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Saudi Arabia

Trade Policy Monitoring

Saudi Arabian Applied Tariff Rates for Agricultural Products

2006

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Report Highlights:

Saudi Arabian 2006 Applied Tariff Rates for Agricultural Products.

Includes PSD Changes: No
Includes Trade Matrix: No
Unscheduled Report
Riyadh [SA2]
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Import Tariffs

Saudi Arabia imposes a 5 percent import duty on all food and agricultural products with the exception of the following:

A. Products Imported Duty Free

Because Saudi Arabia is largely desert land, crop production depends entirely on irrigation, mainly from non-renewable underground water. Recognizing the country's limited agricultural potential, the Saudi Government has exempted selected foodstuffs, feed, and livestock from import duties.

B. Products Subject to 6,7, 8,10, 12, 20, 25 or 40 percent Import Tariff

In order to protect local food processing and production from competitively priced foodstuff imports, the Kingdom levies a 6, 7, 8, 10, 12, 20, 25 or 40 percent import duty depending on the level of local production of similar products. As a general rule, the maximum import tariff rate of 40 percent is applied when local production of a food or agricultural product exceeds self-sufficiency level. Currently, the 40 percent import duty applies only to fresh, dried and processed dates. To discourage consumption, a maximum tariff of 100 percent is imposed on tobacco and tobacco products.

C. Import Bans

For religious reasons, Saudi Arabia bans the importation of alcoholic beverages, live swine, pork and foodstuff ingredients or additives that contain pork products including pork fat, and gelatin. Meat and poultry shipments must be accompanied by a "Halal" slaughter certificate issued by an Islamic center in the country of origin.

The following table on Saudi Arabian applied tariff rates for agricultural products is compiled based on Saudi Arabian Customs 2006 Yearbook.

Saudi Arabian 2006 Applied Tariff Rates

Heading No.	H.S. Code	Commodity	Tariff Rate
1.01	.	Live horses, asses, mules and hinnies.	.
.	.	Pure bred breeding animals	.
.	1011010	Of Arab breed	Free
.	1011020	Other	Free
.	.	Other	.
.	1019010	Horses for sport	Free
.	1019020	Ponies	Free
.	1019030	Asses	Free
.	1019040	Mules	Free
.	1019050	Hinnies	Free
.	1019090	Other	Free
1.02	.	Live bovine animals.	.
.	1021000	Purebred breeding animals	Free
.	1029000	Other	Free
1.03	.	Live swine.	.
.	1031000	Purebred breeding animals	Banned
.	.	Other:	.
.	1039100	Weighing less than 50 kg	Banned
.	1039200	Weighing 50 kg or more	Banned
1.04	.	Live sheep and goats.	.
.	.	Sheep	.
.	1041010	Breeding sheep	Free
.	1041090	Other sheep	Free
.	.	Goats	.
.	1042010	Purebred breeding goats	Free
.	1042090	Other goats	Free
1.05	.	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls. Weighing not more than 185 g:	.
.	1051100	Fowls of the species Gallus domesticus	Free
.	1051200	Turkeys	Free
.	1051900	Other	Free
.	.	Other:	.
.	.	Fowls of the species Gallus domesticus, weighing not more than 2,000 g	.
.	1059210	Other fowl, of the species Gallus domesticus, weighing not more than 2,000 g, layers	Free
.	1059220	Other fowl, of the species Gallus domesticus, weighing not more than 2,000 g, broilers	Free
.	1059230	Other fowl, of the species Gallus domesticus, weighing not more than 2,000 g, breeding fowls	Free
.	1059290	Other fowl, of the species Gallus domesticus, weighing not more than 2,000 g	Free
.	.	Fowls of the species Gallus domesticus, weighing more than 2,000 g	.
.	1059310	Other fowl, of the species Gallus domesticus, weighing more than 2,000 g, layers	Free
.	1059320	Other fowl, of the species Gallus domesticus, weighing more than 2,000 g, broilers	Free
.	1059330	Other fowl, of the species Gallus domesticus, weighing more than 2,000 g, breeding fowls	Free
.	1059390	Other fowl, of the species Gallus domesticus, weighing more than 2,000 g	Free
.	.	Other	.
.	1059910	Tame ducks and geese	Free
.	1059920	Turkeys	Free
.	1059990	Other fowl, not chicken	Free
1.06	.	Other live animals.	.

.	.	Mammals:	.
.	1061100	Primates	Free
.	1061200	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	Free
.	.	Other	.
.	1061910	Camels	Free
.	1061920	Tame and wild rabbits	Free
.	1061930	Gazelles and deer	Free
.	1061940	Dogs	Free
.	1061950	Foxes, minks and other fur animals	Free
.	1061960	Animals for zoos, scientific and research labs	Free
.	1061990	Other	Free
.	1062000	Reptiles (including snakes and turtles)	Free
.	.	Birds:	.
.	1063100	Birds of prey	Free
.	1063200	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	Free
.	.	Other	.
.	1063910	Tame and wild pigeons, partridges, pheasants, quail, snipe, sand grouse, wild ducks and similar animals	Free
.	1063920	Ornamental birds	Free
.	1063990	Other	Free
.	.	Other	.
.	1069010	Bees and other insects	Free
.	1069090	Other	Free
2.01	.	Meat of bovine animals, fresh or chilled.	.
.	2011000	Carcasses and halfcarcasses	Free
.	2012000	Other cuts with bone in	Free
.	2013000	Boneless	Free
2.02	.	Meat of bovine animals, frozen.	.
.	2021000	Carcasses and halfcarcasses	5%
.	2022000	Other cuts with bone in	5%
.	.	Boneless	.
.	2023010	Bovine minced meat, frozen	6%
.	2023090	Other, of bovine meat, frozen	5%
2.03	.	Meat of swine, fresh, chilled or frozen.	.
.	.	Fresh or chilled:	.
.	2031100	Carcasses and halfcarcasses	Banned
.	2031200	Hams, shoulders and cuts thereof, with bone in	Banned
.	2031900	Other	Banned
.	.	Frozen:	.
.	2032100	Carcasses and halfcarcasses	Banned
.	2032200	Hams, shoulders and cuts thereof, with bone in	Banned
.	2032900	Other	Banned
2.04	.	Meat of sheep or goats, fresh, chilled or frozen.	.
.	2041000	Carcasses and halfcarcasses of lamb, fresh or chilled	Free
.	.	Other meat of sheep, fresh or chilled:	.
.	2042100	Carcasses and halfcarcasses	Free
.	2042200	Other cuts with bone in	Free
.	2042300	Boneless	Free
.	2043000	Carcasses and halfcarcasses of lamb, frozen	5%
.	.	Other meat of sheep, frozen:	.
.	2044100	Carcasses and halfcarcasses	5%
.	2044200	Other cuts with bone in	5%
.	.	Boneless	.
.	2044310	Sheep minced meat, frozen	7%
.	2044390	Other, of sheep meat, frozen	5%
.	.	Meat of goats	.
.	.	Carcasses and half carcasses:	.
.	2045011	Fresh or chilled goat carcasses	Free
.	2045012	Frozen goat carcasses	5%
.	.	Other cuts with bone in:	.
.	2045021	Fresh or chilled cuts with bone in of goats	Free
.	2045022	Frozen cuts with bone in of goats	5%
.	.	Boneless:	.
.	2045031	Fresh or chilled boneless goat meat	Free

.	2045032	Frozen boneless goat meat	5%
2.05	.	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	.
.	2050010	Horse meat	5%
.	2050090	Other meat of asses, mules or hinnies	Banned
2.06	.	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen	.
.	2061000	Of bovine animals, fresh or chilled	5%
.	.	Of bovine animals, frozen:	.
.	2062100	Tongues	5%
.	2062200	Livers	5%
.	2062900	Other	5%
.	2063000	Of swine, fresh or chilled	Banned
.	.	Of swine, frozen:	.
.	2064100	Livers	Banned
.	2064900	Other	Banned
.	.	Other, fresh or chilled	.
.	2068010	Sheep and goat offal, fresh	Free
.	2068090	Other animal offal, fresh	5%
.	.	Other, frozen	.
.	.	Of sheep and goats:	.
.	2069011	Sheep and goat tongues, frozen	5%
.	2069012	Sheep and goat livers, frozen	5%
.	2069019	Other sheep and goat offal, frozen	5%
.	2069090	Other animal offal, frozen	5%
2.07	.	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen. Of fowls of the species Gallus domesticus:	.
.	2071100	Not cut in pieces, fresh or chilled	20% or SR1/net kg
.	2071200	Not cut in pieces, frozen	20% or SR1/net kg
.	.	Cuts and offal, fresh or chilled	.
.	2071310	Poultry minced meat, chilled	20% or SR1/net kg
.	2071390	Other, of poultry meat, chilled	20% or SR1/net kg
.	.	Cuts and offal, frozen	.
.	2071410	Poultry minced meat, frozen	20% or SR1/net kg
.	2071490	Other, of poultry meat, frozen	20% or SR1/net kg
.	.	Of turkeys:	.
.	2072400	Not cut in pieces, fresh or chilled	15%
.	2072500	Not cut in pieces, frozen	15%
.	2072600	Cuts and offal, fresh or chilled	15%
.	2072700	Cuts and offal, frozen	20% or SR1/net kg
.	.	Of ducks, geese or guinea fowls:	.
.	2073200	Not cut in pieces, fresh or chilled	20%
.	2073300	Not cut in pieces, frozen	20%
.	2073400	Fatty livers, fresh or chilled	20%
.	2073500	Other, fresh or chilled	20%
.	2073600	Other, frozen	20%
2.08	.	Other meat and edible meat offal, fresh, chilled or frozen.	.
.	.	Of rabbits or hares	.
.	2081010	Rabbit meat, fresh	20%
.	2081020	Rabbit meat, frozen	20%
.	2082000	Frogs' legs	Banned
.	2083000	Of primates	15%
.	2084000	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees (and dugongs mammals of the order Sirenia)	15%
.	2085000	Of reptiles (including snakes and turtles)	15%
.	.	Other	.
.	.	Camel:	.
.	2089011	Camel meat, fresh or chilled	Free
.	2089012	Camel meat, frozen	Free
.	.	Gazelles and deer:	.
.	2089021	Gazelle or deer meat, fresh or chilled	20%
.	2089022	Gazelle or deer meat, frozen	20%
.	.	Wild pigeons, partridges, pheasants, quail, snipe, sand grouse and wild ducks	.
.	2089031	Pigeon or similar meat, fresh or chilled	20%
.	2089032	Pigeon or similar meat, frozen	20%

.	2089090	Other meat, not elsewhere classified	15%
2.09	.	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh,	.
		chilled, frozen, salted, in brine, dried or smoked.	
.	2090010	Pig fat	Banned
.	2090090	Other	5%
2.1	.	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals	.
		of meat or meat offal.	
.	.	Meat of swine:	.
.	2101100	Hams, shoulders and cuts thereof, with bone in	Banned
.	2101200	Bellies (streaky) and cuts thereof	Banned
.	2101900	Other	Banned
.	2102000	Meat of bovine animals	5%
.	.	Other, including edible flours and meals of meat and meat offal:	.
.	2109100	Of primates	5%
.	2109200	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees	5%
		and dugongs (mammals of the order Sirenia)	
.	2109300	Of reptiles (including snakes and turtles)	5%
.	.	Other	.
.	2109910	Of poultry livers	5%
.	2109920	In flour or meal form (mince or burger)	12%
.	2109990	Other	12%
3.01	.	Live fish.	.
.	3011000	Ornamental fish	Free
.	.	Other live fish:	.
.	.	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus</i>	.
		<i>aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	
.	3019110	For breeding	Free
.	3019190	Other	Free
.	.	Eels (<i>Anguilla</i> spp.)	.
.	3019210	Eel for breeding	Free
.	3019290	Other live eel	Free
.	.	Carp	.
.	3019310	Carp for breeding	Free
.	3019390	Other live carp	Free
.	.	Other	.
.	3019910	Other live fish for breeding	Free
.	3019920	<i>Tilapia</i> (<i>Tilapia nilotica</i>), (<i>Sarotherodon</i> spp.)	Free
.	3019990	Other live fish	Free
3.02	.	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.	.
.	.	Salmonidae, excluding livers and roes:	.
.	3021100	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus</i>	Free
		<i>aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	
.	3021200	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> ,	Free
		<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>)	
.	3021900	Other	Free
.	.	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:	
.	3022100	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	Free

