



USDA Foreign Agricultural Service

GAIN Report

Global Agriculture Information Network

Template Version 2.09

Voluntary Report - public distribution

Date: 6/10/2008

GAIN Report Number: CH8045

China, Peoples Republic of

Trade Policy Monitoring

China's Import Tariffs on Processed Foods, Spirits, and Tobacco

2008

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Report Highlights:

This report contains China's import tariffs that it levies on prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes, found in Section IV, Chapters 16-24, of China's Harmonized Tariff Schedule. These tariffs were last revised on Dec 31, 2006. On May 28, 2008, China announced adjustments to import tariffs for six commodities covering 26 tariff lines. This report is an updated version of CH6038. For background information on the harmonized tariff system please look at CH6034. For a table that includes all of the recent adjustments please see CH8040.

Includes PSD Changes: No
Includes Trade Matrix: No
Unscheduled Report
Beijing [CH1]
[CH]

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Introduction

This report should be read together with CH6034, "Index & Guide to China's 2006 Agricultural Import Tariff Schedule", which contains definitions of the column headings and a table of definitions of the codes used in the column labeled, "S&C." It also contains an index of GAIN reports for other agricultural products not contained in this report.

Updated information throughout this report is in red.

DISCLAIMER: The report is NOT a legal document and should not be used for such purposes. While FAS/Beijing has made every effort to accurately transcribe and translate the information, in the event of any errors or omissions in translation or other information contained herein, the original version of China's tariff schedule in the Chinese language shall prevail. Moreover, Chinese Customs officials at the port of entry determine the description of products imported into the People's Republic of China and the tariff paid thereon.

Update and Analysis

The tariff schedule goes to some length to elaborate on more specific sausage types (16010000), reflecting perhaps a growing demand in the domestic sausage market. Water shield (2001909050) was added to the schedule. Mineral water variants (2202100010, 2202100090, 2202900091, 2202900092) were also added to the schedule. As living standards rise with disposable incomes, there is more demand for potable water variants. China would like to further control this possible boom in niche potable water.

[Section ? : Prepared Foodstuffs; Beverages, Spirits and Vinegar, Tobacco and Manufactured Tobacco Substitutes]

Section Note:

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

Chapter 16: Preparations of Meat, of Fish or of Crustaceans, Mollusks or other Aquatic Invertebrates

Chapter Notes:

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

Subheading Notes:

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

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back %	Unit	S&C
1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products:							
16010010	---Sausages packed with natural casing and similar products	15		90	17	13	kg	
1601001010	Sausages packed with natural casing of meat, meat offal or blood of wild animals in imminent danger, including wild animals of heading 0208 and similar products	15		90	17	13	kg	ABFE
1601001090	Sausages packed with natural casing of meat, meat offal or blood of other animals, including wild animals of heading 0208 and similar products	15		90	17	13	kg	AB
16010020	Other sausages and similar products	15		90	17	13	kg	
1601002010	Sausages packed with other casing of meat, meat offal or blood of wild animals in imminent danger, including wild animals of heading 0208 and similar products	15		90	17	13	kg	ABFE
1601002090	Sausages packed with other casing of meat, meat offal or blood of other animals, including wild animals of heading 0208 and similar products	15		90	17	13	kg	AB
16010030		15		90	17	13	kg	
1601003010	Food preparations based on sausages, containing any composition of animals in imminent danger, including wild animals	15		90	17	13	kg	ABFE
1601003090	Food preparations based on other sausages, containing any composition of other animals	15		90	17	13	kg	AB
1602	Other prepared or preserved meat, meat offal or blood:							
16021000	- Homogenized preparations	15		90	17	13	kg	
1602100010	Homogenized preparations containing compositions of wild animals of endangered or threatened species (prepared or preserved meat, meat offal or blood, put up for retail sale)	15		90	17	13	kg	ABFE
1602100090	Homogenized preparations containing compositions of other animals (prepared or preserved meat, meat offal or blood, put up for retail sale)	15		90	17	13	kg	AB
16022000	- Of liver of any animal	15		90	17	13	kg	AB

	- Of poultry of heading 01.05:							
16023100	-- Of turkeys	15	90	17	13	kg	AB	
	-- Of fowls Of the species <i>Gallus domesticus</i> :	15	90	17	13	kg	AB	
16023210	--- In airtight containers	15	90	17	13	kg	AB	
	--- Other							
16023291	----Breast	15	90	17	13	kg	AB	
16023292	----Thighs	15	90	17	13	kg	AB	
16023299	----Other:	15	90	17	13	kg	AB	
	-- Other:							
16023910	--- In airtight containers	15	90	17	13	kg	AB	
	--- Other							
16023991	----Of duck	15	90	17	13	kg	AB	
16023999	----Other	15	90	17	13	kg	AB	
	- Of swine:							
16024100	-- Hams and cuts thereof	15	90	17	13	kg		
1602410010	Prepared or preserved hams and cuts of pig-deer (<i>Babyrousa</i>), pygmy pig (<i>Porcula</i>)	15	90	17	13	kg	ABFE	
1602410090	Prepared or preserved hams and cuts of swine	15	90	17	13	kg	AB	
16024200	-- Shoulders and cuts thereof	15	90	17	13	kg		
1602420010	Prepared or preserved shoulders and cuts of pig-deer (<i>Babyrousa</i>), pygmy pig (<i>Porcula</i>)	15	90	17	13	kg	ABFE	
1602420090	Prepared or preserved shoulders and cuts of swine	15	90	17	13	kg	AB	
	-- Other, including mixtures:							
16024910	--- In airtight containers	15	90	17	13	kg		
1602491010	Other meat, meat offal of pig-deer (<i>Babyrousa</i>), pygmy pig (<i>Porcula</i>), tinned	15	90	17	13	kg	ABFE	
1602491090	Other meat, meat offal of swine, tinned	15	90	17	13	kg	AB	
16024990	--- Other	15	90	17	13	kg		
1602499010	Prepared or preserved meat, meat offal or blood of and cuts of pig-deer (<i>Babyrousa</i>), pygmy pig (<i>Porcula</i>)	15	90	17	13	kg	ABFE	
1602499090	Prepared or preserved meat, meat offal or blood of and cuts of swine	15	90	17	13	kg	AB	
	- Of bovine animals:							
16025010	--- In airtight containers	12	90	17	13	kg		
1602501010	Meat of wild bovine animals in imminent danger, tinned	12	90	17	13	kg	ABFE	
1602501090	Other meat, meat offal of bovine animals, tinned, other than meat of wild bovine animals	12	90	17	13	kg	AB	
16025090	--- Other	12	90	17	13	kg		
1602509010	Other prepared or preserved meat, meat offal or blood of wild bovine animals in imminent danger	12	90	17	13	kg	ABFE	
1602509090	Other prepared or preserved meat, meat offal or blood of bovine animals	12	90	17	13	kg	AB	
	- Other, including preparations of blood of any animal:							
16029010	--- In airtight containers	15	90	17	13	kg		
1602901010	Other meat, meat offal of wild bovine animals in imminent danger, tinned	15	90	17	13	kg	ABFE	
1602901090	Other meat, meat offal of animals in imminent danger, tinned	15	90	17	13	kg	AB	
16029090	--- Other	15	90	17	13	kg		

