fish or crustaceans, mollusks or other aquatic invertebrates; dead animals of Chapter 3:			
	Chapter 3:			
0511.91.10	Fish waste	5%	kg	291.961
0511.91.90	Other	Free	kg	291.969
0511.99.00	Other	Free	kg	291.99

SECTION II
VEGETABLE PRODUCTS

Note.

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



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

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.



SCHEDULE 1 TARIFF SCHEDULE				
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.			
0601.10.00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	Free	kg and u	292.611
0601.20.00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:			
0601.20.10	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower	Free	kg and u	292.612
0601.20.20	Chicory plants	Free	kg and u	292.613
0601.20.90	Other	5%	kg and u	292.619
06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn.			
0602.10.00	Unrooted cuttings and slips	Free	kg and u	292.691
0602.20.00	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	Free	kg and u	292.692
0602.30.00	Rhododendrons and azaleas, grafted or not	Free	kg and u	292.693
0602.40.00	Roses, grafted or not	Free	kg and u	292.694
0602.90.00	Other:			
0602.90.10	Banana plants	15%	kg	292.695
0602.90.20	Coconut plants	15%	kg	292.696
0602.90.30	Cocoa plants	15%	kg	292.697
0602.90.40	Citrus plants	15%	kg	292.698
0602.90.90	Other	Free	kg	292.699
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.			
	Fresh:			
0603.11.00	Roses	40%	kg	292.711
0603.12.00	Carnations	40%	kg	292.712
0603.13.00	Orchids	40%	kg	292.713
0603.14.00	Chrysanthemums	40%	kg	292.714
0603.19.00	Other:			
0603.19.10	Anthuriums	40%	kg	292.716
0603.19.20	Ginger lilies	40%	kg	292.717

0603.19.30	Gerberas	40%	kg	292.718
0603.19.40	Heliconias (Heliconia spp.)	40%	kg	292.719
0603.19.90	Other	40%	kg	###
0603.90.00	Other	40%	kg	###
06.04	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.			
0604.10.00	Mosses and lichens	40%	kg	292.721
	Other:			
0604.91.00	Fresh	40%	kg	292.722
0604.99.00	Other	40%	kg	292.729



CHAPTER 7

EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

Notes.

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



H.S. CODE	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SAR RATE
07.01	Potatoes, fresh or chilled.			
0701.10.00	Seed	Free	kg	054.11
0701.90.00	Other	30%	kg	054.19
0702.00.00	Tomatoes, fresh or chilled.	40%	kg	054.4
07.03	Onions, shallots, garlic, leeks and other alliacious vegetables, fresh or chilled.			
0703.10.00	Onions and shallots:			
0703.10.10	Onions	30%	kg	054.511
0703.10.20	Shallots (eschallots)	40%	kg	054.512
0703.20.00	Garlic	Free	kg	054.521
0703.90.00	Leeks and other alliacious vegetables	40%	kg	054.529
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.			
0704.10.00	Cauliflowers and headed broccoli:			
0704.10.10	Cauliflowers	40%	kg	054.531
0704.10.90	Other	40%	kg	054.532
0704.20.00	Brussels sprouts	40%	kg	054.533
0704.90.00	Other:			
0704.90.10	Cabbages	40%	kg	054.534
0704.90.90	Other	40%	kg	054.539
07.05	Lettuce (<i>Lactuca stavia</i>) and chicory (<i>Chichorium spp.</i>), fresh or chilled			
	Lettuce:			
0705.11.00	Cabbage lettuce (head lettuce)	40%	kg	054.541
0705.19.00	Other	40%	kg	054.542
	Chicory:			
0705.21.00	Witloof chicory (<i>Chichorium intybus</i> var. <i>foliosum</i>)	40%	kg	054.543
0705.29.00	Other	40%	kg	054.549
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.			
0706.10.00	Carrots and turnips:			
0706.10.10	Carrots	40%	kg	054.551
0706.10.90	Other	40%	kg	054.552

HEADING	DESCRIPTION OF GOODS	PERCENTAGE OF DUTY	UNIT(S)	SHT. RATE
0706.90.00	Other:			
0706.90.10	Beets	40%	kg	054.553
0706.90.90	Other	40%	kg	054.559
0707.00	Cucumbers and gherkins, fresh or chilled.			
0707.00.10	Cucumbers	40%	kg	054.561
0707.00.20	Gherkins	40%	kg	054.562
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.			
0708.10.00	Peas (<i>Pisum Sativum</i>):			
0708.10.10	Pigeon peas	40%	kg	054.571
0708.10.20	Blackeye peas	40%	kg	054.572
0708.10.90	Other	40%	kg	054.573
0708.20.00	Beans (<i>Vigna spp, Phaseolus spp.</i>):			
0708.20.10	String beans	40%	kg	054.574
0708.20.20	Bora (<i>bodi</i>) beans (<i>Vigna spp.</i>)	40%	kg	054.575
0708.20.90	Other	40%	kg	054.576
0708.90.00	Other leguminous vegetables	40%	kg	054.579
07.09	Other vegetables, fresh or chilled.			
0709.20.00	Asparagus	40%	kg	054.592
0709.30.00	Aubergines (egg-plants)	40%	kg	054.593
0709.40.00	Celery other than celeriac	40%	kg	054.594
	Mushrooms and truffles:			
0709.51.00	Mushrooms of the genus <i>Agaricus</i>	40%	kg	054.581
0709.59.00	Other	40%	kg	###
0709.60.00	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :			
0709.60.10	Sweet peppers	40%	kg	054.595
0709.60.90	Other	40%	kg	054.596
0709.70.00	Spinach, New Zealand spinach and orache spinach (garden spinach)	40%	kg	054.597
0709.90.00	Other:			
0709.90.10	Zucchini	40%	kg	054.598
0709.90.20	Ochroes	40%	kg	054.5991
0709.90.30	Pumpkins	40%	kg	054.5992
0709.90.40	Sweet corn (corn on the cob)	40%	kg	054.5993
0709.90.90	Other	40%	kg	054.5999