.	3022200	Plaice (<i>Pleuronectes platessa</i>)	Free
.	3022300	Sole (<i>Solea</i> spp.)	Free
.	3022900	Other	Free
.	.	Tunas (of the genus <i>Thunnus</i>), skipjack or stripe bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) pelamis), excluding livers and roes:	.
.	3023100	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	Free
.	3023200	Yellowfin tunas (<i>Thunnus albacares</i>)	Free
.	3023300	Skipjack or stripebellied bonito	Free
.	3023400	Bigeye tunas (<i>Thunnus obesus</i>)	Free
.	3023500	Bluefin tunas (<i>Thunnus thynnus</i>)	Free
.	3023600	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	Free
.	3023900	Other	Free
.	3024000	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	Free
.	3025000	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes	Free
.	.	Other fish, excluding livers and roes:	.
.	3026100	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	Free
.	3026200	Haddock (<i>Melanogrammus aeglefinus</i>)	Free
.	3026300	Coalfish (<i>Pollachius virens</i>)	Free
.	.	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	.
.	3026410	Kingfish (<i>Scomberomorus commerson</i>)	Free
.	3026420	Indian mackerel (<i>Rastrelliger Kanagurta</i>)	Free
.	3026490	Other	Free
.	3026500	Dogfish and other sharks	Free
.	3026600	Eels (<i>Anguilla</i> spp.)	Free
.	.	Other	.
.	3026910	Groupers (All genus following the family: serranidae)	Free
.	3026920	Emperors (<i>Lethrinus</i> spp.), (<i>Monotaxis</i> spp.)	Free
.	3026930	Snappers / Jobfishes (All genus following the family: Lutjanidae)	Free
.	3026940	Jacks, Trevallies and Scads (All genus following the family: Carangidae)	Free
.	3026950	pomferts (<i>Pampus argenteus</i> , <i>parastromateus niger</i>)	Free
.	3026960	Sibaiti, Shamm, Nahhash, fresh	Free
.	3026970	Nigroor fish	Free
.	3026980	Striped mullet (<i>Mugil cephalus</i>)	Free
.	.	Other	.
.	3026991	Safi fish	Free
.	3026999	Other fish, fresh	Free
.	3027000	Livers and roes	Free
3.03	.	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>), Atlantic salmon excluding livers and roes:	.
.	3031100	Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	5%
.	3031900	Other	5%
.	.	Other salmonidae, excluding livers and roes:	.
.	3032100	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus</i> <i>aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	5%
.	3032200	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	5%
.	3032900	Other	5%
.	.	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:	.
.	3033100	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus</i> <i>stenolepis</i>)	5%
.	3033200	Plaice (<i>Pleuronectes platessa</i>)	5%
.	3033300	Sole (<i>Solea</i> spp.)	5%
.	3033900	Other	5%

.	.	Tunas (of the genus Thunnus), skipjack or stripe bellied bonito (Euthynnus (Katsuwonus)	.
.	.	pelamis), excluding livers and roes:	.
.	3034100	Albacore or longfinned tunas (Thunnus alalunga)	5%
.	3034200	Yellowfin tunas (Thunnus albacares)	5%
.	3034300	Skipjack or stripebellied bonito	5%
.	3034400	Bigeye tunas (Thunnus obesus)	5%
.	3034500	Bluefin tunas (Thunnus thynnus)	5%
.	3034600	Southern bluefin tunas (Thunnus maccoyii)	5%
.	3034900	Other	5%
.	3035000	Herrings (Clupea harengus, Clupea pallasii), excluding livers and roes	5%
.	3036000	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes	5%
.	.	Other fish, excluding livers and roes:	.
.	3037100	Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats	5%
.	.	(Sprattus sprattus)	.
.	3037200	Haddock (Melanogrammus aeglefinus)	5%
.	3037300	Coalfish (Pollachius virens)	5%
.	.	Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	.
.	3037410	Kingfish (Scomberomorus commerson)	5%
.	3037420	Indian mackerel (Rastrelliger Kanagurta)	5%
.	3037490	Other	5%
.	3037500	Dogfish and other sharks	5%
.	3037600	Eels (Anguilla spp.)	5%
.	3037700	Sea bass (Dicentrarchus labrax, Dicentrarchus punctatus)	5%
.	3037800	Hake (Merluccius spp., Urophycis spp.)	5%
.	.	Other	.
.	3037910	Groupers (All genus following the family: serranidae)	5%
.	3037920	Tilapia (Tilapia Nilotica), (Sarotherodon spp.)	5%
.	3037930	Snappers / Jobfishes (All genus following the family: Lutjanidae)	5%
.	3037940	Jacks, Trevallies and Scads (All genus following the family: Carangidae)	5%
.	3037950	Emperors (Lethrinus spp.), (Monotaxis spp.)	5%
.	3037960	Milkfish (Chanos chanus)	5%
.	3037970	.	5%
.	3037980	.	5%
.	.	Other	.
.	3037991	Zabidi fish	5%
.	3037992	Sibaiti, Shamm, Nahhash, frozen	5%
.	3037993	Nigroor fish	5%
.	3037994	Striped mullet (Mugil cephalus)	5%
.	3037995	Safi fish	5%
.	3037999	Other fish, fresh	5%
.	3038000	Livers and roes	5%
3.04	.	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	.
.	.	Fresh or chilled	.
.	3041010	Groupers (All genus following the family: serranidae)	5%
.	3041020	Of Emperors (Lethrinus spp.), (Monotaxis spp.)	5%
.	3041090	Other	5%
.	.	Frozen fillets	.
.	3042010	Of Groupers (All genus following the family: serranidae)	5%
.	3042020	Of Emperors (Lethrinus spp.), (Monoatxis spp.)	5%
.	3042090	Other	5%
.	3049000	Other	5%
3.05	.	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.	.
.	3051000	Flours, meals and pellets of fish, fit for human consumption	5%
.	3052000	Livers and roes of fish, dried, smoked, salted or in brine	5%
.	3053000	Fish fillets, dried, salted or in brine, but not smoked	5%
.	.	Smoked fish, including fillets:	.

.	3054100	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> ,	5%
		<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>)	
.	3054200	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	5%
.	3054900	Other	5%
.	.	Dried fish, whether or not salted but not smoked:	.
.	3055100	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	5%
.	.	Other	.
.	3055910	Kingfish (<i>Scomberomorus commerson</i>)	5%
.	3055920	Striped mullet (<i>mugil cephalus</i>)	5%
.	3055990	Other	5%
.	.	Fish, salted but not dried or smoked and fish in brine:	.
.	3056100	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	5%
.	3056200	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	5%
.	3056300	Anchovies (<i>Engraulis</i> spp.)	5%
.	3056900	Other	5%
3.06	.	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 crusta	
.	.	Frozen:	.
.	3061100	Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	Free
.	3061200	Lobsters (<i>Homarus</i> spp.)	Free
.	3061300	Shrimps and prawns	Free
.	3061400	Crabs	Free
.	3061900	Other, including flours, meals and pellets of crustaceans, fit for human consumption	Free
.	.	Not frozen:	.
.	3062100	Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	Free
.	3062200	Lobsters (<i>Homarus</i> spp.)	Free
.	3062300	Shrimps and prawns	Free
.	3062400	Crabs	Free
.	3062900	Other, including flours, meals and pellets of crustaceans, fit for human consumption	Free
3.07	.	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 invertebra	
.	3071000	Oysters	5%
.	.	Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :	.
.	3072100	Live, fresh or chilled	5%
.	3072900	Other	5%
.	.	Mussels (<i>Mytilus</i> spp., <i>Perna</i> spp.):	.
.	3073100	Live, fresh or chilled	5%
.	3073900	Other	5%
.	.	Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.) and squid (<i>Ommastrephes</i>	.
		spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.):	
.	3074100	Live, fresh or chilled	5%
.	3074900	Other	5%
.	.	Octopus (<i>Octopus</i> spp.):	.
.	3075100	Live, fresh or chilled	5%
.	3075900	Other	5%
.	3076000	Snails, other than sea snails	5%
.	.	Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans,	.
		fit for human consumption:	

.	3079100	Live, fresh or chilled	5%
.	3079900	Other	5%
4.01	.	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	.
.	.	Of a fat content, by weight, not exceeding 1 %	.
.	4011030	Long life liquid milk in packages exceeding one litre	25%
.	4011090	Other	5%
.	.	Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	.
.	4012030	Long life liquid milk in packages exceeding one litre	25%
.	4012090	Other	5%
.	.	Of a fat content, by weight, exceeding 6 %	.
.	4013030	Long life liquid milk in packages exceeding one litre	25%
.	4013090	Other	5%
4.02	.	Milk and cream, concentrated or containing added sugar or other sweetening matter.	.
.	.	In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %:	.
.	4021010	Milk powder for industrial purposes	5%
.	4021090	Other low fat solid milk	5%
.	.	In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 %:	.
.	.	Not containing added sugar or other sweetening matter	.
.	4022110	Milk powder for industrial purposes	5%
.	4022190	Other solid unsweetened milk,	5%
.	.	Other	.
.	4022910	Milk powder for industrial purposes	5%
.	4022990	Other solid sweetened milk, over 1.5% fat	5%
.	.	Other:	.
.	.	Not containing added sugar or other sweetening matter	.
.	4029110	Other milk, unsweetened	5%
.	4029120	Other cream, unsweetened	5%
.	.	Other	.
.	4029910	Other Milk, sweetened	5%
.	4029920	Other cream, sweetened	5%
4.03	.	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.	
.	4031000	Yoghurt	5%
.	.	Other	.
.	4039010	Labnah	5%
.	4039020	Laban	5%
.	4039030	Cottage cheese	5%
.	4039090	Other milk and cream	5%
4.04	.	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.	
.	4041000	Whey and modified whey, whether or not concentrated or containing added sugar or other	5%
		sweetening matter	
.	4049000	Other	5%
4.05	.	Butter and other fats and oils derived from milk; dairy spreads.	.
.	4051000	Butter	5%
.	4052000	Dairy spreads	5%
.	4059000	Other	5%
4.06	.	Cheese and curd.	.
.	4061000	Fresh (unripened or uncured) cheese, including whey cheese, and curd	5%
.	4062000	Grated or powdered cheese, of all kinds	5%
.	4063000	Processed cheese, not grated or powdered	6%

.	4064000	Blueveined cheese	5%
.	.	Other cheese	.
.	4069010	Fresh fermented cream cheese	6%
.	4069020	Solid or semisolid cheese	6%
.	4069090	Other cheese	5%
4.07	.	Birds' eggs, in shell, fresh, preserved or cooked.	.
.	.	Fresh:	.
.	4070011	Fresh birds' eggs for hatching	Free
.	4070019	Other fresh birds' eggs	20% or SR0.06/each
.	4070090	Other eggs in shells	5%
4.08	.	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:	.
.	4081100	Dried	20%
.	4081900	Other	20%
.	.	Other:	.
.	4089100	Dried	20%
.	4089900	Other	20%
4.09	4090000	Natural honey.	5%
4.1	.	Edible products of animal origin, not elsewhere specified or included.	.
.	4100010	Tortoise eggs	5%
.	4100020	Bird's nests	5%
.	4100090	Other edible products of animal Origin	5%
5.01	5010000	Human hair, unworked, whether or not washed or scoured; waste of human hair.	5%
5.02	.	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of	.
		such bristles or hair.	
.	5021000	Pigs', hogs' or boars' bristles and hair and waste thereof	Banned
.	5029000	Other	5%
5.03	5030000	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting	5%
		material.	
5.04	.	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh,	.
		chilled, frozen, salted, in brine, dried or smoked.	
.	5040010	Animal guts	5%
.	5040020	Animal stomachs	5%
.	5040090	Other animal parts	5%
5.05	.	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	
.	5051000	Feathers of a kind used for stuffing; down	5%
.	5059000	Other	5%
5.06	.	Bones and horncores, unworked, defatted, simply prepared (but not cut to shape), treated	.
		with acid or degelatinised; powder and waste of these products.	
.	5061000	Ossein and bones treated with acid	5%
.	5069000	Other	5%
5.07	.	Ivory, tortoiseshell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws	.
		and	
		beaks, unworked or simply prepared but not cut to shape; powder and waste of these	
		products.	
.	5071000	Ivory; ivory powder and waste	5%
.	.	Other	.