1602909010	Other prepared or preserved meat, meat offal or blood of wild animals	15		90	17	13	kg	ABFE
1602909090	Other prepared or preserved meat, meat offal or blood of other animals	15		90	17	13	kg	AB
1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:							
16030000	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	23		90	17	13	kg	
1603000010	Meat of containing compositions of wild animals and fish of endangered or threatened species of heading 0208 or of subheading 030192	23		90	17	13	kg	ABFE
1603000090	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	23		90	17	13	kg	AB
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:							
	- Fish, whole or in pieces, but not minced:							
	--Salmon							
16041110	--- Atlantic Salmon (<i>Salmo salar</i>)	12		90	17	13	kg	AB
16041190	---Other	12		90	17	13	kg	
1604119010	Prepared or preserved Shuan-shan taimen (<i>Hucho taimen</i>), whole or in pieces, but not minced	12		90	17	13	kg	AEB
1604119020	Prepared or preserved Qinling lenok (<i>Brachymystax lenok</i>), whole or in pieces, but not minced	12		90	17	13	kg	AEB
1604119090	Prepared or preserved other salmon	12		90	17	13	kg	AB
16041200	-- Herrings	12		90	17	13	kg	AB
16041300	-- Sardines, sardinella and brisling or sprats	5		90	17	13	kg	AB
16041400	-- Tunas, skipjack and bonito (<i>Sarda spp.</i>)	5		90	17	13	kg	AB
16041500	-- Mackerel	12		90	17	13	kg	AB
16041600	-- Anchovies	12		90	17	13	kg	AB
	--Other:							
16041910	--- River eel	12	9.9	90	17	13	kg	
1604191010	Prepared or preserved marbled eels (<i>Anguilla marmorata</i>) whole or in pieces, but not minced	12		90	17	13	kg	aABE
1604191090	Prepared or preserved river eel	12		90	17	13	kg	AB
16041920	---African crucian carps (<i>Tilapia mossambica</i> or <i>Tilapia nilotica</i>)	12		90	17	13	kg	AB
16041990	--- Other	12	9.9	90	17	13	kg	
1604199010	Prepared or preserved fish of endangered or threatened species, whole or in pieces, but not minced	12		90	17	13	kg	AFEB
1604199090	Prepared or preserved other fish, whole or in pieces, but not minced	12		90	17	13	kg	AB
	- Other prepared or preserved fish:							
	--- In airtight containers							
16042011	----Shark's fins	12	9.9	90	17	13	kg	
1604201110	Shark's fins of whale shark (<i>Rhincodon</i>), man-eating shark (<i>Cacharodon</i>), basking shark (<i>Cetorhinus</i>) in airtight containers	12		90	17	13	kg	ABFE

1604201190	Other shark's fins in airtight containers	12		90	17	13	kg	AB
16042019	----Other	12	9.9	90	17	13	kg	
1604201910	Fish in imminent danger in airtight containers, other than whole or in pieces, other than shark's fins	12		90	17	13	kg	ABFE
1604201990	Other fish in airtight containers, other than shark's fins	12		90	17	13	kg	AB
	---Other:							
16042091	----Shark's fins	12	9.9	90	17	13	kg	
1604209110	Prepared or preserved shark's fins or whale shark (Rhincodon), man-eating shark (Cacharodon), basking shark (Cetorhinus) other than whole or in pieces, not in airtight containers	12		90	17	13	kg	ABFE
1604209190	Prepared or preserved other shark's fins, other than whole or in pieces, not in airtight containers	12		90	17	13	kg	AB
16042099	----Other	12	9.9	90	17	13	kg	
1604209910	Prepared or preserved fish in imminent danger, other than whole or in pieces not in airtight containers, other than shark's fins	12		90	17	13	kg	ABFE
1604209990	Other prepared or preserved fish, other than whole or in pieces not in airtight containers, other than shark's fins	12		90	17	13	kg	AB
16043000	- Caviar and caviar substitutes	12		90	17	13	kg	ABFE
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:							
16051000	- Crab	5		90	17	13	kg	AB
16052000	- Shrimps and prawns	5		90	17	13	kg	AB
16053000	- Lobster	5		90	17	13	kg	AB
	-Other crustaceans:							
	---Freshwater crawfish:							
16054011	---- Shelled	5		90	17	13	kg	aAB
16054019	---- Other	5		90	17	13	kg	aAB
16054090	---Other	5		90	17	13	kg	AB
	- Other:							
16059010	--- Jelly fish	15		90	13, 17	5, 13	kg	AB
16059020	--- Clam	15	3.9	90	13, 17	5, 13	kg	AB
16059090	--- Other	5	3.9	90	17	13	kg	
1605909010	Other prepared or preserved molluscs and other aquatic invertebrates of endangered or threatened species	5		90	17	13	kg	ABFE
1605909090	Other prepared or preserved molluscs and other aquatic invertebrates	5		90	17	13	kg	AB

Chapter 17: Sugars and Sugar Confectionery

Chapter Note:

1. – This Chapter does not cover:
 - (a) Sugar confectionery containing cocoa (heading 18.06);
 - (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or
 - (c) Medicaments or other products of Chapter 30.