07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.			
0710.10.00	Potatoes	30%	kg	054.691
	Leguminous vegetables, shelled or unshelled:			
0710.21.00	Peas (<i>Pisum Sativum</i>):			
0710.21.10	Garden peas for use in industry	5%	kg	054.692
0710.21.20	Other peas for use in industry	5%	kg	054..693
0710.21.90	Other	40%	kg	054..694
0710.22.00	Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):			
0710.22.10	String beans, for use in industry	5%	kg	054.695
0710.22.20	Other beans for use in industry	5%	kg	054.696
0710.22.90	Other	40%	kg	054.697
0710.29.00	Other:			
0710.29.10	For use in industry	5%	kg	054.6981
0710.29.90	Other	40%	kg	054..6982
0710.30.00	Spinach, New Zealand spinach and orache spinach (garden spinach):			
0710.30.10	For use in industry	5%	kg	054.6983
0710.30.90	Other	40%	kg	054.6984
0710.40.00	Sweet corn:			
0710.40.10	For use in industry	5%	kg	054.611
0710.40.90	Other	40%	kg	054.619
0710.80.00	Other vegetables:			
0710.80.10	Beets, for use in industry	5%	kg	054.6985
0710.80.20	Beets, other	40%	kg	054.6986
0710.80.30	Carrots, for use in industry	5%	kg	054.6987
0710.80.40	Carrots, other	40%	kg	054.6988
0710.80.80	Other, for use in industry	5%	kg	054.6989
0710.80.90	Other	40%	kg	054.6991
0710.90.00	Mixtures of vegetables:			
0710.90.10	For use in industry	5%	kg	054.6992
0710.90.90	Other	40%	kg	054.6999

H.S. CODE	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.			
0711.20.00	Olives	5%	kg	054.72
0711.40.00	Cucumbers and gherkins	5%	kg	054.74
	Mushrooms and truffles:			
0711.51.00	Mushrooms of the genus <i>Agaricus</i>	5%	kg	054.75
0711.59.00	Other	5%	kg	054.76
0711.90.00	Other vegetables; mixtures of vegetables	5%	kg	054.79
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.			
0712.20.00	Onions	5%	kg	056.12
	Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles:			
0712.31.00	Mushrooms of the genus <i>Agaricus</i>	5%	kg	056.14
0712.32.00	Wood ears (<i>Auricularia spp.</i>)	5%	kg	056.15
0712.33.00	Jelly fungi (<i>Tremella spp.</i>)	5%	kg	056.16
0712.39.00	Other	5%	kg	056.139
0712.90.00	Other vegetables; mixtures of vegetables:			
0712.90.10	Sweet corn, for sowing	Free	kg	056.191
0712.90.90	Other	5%	kg	056.199
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.			
0713.10.00	Peas (<i>Pisum Sativum</i>):			
0713.10.10	Pigeon peas	15%	kg	054.211
0713.10.20	Split peas	5%	kg	054.212
0713.10.30	Blackeye peas	15%	kg	054.213
0713.10.90	Other peas	5%	kg	054.219
0713.20.00	Chickpeas (<i>Garbanzos</i>)	5%	kg	054.22
	Beans (<i>Vigna spp.</i> ; <i>Phaseolus spp.</i>):			
0713.31.00	Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	5%	kg	054.231
0713.32.00	Small red (adzuki) beans (<i>Phaseolus</i> or <i>vigna angularis</i>)	5%	kg	054.232

0713.33.00	Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>):			
0713.33.10	Red kidney beans	40%	kg	054.233
0713.33.90	Other	5%	kg	054.234
0713.39.00	Other	5%	kg	054.239
0713.40.00	Lentils	5%	kg	054.235
0713.50.00	Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>Equina</i> , <i>Vicia faba</i> var. <i>minor</i>)	5%	kg	054.24
0713.90.00	Other:			
0713.90.10	All leguminous vegetables for sowing	Free	kg	054.291
0713.90.90	Other	5%	kg	054.299
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.			
0714.10.00	Manioc (cassava)	40%	kg	054.81
0714.20.00	Sweet potatoes	40%	kg	054.831
0714.90.00	Other:			
0714.90.10	Arrowroot	40%	kg	054.832
0714.90.20	Dasheens	40%	kg	054.833
0714.90.30	Eddoes	40%	kg	054.834
0714.90.40	Tannias	40%	kg	054.835
0714.90.50	Yams	40%	kg	054.836
0714.90.90	Other	40%	kg	054.839



CHAPTER 8
EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT
OR MELONS

Notes.

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



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.			
0801.11.00	Coconuts: Desiccated	40%	kg	057.711
0801.19.00	Other:			
0801.19.10	In shell	40%	kg	057.712
0801.19.90	Other	40%	kg	057.719
	Brazil nuts:			
0801.21.00	In shell	40%	kg	057.721
0801.22.00	Shelled	40%	kg	057.722
	Cashew nuts:			
0801.31.00	In shell	40%	kg	057.731
0801.32.00	Shelled	40%	kg	057.732
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.			
	Almonds:			
0802.11.00	In shell	40%	kg	057.741
0802.12.00	Shelled	40%	kg	057.742
	Hazelnuts or filberts (<i>Corylus spp.</i>):			
0802.21.00	In shell	40%	kg	057.751
0802.22.00	Shelled	40%	kg	057.752
	Walnuts:			
0802.31.00	In shell	40%	kg	057.761
0802.32.00	Shelled	40%	kg	057.762
0802.40.00	Chestnuts (<i>Castanea spp.</i>)	40%	kg	057.77
0802.50.00	Pistachios	40%	kg	057.78
0802.60.00	Macadamia nuts	40%	kg	###
0802.90.00	Other:			
0802.90.10	Kola nuts	5%	kg	057.791
0802.90.90	Other	5%	kg	057.799
0803.00	Bananas, including plantains, fresh or dried.			
0803.00.10	Bananas, fresh	40%	kg	057.31
0803.00.20	Plantains, fresh	40%	kg	057.32
0803.00.30	Bananas and plantains, dried	40%	kg	057.33
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.			
0804.10.00	Dates	40%	kg	057.96
0804.20.00	Figs	40%	kg	057.6
0804.30.00	Pineapples	40%	kg	057.95
0804.40.00	Avocados	40%	kg	057.971
0804.50.00	Guavas, mangoes and mangosteens:			
0804.50.10	Guavas	40%	kg	057.972