.	5079010	Tortoiseshell, Whalebone and whalebone hair	5%
.	5079020	Horns, antlers, hooves, nails, claws	5%
5.08	.	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells	.
		of molluscs, crustaceans or echinoderms and cuttlebone, unworked or simply prepared but	
		not cut to shape, powder and waste thereof.	
.	5080010	Coral	5%
.	5080020	Black coral	5%
.	5080030	Shells of molluscs, crustaceans or echinoderms	5%
.	5080090	Cuttlebone and similar material	5%
5.09	.	Natural sponges of animal origin.	.
.	5090010	Crude sponges	5%
.	5090020	Prepared sponges	5%
5.1	.	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.	
.	5100010	Ambergris, castoreum, civet, musk	5%
.	5100090	Other animal products	5%
5.11	.	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit	.
		for human consumption.	
.	5111000	Bovine semen	5%
.	.	Other:	.
.	.	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals	.
		of Chapter 3	
.	5119110	Inedible fish eggs	5%
.	5119120	Dead animals of marine life	5%
.	5119190	Other products of fish, crustaceans, etc.	5%
.	.	Other	.
.	5119910	Kermes and similar insects	5%
.	5119920	Silkworm eggs	5%
.	5119930	Ant eggs	5%
.	5119940	Animal blood, other dead animals and inedible meat	5%
.	5119950	Sinews and tendons, and similar waste of raw hides	5%
.	5119990	Other animal products, not elsewhere specified	5%
6.01	.	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.	.
.	6011000	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	Free
.	6012000	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	Free
6.02	.	Other live plants (including their roots), cuttings and slips; mushroom spawn.	.
.	.	Unrooted cuttings and slips	.
.	6021010	Grapevines (grapeslips)	Free
.	6021090	Other unrooted cuttings and slips	Free
.	.	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	.
.	6022010	Palm tree seedlings	Free
.	6022090	Other edible fruit trees or bushes	Free
.	.	Rhododendrons and azaleas, grafted or not	.
.	6023010	Ornamental shrubs	5%
.	6023090	Other rhododendrons or azaleas	5%
.	6024000	Roses, grafted or not	5%
.	6029000	Other	5%
6.03	.	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	.
.	6031000	Fresh	5%
.	6039000	Other	5%

6.04	.	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.	.
.	6041000	Mosses and lichens	5%
.	.	Other:	.
.	6049100	Fresh	5%
.	6049900	Other	5%
7.01	.	Potatoes, fresh or chilled.	.
.	7011000	Seed	Free
.	7019000	Other:	0 25% (Roynamah)
7.02	7020000	Tomatoes, fresh (or chilled)	0 25% (Roynamah)
7.03	.	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	.
.	.	Onions and shallots	.
.	.	Onions:	.
.	7031011	Onions for food, fresh	0 25% (Roynamah)
.	7031012	Onions (for sowing), fresh	Free
.	7031020	Shallots, fresh	Free
.	7032000	Garlic	Free
.	7039000	Leeks and other alliaceous vegetables	Free
7.04	.	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	.
.	7041000	Cauliflowers and headed broccoli	Free
.	7042000	Brussels sprouts	Free
.	7049000	Other	Free
7.05	.	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.	.
.	.	Lettuce:	.
.	7051100	Cabbage lettuce (head lettuce)	Free
.	7051900	Other	Free
.	.	Chicory:	.
.	7052100	Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	Free
.	7052900	Other	Free
7.06	.	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	.
.	7061000	Carrots and turnips	0 25% (Roynamah)
.	7069000	Other	Free
7.07	7070000	Cucumbers and gherkins, fresh or chilled.	0 25% (Roynamah)
7.08	.	Leguminous vegetables, shelled or unshelled, fresh or chilled.	.
.	7081000	Peas (<i>Pisum sativum</i>)	Free
.	7082000	Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	Free
.	.	Other leguminous vegetables	.
.	7089010	Kidney beans, fresh	Free
.	7089090	Other leguminous vegetables, fresh	Free
7.09	.	Other vegetables, fresh or chilled.	.
.	7091000	Globe artichokes	Free
.	7092000	Asparagus	Free
.	7093000	Aubergines (eggplants)	Free
.	7094000	Celery other than celeriac	Free
.	.	Mushrooms and truffles:	.
.	7095100	Mushrooms of the genus <i>Agaricus</i>	Free
.	7095200	Truffles	Free
.	7095900	Other	Free
.	7096000	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	Free
.	7097000	Spinach, New Zealand spinach and orache spinach (garden spinach)	Free
.	.	Other	.
.	7099010	Pumpkins, fresh:	Free
.	7099020	Marrow, fresh	0 25% (Roynamah)
.	7099030	Olives, fresh	Free
.	7099040	Okra, fresh:	0 25% (Roynamah)
.	7099050	Parsley, fresh	Free
.	7099060	Coriander, fresh	Free
.	7099090	Other vegetables, fresh	Free
7.1	.	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	.
.	7101000	Potatoes	12%

.	.	Leguminous vegetables, shelled or unshelled:	.
.	7102100	Peas (<i>Pisum sativum</i>)	5%
.	7102200	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	5%
.	7102900	Other	5%
.	7103000	Spinach, New Zealand spinach and orache spinach (garden spinach)	5%
.	7104000	Sweet corn	5%
.	7108000	Other vegetables	5%
.	7109000	Mixtures of vegetables	5%
7.11	.	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.	.
.	7112000	Olives	5%
.	7113000	Capers	5%
.	7114000	Cucumbers and gherkins	5%
.	.	Mushrooms and truffles:	.
.	7115100	Mushrooms of the genus <i>Agaricus</i>	5%
.	7115900	Other	5%
.	7119000	Other vegetables; mixtures of vegetables	5%
7.12	.	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	.
.	7122000	Onions	5%
.	.	Mushrooms, wood ears (<i>Auricularia</i> spp.), jelly fungi (<i>Tremella</i> spp.) and truffles:	.
.	7123100	Mushrooms of the genus <i>Agaricus</i>	5%
.	7123200	Wood ears (<i>Auricularia</i> spp.)	5%
.	7123300	Jelly fungi (<i>Tremella</i> spp.)	5%
.	7123900	Other	5%
.	7129000	Other vegetables; mixtures of vegetables	5%
7.13	.	Dried leguminous vegetables, shelled, whether or not skinned or split.	.
.	7131000	Peas (<i>Pisum sativum</i>)	5%
.	7132000	Chickpeas (garbanzos)	5%
.	.	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):	.
.	.	Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	.
.	7133110	Beans, for sowing, dried	Free
.	7133120	Beans, for food, dried	5%
.	.	Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	.
.	7133210	Red beans for sowing, dried	Free
.	7133220	Red beans for food, dried	5%
.	.	Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	.
.	7133310	Kidney beans for sowing, dried	Free
.	7133320	Kidney beans for food, dried	5%
.	7133900	Other	5%
.	7134000	Lentils	5%
.	7135000	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%
.	.	Other	.
.	7139010	Mung beans, dried	5%
.	7139090	Other dried leguminous vegetables	5%
7.14	.	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.	.
.	7141000	Manioc (cassava)	5%
.	7142000	Sweet potatoes	5%
.	.	Other	.
.	7149010	Salep	5%
.	7149020	Jerusalem artichokes	5%
.	7149090	Other roots and tubers	5%
8.01	.	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	.
.	.	Coconuts:	.
.	8011100	Desiccated	5%
.	8011900	Other	5%
.	.	Brazil nuts:	.

.	8012100	In shell	5%
.	8012200	Shelled	5%
.	.	Cashew nuts:	.
.	8013100	In shell	5%
.	8013200	Shelled	5%
8.02	.	Other nuts, fresh or dried, whether or not shelled or peeled.	.
.	.	Almonds:	.
.	8021100	In shell	5%
.	8021200	Shelled	5%
.	.	Hazelnuts or filberts (Corylus spp.):	.
.	8022100	In shell	5%
.	8022200	Shelled	5%
.	.	Walnuts:	.
.	8023100	In shell	5%
.	8023200	Shelled	5%
.	8024000	Chestnuts (Castanea spp.)	5%
.	.	Pistachios	.
.	8025010	Pistachios, in shells	5%
.	8025020	Pistachios, shelled	5%
.	.	Other	.
.	.	Pine nuts:	.
.	8029011	Pine nuts, in shells	5%
.	8029012	Pine nuts, shelled	5%
.	8029020	Green seed (Bank)	5%
.	.	Other:	.
.	8029091	Other nuts, in shells	5%
.	8029092	Other nuts, shelled	5%
8.03	8030000	Bananas, including plantains, fresh or dried.	Free
8.04	.	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.	.
.	.	Dates	.
.	8041010	Fresh dates	40%
.	8041020	Dried dates	40%
.	8041030	Dried and Pressed Dates	40%
.	8041090	Other dates	40%
.	.	Figs	.
.	8042010	Fresh figs	Free
.	8042020	Dried figs	Free
.	8043000	Pineapples	Free
.	8044000	Avocados	Free
.	.	Guavas, mangoes and mangosteens	.
.	8045010	Guavas	Free
.	8045020	Mangoes	Free
.	8045030	Mangosteens	Free
8.05	.	Citrus fruit, fresh or dried.	.
.	8051000	Oranges	Free
.	8052000	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	Free
.	8054000	Grapefruit	Free
.	.	Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	.
.	8055010	Fresh lemons	Free
.	8055020	Dried lemons	Free
.	8059000	Other	Free
8.06	.	Grapes, fresh or dried.	.
.	8061000	Fresh	Free
.	8062000	Dried	Free
8.07	.	Melons (including watermelons) and papaws (papayas), fresh.	.
.	.	Melons (including watermelons):	.
.	8071100	Watermelon:	0 25% (Roynamah)
.	.	Other:	.
.	8071910	Melon (muskmelon):	0 25% (Roynamah)
.	8071990	Other	Free
.	8072000	Papaws (papayas)	Free

8.08	.	Apples, pears and quinces, fresh.	.
.	8081000	Apples	Free
.	.	Pears and quinces	.
.	8082010	Pears, fresh	Free
.	8082020	Quince, fresh	Free
8.09	.	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	.
.	8091000	Apricots	Free
.	8092000	Cherries	Free
.	8093000	Peaches, including nectarines	Free
.	8094000	Plums and sloes	Free
8.1	.	Other fruit, fresh.	.
.	8101000	Strawberries	Free
.	8102000	Raspberries, blackberries, mulberries and loganberries	Free
.	8103000	Black, white or red currants and gooseberries	Free
.	8104000	Cranberries, bilberries and other fruits of the genus Vaccinium	Free
.	8105000	Kiwifruit	Free
.	8106000	Durians	Free
.	.	Other	.
.	8109010	Pomegranates, fresh	Free
.	8109020	Medlar, fresh	Free
.	8109030	Prickly pear, fresh	Free
.	8109090	Other fruit, fresh	Free
8.11	.	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	.
.	8111000	Strawberries	5%
.	8112000	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	5%
.	8119000	Other	5%
8.12	.	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.	.
.	8121000	Cherries	5%
.	8129000	Other	5%
8.13	.	Fruit, dried, other than that of headings Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.	.
.	8131000	Apricots	5%
.	8132000	Prunes	5%
.	8133000	Apples	5%
.	.	Other fruit	.
.	8134010	Cherries, dried	5%
.	8134020	Tamarind, dried	5%
.	8134030	Pears, dried	5%
.	8134090	Other dried fruit	5%
.	8135000	Mixtures of nuts or dried fruits of this Chapter	5%
8.14	8140000	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	5%
9.01	.	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	.
.	.	Coffee, not roasted:	.
.	9011100	Not decaffeinated	Free
.	9011200	Decaffeinated	Free
.	.	Coffee roasted:	.
.	9012100	Not decaffeinated	Free
.	9012200	Decaffeinated	Free
.	9019000	Other	Free
9.02	.	Tea, whether or not flavoured.	.
.	9021000	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	Free
.	9022000	Other green tea (not fermented)	Free
.	.	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	.

.	9023010	Tea, in small packings of a content not exceeding 3 g	6%
.	9023090	Other	Free
.	9024000	Other black tea (fermented) and other partly fermented tea	Free
9.03	9030000	Maté.	5%
9.04	.	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.	.
.	.	Pepper:	.
.	9041100	Neither crushed nor ground	5%
.	9041200	Crushed or ground	5%
.	9042000	Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground	5%
9.05	9050000	Vanilla.	5%
9.06	.	Cinnamon and cinnamontree flowers.	.
.	9061000	Neither crushed nor ground	5%
.	9062000	Crushed or ground	5%
9.07	9070000	Cloves (whole fruit, cloves and stems).	5%
9.08	.	Nutmeg, mace and cardamoms.	.
.	9081000	Nutmeg	5%
.	9082000	Mace	Banned
.	9083000	Cardamoms	Free
9.09	.	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	.
.	9091000	Seeds of anise or badian	5%
.	9092000	Seeds of coriander	5%
.	9093000	Seeds of cumin	5%
.	9094000	Seeds of caraway	5%
.	9095000	Seeds of fennel; juniper berries	5%
9.1	.	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	.
.	9101000	Ginger	5%
.	9102000	Saffron	5%
.	9103000	Turmeric (curcuma)	5%
.	9104000	Thyme; bay leaves	5%
.	9105000	Curry	5%
.	.	Other spices:	.
.	9109100	Mixtures referred to in Note 1 (b) to this Chapter	5%
.	.	Other	.
.	9109910	Fenugreek	5%
.	9109990	Other spices	5%
10.01	.	Wheat and meslin.	.
.	10011000	Durum wheat	25%
.	.	Other	.
.	10019010	Wheat, Normal	25%
.	10019020	Wheat, thin	25%
.	10019030	Wheat and rye, mixed	25%
10.02	10020000	Rye.	5%
10.03	10030000	Barley.	Free
10.04	.	Oats.	.
.	10040010	Grey oats (or black)	Free
.	10040020	White oats (or yellow)	Free
10.05	.	Maize (corn).	.
.	10051000	Seed	Free
.	.	Other	.
.	10059010	Golden corn	Free
.	10059020	White corn	Free
.	10059030	Brown corn	Free
.	10059090	Other corn	Free
10.06	.	Rice.	.
.	10061000	Rice in the husk (paddy or rough)	Free
.	10062000	Husked (brown) rice	Free
.	10063000	Semimilled or wholly milled rice, whether or not polished or glazed	Free
.	10064000	Broken rice	Free
10.07	10070000	Grain sorghum.	5%
10.08	.	Buckwheat, millet and canary seed; other cereals.	.
.	10081000	Buckwheat	25%
.	10082000	Millet	Free
.	10083000	Canary seed	Free