Subheading Note:

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

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back %	Unit	S&C
1701	Cane or beet sugar and chemically pure sucrose, in solid form:							
	- Raw sugar not containing added flavoring or coloring matter:							
17011100	-- Cane sugar	*50		*125	17	13	kg	
1701110010	Raw cane sugar not containing added flavoring or coloring matter, sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5 degrees, (in-quota)	15		125	17	13	kg	ABt
1701110090	Raw cane sugar, not containing added flavoring or coloring matter, sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5 degrees, (out-quota)	50		125	17	13	kg	AB
17011200	-- Beet sugar	*50		*125	17	13	kg	
1701120010	Raw beet sugar not containing added flavoring or coloring matter, sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5 degree, (in-quota)	15		125	17	13	kg	ABt
1701120090	Raw beet sugar not containing added flavoring or coloring matter, sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5 degree, (out-quota)	50		125	17	13	kg	AB
	- Other:							
17019100	-- Containing added flavoring or coloring matter	*50		*125	17	13	kg	
1701910010	Cane or beet sugar and chemically pure sucrose, Containing added flavoring or coloring matter (in-quota)	15		125	17	13	kg	ABt
1701910090	Cane or beet sugar and chemically pure sucrose, containing added flavoring or coloring matter (out-quota)	50		125	17	13	kg	AB
	-- Other:							

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back %	Unit	S&C
17019910	--- Granulated sugar	*50		*125	17	13	kg	
1701991010	Granulated sugar (in-quota)	15		125	17	13	kg	ABt
1701991090	Granulated sugar (out-quota)	50		125	17	13	kg	AB
17019920	--- Superfine sugar	*50		*125	17	13	kg	
1701992010	Superfine sugar (in-quota)	15		125	17	13	kg	BtA
1701992090	Superfine sugar (out-quota)	50		125	17	13	kg	BA
17019990	--- Other	*50		*125	17	13	kg	
1701999010	Other refined sugar (in-quota)	15		125	17	13	kg	ABt
1701999090	Other refined sugar (out-quota)	50		125	17	13	kg	AB
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavoring or coloring matter; artificial honey, whether or not mixed with natural honey; caramel:							
	- Lactose and lactose syrup:							
17021100	-- Containing by weight 99 percent or more lactose, expressed as anhydrous lactose, calculated on the dry matter	10		80	17	13	kg	AB
17021900	-- Other	10		80	17	13	kg	AB
17022000	- Maple sugar and maple syrup	30		80	17	13	kg	A
17023000	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 percent by weight of fructose	30		80	17	13	kg	BA
17024000	- Glucose and glucose syrup, containing in the dry state at least 20 percent but less than 50 percent by weight of fructose	30		80	17	13	kg	BA
17025000	- Chemically pure fructose	30		80	17	13	kg	A
17026000	- Other fructose and fructose syrup, containing in the dry state more than 50 percent by weight of fructose, excluding invert sugar	30		80	17	13	kg	BA
17029000	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 percent by weight of fructose	30		80	17	13	kg	
1702900010	Artificial honey	30		80	17	13	kg	AB
1702900090	Other sugars, caramel (including invert sugar, in the dry state 50 percent by weight of fructose)	30		80	17	13	kg	AB
1703	Molasses resulting from the extraction or refining of sugar:							
17031000	- Cane molasses	8		50	17	13	kg	AP
17039000	- Other	8		50	17	13	kg	AP
1704	Sugar confectionery (including white chocolate), not containing cocoa:							
17041000	- Chewing gum, whether or not sugar-coated	12	9.5	50	17	13	kg	AB
17049000	- Other	10	8.2	50	17	13	kg	AB

Chapter 18: Cocoa and Cocoa Preparations

Chapter Notes:

1. – This Chapter does not cover the preparations of heading 04.03, 19.01, 19.04, 19.05, 21.05, 22.05, 22.08, 30.03, or 30.04.
2. – Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing coca.

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back %	Unit	S&C
1801	Cocoa beans, whole or broken, raw or roasted:							
18010000	Cocoa beans, whole or broken, raw or roasted	8		30	17	5,13	kg	AB
1802	Cocoa shells, husks, skins and other cocoa waste:							
18020000	Cocoa shells, husks, skins and other cocoa waste	10		30	17	5	kg	AB
1803	Cocoa paste, whether or not defatted:							
18031000	- Not defatted	10		30	17	13	kg	AB
18032000	- Wholly or partly defatted	10		30	17	13	kg	AB
1804	Cocoa butter, fat and oil:							
18040000	Cocoa butter, fat and oil	22		70	17	13	kg	
1804000010	Cocoa fat	22		70	17	13	kg	AB
1804000090	Cocoa oil	22		70	17	13	kg	AB
1805	Cocoa powder, not containing added sugar or other sweetening matter:							
18050000	Cocoa powder, not containing added sugar or other sweetening matter	15		40	17	13	kg	AB
1806	Chocolate and other food preparations containing cocoa:							
18061000	- Cocoa powder, containing added sugar or other sweetening matter	10		50	17	13	kg	AB
18062000	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	10	7.7	50	17	13	kg	AB
	- Other, in blocks, slabs or bars:							
18063100	-- Filled	8	6.4	50	17	13	kg	AB
18063200	-- Not filled	10	7.7	50	17	13	kg	AB
18069000	- Other	8	6.4	50	17	13	kg	AB

Chapter 19: Preparations or Cereals, Flour, Starch or Milk; Pastry Cooks' Products

Chapter Notes:

1. – This Chapter does not cover:
 - (a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, mollusks or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or
 - (c) Medicaments or other products of Chapter 30.
2. – For the purpose of heading 19.01:
 - (a) The term “groats” means cereal groats of Chapter 11;
 - (b) The term “flour” and “meal” mean:
 - (1) Cereal flour and meal of Chapter 11, and
 - (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).
3. – Heading 19.04 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).
4. – For the purpose of heading 19.04, the expression “otherwise prepared” means prepared or processed to an extent beyond that provided for in the heading of or Notes to Chapter 10 or 11.

