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Food and Agricultural Import Regulations and Standards

AFTA Preferential Tariff

2002

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Report Highlights: The report updates list of agricultural products subjected to Vietnam's Asean Free Trade Area (AFTA)'s tariff reduction for 2002/06 period.

Includes PSD changes: No
Includes Trade Matrix: No
Unscheduled Report
Hanoi [VM1], VM

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SUMMARY

On February 28, 2002, the Government of Vietnam issued Decree 21/2002/ND-CP for a list of goods subject to Vietnam's Asean Free Trade Area (AFTA)'s tariff cut for 2002/2006 period. Accordingly, out of total 6,400 import tax lines, about 5,500 import tax lines are applicable to immediate tariff reductions in 2002. Some agricultural products including rice are added to the 2002's list of AFTA's tariff cuts. About 720 items will subject to the AFTA's tax cuts in 2003.

Under the Common Effective Preferential Tariff (CEPT) scheme, Vietnam must cut import tariffs of 85% of good to 0-5% in 2006. To accelerate trade and investments between, the ASEAN-6 (including Thailand, Philippines, Indonesia, Brunei, Singapore and Malaysia) suggested four other ASEAN's members (Vietnam, Laos, Cambodia and Myama) to complete their commitment in 2005, a year earlier than the schedule. The Government of Vietnam asked relevent ministries and agencies to work on the suggestion.

LIST OF ASEAN COUNTRIES: Brunei; Burma (Myanmar); Cambodia; Indonesia; Laos; Malaysia; Philippines; Singapore; Thailand and Vietnam.

Note: Code I- items subjected to AFTA before 2001 and T- items subjected to AFTA in 2002.

Chapter I Live Animals

Code	Products	Pre. Rate	CEPT Rates 2002-06 (%)					
Number		(%)	Code	02	03	04	05	06
01010	Live horses, asses, mules and hinies							
	- Horses							
0101.11.00	-- Pure-bred breeding animal	0	I	0	0	0	0	0
0101.19.00	-- Others	5	I	5	5	5	5	5
0101.20.00	- Asses, mules and hinies	5	I	5	5	5	5	5
0102	Live bovine animals							
0102.10.00	- Pure-bred breeding animals	0	I	0	0	0	0	0
0102.90.00	- Others	5	I	5	5	5	5	5
0103	Live Swine							
0103.10.00	- Pure-bred for breeding animals	0	I	0	0	0	0	0
	- Others							
0103.91.00	-- Weighting less than 50kg	5	I	5	5	5	5	5
0103.92.00	-- Weighting 50kg or more	5	I	5	5	5	5	5
0104	Live sheep and goat							

	- Sheep							
0104.10.10	-- Pure-bred for breeding animal	0	I	0	0	0	0	0
0104.10.90	-- Others	5	I	5	5	5	5	5
0104.20	- Goat							
0104.20.10	-- Pure-bred for breeding animal	0	I	0	0	0	0	0
0104.20.90	-- Other	5	I	5	5	5	5	5
0105	Live poultry, that is to say, fowls of the species, ducks,							
	geese, turkey and guinea fowls, - weighting not more than 185g.							
	- Fowls of all the species of Gallus Domesticus.							
0105.11.10	-- Pure-bred breeding animal	0	I	0	0	0	0	0
0105.12	- Turkeys							
0105.12.10	-- Pure-bred breeding animal	0	I	0	0	0	0	0
0105.19	- Others							
0105.19.10	--Pure-bred breeding animal	0	I	0	0	0	0	0
0105.92	-Fowls of the species Gallus Domesticus, weighting not							
	more than 2000 gr.							
0105.92.10	--Pure-bred breeding animal	0	I	0	0	0	0	0
0105.99.10	-- Pure-bred breeding animal	0	I	0	0	0	0	0
0106	Other live animal							
0106.00.10	- - Pure-bred for breeding animal	0	I	0	0	0	0	0
0106.00.90	-- Other	5	I	5	5	5	5	5