Heading	Description of Goods	Rate (%)	Unit	Value
0804.50.20	Mangoes	40%	kg	057.973
0804.50.30	Mangosteens	40%	kg	057.974
08.05	Citrus fruit, fresh or dried.			
0805.10.00	Oranges	40%	kg	057.11
0805.20.00	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:			
0805.20.10	Ugli fruit	40%	kg	057.121
0805.20.20	Oranques	40%	kg	057.122
0805.20.90	Other	40%	kg	057.129
0805.40.00	Grapefruit, including pomelos	40%	kg	057.22
0805.50.00	Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>):			
0805.50.10	Lemons	40%	kg	057.211
0805.50.20	Limes	40%	kg	057.212
0805.90.00	Other	40%	kg	057.29
08.06	Grapes, fresh or dried.			
0806.10.00	Fresh	40%	kg	057.51
0806.20.00	Dried	40%	kg	057.52
08.07	Melons (including watermelons) and papaw (papayas), fresh.			
	Melons (including watermelons):			
0807.11.00	Watermelons	40%	kg	057.911
0807.19.00	Other:			
0807.19.10	Cantaloupes	40%	kg	057.912
0807.19.20	Muskmelons	40%	kg	057.913
0807.19.90	Other	40%	kg	057.914
0807.20.00	Papaws (papayas)	40%	kg	057.915
08.08	Apples, pears and quinces, fresh.			
0808.10.00	Apples	40%	kg	057.4
0808.20.00	Pears and quinces	40%	kg	057.92
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.			
0809.10.00	Apricots	40%	kg	057.931
0809.20.00	Cherries	40%	kg	057.932
0809.30.00	Peaches, including nectarines	40%	kg	057.933
0809.40.00	Plums and sloes	40%	kg	057.934
08.10	Other fruit, fresh.			
0810.10.00	Strawberries	40%	kg	057.941
0810.20.00	Raspberries, blackberries, mulberries and Loganberries	40%	kg	057.942
0810.40.00	Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	40%	kg	057.944

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
0810.50.00	Kiwifruit	40%	kg	057.9801
0810.60.00	Durians	40%	kg	057.9802
0810.90.00	Other:			
0810.90.10	Sapodillas	40%	kg	057.9803
0810.90.20	Golden apples	40%	kg	057.9804
0810.90.30	Passion fruit	40%	kg	057.9805
0810.90.40	Soursop	40%	kg	057.9806
0810.90.50	Breadfruit	40%	kg	057.9807
0810.90.60	Carambolas	40%	kg	057.9808
0810.90.70	Akee (ackee) (<i>Blighia sapida koenig</i>)	40%	kg	057.9809
0810.90.80	Christophine (Choyote)	40%	kg	057.9810
0810.90.90	Other	40%	kg	057.9899
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.			
0811.10.00	Strawberries	15%	kg	058.31
0811.20.00	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	15%	kg	058.32
0811.90.00	Other:			
0811.90.10	Pineapples	15%	kg	058.391
0811.90.20	West Indian cherries (<i>Malpighia punicifolio L.</i>)	15%	kg	058.392
0811.90.30	Suriname cherries (<i>Eugenia uniflora</i>)	15%	kg	058.393
0811.90.90	Other	15%	kg	058.399
08.12	Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.			
0812.10.00	Cherries	15%	kg	058.211
0812.90.00	Other:			
0812.90.10	Pineapples	15%	kg	058.213
0812.90.90	Other	15%	kg	058.219
08.13	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.			
0813.10.00	Apricots	15%	kg	057.991
0813.20.00	Prunes	15%	kg	057.992
0813.30.00	Apples	15%	kg	057.993
0813.40.00	Other fruit	15%	kg	057.994
0813.50.00	Mixtures of nuts or dried fruits of this Chapter	15%	kg	057.995

HS CODE	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SHT. REF.
0814.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.			
0814.00.10	Of citrus	15%	kg	058.221
0814.00.90	Other	15%	kg	058.229

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CHAPTER 9**COFFEE, TEA, MATÉ AND SPICES****Notes.**

1. Mixtures of the products of headings 09.04 to 09.10 are to be classified as follows:
 - (a) Mixtures of two or more of the products of the same heading are to be classified in that heading;
 - (b) Mixtures of two or more of the products of different headings are to be classified in heading 09.10.