.	10089000	Other cereals	Free
11.01	.	Wheat or meslin flour.	.
.	11010010	Wheat Flour	25%
.	11010020	Flour of mixed wheat and rye	25%
11.02	.	Cereal flours other than of wheat or meslin.	.
.	11021000	Rye flour	Free
.	11022000	Maize (corn) flour	Free
.	11023000	Rice flour	Free
.	.	Other	.
.	11029010	Barley flour	Free
.	11029020	Oat flour	Free
.	11029030	Grain sorghum flour	Free
.	11029040	Buckwheat flour	25%
.	11029050	Millet flour	Free
.	11029090	Other flour	Free
11.03	.	Cereal groats, meal and pellets.	.
.	.	Groats and meal:	.
.	.	Of wheat	.
.	11031110	Wheat groats	20%
.	11031120	Wheat meal	20%
.	.	Of maize (corn)	.
.	11031310	Maize groats	Free
.	11031320	Maize meal	Free
.	.	Of other cereals	.
.	11031910	Crushed grains of barley	Free
.	11031920	Crushed grains of sorghum	Free
.	11031930	Crushed grains of darnel	Free
.	11031940	Crushed grains of dark wheat	20%
.	11031950	Crushed grains of millet	Free
.	11031990	Other crushed grains	Free
.	11032000	Pellets	Free
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:	.
.	11041200	Of oats	5%
.	.	Of other cereals	.
.	11041910	Rolled or flaked wheat grains	5%
.	11041920	Rolled or flaked rye grains	5%
.	11041930	Rolled or flaked buckwheat grains	5%
.	11041940	Rolled or flaked millet grains	5%
.	11041950	Rolled or flaked sorghum grains	5%
.	11041960	Rolled or flaked maize grains	5%
.	11041990	Rolled or flaked grains of other cereals	5%
.	.	Other worked grains (for example, hulled, pearled, sliced or kibbled):	.
.	11042200	Of oats	5%
.	11042300	Of maize (corn)	5%
.	.	Of other cereals	.
.	11042910	Other worked wheat grains	5%
.	11042920	Other worked rye grains	5%
.	11042930	Other worked buckwheat grains	5%
.	11042940	Other worked millet grains	5%
.	11042950	Other worked sorghum grains	5%
.	11042990	Other worked Grains of other cereals	5%
.	11043000	Germ of cereals, whole, rolled, flaked or ground	5%
11.05	.	Flour, meal, powder, flakes, granules and pellets of potatoes.	.
.	.	Flour, meal and powder	.
.	11051010	Potato flour	5%
.	11051020	Potato meal	5%
.	11051030	Potato powder	5%
.	11052000	Flakes, granules and pellets	5%
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.	.
.	.	Of the dried leguminous vegetables of heading 07.13	.
.	.	Flour:	.

.	11061011	Pea flour	5%
.	11061012	Chick pea flour	5%
.	11061013	String bean flour	5%
.	11061014	Haricot bean flour	5%
.	11061015	Lentil flour	5%
.	11061016	Kidney bean flour	5%
.	11061019	Flour of other dried legumes	5%
.	.	Meal:	.
.	11061021	Pea meal	5%
.	11061022	Chick pea meal	5%
.	11061023	String bean meal	5%
.	11061024	Haricot bean meal	5%
.	11061025	Lentil bean meal	5%
.	11061026	Kidney bean meal	5%
.	11061029	Meal of other dried legumes	5%
.	.	Of sago or of roots or tubers of heading 07.14	.
.	11062010	Sago flour	5%
.	11062020	Sago meal	5%
.	.	Flour and meal of roots and tubers:	.
.	11062031	Manioc flour	5%
.	11062032	Arrowroot flour	5%
.	11062033	Salep flour	5%
.	11062034	Jerusalem artichoke flour	5%
.	11062035	Sweet potato flour	5%
.	11062039	Flour of other roots and tubers	5%
.	.	Of the products of Chapter 8	.
.	11063010	Chestnut flour, meal and powder	5%
.	11063020	Almond flour, meal and powder	5%
.	11063030	Date flour, meal and powder	5%
.	11063040	Banana Flour, meal and powder	5%
.	11063050	Coconut flour, meal and powder	5%
.	11063060	Tamarind flour, meal and powder	5%
.	11063070	Flour, meal and powder of fruit peelings	5%
.	11063080	Flour of lemon	5%
.	11063090	Other flour, meal and powder	5%
11.07	.	Malt, whether or not roasted.	.
.	11071000	Not roasted	5%
.	11072000	Roasted	5%
11.08	.	Starches; inulin.	.
.	.	Starches:	.
.	11081100	Wheat starch	5%
.	11081200	Maize (corn) starch	5%
.	11081300	Potato starch	5%
.	11081400	Manioc (cassava) starch	5%
.	.	Other starches	.
.	11081910	Rice starch	5%
.	11081920	Arrowroot starch	5%
.	11081930	Sago starch	5%
.	11081990	Other starches	5%
.	11082000	Inulin	5%
11.09	11090000	Wheat gluten, whether or not dried.	5%
12.01	.	Soya beans, whether or not broken.	.
.	12010010	Whole soy beans	5%
.	12010020	Broken soy beans	5%
12.02	.	Groundnuts, not roasted or otherwise cooked, whether or not shelled or broken.	.
.	12021000	In shell	5%
.	12022000	Shelled, whether or not broken	5%
12.03	12030000	Copra.	5%
12.04	12040000	Linseed, whether or not broken.	5%
12.05	.	Rape or colza seeds, whether or not broken.	.
.	12051000	Low erucic acid rape or colza seeds	5%
.	12059000	Other	5%
12.06	12060000	Sunflower seeds, whether or not broken.	5%
12.07	.	Other oil seeds and oleaginous fruits, whether or not broken.	.

.	12071000	Palm nuts and kernels	5%
.	12072000	Cotton seeds	5%
.	12073000	Castor oil seeds	5%
.	12074000	Sesamum seeds	5%
.	12075000	Mustard seeds	5%
.	12076000	Safflower seeds	5%
.	.	Other:	.
.	12079100	Poppy seeds	Banned
.	.	Other	.
.	12079910	Poppy	Banned
.	12079920	Hemp seeds	Banned
.	12079990	Other seeds	5%
12.08	.	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.	.
.	12081000	Of soya beans	5%
.	12089000	Other	5%
12.09	.	Seeds, fruit and spores, of a kind used for sowing.	.
.	12091000	Sugar beet seed	Free
.	.	Seeds of forage plants:	.
.	12092100	Lucerne (alfalfa) seed	Free
.	12092200	Clover (<i>Trifolium</i> spp.) seed	Free
.	12092300	Fescue seed	Free
.	12092400	Kentucky blue grass (<i>Poa pratensis</i> L.) seed	Free
.	12092500	Rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seed	Free
.	12092600	Timothy grass seed	Free
.	.	Other	.
.	12092910	Lupine seed	Free
.	12092990	Other seeds of forage plants	Free
.	12093000	Seeds of herbaceous plants cultivated principally for their flowers	Free
.	.	Other:	.
.	.	Vegetable seeds	.
.	12099110	Tomato seeds	Free
.	12099120	Leek seeds	Free
.	12099130	Radish seeds	Free
.	12099140	Carrot seeds	Free
.	12099150	Cucumber seeds	Free
.	12099160	Marrow seeds	Free
.	12099170	Pumpkin seeds	Free
.	12099180	Eggplant seeds	Free
.	.	Other:	.
.	12099191	Lettuce seeds	Free
.	12099192	Cress seeds	Free
.	12099193	Capsicum seeds	Free
.	12099199	Other vegetable seeds	Free
.	12099900	Other	Free
12.1	.	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.	.
.	12101000	Hop cones, neither ground nor powdered nor in the form of pellets	5%
.	12102000	Hop cones, ground, powdered or in the form of pellets; lupulin	5%
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.	.
.	12111000	Liquorice roots	5%
.	12112000	Ginseng roots	5%
.	12113000	Coca leaf	Banned
.	12114000	Poppy straw	Banned
.	.	Other	.
.	12119010	Black Caraway plants	5%
.	12119020	Black poppy plants	Banned
.	12119030	Chips and pieces of aloeswood, and other aromatic woods	5%
.	12119040	Mint	5%
.	12119050	Desert flower	5%
.	12119060	Indian hemp	Banned
.	12119070	Cleaning sticks for teeth	5%
.	12119090	Other plants used in perfumes or pharmacy	5%

12.12	.	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) o	.
.	.	Locust beans, including locust bean seeds	.
.	12121010	Locust beans	5%
.	12121020	Locust bean seeds	5%
.	12122000	Seaweeds and other algae	5%
.	12123000	Apricot, peach (including nectarine) or plum stones and kernels	5%
.	.	Other:	.
.	12129100	Sugar beet	5%
.	.	Other	.
.	12129910	Melon seeds, unroasted	5%
.	12129930	Sugar cane	5%
.	12129940	Pumpkin, squash and marrow seeds, unroasted	5%
.	12129990	Other unroasted stones and kernels	5%
12.13	.	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	.
.	12130010	Straw	5%
.	12130090	Other	5%
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.	.
.	12141000	Lucerne (alfalfa) meal and pellets	5%
.	.	Other	.
.	12149010	Lupine	5%
.	12149020	Vetch, vetchling and chickling vetch	5%
.	12149090	Other forage products	5%
13.01	.	Lac; natural gums, resins, gumresins and oleoresins (for example, balsams).	.
.	13011000	Lac	5%
.	13012000	Gum Arabic	5%
.	.	Other	.
.	13019010	Tragacanth	5%
.	13019020	Mastic	5%
.	13019030	Benzoin	5%
.	13019040	Asafoetida	5%
.	13019050	Myrrh	5%
.	13019060	Olibanum	5%
.	13019070	Frankincense	5%
.	13019080	Storax	5%
.	.	Other:	.
.	13019091	Gum resins	5%
.	13019092	Oleoresins	5%
.	13019093	Natural resins	5%
.	13019099	Other resins	5%
13.02	.	Vegetable saps and extracts; pectic substances, pectinates and pectates; agaragar and other mucilages and thickeners, whether or not modified, derived from vegetable products.	.
.	.	Vegetable saps and extracts:	.
.	13021100	Opium	Banned
.	13021200	Of liquorice	5%
.	13021300	Of hops	5%
.	13021400	Of pyrethrum or of the roots of plants containing rotenone	5%
.	.	Other	.
.	13021910	Hashish	Banned
.	13021920	Ginseng extract	5%
.	13021930	Tahinah (sesame juice)	20%
.	13021940	Aloes	5%
.	13021950	Myrrh	5%
.	13021960	Mannite	5%
.	13021970	Other medical extracts	5%
.	13021990	Other extracts	5%
.	13022000	Pectic substances, pectinates and pectates	5%

.	.	Mucilages and thickeners, whether or not modified, derived from vegetable products:	.
.	13023100	Agaragar	5%
.	13023200	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	5%
.	13023900	Other	5%
14.01	.	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).	.
.	14011000	Bamboos	5%
.	14012000	Rattans	5%
.	.	Other	.
.	14019010	Osier	5%
.	14019020	Reeds	5%
.	14019090	Other plaiting materials	5%
14.02	14020000	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eelgrass), whether or not put up as a layer with or without supporting material.	5%
14.03	14030000	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couchgrass and istle), whether or not in hanks or bundles.	5%
14.04	.	Vegetable products not elsewhere specified or included.	.
.	.	Raw vegetable materials of a kind used primarily in dyeing or tanning	.
.	14041010	Wood for dyeing or tanning	5%
.	14041020	Bark for dyeing or tanning	5%
.	14041030	Gall for dyeing or tanning	5%
.	14041040	Henna for dyeing or tanning	5%
.	14041090	Other materials for dyeing Or tanning	5%
.	14042000	Cotton linters	5%
.	.	Other	.
.	14049010	Hard seeds, pips, hulls and nuts for craving	5%
.	14049090	Other vegetable products not elsewhere specified	5%
15.01	.	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.	.
.	15010010	Poultry fat	5%
.	15010020	Fat from poultry bones and fat from poultry waste	5%
.	15010030	Lard and other pig fats	Banned
15.02	.	Fats of bovine animals, sheep or goats, other than those of heading 15.03.	.
.	15020010	Bovine animal fat	5%
.	15020020	Sheep and goat fat	5%
15.03	.	Lard stearin, lard oil, oleostearin, oleoil and tallow oil, not emulsified or mixed or otherwise prepared.	.
.	.	Oleostearin:	.
.	15030011	Styrene of Pig	Banned
.	15030019	Other Styrene	5%
.	.	Oleo margarine:	.
.	15030021	Margarine of Pig	Banned
.	15030029	Other Margarine	5%
.	.	Other:	.
.	15030091	Fat of Pig	Banned
.	15030099	Other fats	5%
15.04	.	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.	.
.	15041000	Fishliver oils and their fractions	5%
.	15042000	Fats and oils and their fractions, of fish, other than liver oils	5%
.	15043000	Fats and oils and their fractions, of marine mammals	5%
15.05	15050000	Wool grease and fatty substances derived therefrom (including lanolin).	5%
15.06	15060000	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	5%
15.07	.	Soyabean oil and its fractions, whether or not refined, but not chemically modified.	.
.	15071000	Crude oil, whether or not degummed	5%