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back %	Unit	S&C
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40 percent by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 percent by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:							
19011000	- Preparations for infant use, put up for retail sale	*5		40	17	13	kg	AB
19012000	- Mixes and dough for the preparation of bakers' wares of heading 19.05	25		80	17	5,13	kg	AB
19019000	- Other	*5		80	17	13	kg	AB
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; consous, whether or not prepared:							
	- Uncooked pasta, not stuffed or otherwise							

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back %	Unit	S&C
	prepared:							
19021100	-- Containing eggs	15		80	17	5	kg	AB
19021900	-- Other	15		80	17	5	kg	AB
19022000	- Stuffed pasta, whether or not cooked or otherwise prepared	15		80	17	5,13	kg	AB
	- Other pasta:							
19023010	---Rice vermicelli, cooked	15		80	17	5,13	kg	AB
19023020	---Bean vermicelli, cooked	15		80	17	13	kg	AB
19023030	---Instant noodle	15	13	80	17	13	kg	AB
19023090	---Other	15	13	80	17	5,13	kg	AB
19024000	- Couscous	25		80	17	5,13	kg	AB
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms:							
19030000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	15		80	17	13	kg	AB
1904	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 and meal), precooked, or otherwise prepared, not elsewhere specified or included:							
19041000	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	25		80	17	13	kg	AB
19042000	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	30		80	17	13	kg	AB
19043000	-Bulgur wheat	30		80	17	13	kg	AB
19049000	- Other	30		80	17	13	kg	AB
1905	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	20		80	17	13	kg	A
19052000	- Gingerbread and the like	20		80	17	13	kg	A
	- Sweet biscuits; waffles and wafers							
19053100	--Sweet biscuits	15	12	80	17	13	kg	AB
19053200	-- Waffles and wafers	15	12	80	17	13	kg	AB
19054000	- Rusks, toasted bread and similar toasted products	20		80	17	13	kg	AB
19059000	- Other	20	17	80	17	13	kg	AB

Chapter 20: Preparations of Vegetables, Fruit, Nuts, or Other Parts of Plants

Chapter Notes:

1. – This Chapter does not cover:
 - (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
 - (b) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, mollusks or other aquatic invertebrates, or any combination thereof (Chapter 16); or
 - (c) Homogenized composite food preparations of heading 21.04.
2. – Heading 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).
3. – Heading 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8), which have been prepared or preserved by processes other than those referred to in Note 1 (a).
4. – Tomato juice the dry weight content of which is 7% or more is to be classified in heading 20.02.
5. – For the purpose of heading 20.07, the expression “obtained by cooking” means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.
6. – For the purpose of heading 20.09, the expression “juices, unfermented and not containing added spirit” means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% vol.

Subheading Notes:

1. – For the purpose of subheading 2005.10, the expression “homogenized vegetables” means preparations of vegetables, finely homogenized, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients that may have been added to the preparation for seasoning, preparation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.
2. – For the purposes of subheading 2007.10, the expression “homogenized preparations” means preparations of fruit, finely homogenized, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients that may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheading of heading 20.07.
3. – For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression “Brix value” means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of

percentage sucrose content obtained from a refract meter, at a temperature of 20°C if the reading is made at a different temperature.

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back%	Unit	S&C
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:							
20011000	- Cucumbers and gherkins	25		70	13, 17	5, 13	kg	AB
	-Other							
20019010	---Garlic	25		70	13, 17	5, 13	kg	
2001901010	Garlic bulbs, garlic cloves, prepared by vinegar or acetic acid, whether or not added sugars or skinned	25		70	13, 17	5, 13	kg	AB
2001901090	Other garlic prepared by vinegar or acetic acid, whether or not added sugars or skinned (other than garlic bulbs, garlic cloves)	25		70	13, 17	5, 13	kg	AB
20019090	---Other	25		70	17	5	kg	
2001909010	Sungmo, prepared or preserved by vinegar or acetic acid,	25		70	17	5	kg	ABE
2001909020	Bamboo shoots, pickled, prepared or preserved by vinegar or acetic acid	25		70	17	5	kg	ABE
2001909030	Aloe, prepared or preserved by vinegar or acetic acid,	25		70	17	5	kg	ABFE
2001909040	Cactus, prepared or preserved by vinegar or acetic acid	25		70	17	5	kg	ABFE
2001909050	Water shield, prepared or preserved by vinegar or acetic acid	25		70	17	5	kg	ABE
2001909090	Vegetable, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	25		70	17	5	kg	AB
2002	Tomatoes prepared or preserved other than by vinegar or acetic acid:							
	- Tomatoes, whole or in pieces:							
20021010	--- In airtight containers	19		80	17	13	kg	AB
20021090	--- Other	25		70	17	5, 13	kg	AB
	- Other:							
20029010	--- Tomato paste, In airtight containers	20		80	17	13	kg	AB
20029090	--- Other	18		70	17	5, 13	kg	AB
2003	Mushrooms and truffles, prepared or preserved other than by vinegar or acetic acid:							
	- Mushrooms of the genus <i>Agaricus</i> :							
	--- In airtight containers:							
20031011	----Small white agaric	25		90	17	13	kg	AB
20031019	----Other	25		90	17	13	kg	AB
20031090	--- Other	25		90	17	5, 13	kg	AB
20032000	- Truffles	25		90	17	5, 13	kg	AB
	-Other							
20039010	---In airtight containers	25		90	17	13	kg	
2003901010	Xianggu mushroom, canned, prepared or preserved other than by vinegar or acetic acid	25		90	17	13	kg	AB
2003901020	Sungmo, canned, prepared or preserved other than by vinegar or acetic acid	25		90	17	13	kg	ABE