The addition of other substances to the products of headings 09.04 to 09.10 (or to the 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*) or other products of heading 12.11.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.			
	Coffee, not roasted:			
0901.11.00	Not decaffeinated:			
0901.11.10	Beans for blending	5%	kg	071.111
0901.11.90	Other	40%	kg	071.112
0901.12.00	Decaffeinated:			
0901.12.10	Beans for blending	5%	kg	071.121
0901.12.90	Other	40%	kg	071.122
	Coffee, roasted:			
0901.21.00	Not decaffeinated	40%	kg	071.21
0901.22.00	Decaffeinated	40%	kg	071.22
0901.90.00	Other:			
0901.90.10	Coffee husks and skins	40%	kg	071.13
0901.90.20	Coffee substitutes containing coffee in any proportion	40%	kg	071.32
09.02	Tea, whether or not flavoured.			
0902.10.00	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	5%	kg	074.11
0902.20.00	Other green tea (not fermented)	5%	kg	074.12
0902.30.00	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	5%	kg	074.13
0902.40.00	Other black tea (fermented) and other partly fermented tea	5%	kg	074.14
0903.00.00	Maté.	5%	kg	074.31
09.04	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>.			
	Pepper:			
0904.11.00	Neither crushed nor ground	40%	kg	075.11
0904.12.00	Crushed or ground	40%	kg	075.12
0904.20.00	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground:			
0904.20.10	Paprika	5%	kg	075.131
0904.20.20	Pimento (allspice)	40%	kg	075.132
0904.20.90	Other	5%	kg	075.139
0905.00.00	Vanilla.	5%	kg	075.21
09.06	Cinnamon and cinnamon-tree flowers.			

HEADING	DESCRIPTION OF GOODS	RATE OR DUTY	UNIT(S)	ST R
	Neither crushed nor ground:			
0906.11.00	Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)	40%	kg	###
0906.19.00	Other	40%	kg	###
0906.20.00	Crushed or ground	40%	kg	075.23
0907.00.00	Cloves (whole fruit, cloves and stems).	40%	kg	075.24
09.08	Nutmeg, mace and cardamoms.			
0908.10.00	Nutmeg	40%	kg	075.251
0908.20.00	Mace	40%	kg	075.252
0908.30.00	Cardamoms	5%	kg	075.253
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.			
0909.10.00	Seeds of anise or badian	5%	kg	075.261
0909.20.00	Seeds of coriander	5%	kg	075.262
0909.30.00	Seeds of cumin	5%	kg	075.263
0909.40.00	Seeds of caraway	5%	kg	075.264
0909.50.00	Seeds of fennel; juniper berries	5%	kg	075.265
09.10	Ginger, saffron, turmeric (<i>curcuma</i>), thyme, bay leaves, curry and other spices.			
0910.10.00	Ginger	40%	kg	075.27
0910.20.00	Saffron	40%	kg	075.281
0910.30.00	Turmeric (<i>curcuma</i>)	40%	kg	075.291
	Other spices:			
0910.91.00	Mixtures referred to in Note 1 (b) to this Chapter	5%	kg	075.293
0910.99.00	Other:			
0910.99.10	Thyme	40%	kg	075.282
0910.99.20	Bay leaves	40%	kg	075.283
0910.99.30	Curry	40%	kg	075.292
0910.99.90	Other	5%	kg	075.299

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CHAPTER 10**CEREALS****Notes.**

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

(B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06.
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.



HS CODE	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
10.01	Wheat and meslin.			
1001.10.00	Durum wheat	Free	kg	041.1
1001.90.00	Other	Free	kg	041.2
1002.00.00	Rye.	Free	kg	045.1
1003.00.00	Barley.	Free	kg	043.0
1004.00.00	Oats.	Free	kg	0452
10.05	Maize (corn).			
1005.10.00	Seed	Free	kg	044.1
1005.90.00	Other	30%	kg	044.9
10.06	Rice.			
1006.10.00	Rice in the husk (paddy or rough):			
1006.10.10	For sowing	Free	kg	042.11
1006.10.90	Other	25%	kg	042.19
1006.20.00	Husked (brown) rice:			
1006.20.10	White rice, in packages for retail sale	25%	kg	042.21
1006.20.20	Other white rice	25%	kg	042.22
1006.20.30	Parboiled rice, in packages for retail sale	25%	kg	042.23
1006.20.40	Other parboiled rice	25%	kg	042.24
1006.30.00	Semi-milled or wholly milled rice, whether or not polished or glazed:			
1006.30.10	Semi-milled white rice, in packages of not more than 10 kg	25%	kg	042.311
1006.30.20	Other semi-milled white rice	25%	kg	042.312
1006.30.30	Semi-milled parboiled rice, in packages of not more than 10 kg	25%	kg	042.313
1006.30.40	Other semi-milled parboiled rice	25%	kg	042.314
1006.30.50	Wholly milled white rice, in packages of not more than 10 kg	25%	kg	042.315
1006.30.60	Other wholly milled white rice	25%	kg	042.316
1006.30.70	Wholly milled parboiled rice, in packages of not more than 10 kg	25%	kg	042.317
1006.30.80	Other wholly milled parboiled rice	25%	kg	042.319
1006.40.00	Broken rice:			
1006.40.10	In packages for retail sale	25%	kg	042.321
1006.40.90	Other broken rice	25%	kg	042.329
1007.00	Grain Sorghum.			
1007.00.10	Seed	Free	kg	045.31
1007.00.90	Other	40%	kg	045.39

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
10.08	Buckwheat, millet and canary seed; other cereals.			
1008.10.00	Buckwheat	5%	kg	045.92
1008.20.00	Millet	5%	kg	045.91
1008.30.00	Canary seed	5%	kg	045.93
1008.90.00	Other cereals	5%	kg	045.99

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

1. This Chapter does not cover:
 - (a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
 - (b) Prepared flours, groats, meals or starches of heading 19.01;
 - (c) Corn flakes or other products of heading 19.04;
 - (c) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
 - (e) Pharmaceutical products (Chapter 30); or
 - (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).
2. (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product:
 - (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
 - (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

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

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

Otherwise, they fall in heading 11.03 or 11.04.