Chapter II

Meat and Edible Meat Offal

Code	Products	Pre. rate	CEPT Rates 2002-06 (%)					
Number		(%)	Code	02	03	04	05	06
'0201	Raw or cold beef and buffalo meat							
0201.10.00	- Carcases and half-carcases	20	I	15	15	10	10	5
0201.20.00	- Other cut with bone in	20	I	15	15	10	10	5
0201.30.00	- Boneless	20	I	15	15	10	10	5
0202	Frozen beef and buffalo meat							
0202.10.00	- Carcases and half-carcases	20	I	15	15	10	10	5
0202.20.00	- Other cut with bone in	20	I	15	15	10	10	5
0202.30.00	- Boneless	20	I	15	15	10	10	5
0203	Raw, cold or frozen pork; Fresh or chilled							
0203.11.00	- - Carcases and half carcasses	30	I	20	20	15	10	5

0203.12.00	-- Hams, shoulders and cuts thereof, with bone in	30	I	20	20	15	10	5
0203.19.00	-- Other	30	I	20	20	15	10	5
	- Frozen							
0203.21.00	- - Carcases and half carcases	30	I	20	20	15	10	5
0203.22.00	-- Hams, shoulders and cuts thereof, with bone in	30	I	20	20	15	10	5
0203.29.00	-- Other	30	I	20	20	15	10	5
0204	Meat of sheep or goats, fresh, chilled or frozen							
0204.10.00	- Carcases and half-carcases of lamb, fresh or chilled	20	I	15	15	10	10	5
	- Other meat of sheep, fresh or chilled							
0204.21.00	-- Carcases and half carcases	20	I	15	15	10	10	5
0204.22.00	-- Other cut with bone in	20	I	15	15	10	10	5
0204.23.00	-- Boneless	20	I	15	15	10	10	5
0204.30.00	-- Carcases and half-carcases of lamb, frozen; other meat of sheep frozen	20	I	15	15	10	10	5
0204.41.00	-- Carcases and half carcases	20	I	15	15	10	10	5
0204.42.00	-- Other cuts with bone in	20	I	15	15	10	10	5
0204.43.00	-- Boneless	20	I	15	15	10	10	5
0204.50.00	- Meat of goat	20	I	15	15	10	10	5
0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	20	I	15	15	10	10	5
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen							
0206.10.00	- Of bovine animals, fresh or chilled; Of bovine animal frozen	20	I	15	15	10	10	5
0206.21.00	-- Tongues	20	I	15	15	10	10	5
0206.22.00	-- Livers	20	I	15	15	10	10	5
0206.29.00	-- Other	20	I	15	15	10	10	5
0206.30.00	-- Of swine, fresh, chilled; Of swine, frozen	20	I	15	15	10	10	5
0206.41.00	-- Livers	20	I	15	15	10	10	5
0206.49.00	-- other	20	I	15	15	10	10	5
0206.80.00	- Other, fresh or chilled	20	I	15	15	10	10	5
0206.90.00	- Other frozen	20	I	15	15	10	10	5
'0209	Pig fat, free of lean meat, and poultry fatm not rendered or otherwise extracted, fresh, chilled, frozen, salted in brine, dried or smokeed	20	I	15	15	10	10	5

'0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal. - Meat of swine							
0210.11.00	-- Ham, shoulders and cut thereof with bone in	20	I	15	15	10	10	5
0210.12.00	-- Bellies (streaky) and cuts thereof	20	I	15	15	10	10	5
0210.19.00	-- Other	20	I	15	15	10	10	5
0210.20.00	- Meat of bovine animal	20	I	15	15	10	10	5
0210.90.00	- Other, including edible flours and meals of meat or meat offal	20	I	15	15	10	10	5

Chapter IV

Milk and Dairy Products; Birds; Eggs; Natural Honey; Edible Products of Animal Origins

Code	Products	Pre.rate	CEPT Rates 2002-06 (%)					
Number		(%)	Code	02	03	04	05	06
'0405	Butters, other fats and oils derived from milk; dairy spreads							
0405.90	- Other							
0405.90.10	-- Butter oil	5	I	5	5	5	5	5
0406	Cheese and curd							
0406.10	- Fresh cheese (including whey cheese), not fermented, and curd							
0406.10.20	-- Curd	15	I	15	10	10	10	5
0408	Bird's eggs not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, wether or not containing added sugar or other sweetening matter							
	- Egg yolks							
0408.11.00	-- Dried	20	I	5	5	5	5	5
0408.19.00	-- Other	20	I	5	5	5	5	5
	- Other							
0408.91.00	-- Dried	20	I	5	5	5	5	5
0408.99.00	-- Other	20	I	5	5	5	5	5
0409.00.00	Natural honey	20	I	5	5	5	5	5
0410.00	- Edible products of animal origin, not elsewhere specified or included							
0410.00.10	-- Swallow's nests	20	I	20	15	15	10	5
0410.00.90	-- Other	20	I	20	15	15	10	5