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back%	Unit	S&C
2003901090	Other mushrooms, canned, prepared or preserved other than by vinegar or acetic acid	25		90	17	13	kg	AB
20039090	---Other	25		90	13, 17	5, 13	kg	
2003909010	Other Xianggu mushroom, prepared or preserved other than by vinegar or acetic acid	25		90	13, 17	5, 13	kg	AB
2003909020	Other sungmo prepared or preserved other than by vinegar or acetic acid	25		90	13, 17	5, 13	kg	ABE
2003909090	Other mushrooms, prepared or preserved other than by vinegar or acetic acid	25		90	13, 17	5, 13	kg	AB
2004	Other vegetables prepared or preserved other than by vinegar or acetic acid, frozen, other than products of heading 20.06:							
20041000	- Potatoes	13		70	17	5, 13	kg	AB
20049000	- Other vegetables and mixtures of vegetables	25		70	17	5, 13	kg	
2004900010	Sungmo prepared or preserved other than by vinegar or acetic acid, frozen	25		70	17	5, 13	kg	ABE
2004900020	Acid bamboo shoots prepared or preserved other than by vinegar or acetic acid, frozen	25		70	17	5, 13	kg	ABE
2004900030	Aloe prepared or preserved other than by vinegar or acetic acid, frozen	25		70	17	5, 13	kg	ABFE
2004900040	Cactus, prepared or preserved other than by vinegar or acetic acid, frozen	25		70	17	5, 13	kg	ABFE
2004900090	Other vegetables prepared or preserved other than by vinegar or acetic acid, other than products of heading 20.06	25		70	17	5, 13	kg	AB
2005	Other vegetables prepared or preserved other than by vinegar or acetic acid, not frozen, other than products of heading 20.06:							
20051000	- Homogenized vegetables	25		70	17	13	kg	AB
20052000	- Potatoes	15		70	17	5, 13	kg	AB
20054000	- Peas (<i>Pisum sativum</i>)	25		70	17	5, 13	kg	AB
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):							
	-- Beans, shelled:							
20055110	--- In airtight containers	25		80	17	13	kg	AB
20055190	--- Other	25		70	17	5, 13	kg	AB
	-- Other:							
20055910	--- In airtight containers	25		80	17	13	kg	AB
20055990	--- Other	25		70	17	5, 13	kg	AB
	- Asparagus:							
20056010	--- In airtight containers	25		80	17	13	kg	AB
20056090	--- Other	25		70	17	5, 13	kg	AB
20057000	- Olives	10		70	17	5, 13	kg	AB
20058000	- Sweet corn (<i>Zea mays var. saccharata</i>)	10		80	17	5, 13	kg	AB
	- Other vegetables and mixtures of vegetables:							
20059010	--- Water chestnut, in airtight containers	25		80	17	13	kg	AB
20059020	--- Broad beans, in airtight containers	25		80	17	13	kg	AB
	--- Bamboo shoots, in airtight containers :							
20059031	----Boiled bamboo shoots in airtight containers, with volume 8 liters or more	25		80	17	13	kg	
2005903110	Boiled bamboo shoots pickled, in airtight	25		80	17	13	kg	ABE

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back%	Unit	S&C
	containers, with volume 8 liters or more							
2005903190	Other boiled bamboo shoots in airtight containers, with volume 8 liters or more	25		80	17	13	kg	AB
20059039	----Other	25		80	17	13	kg	
2005903910	Other bamboo shoots pickled in airtight containers	25		80	17	13	kg	ABE
2005903990	Other bamboo shoots in airtight containers	25		80	17	13	kg	AB
20059040	--- Hot pickled mustard tubers	25		70	17	5,13	kg	AB
20059050	--- Chueh tsai (fiddlehead), salted	25		70	17	5,13	kg	AB
20059060	--- Pickling onion, salted	25		70	17	5,13	kg	AB
	--- Other:							
20059091	---- In airtight containers	25		70	17	13	kg	AB
20059092	----Small red bean paste	25		70	17	13	kg	AB
20059099	----Other	25		70	17	5,13	kg	
2005909910	Cactus, prepared or preserved other than by vinegar or acetic acid	25		70	17	5,13	kg	ABFE
2005909920	Aloe, prepared or preserved other than by vinegar or acetic acid	25		70	17	5,13	kg	ABFE
2005909990	Other vegetables and mixtures of vegetables prepared or preserved other than by vinegar or acetic acid	25		70	17	5,13	kg	AB
2006	Vegetables, fruit, nuts fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallized):							
20060010	--- Preserved jujubes	30		90	17	13	kg	AB
20060020	--- Preserved olives	30		90	17	13	kg	AB
20060090	--- Other	30		90	17	13	kg	
2006009010	Sungmo preserved by sugar	30		90	17	13	kg	ABE
2006009090	Other vegetables, fruit, nuts, fruit peel and other parts of plants, preserved by sugar	30		90	17	13	kg	AB
2007	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter:							
20071000	- Homogenized preparations	30		80	17	13	kg	AB
	- Other:							
20079100	-- Citrus fruit	30		80	17	13	kg	AB
	-- Other:							
20079910	--- In airtight containers	5		80	17	13	kg	AB
20079990	---Other	5		80	17	13	kg	AB
2008	Fruit, nuts and other edible parts of plants, other 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	--- Ground-nut kernels, in airtight containers	30		90	17	13	kg	AB
20081120	--- Roasted ground-nuts	30		80	17	13	kg	AB
20081130	--- Ground-nut butter	30		90	17	13	kg	AB
20081190	--- Other	30		80	17	5,13	kg	AB
	-- Other, including mixtures:							