CEREAL (1)	STARCH CONTENT (2)	ASH CONTENT (3)	RATE OF PASSAGE THROUGH A SIEVE WITH AN APERTURE OF	
			315 MICROMETRES (MICRONS) (4)	500 MICROMETRES (MICRONS) (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:

- 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.
- 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	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
1101.00	Wheat or meslin flour.			
1101.00.10	Of durum wheat	5%	kg	046.11
1101.00.90	Other	25%	kg	046.19
11.02	Cereal flours other than of wheat or meslin.			
1102.10.00	Rye flour	5%	kg	047.191
1102.20.00	Maize (corn) flour	5%	kg	047.11
1102.90.00	Other:			
1102.90.10	Rice flour	40%	kg	047.192
1102.90.90	Other	5%	kg	###
11.03	Cereal groats, meal and pellets.			
	Groats and meal:			
1103.11.00	Of wheat	5%	kg	046.21
1103.13.00	Of maize (corn)	5%	kg	047.21
1103.19.00	Of other cereals	5%	kg	047.229
1103.20.00	Pellets	5%	kg	047.29
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.			
	Rolled or flaked grains:			
1104.12.00	Of oats	5%	kg	048.132
1104.19.00	Of other cereals	5%	kg	048.139
	Other worked grains (for example, hulled, pearled, sliced or kibbled):			
1104.22.00	Of oats	5%	kg	048.142
1104.23.00	Of maize (corn)	5%	kg	048.143
1104.29.00	Of other cereals	5%	kg	048.149
1104.30.00	Germ of cereals, whole, rolled, flaked or ground	5%	kg	048.15
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.			
1105.10.00	Flour, meal and powder	5%	kg	056.41
1105.20.00	Flakes, granules and pellets	5%	kg	056.42
11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.			
1106.10.00	Of the dried leguminous vegetables of heading 07.13	5%	kg	056.46
1106.20.00	Of sago or of roots or tubers of heading 07.14:			
1106.20.10	Of manioc (cassava)	40%	kg	056.471
1106.20.20	Arrowroot flour	40%	kg	056.472
1106.20.90	Other	5%	kg	056.479

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
1106.30.00	Of the products of Chapter 8:			
1106.30.10	Banana flour	40%	kg	056.481
1106.30.20	Plantain flour	40%	kg	056.482
1106.30.90	Other	5%	kg	056.489
11.07	Malt, whether or not roasted.			
1107.10.00	Not roasted:			
1107.10.10	Malt flour	Free	kg	048.21
1107.10.90	Other	Free	kg	048.22
1107.20.00	Roasted:			
1107.20.10	Malt flour	Free	kg	048.23
1107.20.90	Other	Free	kg	048.29
11.08	Starches; inulin.			
	Starches:			
1108.11.00	Wheat starch	5%	kg	592.11
1108.12.00	Maize (corn) starch	5%	kg	592.12
1108.13.00	Potato starch	5%	kg	592.13
1108.14.00	Manioc (cassava) starch	5%	kg	592.14
1108.19.00	Other starches:			
1108.19.10	Arrowroot starch	40%	kg	592.151
1108.19.90	Other	5%	kg	592.159
1108.20.00	Inulin	5%	kg	592.16
1109.00.00	Wheat gluten, whether or not dried.	5%	kg	592.17



CHAPTER 12

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

Notes.

1. Heading 12.07 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 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.

Subheading Note.

1. For the purposes of subheading 1205.10.00, the expression "low erucic acid, rape or colza seeds" means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2% by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
1201.00	Soya beans, whether or not broken.			
1201.00.10	For sowing	Free	kg	222.21
1201.00.90	Other	5%	kg	222.29
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.			
1202.10.00	In shell	40%	kg	222.11
1202.20.00	Shelled, whether or not broken:			
1202.20.10	For sowing	Free	kg	222.121
1202.20.90	Other	40%	kg	222.129
1203.00.00	Copra.	40%	kg	223.1
1204.00	Linseed, whether or not broken.			
1204.00.10	For sowing	Free	kg	223.41
1204.00.90	Other	5%	kg	223.49
12.05	Rape or colza seeds, whether or not broken.			
1205.10.00	Low erucic acid rape or colza seeds:			
1205.10.10	For sowing	5%	kg	222.611
1205.10.20	Other	5%	kg	222.612
1205.90.00	Other	5%	kg	222.619
1206.00	Sunflower seeds, whether or not broken.			
1206.00.10	For sowing	Free	kg	222.41
1206.00.90	Other	5%	kg	222.49
12.07	Other oil seeds and oleaginous fruits, whether or not broken.			
1207.20.00	Cotton seeds:			
1207.20.10	For sowing	Free	kg	223.31
1207.20.90	Other	5%	kg	223.39
1207.40.00	Sesamum seeds:			
1207.40.10	For sowing	Free	kg	222.51
1207.40.90	Other	5%	kg	222.59
1207.50.00	Mustard seeds	5%	kg	222.62
	Other:			
1207.91.00	Poppy seeds	5%	kg	223.71
1207.99.00	Other:			
1207.99.10	For sowing	Free	kg	223.73
1207.99.90	Other	5%	kg	223.79
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.			
1208.10.00	Of soya beans	15%	kg	223.91
1208.90.00	Other:			
1208.90.10	Of ground-nuts	Free	kg	223.92
1208.90.20	Of copra	15%	kg	223.93