.	15079000	Other	12%
15.08	.	Groundnut oil and its fractions, whether or not refined, but not chemically modified.	.
.	15081000	Crude oil	5%
.	15089000	Other	5%
15.09	.	Olive oil and its fractions, whether or not refined, but not chemically modified.	.
.	15091000	Virgin	5%
.	15099000	Other	5%
15.1	15100000	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.	5%
15.11	.	Palm oil and its fractions, whether or not refined, but not chemically modified.	.
.	15111000	Crude oil	5%
.	15119000	Other	12%
15.12	.	Sunflowerseed, safflower or cottonseed oil and fractions thereof, whether or not refined, but not chemically modified.	.
.	.	Sunflower seed or safflower oil and fractions thereof:	.
.	15121100	Crude oil	5%
.	15121900	Other	8%
.	.	Cotton seed oil and its fractions:	.
.	15122100	Crude oil, whether or not gossypol has been removed	5%
.	15122900	Other	5%
15.13	.	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	.
.	.	Coconut (copra) oil and its fractions:	.
.	15131100	Crude oil	5%
.	15131900	Other	5%
.	.	Palm kernel or babassu oil and fractions thereof:	.
.	15132100	Crude oil	5%
.	15132900	Other	12%
15.14	.	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	.
.	.	Low erucic acid rape or colza oil and its fractions:	.
.	15141100	Crude oil	5%
.	15141900	Other	12%
.	.	Other:	.
.	15149100	Crude oil	5%
.	15149900	Other	12%
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:	.
.	15151100	Crude oil	5%
.	15151900	Other	5%
.	.	Maize (corn) oil and its fractions:	.
.	15152100	Crude oil	5%
.	15152900	Other	8%
.	15153000	Castor oil and its fractions	5%
.	15154000	Tung oil and its fractions	5%
.	15155000	Sesame oil and its fractions	5%
.	15159000	Other	5%
15.16	.	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, interesterified, reesterified or elaidinised, whether or not refined, but not further prepared.	.
.	15161000	Animal fats and oils and their fractions	5%
.	15162000	Vegetable fats and oils and their fractions	5%
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.	.
.	.	Margarine, excluding liquid margarine	.
.	15171010	Margarine of animal origin	5%
.	15171020	Margarine of vegetable origin	5%
.	15171090	Other margarine	5%

.	.	Other	.
.	15179010	Liquid margarine	5%
.	15179090	Other mixtures of animal or vegetable fats or oils	5%
15.18	15180000	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 No 1516; inedible mixtures or preparations	5%
15.19	.	Deleted	.
15.2	.	Glycerol, crude; glycerol waters and glycerol lyes.	.
.	15200010	Glycerol, crude	5%
.	15200020	Glycerol waters and glycerol lyes	5%
15.21	.	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.	.
.	15211000	Vegetable waxes	5%
.	.	Other	.
.	15219010	Spermaceti, crude, pressed or refined	5%
.	15219020	Beeswax, whether or not colored	5%
.	15219040	Insect waxes, whether or not colored	5%
15.22	.	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	.
.	15220010	Degras (fish oil treated with nitric acid)	5%
.	15220020	Residues from the treatment Of fatty substances	5%
16.01	.	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	.
.	.	Sausage of
.	16010011	Sausage of Pig or animal blood	Banned
.	16010019	Others of other animals	10%
.	.	Packed in tight containers (canned or the like):	.
.	16010021	Canned sausage of Pig or animal blood	Banned
.	16010029	Others of other animals	5%
.	.	Frozen	.
.	16010031	Frozen sausage of Pig	Banned
.	16010039	Others of other animals	10%
16.02	.	Other prepared or preserved meat, meat offal or blood.	.
.	.	Homogenised preparations	.
.	16021010	Baby food from meat, homogenized	5%
.	16021090	Other homogenized meat preparations	5%
.	16022000	Of liver of any animal	5%
.	.	Of poultry of heading 01.05:	.
.	16023100	Of turkeys	5%
.	16023200	Of fowls of the species Gallus domesticus	5%
.	16023900	Other	5%
.	.	Of swine:	.
.	16024100	Hams and cuts thereof	Banned
.	16024200	Shoulders and cuts thereof	Banned
.	16024900	Other, including mixtures	Banned
.	.	Of bovine animals	.
.	16025010	Pastrami	8%
.	16025090	Other bovine canned meats	8%
.	.	Other, including preparations of blood of any animal	.
.	16029010	Foodstuff preparations more than 20% meat	5%
.	.	Offal of any animal:	.
.	16029021	Tongues	5%
.	16029029	Other offal (except liver)	5%
.	16029030	Preparations of animal blood	Banned
.	16029090	Other prepared or preserved meat	5%
16.03	.	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	.
.	16030010	Meat extracts and meat juices	5%
.	16030020	Extract and juices of fish, crustaceans	5%
16.04	.	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	.
.	.	Fish, whole or in pieces, but not minced:	.

.	16041100	Salmon	5%
.	16041200	Herrings	5%
.	16041300	Sardines, sardinella and brisling or sprats	5%
.	16041400	Tunas, skipjack and bonito (Sarda spp.)	5%
.	16041500	Mackerel	5%
.	16041600	Anchovies	5%
.	16041900	Other	5%
.	16042000	Other prepared or preserved fish	5%
.	16043000	Caviar and caviar substitutes	5%
16.05	.	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	.
.	16051000	Crab	5%
.	16052000	Shrimps and prawns	5%
.	16053000	Lobster	5%
.	16054000	Other crustaceans	5%
.	16059000	Other	5%
17.01	.	Cane or beet sugar and chemically pure sucrose, in solid form.	.
.	.	Raw sugar not containing added flavouring or colouring matter:	.
.	.	Cane sugar	.
.	17011110	Cane sugar for industrial refining and filtering	Free
.	17011190	Other cane sugar	Free
.	.	Beet sugar	.
.	17011210	Beet sugar for industrial refining and filtering	Free
.	17011290	Other beet sugar	Free
.	.	Other:	.
.	17019100	Containing added flavouring or colouring matter	Free
.	.	Other	.
.	.	Refined:	.
.	17019911	Refined sugar crystals	Free
.	17019912	Refined sugar moulds	Free
.	17019913	Castor sugar	Free
.	17019920	Sugar candy, neither flavored or colored	Free
.	17019930	Chemically pure sucrose	Free
.	17019990	Other sucrose	Free
17.02	.	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.	.
.	.	Lactose and lactose syrup:	.
.	17021100	Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	5%
.	17021900	Other	5%
.	17022000	Maple sugar and maple syrup	5%
.	17023000	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	5%
.	17024000	Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar	5%
.	17025000	Chemically pure fructose	5%
.	17026000	Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar	5%
.	.	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose	.
.	17029010	Maltose, whether or nor chemically pure	5%
.	17029020	Sucrose, chemically impure	5%
.	17029030	Invert sugar, whether or not chemically pure	5%
.	17029040	Fructose, chemically impure	5%
.	17029050	Sugar liquids	5%
.	17029060	Caramel	5%
.	17029070	Artificial honey	5%
.	17029090	Other sugar	5%
17.03	.	Molasses resulting from the extraction or refining of sugar.	.
.	17031000	Cane molasses	5%
.	17039000	Other	5%
17.04	.	Sugar confectionery (including white chocolate), not containing cocoa.	.
.	17041000	Chewing gum, whether or not sugarcoated	10%

.	.	Other	.
.	17049010	Sugar confectionary, candy drops, with wrapping	8%
.	17049020	Toffee (caramels), Turkish delights, nougat	8%
.	17049030	Almond candy, pistachio candy and similar	8%
.	17049040	Fruit jellies, fruit pastes, licorice	8%
.	17049050	Cough drops	5%
.	17049060	Halawa tahiniah	15%
.	17049070	Sugar powder containing fruit flavor	8%
.	17049080	White Chocolate with Alcohol	Banned
.	17049090	Other sugar confectionery	8%
18.01	18010000	Cocoa beans, whole or broken, raw or roasted.	5%
18.02	18020000	Cocoa shells, husks, skins and other cocoa waste.	5%
18.03	.	Cocoa paste, whether or not defatted.	.
.	18031000	Not defatted	5%
.	18032000	Wholly or partly defatted	5%
18.04	18040000	Cocoa butter, fat and oil.	5%
18.05	18050000	Cocoa powder, not containing added sugar or other sweetening matter.	5%
18.06	.	Chocolate and other food preparations containing cocoa.	.
.	.	Cocoa powder, containing added sugar or other sweetening matter	.
.	18061010	Cocoa powder with peptone or milk	5%
.	18061090	Other sweetened cocoa powder	5%
.	.	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	.
.	18062010	Powder for making icecream, containing cocoa, bulk	5%
.	18062020	Sugar confectionary, containing cocoa, bulk	15%
.	18062030	Confectionery products with cocoa, bulk	15%
.	18062090	Other bulk cocoa products	15%
.	.	Other, in blocks, slabs or bars:	.
.	.	Filled	.
.	18063110	Chocolate with Alcohol	Banned
.	18063190	Other stuffed Chocolate	15%
.	.	Not filled	.
.	18063210	Non stuffed Chocolate with Alcohol	Banned
.	18063290	Other nonstuffed Chocolate	15%
.	.	Other	.
.	18069010	Powder for making icecream, with cocoa, nonbulk	8%
.	18069020	Other sugar confectionary, with cocoa, bulk	8%
.	18069030	Confectionery products with cocoa, nonbulk	8%
.	18069090	Other nonbulk cocoa products	8%
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	.
.	.	Preparations for infant use, put up for retail sale	.
.	19011010	Baby food with milk base, no cocoa	Free
.	19011020	Baby food with milk base, under 5% cocoa	15%
.	19011090	Other baby food	Free
.	.	Mixes and doughs for the preparation of bakers' wares of heading 19.05	.
.	19012010	Cereal and flour mixes with fruit flour, cocoa powder	10%
.	19012020	Readymixed doughs of cereal flour	5%
.	19012090	Other cereal and flour mixes	10%
.	.	Other	.
.	19019010	Ragi	5%
.	19019020	Malted milk	5%
.	19019030	Powder for making ice cream	5%
.	19019090	Other starch or malt extracts	5%
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:	.
.	.	Containing eggs	.
.	19021110	Macaroni, vermicelli and similar items with eggs	20%
.	19021120	Edible pastas, frozen with eggs	5%

.	19021130	Potato flour chips, macaronishaped with eggs	5%
.	19021190	Other uncooked pasta with eggs	5%
.	.	Other	.
.	19021910	Macaroni, vermicelli and similar items without eggs	12%
.	19021920	Edible pastas, frozen without eggs	5%
.	19021930	Potato flour chips, macaronishaped without eggs	5%
.	19021990	Other uncooked pasta Without eggs	5%
.	.	Stuffed pasta, whether or not cooked or otherwise prepared	.
.	19022010	Pasta stuffed with meat	12%
.	19022020	Pasta stuffed with fish, crustaceans and molluscs	12%
.	19022090	Other stuffed pasta	5%
.	19023000	Other pasta	5%
.	19024000	Couscous	5%
19.03	19030000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	5%
19.04	.	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), precooked, or o	.
.	.	Prepared foods obtained by the swelling or roasting of cereals or cereal products	.
.	19041010	Roasted or swelled cereals containing cocoa	15%
.	.	Other:	.
.	19041091	Corn flakes and similar, roasted	12%
.	19041099	Other roasted or swelled cereals	5%
.	.	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	.
.	.	Products obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes:	.
.	19042011	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	15%
.	19042019	Other	5%
.	.	Roasted cereal flakes or swelled cereals:	.
.	19042021	Containing cocoa	20%
.	19042029	Other	5%
.	.	Bulgur wheat	.
.	19043010	Containing cocoa	20%
.	19043090	Other	5%
.	.	Other	.
.	19049010	Other cereals containing cocoa	20%
.	19049090	Other cereals	5%
19.05	.	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	.
.	19051000	Crispbread	5%
.	19052000	Gingerbread and the like	5%
.	.	Sweet biscuits; waffles and wafers:	.
.	19053100	Sweet biscuits	10%
.	19053200	Waffles and wafers	5%
.	.	Rusks, toasted bread and similar toasted products	.
.	19054010	Rusks	12%
.	19054090	Other toasted products	5%
.	.	Other	.
.	19059010	Ordinary bread	5%
.	19059020	Gluten bread prepared for diabetics	5%
.	19059030	Pastry (except waffles and wafers) including pizzas	10%
.	19059040	Eastern sweetmeats (kunafah, baklawah, etc)	5%
.	19059050	Cake, gateau and similar	10%
.	19059060	Empty cachets for pharmaceutical use	5%
.	19059070	Sealing wafers	5%
.	19059080	Crisps (such as pop corn, chips and the like)	10%
.	.	Other:	.
.	19059091	Unleavened bread	5%