Chapter V

Products of Animal Origins, Not Elsewhere Specified Included

Code	Products	Pre. rate	CEPT Rates 2002-/06 (%)					
Number		(%)	Code	02	03	04	05	06
0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair	5	I	5	5	5	5	5
0502	Pig's, hog's or boar's bristles and hair; badger hair and other brush making hair; waste of such bristles or hair							
0502.10.00	- Pig's, hog's or boar's bristles and hair and waste thereof	5	I	5	5	5	5	5
0502.10.90	- Other	5	I	5	5	5	5	5
0503.00.00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.							
		5	I	5	5	5	5	5
0504.00.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine , dried or smoked.							
		5	I	5	5	5	5	5
0505	Skins and other parts of births, 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 feather or parts of feathers							
0505.10.00	- Feathers of any kind used for stuffing; down	5	T	5	5	5	5	5
0505.90.00	- Others	5	T	5	5	5	5	5
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.							
0506.10.00	- Ossein and bones treated with acid	5	I	5	5	5	5	5
0506.90.00	- Other							
	-- Bones powder	5	I	5	5	5	5	5
	-- Other	5	I	5	5	5	5	5
0507	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products							
0507.10	- Ivory; ivory powder and waste							
	-- Ivory							
0507.10.11	--- Elephant ivory	5	I	5	5	5	5	5
0507.10.19	--- Other	5	I	5	5	5	5	5

0507.90.00	- Other	5	I	5	5	5	5	5
0508.00.00	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.	5	I	5	5	5	5	5
0509.00.00	Natural sponges of animal origin.	5	I	5	5	5	5	5
0510.00.00	Ambergris, castoreum, civet and musks; 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.	0	I	0	0	0	0	0
0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption							
0511.10.00	- Bovine semen	0	I	0	0	0	0	0
0511.91	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animal of Chapter 3.							
0511.91.10	--- Fish waste	5	I	5	5	5	5	5
0511.91.90	--- Other	5	I	5	5	5	5	5
0511.99.00	-- Other	5	I	5	5	5	5	5

Chapter VI

Live Trees and Others Plants; Bulbs, Roots and the Like; Cut Flowers and Ornamental Foliage

Code	Products	Pre. rate	CEPT Rates 2002-06 (%)					
Number		(%)	Code	02	03	04	05	06
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flowers' chicory plants and other than roots of heading No.12.12							
0601.10.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	0	I	0	0	0	0	0
0601.10.20	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flowers; chicory plants and roots	0	I	0	0	0	0	0
0603	Cut flowers and flowers buds of a kind suitable for bouquets or for ornamental purpose, fresh, dried, dyed, bleached, impregnated or other prepared.							
0603.10.00	- Fresh	40	I	20	20	15	10	5

0603.90.00	- Other	40	I	20	20	15	10	5
0604	Foliage, branches and other parts of plants, without flower of flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared							
0604.10.00	- Mosses and lichens	40	I	20	20	15	10	5
	- Other							
0604.91.00	-- Fresh	40	I	20	20	15	10	5
0604.99.0	-- other	40	I	20	20	15	10	5