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
1208.90.30	Of palm nuts or kernels	Free	kg	223.94
1208.90.40	Of linseed	Free	kg	223.95
1208.90.50	Of cotton seeds	Free	kg	223.96
1208.90.60	Of castor oil seeds	Free	kg	223.97
1208.90.90	Other	Free	kg	223.99
12.09	Seeds, fruit and spores, of a kind used for sowing.			
1209.10.00	Sugar beet seed	Free	kg	292.52
	Seeds of forage plants:			
1209.21.00	Lucerne (alfalfa) seed	Free	kg	292.521
1209.22.00	Clover (<i>Trifolium</i> spp.) seed	Free	kg	292.522
1209.23.00	Fescue seed	Free	kg	292.523
1209.24.00	Kentucky blue grass (<i>Poa pratensis</i> L.) seed	Free	kg	292.524
1209.25.00	Rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seed	Free	kg	292.525
1209.29.00	Other	Free	kg	292.529
1209.30.00	Seeds of herbaceous plants cultivated principally for their flowers	Free	kg	292.53
1209.90.00	Other:			
1209.91.00	Vegetable seeds	Free	kg	292.541
1209.99.00	Other	Free	kg	292.59
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.			
1210.10.00	Hop cones, neither ground nor powdered nor in the form of pellets	5%	kg	054.841
1210.20.00	Hop cones, ground, powdered or in the form of pellets; lupulin	5%	kg	054.842
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.			
1211.20.00	Ginseng roots	5%	kg	292.42
1211.30.00	Coca leaf	5%	kg	292.43
1211.40.00	Poppy straw	5%	kg	292.44
1211.90.00	Other:			
1211.90.10	Tonka beans	5%	kg	292.491
1211.90.20	Sarsaparilla	5%	kg	292.492
1211.90.30	Aloe vera	5%	kg	292.493

HS CODE	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SIITC REV 3
1211.90.40	Quassia chips	5%	kg	292.494
1211.90.90	Other	5%	kg	292.499
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included.			
1212.20.00	Seaweeds and other algae	5%	kg	292.97
	Other:			
1212.91.00	Sugar beet	10%	kg	054.87
1212.99.00	Other:			
1212.99.10	Chicory roots, fresh or dried, whole or cut, unroasted	5%	kg	954.892
1212.99.20	Mauby bark	5%	kg	054.893
1212.99.30	Sugar cane	10%	kg	054.88
1212.99.90	Other	5%	kg	054.899
1213.00.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	Free	kg	081.11
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.			
1214.10.00	Lucerne (alfalfa) meal and pellets	Free	kg	081.12
1214.90.00	Other	Free	kg	081.13



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

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

The heading does not apply to:

- (a) Liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading 17.04);
- (b) Malt extract (heading 19.01);
- (c) Extracts of coffee, tea or maté (heading 21.01);
- (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;
- (f) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 29.39);
- (g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);

- (h) Tanning or dyeing extracts (heading 32.01 or 32.03);
- (ij) Essential oils, concretes, 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).



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	STIC REF.
13.01	Lac; natural gums, resins, gum-resins and oleoresin (for example, balsams).			
1301.20.00	Gum Arabic	5%	kg	292.22
1301.90.00	Other:			
1301.90.10	Gum-resins	5%	kg	292.291
1301.90.90	Other	5%	kg	292.299
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.			
	Vegetable saps and extracts:			
1302.11.00	Opium	5%	kg	292.941
1302.12.00	Of liquorice	5%	kg	292.942
1302.13.00	Of hops	5%	kg	292.943
1302.19.00	Other:			
1302.19.10	Aloe vera extract	5%	kg	292.945
1302.19.90	Other	5%	kg	292.949
1302.20.00	Pectic substances, pectinates and pectates	5%	kg	292.95
1302.30.00	Mucilages and thickeners, whether or not modified, derived from vegetable products:			
1302.31.00	Agar-agar	5%	kg	292.961
1302.32.00	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	5%	kg	292.962
1302.39.00	Other	5%	kg	292.969

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CHAPTER 14**VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS
NOT ELSEWHERE SPECIFIED OR INCLUDED****Notes.**

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).
3. Heading 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	DESCRIPTION OF GOODS	RATE OF DUTY	TINERS	SITC REV. 3
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).			
1401.10.00	Bamboos	5%	kg	292.31
1401.20.00	Rattans	5%	kg	292.32
1401.90.00	Other	5%	kg	292.39
[14.02]				
[14.03]				
14.04	Vegetable products not elsewhere specified or included.			
1404.20.00	Cotton linters	5%	kg	263.2
1404.90.00	Other	5%	kg	292.999

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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

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 1514.11.00 and 1514.19.00, 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.



HS CODE	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	CUSTOMS DUTY
1501.00	Pig fat (including lard) and poultry fat, other than that of heading 0209.00.00 or 1503.00			
1501.00.10	Lard	5%	kg	411.21
1501.00.90	Other	5%	kg	411.29
1502.00	Fats of bovine animals, sheep or goats, other than those of heading 1503.00			
1502.00.10	Tallow	5%	kg	411.321
1502.00.90	Other	5%	kg	411.329
1503.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.			
1503.00.10	Tallow oil	40%	kg	411.331
1503.00.90	Other	40%	kg	411.339
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.			
1504.10.00	Fish-liver oils and their fractions	5%	kg	411.11
1504.20.00	Fats and oils and their fractions, of fish, other than liver oils	5%	kg	411.12
1504.30.00	Fats and oils and their fractions, of marine mammals	5%	kg	411.13
1505.00.00	Wool grease and fatty substances derived therefrom (including lanolin).	5%	kg	411.341
1506.00.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	5%	kg and l	411.39
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.			
1507.10.00	Crude oil, whether or not degummed	40%	kg and l	421.11
1507.90.00	Other	40%	kg and l	421.19
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.			
1508.10.00	Crude oil	40%	kg and l	421.31
1508.90.00	Other	40%	kg and l	421.39
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.			
1509.10.00	Virgin	40%	kg and l	421.41
1509.90.00	Other	40%	kg and l	421.42