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back%	Unit	S&C
20081910	--- Walnut meats, in airtight containers	20		90	17	13	kg	AB
20081920	--- Other nuts, in airtight containers	13		90	17	13	kg	AB
	--- Other							
20081991	----Chestnut kernel	10	5	80	13, 17	5, 13	kg	AB
20081992	----Singeli	10	5	80	13, 17	5, 13	kg	AB
20081999	----Other	10		80	13, 17	5, 13	kg	
2008199910	Korean pine-nuts, shelled, prepared or preserved other than by vinegar or acetic acid	10		80	17	5, 13	kg	ABE
2008199990	Nuts and other seed, prepared or preserved other than by vinegar or acetic acid, not elsewhere specified or included	10		80	17	5, 13	kg	AB
	- Pineapples:							
20082010	--- In airtight containers	15		90	17	13	kg	AB
20082090	--- Other	15		80	13, 17	5, 13	kg	AB
	- Citrus fruit:							
20083010	--- In airtight containers	20		90	13, 17	13	kg	ABa
20083090	--- Other	20		80	17	5, 13	kg	AB
	- Pears:							
20084010	--- In airtight containers	20		90	17	13	kg	AB
20084090	--- Other	20		80	13, 17	5, 13	kg	AB
20085000	- Apricots	20		90	17	5, 13	kg	AB
20086000	- Cherries	20		90	17	5, 13	kg	AB
	- Peaches, including nectarines							
20087010	--- In airtight containers	10		90	17	13	kg	AB
20087090	--- Other	20		80	13, 17	5, 13	kg	AB
20088000	- Strawberries	15		90	13, 17	5, 13	kg	AB
	- Other, including mixtures other than those of subheading 2008.19:							
20089100	-- Palm hearts	5		80	13, 17	5, 13	kg	AB
20089200	-- Mixtures	10		80	13, 17	5, 13	kg	AB
	-- Other:							
20089910	--- Lychee, in airtight containers	20		90	17	13	kg	AB
20089920	---Logan, in airtight containers	15		80	17	13	kg	AB
20089990	--- Other	15		80	13, 17		kg	
2008999010	Pinnatifida, in brine	15		80	17	5, 13	kg	AB
2008999090	Fruit or nuts, including other edible part, prepared or preserved, not elsewhere specified or included	15		80	17	13	kg	AB
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter:							

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back%	Unit	S&C
	- Orange juice:							
20091100	-- Frozen	7.5		90	17	13	kg	AB
20091200	--Not frozen, of a Brix value not exceeding 20	30		90	17	13	kg	AB
20091900	-- Other	30		90	17	13	kg	AB
	- Grapefruit juice							
20092100	--Of a Brix value not exceeding 20	15		90	17	13	kg	AB
20092900	--Other	15		90	17	13	kg	AB
	- Juice of any other single citrus fruit							
	--Of a Brix value not exceeding 20							
20093110	---Lemon juice	18	16.8	90	17	13	kg	AB
20093190	---Other	18	16.8	90	17	13	kg	AB
	--Other							
20093910	---Lemon juice	18	16.8	90	17	13	kg	AB
20093990	---Other	18	16.8	90	17	13	kg	AB
	- Pineapple juice							
20094100	--Of a Brix value not exceeding 20	10		90	17	13	kg	AB
20094900	---Other	10		90	17	13	kg	AB
20095000	- Tomato juice	30		80	17	13	kg	AB
	- Grape juice (including grape must)							
20096100	--Of a Brix value not exceeding 20	20		90	17	13	kg	AB
20096900	---Other	20		90	17	13	kg	AB
	- Apple juice							
20097100	--Of a Brix value not exceeding 20	20		90	17	13	kg	aAB
20097900	---Other	20		90	17	13	kg	aAB
	- Juice of any other single fruit or vegetable:							
	--- Fruit juice							
20098011	----Coconut milk	10	9	90	17	13	kg	AB
20098012	----Mango juice	20	17.4	90	17	13	kg	AB
20098013	----Passionfruit juice	20	17.4	90	17	13	kg	AB
20098014	----Guava juice	20	17.4	90	17	13	kg	AB
20098019	----Other	20	10	90	17	13	kg	AB
20098020	--- Vegetable juice	20	10	80	17	13	kg	AB
	- Mixtures of juices:							
20099010	--- Of fruit juices	20	17.4	90	17	13	kg	AB
20099090	--- Other	20		80	17	13	kg	AB

Chapter 21: Miscellaneous Edible Preparations

Chapter Notes:

1. – This Chapter does not cover:
 - (a) Mixed vegetables of heading 07.12;
 - (b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
 - (c) Flavored tea (heading 09.02);
 - (d) Spices of other products of headings 09.04 to 09.10;
 - (e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, mollusks or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (f) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
 - (g) Prepared enzymes of heading 35.07.

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

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

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back %	Unit	S&C
2101	Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:							
	- 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	17		130	17	13	kg	AB
21011200	--Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	30		130	17	13	kg	AB
21012000	- Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	32	16	130	17	13	kg	AB
21013000	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	32		130	17	13	kg	AB
2102	Yeast (active or inactive); other single cell micro-organisms, dead (but not							