Chapter VII
Edible Vegetables and Certain Roots and Tubers

Code	Products	Pre. rate	CEPT Rates 200-06 (%)					
Number		(%)	Code	02	03	04	05	06
0701	Potatoes, fresh or chilled							
0701.10.00	- Seed	0	I	0	0	0	0	0
0701.90.00	- Other	30	I	10	5	5	5	5
0702.00.00	Tomatoes, fresh or chilled	30	I	10	5	5	5	5
0703	Onions, shallots, garlic, leeks and other alliacious vegetables, fresh or chilled							
0703.10	- Onions and shallots							
0703.10.10	-- Seed	0	I	0	0	0	0	0
0703.10.90	-- Other	30	I	10	5	5	5	5
0703.20	- Garlic							
0703.20.10	-- Seed	0	I	0	0	0	0	0
0703.20.90	-- Other	30	I	10	5	5	5	5
0703.90	- Leeks and other alliacious vegetables							
0703.90.10	-- Seed	0	I	0	0	0	0	0
0703.90.90	-- Other	30	I	10	5	5	5	5
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled							
0704.10.00	- Cauliflowers and headed broccoli	30	I	10	5	5	5	5
0704.20.00	- Brussels sprout	30	I	10	5	5	5	5
0704.90.00	- Other	30	I	10	5	5	5	5
0705	Lettuce and chicory, fresh or chilled							

	- Lettues							
0705.11.00	-- Headed lettues	30	I	10	5	5	5	5
0705.19.00	-- Others	30	I	10	5	5	5	5
	- Chicory							
0705.21.00	-- Witloof chicory	30	I	10	5	5	5	5
0705.29.00	-- Other	30	I	10	5	5	5	5
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled							
0706.10.00	- Carrots and turnips	30	I	10	5	5	5	5
0706.90.00	- Other	30	I	10	5	5	5	5
0707.00.00	Cucumbers and gherkins, fresh or chilled	30	I	10	5	5	5	5
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled							
0708.10.00	- Peas	30	I	10	5	5	5	5
0708.20.00	- Beans	30	I	10	5	5	5	5
0708.90.00	- Other	30	I	10	5	5	5	5
0709	Other vegetable, fresh or chilled							
0709.10.00	- Globe artiocokes	30	I	10	5	5	5	5
0709.20.00	- Asparagus	30	I	10	5	5	5	5
0709.30.00	- Aubergines	30	I	10	5	5	5	5
0709.40.00	- Celery other than celeriac	30	I	10	5	5	5	5
	- Mushroom and truffles							
0709.51.00	-- Mushroom	30	I	10	5	5	5	5
0709.52.00	-- Truffles	30	I	10	5	5	5	5
0709.6	- Fruit of the genus							
0709.60.10	-- Chilies	30	I	10	5	5	5	5
0709.60.90	-- Other	30	I	10	5	5	5	5
0709.70.00	- Spinach, NewZealand spinach and orache spinach (garden spinach)	30	I	10	5	5	5	5
0709.90.00	- Other	30	I	10	5	5	5	5
0710	Vegetables (uncooked or cooked by steaming or boiling in water), froozen							
0710.10.00	- Potatoes	30	I	10	5	5	5	5
	- Leguminous vegetable, shelled or unshelled							
0710.21.00	-- Peas	30	I	10	5	5	5	5
0710.22.00	-- Beans	30	I	10	5	5	5	5
0710.29.00	-- Other	30	I	10	5	5	5	5

0710.30.00	- Spinach, NewZealand spinach and orache spinach (garden spinach)	30	I	10	5	5	5	5
0710.40.00	- Sweet corn	30	I	10	5	5	5	5
0710.80	- Other vegetables							
0710.80.10	-- Mushroom of all kinds	30	I	10	5	5	5	5
0710.80.20	-- Tomatoes	30	I	10	5	5	5	5
0710.80.90	-- Other	30	I	10	5	5	5	5
0710.90.00	- Mixture of vegetables	30	I	10	5	5	5	5
0711	Vegetables provisionally prepared (for example, by sulphur dioxide gas, in brine, in sulphur water or in the other preservative solutions) but unsuitable in that state for immediate consumption							
0711.10.00	- Onions	30	I	10	5	5	5	5
0711.20.00	- Olives	30	I	10	5	5	5	5
0711.30.00	- Capers	30	I	10	5	5	5	5
0711.40.00	- Cucumbers and gherkins	30	I	10	5	5	5	5
0711.90.00	- Other vegetables; mixtures of vegetables							
0711.90.10	-- Mixture of vegetables	30	I	10	5	5	5	5
0711.90.90	-- Other	30	I	10	5	5	5	5
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared							
0712.20.00	- Onions	30	I	10	5	5	5	5
0712.30.00	- Mushroom	30	I	10	5	5	5	5
0712.90	- Other							
0712.90.10	-- Sweet corn	30	I	10	5	5	5	5
0712.90.90	-- Other	30	I	10	5	5	5	5
0713	Dried leguminous vegetables, shelled, whether or not skinned or split							
0713.10	- Peas							
0713.10.10	-- Seed	0	I	0	0	0	0	0
0713.10.90	-- Other	30	I	15	15	10	10	5
0713.20	- Chickpeas							
0713.20.10	-- Seed	0	I	0	0	0	0	0
0713.20.90	-- Other	30	I	15	15	10	10	5
	- Beans							
0713.31	-- Beans of the species							
0713.31.11	--- for sowing	0	I	15	15	10	10	5
0713.31.19	--- other	30	I	15	15	10	10	5