Heading	Description	Duty	Unit	Rate
1510.00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.			
1510.00.10	Crude oil	40%	kg and l	421.491
1510.00.90	Other	40%	kg and l	421.499
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.			
1511.10.00	Crude oil	40%	kg and l	422.21
1511.90.00	Other:			
1511.90.10	Palm stearin	5%	kg and l	422.291
1511.90.90	Other	40%	kg and l	422.299
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.			
	Sunflower-seed or safflower oil and fractions thereof:			
1512.11.00	Crude oil	40%	kg and l	421.51
1512.19.00	Other	40%	kg and l	421.59
	Cotton-seed oil and its fractions:			
1512.21.00	Crude oil, whether or not gossypol has been removed	40%	kg and l	421.21
1512.29.00	Other	40%	kg and l	421.29
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.			
	Coconut (copra) oil and its fractions:			
1513.11.00	Crude oil	40%	kg and l	422.31
1513.19.00	Other	40%	kg and l	422.39
1513.20.00	Palm kernel or babassu oil and fractions thereof:			
1513.21.00	Crude oil	40%	kg and l	422.41
1513.29.00	Other	40%	kg and l	422.49
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.			
	Low erucic acid rape or colza oil and its fractions:			
1514.11.00	Crude oil	40%	kg and l	422.41
1514.19.00	Other	40%	kg and l	422.42
	Other:			

1514.91.00	Crude oil	40%	kg and l	422.43
1514.99.00	Other	40%	kg and l	422.49
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.			
	Linseed oil and its fractions:			
1515.11.00	Crude oil	5%	kg and l	422.11
1515.19.00	Other	40%	kg and l	422.19
	Maize (corn) oil and its fractions:			
1515.21.00	Crude oil	40%	kg and l	421.61
1515.29.00	Other	40%	kg and l	421.69
1515.30.00	Castor oil and its fractions	5%	kg and l	422.5
1515.50.00	Sesame oil and its fractions	40%	kg and l	421.8
1515.90.00	Other:			
1515.90.10	Tung oil and its fractions	5%	kg and l	###
1515.90.90	Other	40%	kg and l	###
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.			
1516.10.00	Animal fats and oils and their fractions:			
1516.10.10	Fish fats and oils and their fractions	40%	kg	431.211
1516.10.90	Other	40%	kg	431.219
1516.20.00	Vegetable fats and oils and their fractions	40%	kg	431.22
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.			
1517.10.00	Margarine, excluding liquid margarine	20%	kg	091.01
1517.90.00	Other:			
1517.90.10	Imitation lard and lard substitutes (shortening)	20%	kg	091.091
1517.90.90	Other	20%	kg	091.099

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITE
1518.00.00	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerized 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.	5%	kg	431.1
[15.19] 1520.00.00 15.21	Glycerol, crude; glycerol waters and glycerol lyes. Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.	5%	kg and l	512.222
1521.10.00	Vegetable waxes	5%	kg	431.41
1521.90.00	Other	5%	kg	431.42
1522.00.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	5%	kg	431.33



SECTION IV

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

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

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 1602.10.00, 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.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY (%)	UNIT(S)	NET WT.
1601.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.			
1601.00.10	Chicken sausages, canned	20%	kg	017.21
1601.00.20	Other chicken sausages	20%	kg	017.22
1601.00.30	Salami sausages	20%	kg	017.23
1601.00.40	Other sausages, canned	20%	kg	017.24
1601.00.90	Other	20%	kg	017.29
16.02	Other prepared or preserved meat, meat offal or blood.			
1602.10.00	Homogenised preparations:			
1602.10.10	For use in the production of chicken sausages	5%	kg	098.111
1602.10.20	Preparations for infant use, put up for retail sale	10%	kg	098.112
1602.10.90	Other	15%	kg	098.119
1602.20.00	Of liver of any animal	20%	kg	017.3
	Of poultry of heading 01.05:			
1602.31.00	Of turkeys:			
1602.31.10	Cured or smoked	20%	kg	017.41
1602.31.90	Other	20%	kg	017.42
1602.32.00	Of fowls of the species Gallus domesticus	20%	kg	017.43
1602.39.00	Other	20%	kg	017.49
	Of swine:			
1602.41.00	Hams and cuts thereof	20%	kg	017.51
1602.42.00	Shoulders and cuts thereof	20%	kg	017.52
1602.49.00	Other, including mixtures:			
1602.49.10	Luncheon meat	20%	kg	017.53
1602.49.90	Other	20%	kg	017.59
1602.50.00	Of bovine animals:			
1602.50.10	Canned corned beef	5%	kg	017.61
1602.50.90	Other	20%	kg	017.69
1602.90.00	Other, including preparations of blood of any animal:			
1602.90.10	Corned mutton	5%	kg	017.91
1602.90.90	Other	20%	kg	017.99
1603.00.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	5%	kg	017.1
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.			
	Fish, whole or in pieces, but not minced:			
1604.11.00	Salmon	20%	kg	037.11

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
1604.12.00	Herring	5%	kg	037.121
1604.13.00	Sardines, sardinella and brisling or sprats:			
1604.13.10	Sardines	5%	kg	037.122
1604.13.20	Sardinella and brisling or sprats	20%	kg	037.123
1604.14.00	Tunas, skipjack and bonito (Sarda spp.):			
1604.14.10	Tunas	5%	kg	037.131
1604.14.20	Skipjack and bonito	20%	kg	037.132
1604.15.00	Mackerel	5%	kg	037.14
1604.16.00	Anchovies	20%	kg	037.151
1604.19.00	Other	20%	kg	037.159
1604.20.00	Other prepared or preserved fish	20%	kg	037.16
1604.30.00	Caviar and caviar substitutes:			
1604.30.10	Caviar	20%	kg	037.171
1604.30.20	Caviar substitutes	20%	kg	037.172
16.05	Crustaceans, molluscs and other aquatic invertebrates; prepared or preserved.			
1605.10.00	Crab	20%	kg	037.211
1605.20.00	Shrimps and prawns	20%	kg	037.212
1605.30.00	Lobster	20%	kg	037.213
1605.40.00	Other crustaceans:			
1605.40.10	Conch	20%	kg	037.214
1605.40.90	Other	20%	kg	037.219
1605.90.00	Other	20%	kg	037.22



CHAPTER 17**SUGARS AND SUGAR CONFECTIONERY****Note.**

1. This Chapter does not cover:

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

Subheading Note.