.	19059092	Pretzels	5%
.	19059093	Ordinary biscuits, whether or not salted	8%
.	19059099	Other bakers' wares	10%
20.01	.	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	.
.	20011000	Cucumbers and gherkins	5%
.	.	Other	.
.	.	Vegetables and edible plants:	.
.	20019011	Mushrooms and truffles preserved with vinegar	5%
.	20019012	Olives and capers preserved with vinegar	5%
.	20019013	Green peppers preserved with vinegar	5%
.	20019014	Pickles (assorted) preserved With vinegar	5%
.	20019015	Tomatoes preserved with vinegar	5%
.	20019019	Other preserved vegetables	5%
.	20019020	Fruits preserved with vinegar	5%
20.02	.	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.	.
.	20021000	Tomatoes, whole or in pieces	5%
.	.	Other	.
.	20029010	Tomato paste	5%
.	20029090	Other tomatoes, not vinegarpreserved	5%
20.03	.	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	.
.	20031000	Mushrooms of the genus Agaricus	5%
.	20032000	Truffles	5%
.	20039000	Other	5%
20.04	.	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.	.
.	20041000	Potatoes	5%
.	.	Other vegetables and mixtures of vegetables	.
.	20049010	Carrots, frozen	5%
.	20049020	Peas, frozen	5%
.	20049030	Haricot beans, frozen	5%
.	20049040	Kidney beans, frozen	5%
.	20049050	Asparagus, frozen	5%
.	20049060	Spinach, frozen	5%
.	20049070	Okra, frozen	5%
.	20049080	Mixed vegetables, frozen	5%
.	20049090	Other frozen vegetables	5%
20.05	.	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.	.
.	.	Homogenised vegetables	.
.	20051010	Baby food Vegetables, prepared	5%
.	20051020	Diet vegetables, prepared	5%
.	20051090	Other homogenized vegetables	5%
.	20052000	Potatoes	12%
.	20054000	Peas (Pisum sativum)	12%
.	.	Beans (Vigna spp., Phaseolus spp.):	.
.	20055100	Beans, shelled	10%
.	20055900	Other	5%
.	20056000	Asparagus	5%
.	20057000	Olives	5%
.	20058000	Sweet corn (Zea mays var. saccharata)	5%
.	.	Other vegetables and mixtures of vegetables	.
.	.	Prepared by other products and intended for direct consumption:	.
.	20059011	Cooked beans	12%
.	20059012	Cooked chick peas with sesame oil	10%
.	20059013	Vegetables and legumes with sauce	10%
.	20059019	Other cooked vegetables	5%
.	.	Other:	.
.	20059091	Okra, not frozen	5%
.	20059092	Horse beans, not frozen	5%
.	20059093	Spinach, not frozen	5%
.	20059094	Artichokes, not frozen	5%
.	20059095	Mixed vegetables, not frozen	5%

.	20059096	Sauerkraut	5%
.	20059097	Grape leaves	5%
.	20059099	Other vegetables and plants, not frozen	5%
20.06	20060000	Vegetables, fruit, nuts, fruitpeel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	5%
20.07	.	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.	.
.	.	Homogenised preparations	.
.	20071010	Baby food of fruit	5%
.	20071020	Diet fruit, prepared	5%
.	20071090	Other homogenized fruit preparations	5%
.	.	Other:	.
.	.	Citrus fruit	.
.	20079110	Marmalades	5%
.	20079190	Other citrus fruit preparations	5%
.	.	Other	.
.	.	Jams and fruit jellies:	.
.	20079911	Peach jams and jellies	5%
.	20079912	Apricot jams and jellies	5%
.	20079913	Apple jams and jellies	5%
.	20079914	Water melon jams and jellies	5%
.	20079915	Cherry Jams and jellies	5%
.	20079916	Strawberry jams and jellies	5%
.	20079917	Raspberry jams and jellies	5%
.	20079919	Other jams and jellies	5%
.	20079920	Apricot sheets	5%
.	20079930	Turkish delights	5%
.	20079990	Other fruit and nut pastes	5%
20.08	.	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	.
.	.	Nuts, ground nuts and other seeds, whether or not mixed together:	.
.	.	Ground nuts	.
.	20081110	Roasted ground nuts, whether or not salted	5%
.	20081120	Peanut butter	8%
.	.	Other, including mixtures	.
.	.	Roasted nuts, whether or not salted:	.
.	20081911	Almonds	5%
.	20081912	Pistachios	5%
.	20081913	Hazel nuts	5%
.	20081919	Other roasted nuts	5%
.	20081920	Mixed nuts	5%
.	20082000	Pineapples	5%
.	20083000	Citrus fruit	5%
.	20084000	Pears	5%
.	20085000	Apricots	5%
.	20086000	Cherries	5%
.	20087000	Peaches, including nectarines	5%
.	20088000	Strawberries	5%
.	.	Other, including mixtures other than those of subheading 2008.19:	.
.	20089100	Palm hearts	5%
.	20089200	Mixtures	5%
.	20089900	Other	5%
20.09	.	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	.
.	.	Orange juice:	.
.	20091100	Frozen	5%
.	20091200	Not frozen, of a Brix value not exceeding 20	10%
.	20091900	Other	5%
.	.	Grapefruit juice:	.
.	20092100	Of a Brix value not exceeding 20	10%
.	20092900	Other	5%

.	.	Juice of any other single citrus fruit:	.
.	.	Of a Brix value not exceeding 20	.
.	20093110	Lemon juice	12%
.	20093190	Other	5%
.	20093900	Other	5%
.	.	Pineapple juice:	.
.	20094100	Of a Brix value not exceeding 20	10%
.	20094900	Other	5%
.	20095000	Tomato juice	12%
.	.	Grape juice (including grape must):	.
.	20096100	Of a Brix value not exceeding 30	12%
.	20096900	Other	5%
.	.	Apple juice:	.
.	20097100	Of a Brix value not exceeding 20	10%
.	20097900	Other	5%
.	.	Juice of any other single fruit or vegetable	.
.	20098010	Date molasses	5%
.	.	Mango juice:	.
.	20098021	Unconcentrated mango juice	10%
.	20098029	Other mango juice	5%
.	.	Guava juice:	.
.	20098031	Concentrated guava juice	10%
.	20098039	Other guava juice	5%
.	.	Carrot juice:	.
.	20098041	Carrot juice, not concentrated	10%
.	20098049	Other carrot juice	5%
.	20098090	Other single fruit juice	5%
.	.	Mixtures of juices	.
.	20099010	Mixtures of juices, not concentrated	8%
.	20099090	Other mixtures of juices	5%
21.01	.	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.	.
.	.	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:	.
.	21011100	Extracts, essences and concentrates	5%
.	.	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	.
.	21011210	Nescafe, yuban, maxwell, etc.	5%
.	21011220	Coffee paste	5%
.	21011290	Other of Coffee extraction	5%
.	.	Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	.
.	21012010	Prepared tea preparations	5%
.	21012090	Other prepared tea or mate	5%
.	.	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	.
.	21013010	Roasted chicory and other roasted coffee substitutes	5%
.	21013020	Chicory extracts, concentrates and essences	5%
21.02	.	Yeasts (active or inactive); other singlecell microorganisms, dead (but not including vaccines of heading 30.02); prepared baking powders.	.
.	21021000	Active yeasts	10%
.	.	Inactive yeasts; other single cell micro organisms, dead	.
.	21022010	Inactive yeasts for human consumption	12%
.	21022020	Inactive yeasts, etc., For animals	5%
.	21022090	Other microorganisms	5%
.	.	Prepared baking powders	.
.	21023010	Baking powder	12%
.	21023020	Anras yeast	12%
.	21023090	Other prepared baking powders	12%
21.03	.	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	.

.	21031000	Soya sauce	5%
.	21032000	Tomato ketchup and other tomato sauces	12%
.	.	Mustard flour and meal and prepared mustard	.
.	21033010	Mustard flour	5%
.	21033020	Prepared mustard	5%
.	.	Other	.
.	21039010	Mayonnaise	12%
.	21039020	Chili sauce	5%
.	21039030	Celery salt	5%
.	21039090	Other sauces	5%
21.04	.	Soups and broths and preparations therefor; homogenised composite food preparations.	.
.	21041000	Soups and broths and preparations therefor	5%
.	21042000	Homogenised composite food preparations	5%
21.05	21050000	Ice cream and other edible ice, whether or not containing cocoa.	15%
21.06	.	Food preparations not elsewhere specified or included.	.
.	21061000	Protein concentrates and textured protein substances	5%
.	.	Other	.
.	21069010	Powders for making table cream	5%
.	21069020	Powders for making table jelly	5%
.	21069030	Powders for Making ice cream	5%
.	21069050	Preparations with a basis of milk for baking	5%
.	21069060	Doughs with a basis of sugar for fillings	5%
.	21069070	All types of sweetmeats and the like for diabetics	Free
.	21069080	Commercial saccharine	5%
.	.	Other:	.
.	21069091	Edible tablets such as vanillin	5%
.	21069092	Preparations for making lemonade or other soft drinks	5%
.	21069093	Preparations, often referred to as food additives	5%
.	21069094	Natural honey rich in Royal jelly	5%
.	21069095	Proteins dissolved in water, used in food preparations	5%
.	21069096	Muscle growing Preparations	5%
.	21069099	Other food preparations	5%
22.01	.	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.	.
.	.	Mineral waters and aerated waters	.
.	22011010	Natural mineral water	15%
.	22011020	Artificial mineral water	5%
.	22011030	Aerated water	5%
.	.	Other	.
.	22019010	Ordinary natural water	15%
.	22019090	Other unflavored natural water	5%
22.02	.	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other nonalcoholic beverages, not including fruit or vegetable juices of heading 20.09.	.
.	.	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	.
.	22021010	Flavored or sweetened mineral water	5%
.	.	Aerated water, flavoured or sweetened:	.
.	22021021	Lemonade	6%
.	22021022	Orange drink (e.g. Miranda)	6%
.	22021023	Cola	6%
.	22021029	Other carbonized drinks	5%
.	22021090	Other flavored water	5%
.	.	Other	.
.	22029010	Nonalcoholic beverages, based on Milk	5%
.	22029020	Beverages, based upon cocoa	5%
.	22029060	Still beverages	5%
.	22029070	Nonalcoholic beer	5%
.	22029090	Other flavored nonalcoholic drinks	5%
22.03	22030000	Beer made from malt.	Banned
22.04	.	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	.
.	22041000	Sparkling wine	Banned

.	.	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	.
.	22042100	In containers holding 2 litres or less	Banned
.	22042900	Other	Banned
.	22043000	Other grape must	Banned
22.05	.	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	.
.	22051000	In containers holding 2 litres or less	Banned
.	22059000	Other	Banned
22.06	22060000	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and nonalcoholic beverages, not elsewhere specified or included.	Banned
22.07	.	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.	.
.	.	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	.
.	22071010	Undenatured ethyl alcohol for medical use	5%
.	22071090	Other undenatured ethyl alcohol	5%
.	.	Ethyl alcohol and other spirits, denatured, of any strength	.
.	.	Denatured ethyl alcohol:	.
.	22072011	Inactive ethyl alcohol for medical use	Free
.	22072019	Other inactive ethyl alcohol	5%
.	22072090	Other ethyl alcohol of any strength, denatured	Banned
22.08	.	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.	.
.	22082000	Spirits obtained by distilling grape wine or grape marc	Banned
.	22083000	Whiskies	Banned
.	22084000	Rum and tafia	Banned
.	22085000	Gin and Geneva	Banned
.	22086000	Vodka	Banned
.	22087000	Liqueurs and cordials	Banned
.	.	Other	.
.	.	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol:	.
.	22089011	Active ethyl alcohol for medical uses	5%
.	22089019	Other active ethyl alcohol, nonmedical	5%
.	22089090	Other denatured ethyl alcohol under 80%	Banned
22.09	.	Vinegar and substitutes for vinegar obtained from acetic acid.	.
.	22090010	Vinegar	5%
.	22090020	Vinegar substitutes	5%
23.01	.	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.	.
.	23011000	Flours, meals and pellets, of meat or meat offal; greaves	5%
.	23012000	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	5%
23.02	.	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.	.
.	23021000	Of maize (corn)	5%
.	23022000	Of rice	5%
.	23023000	Of wheat	5%
.	23024000	Of other cereals	5%
.	23025000	Of leguminous plants	5%
23.03	.	Residues of starch manufacture and similar residues, beetpulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.	.
.	23031000	Residues of starch manufacture and similar residues	5%
.	23032000	Beetpulp, bagasse and other waste of sugar manufacture	5%
.	23033000	Brewing or distilling dregs and waste	5%
23.04	23040000	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	Free