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back %	Unit	S&C
	including vaccines of heading 30.02); prepared baking powders:							
21021000	- Active yeasts	*10		80	17	13	kg	AB
21022000	- Inactive yeasts; other single-cell microorganisms, dead	*10		70	13	13	kg	AB
21023000	- Prepared baking powders	25		70	17	13	kg	AB
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:							
21031000	- Soy sauce	28		90	17	13	kg	AB
21032000	- Tomato ketchup and other tomato sauces	15		90	17	13	kg	AB
21033000	- Mustard flour and meal and prepared mustard	15		70	17	13	kg	AB
	- Other:							
21039010	--- Gourmet powder	21	18.2	130	17	13	kg	AB
21039020	---Aromatic bitters, of an alcoholic strength by volume of 44.2 percent to 49.2 percent, flavored with plants or aromatic substances by weight of 1.5 percent to 6 percent, containing added sugar 4 percent to 10 percent	21		90	17	13	kg	AB
21039090	--- Other	21	18.4	90	17	13	kg	AB
2104	Soups and broths and preparations therefor; homogenized composite food preparations:							
21041000	- Soups and broths and preparations therefor	15		90	17	13	kg	AB
21042000	- Homogenized composite food preparations	32		90	17	13	kg	AB
2105	Ice cream and other edible ice, whether or not containing cocoa:							
21050000	Ice cream and other edible ice, whether or not containing cocoa	19		90	17	13	kg	AB
2106	Food preparations not elsewhere specified or included:							
21061000	- Protein concentrates and textured protein substances	10		90	17	13	kg	AB
	- Other:							
21069010	--- Beverage bases	35		100	17	13	kg	AB
21069020	--- Compound alcoholic preparations of a kind used for the manufacture of beverages	20		180	17	13	kg	AB
21069030	--- Royal jelly, put up as tonic essences	3	3	80	17	13	kg	
2106903010	Royal jelly, put up as tonic essences containing compositions of plants of endangered or threatened species	3	3	80	17	13	kg	ABFE
2106903090	Other royal jelly, put up as tonic essences	3	3	80	17	13	kg	AB
	--- Other	20	18	90	17	13	kg	AB
21069091	----Laver (<i>Porphyra spp.</i>), roasted	20	18	90	17	13	kg	AB
21069099	Other	20	18	90	17	13	kg	AB
2106909910	Other food containing composition of plant in imminent danger	20		90	17	13	kg	ABEF
2106909990	Other food preparations that elsewhere have not been re-specified or included	20		90	17	13	kg	AB

Chapter 22: Beverages, Spirits, and Vinegar

Notes:

1. – This Chapter does not cover:
 - (a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purpose and thereby rendered unsuitable for consumption as beverage (generally heading 21.03);
 - (b) Sea water (heading 25.01);
 - (c) Distilled or conductivity water or water of similar purity (heading 28.51);
 - (d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading 29.15);
 - (e) Medicaments of heading 30.03 or 30.04; or
 - (f) Perfumery or toilet preparations (Chapter 33).
2. – For the purpose of this Chapter and of Chapter 20 and 21, the “alcoholic strength by volume” shall be determined at a temperature of 20°C.
3. – For the purposes of heading 22.02, the term “non-alcoholic beverages” means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

Subheading Note:

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

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back %	Unit	S&C
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavored; ice and snow							
	- Mineral waters and aerated waters:							
22011010	--- Mineral waters	20		90	17	13	l/kg	AB
22011020	--- Aerated waters	20		90	17	13	l/kg	AB
	- Other:							
22019010	--- Natural waters	10		30	17		kl/ton	AB
22019090	--- Other	10		30	17		kl/ton	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09:							
22021000	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored	20		100	17	13	l/kg	
2202100010	- Waters, containing added sugar or other sweetening matter or flavoring, in imminent danger	20		100	17	13	l/kg	ABEF
2202100090	- Other waters, containing added sugar or other sweetening matter or flavoring	20		100	17	13	l/kg	AB

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back %	Unit	S&C
22029000	- Other	35	29.5	100	17	13	l/kg	AB
2202900011	Non-alcoholic beverages, in bulk (other than fruit juices and vegetable juices of heading 2009)	35		100	17	13	l/kg	ABEF
2202900019	Other non-alcoholic beverages, packed for retail (other than fruit juices and vegetable juices of heading 2009)	35		100	17	13	l/kg	AB
2202900091	Non-alcoholic beverages, with other packing containing compositions of plant in imminent danger (other than fruit juices and vegetable juices of heading 2009)	35		100	17	13	l/kg	ABEF
2202900099	Non-alcoholic beverages, without packing (other than fruit juices and vegetable juices of heading 2009)	35		100	17	13	l/kg	AB
2203	Beer made from malt:							
22030000	Beer made from malt	**	**	**	17	13	l/kg	AB
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09:							
22041000	- Sparkling wine	14		180	17	13	l/kg	AB
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:							
22042100	-- In containers holding 2 liters or less	14		180	17	13	l/kg	AB
22042900	-- Other	20		180	17	13	l/kg	AB
2204290010	Virgin wine of fresh grapes, in containers holding more than 2 liters	20		180	17	13	l/kg	AB
2204290090	Other wine of fresh grapes, in containers holding more than 2 liters	20		180	17	13	l/kg	AB
22043000	- Other grape must	30		90	17	13	l/kg	A
2205	Vermouth and other wine of fresh grapes flavored with plants or aromatic substances:							
22051000	- In containers holding 2 liters or less	65		180	17	13	l/kg	7AB
22059000	- Other	65		180	17	13	l/kg	7AB
2206	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:							
22060000	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	49.1		180	17	13	l/kg	
2206000010	Shaoxing wine	49.1		180	17	13	l/kg	AB
2206000090	Other fermented beverages, including mixtures of fermented beverages not elsewhere specified or included and mixtures of fermented beverages and non-alcoholic beverages	49.1		180	17	13	l/kg	AB
2207	Undenatured ethyl alcohol of an alcoholic							