1. For the purposes of subheadings 1701.11.00 and 1701.12.00, "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	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.			
	Raw sugar not containing added flavouring or colouring:			
1701.11.00	Cane sugar	40%	kg	061.11
1701.11.10	Cane sugar for retail sale in packages of not more than 10kg	40%	kg	###
1701.11.19	Other cane sugar	40%	kg	###
1701.12.00	Beet sugar	40%	kg	061.12
	Other:			
1701.91.00	Containing added flavouring or colouring matter	40%	kg	061.21
1701.99.00	Other:			
1701.99.10	Icing sugar	30%	kg	061.291
1701.99.90	Other	40%	kg	061.299
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	5%	kg	061.911
1702.19.00	Other	5%	kg	061.919
1702.20.00	Maple sugar and maple syrup	40%	kg	061.92
1702.30.00	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	5%	kg	061.93
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	5%	kg	061.94
1702.50.00	Chemically pure fructose	5%	kg	061.95
1702.60.00	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	5%	kg	061.96
1702.90.00	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:			
1702.90.10	Syrup of cane sugar	40%	kg	061.991
1702.90.20	Caramel	40%	kg	061.992
1702.90.90	Other	40%	kg	061.999

HS CODE	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
17.03	Molasses resulting from the extraction or refining of sugar.			
1703.10.00	Cane molasses:			
1703.10.10	Inedible	15%	kg and l	061.511
1703.10.20	Edible	15%	kg and l	061.512
1703.90.00	Other	15%	kg and l	061.59
17.04	Sugar confectionery (including white chocolate), not containing cocoa.			
1704.10.00	Chewing gum, whether or not sugar-coated	20%	kg	062.21
1704.90.00	Other	20%	kg	062.29

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CHAPTER 18
COCOA AND COCOA PREPARATIONS

Notes.

1. This Chapter does not cover the preparations of heading 04.03, 19.01, 19.04, 19.05, 2105, 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	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
1801.00	Cocoa beans, whole or broken, raw or roasted.			
1801.00.10	Raw	5%	kg	072.11
1801.00.20	Roasted	5%	kg	072.12
1802.00.00	Cocoa shell, husk, skins and other cocoa waste.	5%	kg	072.5
18.03	Cocoa paste, whether or not defatted.			
1803.10.00	Not defatted	5%	kg	072.31
1803.20.00	Wholly or partly defatted	5%	kg	072.32
1804.00.00	Cocoa butter, fat and oil.	5%	kg	072.4
1805.00	Cocoa powder, not containing added sugar or other sweetening matter.			
1805.00.10	Put up for retail sale in packages of not more than 2 kg	20%	kg	072.21
1805.00.90	Other	5%	kg	072.29
18.06	Chocolate and other food preparations containing cocoa.			
1806.10.00	Cocoa powder, containing added sugar or other sweetening matter	20%	kg	073.1
1806.20.00	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	20%	kg	073.2
	Other, in blocks, slabs or bars:			
1806.31.00	Filled	20%	kg	073.31
1806.32.00	Not filled	20%	kg	073.39
1806.90.00	Other	20%	kg	073.9

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

Notes.

1. This Chapter does not cover:
 - (a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, 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 cereals groats of Chapter 11;
 - (b) The terms "flour" and "meal" mean:
 - (1) Cereal flour and meal of Chapter 11, and
 - (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of

potatoes (heading 11.05) or of dried leguminous vegetables (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.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.			
1901.10.00	Preparations for infant use, put up for retail sale	Free	kg	098.93
1901.20.00	Mixes and doughs for the preparation of bakers' wares of heading 19.05:			
1901.20.10	Cake mix in retail packages not exceeding 2 kg.	15%	kg	048.51
1901.20.90	Other	5%	kg	048.59
1901.90.00	Other:			
1901.90.10	Malt extract	5%	kg	098.941
1901.90.20	Preparations of malt extract	20%	kg	098.942
1901.90.90	Other	20%	kg	098.949
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.			
	Uncooked pasta, not stuffed or otherwise prepared:			
1902.11.00	Containing eggs	20%	kg	048.31
1902.19.00	Other	20%	kg	098.39
1902.20.00	Stuffed pasta, whether or not cooked or otherwise prepared	20%	kg	098.911
1902.30.00	Other pasta	20%	kg	098.912
1902.40.00	Couscous	20%	kg	098.913
1903.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	15%	kg	056.45
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes of other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNITS	SITC REV. 3
1904.10.00	Prepared foods obtained by the swelling or roasting of cereals or cereal products	20%	kg	048.111
1904.20.00	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	20%	kg	048.112
1904.30.00	Bulgur wheat	20%	kg	048.113
1904.90.00	Other	20%	kg	048.12
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.			
1905.10.00	Crispbread	20%	kg	048.411
1905.20.00	Gingerbread and the like	20%	kg	048.421
	Sweet biscuits; waffles and wafers:			
1905.31.00	Sweet biscuits	20%	kg	048.425
1905.32.00	Waffles and wafers:			
1905.32.10	Communion wafers, empty cachets of a kind suitable for pharmaceutical use	Free	kg	048.426
1905.32.20	Sealing wafers, rice paper and similar products	5%	kg	048.427
1905.32.90	Other	20%	kg	048.428
1905.40.00	Rusks, toasted bread and similar toasted products	20%	kg	048.412
1905.90.00	Other:			
1905.90.10	Biscuits, unsweetened	20%	kg	048.491
1905.90.20	Ice cream cones	20%	kg	048.492
1905.90.90	Other	20%	kg	048.499

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

1. This Chapter does not cover:
 - (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 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.