23.05	23050000	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil.	5%
23.06	.	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.	.
.	23061000	Of cotton seeds	5%
.	23062000	Of linseed	5%
.	23063000	Of sunflower seeds	5%
.	.	Of rape or colza seeds:	.
.	23064100	Of low erucic acid rape or colza seeds	5%
.	23064900	Other	5%
.	23065000	Of coconut or copra	5%
.	23066000	Of palm nuts or kernels	5%
.	23067000	Of maize (corn) germ	5%
.	23069000	Other	5%
23.07	.	Wine lees; argol.	.
.	23070010	Wine lees	Banned
.	23070020	Argol	5%
23.08	23080000	Vegetable materials and vegetable waste, vegetable residues and byproducts, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	5%
23.09	.	Preparations of a kind used in animal feeding.	.
.	23091000	Dog or cat food, put up for retail sale	5%
.	.	Other	.
.	23099010	Fish and ornamental bird food	5%
.	23099020	Poultry food	5%
.	.	Animal feed:	.
.	23099031	Salt stones, containing animal feed	5%
.	23099039	Other salt stones for animal feed	5%
.	23099040	Milk substitutes for feeding small animals	5%
.	23099050	Concentrated preparations for the forage industry	5%
.	23099090	Other animal feeds	5%
24.01	.	Unmanufactured tobacco; tobacco refuse.	.
.	24011000	Tobacco, not stemmed/stripped	100% or SR20/gross kg
.	24012000	Tobacco, partly or wholly stemmed/stripped	100% or SR20/gross kg
.	.	Tobacco refuse	.
.	24013010	Tobacco waste suitable for use as tobacco	100% or SR20/gross kg
.	24013090	Other tobacco waste	100% or SR20/gross kg
24.02	.	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	.
.	24021000	Cigars, cheroots and cigarillos, containing tobacco	100% or SR150/kg immediate wrapping
.	24022000	Cigarettes containing tobacco	100% or SR100/each 1000 cigarette
.	.	Other	.
.	24029010	Cigars as tobacco substitutes	100% or SR150/kg immediate wrapping
.	24029020	Cigarettes as tobacco substitutes	100% or SR100/each 1000 cigarette
24.03	.	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.	.
.	.	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	.
.	24031010	Chopped or pressed tobacco for smoking	100% or SR40/net kg
.	24031020	Chopped or pressed tobacco for pipes	100% or SR40/net kg
.	24031030	Chopped or Pressed tunbak for retail sale	100% or SR40/net kg
.	24031090	Other smoking tobacco	100% or SR40/net kg
.	.	Other:	.
.	24039100	"Homogenised" or "reconstituted" tobacco	100% or SR40/net kg
.	.	Other	.
.	24039910	Pressed or liquored tobacco for making snuff	100% or SR40/net kg
.	24039920	Chopped or pressed tobacco for chewing	100% or SR40/net kg
.	24039930	Snuff	100% or SR40/net kg
.	24039940	Jirak	100% or SR6/gross kg
.	24039950	Tobacco extracts and essences	100%

.	24039960	Meassil (tobacco mixed with glycerin and flavoring substances	100% or SR6/gross kg
.	24039990	Other tobacco substitutes	100 or SR40/net kg
25.01	.	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anticaking or freeflowing agents; sea water.	.
.	25010010	Common salt (table salt)	15%
41.01	.	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchmentdressed or further prepared), whether or not dehaired or split.	.
.	41012000	Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when drysalted, or 16 kg when fresh, wetsalted or otherwise preserved	5%
.	41015000	Whole hides and skins, of a weight exceeding 16 kg	5%
.	41019000	Other, including butts, bends and bellies	5%
41.02	.	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchmentdressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.	.
.	41021000	With wool on	5%
.	.	Without wool on:	.
.	41022100	Pickled	5%
.	41022900	Other	5%
41.03	.	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchmentdressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.	.
.	41031000	Of goats or kids	5%
.	41032000	Of reptiles	5%
.	41033000	Of swine	Banned
.	41039000	Other	5%
41.04	.	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	.
.	.	In the wet state (including wet blue):	.
.	41041100	Full grains, unsplit; grain splits	5%
.	41041900	Other	5%
.	.	In the dry state (crust):	.
.	41044100	Full grains, unsplit; grain splits	5%
.	41044900	Other	5%
41.05	.	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.	.
.	41051000	In the wet state (including wetblue)	12%
.	41053000	In the dry state (crust)	12%
41.06	.	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.	.
.	.	Of goats or kids:	.
.	41062100	In the wet state (including wetblue)	12%
.	41062200	In the dry state (crust)	12%
.	.	Of swine:	.
.	41063100	In the wet state (including wetblue)	Banned
.	41063200	In the dry state (crust)	Banned
.	41064000	Of reptiles	12%
.	.	Other:	.
.	41069100	In the wet state (including wetblue)	12%
.	41069200	In the dry state (crust)	12%
41.07	.	Leather further prepared after tanning or crusting, including parchmentdressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.	.
.	.	Whole hides and skins:	.
.	41071100	Full grains, unsplit	5%
.	41071200	Grain splits	5%
.	41071900	Other	5%

.	.	Other, including sides:	.
.	41079100	Full grains, unsplit	5%
.	41079200	Grain splits	5%
.	41079900	Other	5%
41.08	.	Deleted	.
41.09	.	Deleted	.
41.1	.	Deleted	.
41.11	.	Deleted	.
41.12	41120000	Leather further prepared after tanning or crusting, including parchmentdressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	12%
41.13	.	Leather further prepared after tanning or crusting, including parchmentdressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.	.
.	41131000	Of goats or kids	12%
.	41132000	Of swine	Banned
.	41133000	Of reptiles	12%
.	41139000	Other	12%
41.14	.	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.	.
.	41141000	Chamois (including combination chamois) leather	5%
.	41142000	Patent leather and patent laminated leather; metallised leather	5%
41.15	.	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and	.
.	41151000	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	5%
.	41152000	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	5%
44.01	.	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.	.
.	44011000	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	Free
.	.	Wood in chips or particles:	.
.	44012100	Coniferous	5%
.	44012200	Nonconiferous	5%
.	44013000	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	5%
44.02	44020000	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.	Free
44.03	.	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.	.
.	.	Treated with paint, stains, creosote or other preservatives	.
.	44031010	Telephone poles treated with preservatives	5%
.	44031090	Other wood treated with preservatives	5%
.	.	Other, coniferous	.
.	44032020	Telephone poles of coniferous wood	5%
.	44032090	Other coniferous wood	5%
.	.	Other, of tropical wood specified in Subheading Note 1 to this Chapter:	.
.	.	Dark Red Meranti, Light Red Meranti and Meranti Bakau	.
.	44034120	Telephone poles of coniferous wood	5%
.	44034190	Other	5%
.	.	Other	.
.	44034920	Telephone, telegraph or electric power poles.	5%
.	44034990	Other	5%
.	.	Other:	.
.	.	Of oak (Quercus spp.)	.
.	44039120	Telephone, telegraph or electric power poles.	5%
.	44039190	Other	5%
.	.	Of beech (Fagus spp.)	.
.	44039220	Telephone, telegraph or electric power poles.	5%
.	44039290	Other	5%

.	.	Other	.
.	44039910	For manufacture of match sticks	5%
.	44039920	Telephone, telegraph or electric power poles.	5%
.	44039990	Other	5%
44.04	.	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walkingsticks, umbrellas, tool handles or the like; chipwo	.
.	.	Coniferous	.
.	44041010	Hoopwood for barrel staves and partitions, coniferous	5%
.	44041020	Split poles used as partitions, etc., coniferous	5%
.	44041030	Wooden sticks trimmed but not turned, coniferous	5%
.	44041040	Pointed stakes of wood, coniferous	5%
.	44041050	Chipwood, coniferous	5%
.	44041090	Other coniferous poles and stakes	5%
.	.	Non coniferous	.
.	44042010	Hoopwood for barrel staves, partitions, nonconiferous	5%
.	44042020	Split poles used as partitions, etc., nonconiferous	5%
.	44042030	Wooden sticks, nonconiferous	5%
.	44042040	Pointed stakes of wood, nonconiferous	5%
.	44042050	Chipwood, nonconiferous	5%
.	44042090	Other nonconiferous poles and stakes	5%
44.05	.	Wood wool; wood flour.	.
.	44050010	Wood wool	5%
.	44050020	Wood flour	5%
44.06	.	Railway or tramway sleepers (crossies) of wood.	.
.	44061000	Not impregnated	5%
.	44069000	Other	5%
44.07	.	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or endjointed, of a thickness exceeding 6 mm.	.
.	.	Coniferous	.
.	44071010	Planed coniferous wood over 6 mm thick	5%
.	44071020	Fingerjointed coniferous wood over 6 mm thick	5%
.	44071090	Other sawn coniferous wood over 6 mm thick	5%
.	.	Of tropical wood specified in Subheading Note 1 to this Chapter:	.
.	.	Virola, Mahogany (Swietenia spp.), Imbuia and Balsa	.
.	44072410	Planed	5%
.	44072420	Fingerjointed	5%
.	44072490	Other	5%
.	.	Dark Red Meranti, Light Red Meranti and Meranti Bakau	.
.	44072510	Planed	5%
.	44072520	Fingerjointed	5%
.	44072590	Other	5%
.	.	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	.
.	44072610	Planed	5%
.	44072620	Fingerjointed	5%
.	44072690	Other	5%
.	44072900	Other	5%
.	.	Other:	.
.	.	Of oak (Quercus spp.)	.
.	44079110	Planed oak	5%
.	44079120	Fingerjointed oak	5%
.	44079190	Other sawn oak	5%
.	.	Of beech (Fagus spp.)	.
.	44079210	Planed beech	5%
.	44079220	Fingerjointed beech	5%
.	44079290	Other sawn beech	5%
.	.	Other	.
.	44079910	Planed other wood	5%
.	44079920	Fingerjointed other wood	5%
.	44079990	Other sawn wood	5%

44.08	.	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or endjointed, of a thickness not exceedi	.
.	.	Coniferous	.
.	44081010	Planed coniferous plywood, not over 6 mm thick	5%
.	44081020	Fingerjointed coniferous plywood, not over 6 mm thick	5%
.	44081090	Other coniferous plywood, not over 6 mm thick	5%
.	.	Of tropical wood specified in Subheading Note 1 to this Chapter:	.
.	.	Dark Red Meranti, Light Red Meranti and Meranti Bakau	.
.	44083110	Planed	5%
.	44083120	Fingerjointed	5%
.	44083190	Other	5%
.	.	Other	.
.	44083910	Planed	5%
.	44083920	Fingerjointed	5%
.	44083990	Other	5%
.	.	Other	.
.	44089010	Planed	5%
.	44089020	Fingerjointed	5%
.	44089090	Other	5%
44.09	.	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, Vjointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end	.
.	.	Coniferous	.
.	44091010	Tongued wood, coniferous	5%
.	44091020	Chamfered wood, coniferous	5%
.	44091030	Planed panels with rounded edges, coniferous	5%
.	44091040	Vjointed wood, coniferous	5%
.	44091050	Tongued or grooved wood for ceilings, coniferous	5%
.	44091060	Wooden beadings and mouldings, coniferous	20%
.	44091070	Rounded wood, coniferous	5%
.	44091090	Other coniferous wood, continuously shaped	5%
.	.	Non coniferous	.
.	44092010	Tongued wood, nonconiferous	5%
.	44092020	Chamfered wood, nonconiferous	5%
.	44092030	Planed panels with rounded edges, nonconiferous	5%
.	44092040	Vjointed wood, nonconiferous	5%
.	44092050	Tongued or grooved wood for ceilings, nonconiferous	5%
.	44092060	Wooden beadings, mouldings for pictures, nonconiferous	20%
.	44092070	Rounded wood, nonconiferous	5%
.	44092090	Other nonconiferous wood, continuously shaped	5%
44.1	.	Particle board and similar board (for example, oriented strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.	.
.	.	Oriented strand board and waferboard, of wood:	.
.	44102100	Unworked or not further worked than sanded	5%
.	44102900	Other	5%
.	.	Other, of wood:	.
.	44103100	Unworked or not further worked than sanded	5%
.	44103200	Surfacecovered with melamineimpregnated paper	5%
.	44103300	Surfacecovered with decorative laminates of plastics	5%
.	44103900	Other	5%
.	44109000	Other	5%
44.11	.	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	.
.	.	Fibreboard of a density exceeding 0.8 g/cm3:	.
.	44111100	Not mechanically worked or surface covered	5%
.	44111900	Other	5%
.	.	Fibreboard of a density exceeding 0.5 g/cm3 but not exceeding 0.8 g/cm3:	.
.	44112100	Not mechanically worked or surface covered	5%
.	44112900	Other	5%