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw- back %	Unit	S&C
	strength by volume of 80 percent vol. or higher; ethyl alcohol and other spirits, denatured, of any strength:							
22071000	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 percent vol. or higher	40	10	100	17	13	l/kg	7ABG
22072000	- Ethyl alcohol and other spirits, denatured, of any strength	30	10	80	17	13	l/kg	
2207200010	Ethyl alcohol, denatured of any strength	30		80	17	13	l/kg	ABG
2207200090	Other spirits, of any strength	30		80	17	13	l/kg	ABG
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 percent vol.; spirits, liqueurs and other spirituous beverages:							
22082000	- Spirits obtained by distilling grape wine or grape marc	10		180	17	13	l/kg	7AB
22083000	- Whiskies	10		180	17	13	l/kg	7AB
22084000	- Rum and tafia	10		180	17	13	l/kg	7AB
22085000	- Gin and geneva	10		180	17	13	l/kg	7AB
22086000	- Vodka	10	8.8	180	17	13	l/kg	AB
22087000	- Liqueurs and cordials	10	8.8	180	17	13	l/kg	7AB
	- Other							
22089010	---Tequila	10	8.8	180	17	13	l/kg	7ABFE
22089090	---Other	10	8.8	180	17	13	l/kg	
2208909010	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 percent vol	10		180	17	13	l/kg	AB7
2208909020	Spirits obtained by distilling potatoes	10		180	17	13	l/kg	7AB
2208909090	Other spirits and spirituous beverages	10		180	17	13	l/kg	7AB
2209	Vinegar and substitutes for vinegar obtained from acetic acid:							
22090000	Vinegar and substitutes for vinegar obtained from acetic acid	20		70	17	13	l/kg	AB

Chapter 23: Residues & Waste from the Food Industries; Prepared Animal Fodder

Notes:

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

Subheading Notes:

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

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back %	Unit	S&C
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves (cracklings):							
	- Flours, meals and pellets, of meat or meat offal; greaves (cracklings):							
	--- Flours and meals, of meat bones							
23011011	----Containing bovine composition or sheep and goats' thereof	2		11	13	13	kg	AB
23011019	----Other	2		11	13	13	kg	AB
23011020	--- Greaves (cracklings)	5		50	13		kg	AB
23011090	--- Other	5		30	13		kg	AB
	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:							
23012010	--- Flours and meals of fish, of a kind used in animal feeding	2		11	13		kg	AB
23012090	--- Other	5		30	13		kg	AB
2302	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		30	13		kg	AB
23022000	- Of rice	5		30	13		kg	AB
23023000	- Of wheat	3		30	13		kg	AB
23024000	- Of other cereals	5		30	13		kg	AB
23025000	- Of leguminous plants	5		30	13		kg	AB
2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets:							
23031000	- Residues of starch manufacture and similar residues	5		30	13		kg	AB
23032000	- Beet-pulp, bagasses and other waste of sugar manufacture	5		30	13	5,11	kg	AB
23033000	- Brewing or distilling dregs and waste	5		30	13		kg	AB
2304	Oil-cake and other solid residues,							

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back %	Unit	S&C
	whether or not ground or in the form of pellets, resulting from the extraction of soybean oil							
23040010	---Oilcake	*2		30	13	11	kg	AB
23040090	---Other	*2		30	13	13	kg	AB
2305	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil:							
23050000	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	*2		30	13		kg	AB
2306	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		30	13		kg	AB
23062000	- Of linseed	5		30	13		kg	AB
23063000	- Of sunflower seeds	5		30	13		kg	AB
	- Of rape or colza seeds							
23064100	--Of low erucic acid rape of colza seeds	5		30	13		kg	AB
23064900	--Other	5		30	13		kg	AB
23065000	- Of coconut or copra	5	2.5	30	13		kg	AB
23066000	- Of palm nuts or kernels	5		30	13		kg	AB
23067000	- Of maize (corn) germ	5		30	13		kg	AB
23069000	- Other	5		30	13		kg	AB
2307	Wine lees; argol:							
23070000	Wine lees; argol	5		30	13		kg	
2308	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included:							
23080000	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included:	5		35	13	0,5,13	kg	AB
2309	Preparations of a kind used in animal feeding:							
	- Dog or cat food, put up for retail sale:							
23091010	--- In airtight containers	15		90	13	11	kg	AB
23091090	---Other	15		90	13	11	kg	AB
	- Other:							
23099010	--- Preparations for use in making of complete feeds or supplementary feeds	5	2.5	14	13,17	11,13	kg	AB
23099090	--- Other	6.5	3.3	14	13	11	kg	AB

Chapter 24: Tobacco and Manufactured Tobacco Substitutes

Chapter Note:

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

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back %	Unit	S&C
2401	Unmanufactured tobacco; tobacco refuse:							
	- Tobacco, not stemmed/stripped:							
24011010	--- Flue-cured	10	9.4	70	13,17	5,13	kg	7AB
24011090	--- Other	10		70	17	5	kg	7AB
	- Tobacco, partly or wholly stemmed/stripped:							
24012010	--- Flue-cured	10		70	13,17	5,13	kg	7AB
24012090	--- Other	10		70	17	13	kg	7AB
24013000	- Tobacco refuse	10		70	13,17	13,5	kg	AB7
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:							
24021000	- Cigars, cheroots and cigarillos, containing tobacco	25		180	17		kilopieces/kg	7B
24022000	- Cigarettes containing tobacco	25		180	17		kilopieces/kg	7AB
24029000	- Other	25		180	17		kilopieces/kg	
2402900010	Cigarettes containing tobacco substitutes	25		180	17		kilopieces/kg	7
2402900090	Cigars, cheroots and cigarillos, containing tobacco substitutes	25		180	17		kilopieces/kg	7
2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences:							
24031000	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion	57	50	180	17	13	kg	7AB
	- Other:							
24039100	-- "Homogenized" or "reconstituted" tobacco	57		180	17	13	kg	
2403910010	Reconstituted tobacco	57		180	17	13	kg	AB7
2403910090	Homogenized tobacco	57		180	17	13	kg	AB7
24039900	-- Other	57		180	17	13	kg	
2403990010	Tobacco extracts and essences	57		180	17	13	kg	7AB
2403990090	Other manufactured tobacco and manufactured tobacco substitutes	57		180	17	13	kg	AB

* Note:

Tentative import tariffs, except for cotton and coconut oil and olive oil, shall be implemented between June 1, 2008 and December 31, 2008.