.	.	Fibreboard of a density exceeding 0.35 g/cm3 but not exceeding 0.5 g/cm3:	.
.	44113100	Not mechanically worked or surface covered	5%
.	44113900	Other	5%
.	.	Other:	.
.	44119100	Not mechanically worked or surface covered	5%
.	44119900	Other	5%
44.12	.	Plywood, veneered panels and similar laminated wood.	.
.	.	Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness:	.
.	44121300	With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	5%
.	44121400	Other, with at least one outer ply of nonconiferous wood	5%
.	44121900	Other	5%
.	.	Other, with at least one outer ply of non coniferous wood:	.
.	44122200	With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	5%
.	44122300	Other, containing at least one layer of particle board	5%
.	44122900	Other	5%
.	.	Other:	.
.	44129200	With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	5%
.	44129300	Other, containing at least one layer of particle board	5%
.	44129900	Other	5%
44.13	44130000	Densified wood, in blocks, plates, strips or profile shapes.	5%
44.14	44140000	Wooden frames for paintings, photographs, mirrors or similar objects.	20%
44.15	.	Packing cases, boxes, crates, drums and similar packings, of wood; cabledrums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.	.
.	.	Cases, boxes, crates, drums and similar packings; cable drums	.
.	44151010	Ordinary boxes and small boxes for packing, wood	20%
.	44151020	Empty match boxes, wood	20%
.	44151040	Cable drums, wood	20%
.	44151090	Other boxes and crates, wood	20%
.	44152000	Pallets, box pallets and other load boards; pallet collars	20%
44.16	44160000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	20%
44.17	.	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	.
.	44170010	Tools whose active part is of wood	5%
.	44170020	Tool bodies	5%
.	44170030	Tool handles	5%
.	44170040	Broom and brush bodies	5%
.	44170050	Broom and brush handles	5%
.	44170060	Shoe lasts, whether or not with metal base	5%
.	44170090	Other	5%
44.18	.	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.	.
.	44181000	Windows, Frenchwindows and their frames	5%
.	44182000	Doors and their frames and thresholds	12%
.	44183000	Parquet panels	5%
.	44184000	Shuttering for concrete constructional work	5%
.	44185000	Shingles and shakes	5%
.	.	Other	.
.	44189010	Handrails for staircases	5%
.	44189020	Cellular wood panels	5%
.	44189090	Other builders' joinery	5%
44.19	44190000	Tableware and kitchenware, of wood.	20%
44.2	.	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.	.
.	44201000	Statuettes and other ornaments, of wood	5%
.	.	Other	.

.	44209010	Caskets, small boxes and receptacles, etc.	5%
.	44209020	Articles of wood furniture not classified as miscellaneous manufactured products (Chapter 94)	5%
.	44209030	Wood beads	20%
.	44209040	Wood censors	5%
.	44209090	Other wood cases, etc.	5%
44.21	.	Other articles of wood.	.
.	44211000	Clothes hangers	20%
.	.	Other	.
.	44219010	Wood spools, cops, bobbins, and similar	5%
.	44219020	Wooden farm equipment and cages	5%
.	44219030	Stage decors	5%
.	44219040	Portable ladders, wood	5%
.	44219050	Stepped platforms, wood	5%
.	44219060	Advertisement boards, signboards, road signs, wood	20%
.	44219070	Toothpicks, wood	20%
.	44219080	Screens of different types and their axles, wood	5%
.	.	Other:	.
.	44219091	Washing boards and ironing boards, wood	20%
.	44219092	Clothes pegs (pins), wood	20%
.	44219093	Paving sets, wood	5%
.	44219094	Processed splints for matches	5%
.	44219095	Wooden pegs or pins for shoes	5%
.	44219096	Measures and scales for capacity, wood	20%
.	44219099	Other miscellaneous wood articles	20%
47.01	47010000	Mechanical wood pulp.	5%
47.02	47020000	Chemical wood pulp, dissolving grades.	5%
47.03	.	Chemical wood pulp, soda or sulphate, other than dissolving grades.	.
.	.	Unbleached:	.
.	47031100	Coniferous	5%
.	47031900	Nonconiferous	5%
.	.	Semi bleached or bleached:	.
.	47032100	Coniferous	5%
.	47032900	Nonconiferous	5%
47.04	.	Chemical wood pulp, sulphite, other than dissolving grades.	.
.	.	Unbleached:	.
.	47041100	Coniferous	5%
.	47041900	Nonconiferous	5%
.	.	Semi bleached or bleached:	.
.	47042100	Coniferous	5%
.	47042900	Nonconiferous	5%
47.05	47050000	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	5%
47.06	.	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.	.
.	47061000	Cotton linters pulp	5%
.	47062000	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	5%
.	.	Other:	.
.	47069100	Mechanical	5%
.	47069200	Chemical	5%
.	47069300	Semichemical	5%
47.07	.	Recovered (waste and scrap) paper or paperboard.	.
.	47071000	Unbleached kraft paper or paperboard or corrugated paper or paperboard	5%
.	47072000	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	5%
.	47073000	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	5%
.	.	Other, including unsorted waste and scrap	.
.	47079010	Old newspapers	5%
.	47079090	Other waste and scrap of paper and paperboard	5%
52.01	52010000	Cotton, not carded or combed.	5%
52.02	.	Cotton waste (including yarn waste and garnetted stock).	.
.	52021000	Yarn waste (including thread waste)	5%
.	.	Other:	.

.	52029100	Garnetted stock	5%
.	52029900	Other	5%
52.03	52030000	Cotton, carded or combed.	5%
52.04	.	Cotton sewing thread, whether or not put up for retail sale.	.
.	.	Not put up for retail sale:	.
.	52041100	Containing 85 % or more by weight of cotton	5%
.	52041900	Other	5%
.	52042000	Put up for retail sale	5%
52.05	.	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.	.
.	.	Single yarn, of uncombed fibres:	.
.	52051100	Measuring 714.29 decitex or more (not exceeding 14 metric number)	5%
.	52051200	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5%
.	52051300	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5%
.	52051400	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5%
.	52051500	Measuring less than 125 decitex (exceeding 80 metric number)	5%
.	.	Single yarn, of combed fibres:	.
.	52052100	Measuring 714.29 decitex or more (not exceeding 14 metric number)	5%
.	52052200	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5%
.	52052300	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5%
.	52052400	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5%
.	52052600	Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	5%
.	52052700	Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	5%
.	52052800	Measuring less than 83.33 decitex (exceeding 120 metric number)	5%
.	.	Multiple (folded) or cabled yarn, of uncombed fibres:	.
.	52053100	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5%
.	52053200	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5%
.	52053300	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5%
.	52053400	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5%
.	52053500	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5%
.	.	Multiple (folded) or cabled yarn, of combed fibres:	.
.	52054100	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5%
.	52054200	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5%
.	52054300	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5%
.	52054400	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5%

.	52054600	Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	5%
.	52054700	Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	5%
.	52054800	Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	5%
52.06	.	Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale.	.
.	.	Single yarn, of uncombed fibres:	.
.	52061100	Measuring 714.29 decitex or more (not exceeding 14 metric number)	5%
.	52061200	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5%
.	52061300	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5%
.	52061400	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5%
.	52061500	Measuring less than 125 decitex (exceeding 80 metric number)	5%
.	.	Single yarn, of combed fibres:	.
.	52062100	Measuring 714.29 decitex or more (not exceeding 14 metric number)	5%
.	52062200	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5%
.	52062300	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5%
.	52062400	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5%
.	52062500	Measuring less than 125 decitex (exceeding 80 metric number)	5%
.	.	Multiple (folded) or cabled yarn, of uncombed fibres:	.
.	52063100	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5%
.	52063200	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5%
.	52063300	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5%
.	52063400	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5%
.	52063500	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5%
.	.	Multiple (folded) or cabled yarn, of combed fibres:	.
.	52064100	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5%
.	52064200	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5%
.	52064300	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5%
.	52064400	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5%
.	52064500	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5%
52.07	.	Cotton yarn (other than sewing thread) put up for retail sale.	.
.	52071000	Containing 85 % or more by weight of cotton	5%

.	52079000	Other	5%
52.08	.	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m2.	.
.	.	Unbleached:	.
.	52081100	Plain weave, weighing not more than 100 g/m2	5%
.	52081200	Plain weave, weighing more than 100 g/m2	5%
.	52081300	3thread or 4thread twill, including cross twill	5%
.	52081900	Other fabrics	5%
.	.	Bleached:	.
.	52082100	Plain weave, weighing not more than 100 g/m2	5%
.	52082200	Plain weave, weighing more than 100 g/m2	5%
.	52082300	3thread or 4thread twill, including cross twill	5%
.	52082900	Other fabrics	5%
.	.	Dyed:	.
.	52083100	Plain weave, weighing not more than 100 g/m2	5%
.	52083200	Plain weave, weighing more than 100 g/m2	5%
.	52083300	3thread or 4thread twill, including cross twill	5%
.	52083900	Other fabrics	5%
.	.	Of yarns of different colours:	.
.	52084100	Plain weave, weighing not more than 100 g/m2	5%
.	52084200	Plain weave, weighing more than 100 g/m2	5%
.	52084300	3thread or 4thread twill, including cross twill	5%
.	52084900	Other fabrics	5%
.	.	Printed:	.
.	52085100	Plain weave, weighing not more than 100 g/m2	5%
.	52085200	Plain weave, weighing more than 100 g/m2	5%
.	52085300	3thread or 4thread twill, including cross twill	5%
.	52085900	Other fabrics	5%
52.09	.	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m2.	.
.	.	Unbleached:	.
.	52091100	Plain weave	5%
.	52091200	3thread or 4thread twill, including cross twill	5%
.	52091900	Other fabrics	5%
.	.	Bleached:	.
.	52092100	Plain weave	5%
.	52092200	3thread or 4thread twill, including cross twill	5%
.	52092900	Other fabrics	5%
.	.	Dyed:	.
.	52093100	Plain weave	5%
.	52093200	3thread or 4thread twill, including cross twill	5%
.	52093900	Other fabrics	5%
.	.	Of yarns of different colours:	.
.	52094100	Plain weave	5%
.	52094200	Denim	5%
.	52094300	Other fabrics of 3thread or 4thread twill, including cross twill	5%
.	52094900	Other fabrics	5%
.	.	Printed:	.
.	52095100	Plain weave	5%
.	52095200	3thread or 4thread twill, including cross twill	5%
.	52095900	Other fabrics	5%
52.1	.	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with manmade fibres, weighing not more than 200 g/m2.	.
.	.	Unbleached:	.
.	52101100	Plain weave	5%
.	52101200	3thread or 4thread twill, including cross twill	5%
.	52101900	Other fabrics	5%
.	.	Bleached:	.
.	52102100	Plain weave	5%
.	52102200	3thread or 4thread twill, including cross twill	5%
.	52102900	Other fabrics	5%
.	.	Dyed:	.
.	52103100	Plain weave	5%

.	52103200	3thread or 4thread twill, including cross twill	5%
.	52103900	Other fabrics	5%
.	.	Of yarns of different colours:	.
.	52104100	Plain weave	5%
.	52104200	3thread or 4thread twill, including cross twill	5%
.	52104900	Other fabrics	5%
.	.	Printed:	.
.	52105100	Plain weave	5%
.	52105200	3thread or 4thread twill, including cross twill	5%
.	52105900	Other fabrics	5%
52.11	.	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with manmade fibres, weighing more than 200 g/m2.	.
.	.	Unbleached:	.
.	52111100	Plain weave	5%
.	52111200	3thread or 4thread twill, including cross twill	5%
.	52111900	Other fabrics	5%
.	.	Bleached:	.
.	52112100	Plain weave	5%
.	52112200	3thread or 4thread twill, including cross twill	5%
.	52112900	Other fabrics	5%
.	.	Dyed:	.
.	52113100	Plain weave	5%
.	52113200	3thread or 4thread twill, including cross twill	5%
.	52113900	Other fabrics	5%
.	.	Of yarns of different colours:	.
.	52114100	Plain weave	5%
.	52114200	Denim	5%
.	52114300	Other fabrics of 3thread or 4thread twill, including cross twill	5%
.	52114900	Other fabrics	5%
.	.	Printed:	.
.	52115100	Plain weave	5%
.	52115200	3thread or 4thread twill, including cross twill	5%
.	52115900	Other fabrics	5%
52.12	.	Other woven fabrics of cotton.	.
.	.	Weighing not more than 200 g/m2:	.
.	52121100	Unbleached	5%
.	52121200	Bleached	5%
.	52121300	Dyed	5%
.	52121400	Of yarns of different colours	5%
.	52121500	Printed	5%
.	.	Weighing more than 200 g/m2:	.
.	52122100	Unbleached	5%
.	52122200	Bleached	5%
.	52122300	Dyed	5%
.	52122400	Of yarns of different colours	5%
.	52122500	Printed	5%