0713.32	-- Small red							
0713.32.10	--- for sowing	0	I	0	0	0	0	0
0713.32.90	--- Other	30	I	15	15	10	10	5
0713.33	-- Kidney beans, including white pea beans							
0713.33.10	--- for sowing	0	I	0	0	0	0	0
0713.33.90	--- other	30	I	15	15	10	10	5
0713.39	-- Other							
0713.39.10	--- for sowing	0	I	0	0	0	0	0
0713.39.90	--- other	30	I	15	15	10	10	5
0713.40	-- Lentils							
0713.40.10	--- for sowing	0	I	0	0	0	0	0
0713.40.90	--- other	30	I	15	15	10	10	5
0713.50	-- Broads beans and horse beans							
0713.50.10	--- for sowing	0	I	0	0	0	0	0
0713.50.90	--- other	30	I	15	15	10	10	5
0713.90	-- Other							
0713.90.10	--- for sowing	0	I	0	0	0	0	0
0713.90.90	--- other	30	I	15	15	10	10	5
07140	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith							
0714.10	- Manioc (cassava)							
0714.10.10	-- Dried, sliced	10	I	5	5	5	5	5
0714.10.90	-- Other	10	I	5	5	5	5	5
0714.20.00	- Sweet potatoes	10	I	5	5	5	5	5
0714.90.00	- Other	10	I	5	5	5	5	5

Chapter VIII

Edible Fruits and Nuts; Peel of Citrus Fruit or Melons

Code	Products	Pre. rate	CEPT Rates 2002-06 (%)					
Number		(%)	Cod e	02	03	04	05	06
0801	Coconuts, brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled							
	- Coconut							
0801.11.00	-- Dried	40	I	15	10	10	10	5
0801.19.00	-- Other	40	I	15	10	10	10	5
	- Brazil nuts							
0801.21.00	-- In shelled	40	I	15	10	10	10	5
0801.22.00	-- Shelled	40	I	15	10	10	10	5

	- Cashew nuts							
0801.31.00	-- In shelled	30	I	15	10	10	10	5
0801.32.00	-- Shelled	40	I	15	10	10	10	5
0802	Other nuts, fresh or dried, whether or not shelled or peeled							
	- Almonds							
0802.11.00	-- In shelled	40	I	15	10	10	10	5
0802.12.00	-- Shelled	40	I	15	10	10	10	5
	- Hazelnuts or filberts							
0802.21.00	-- In shelled	40	I	15	10	10	10	5
0802.22.00	-- Shelled	40	I	15	10	10	10	5
	- Walnuts							
0802.31.00	-- In shelled	40	I	15	10	10	10	5
0802.32.00	-- Shelled	40	I	15	10	10	10	5
0802.40.00	- Chesnuts	40	I	15	10	10	10	5
0802.50.00	- Pistachios	40	I	15	10	10	10	5
0802.90.00	- Other	40	I	15	10	10	10	5
0803	Bananas, fresh or dried	40	I	15	10	10	10	5
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried							
0804.10.00	- Dates	40	I	20	20	15	10	5
0804.20.00	- Figs	40	I	20	20	15	10	5
0804.30.00	- Pineapples	40	I	20	20	15	10	5
0804.40.00	- Avocados	40	I	20	20	15	10	5
0804.50.00	- Guavas, mangoes and mangosteens	40	I	20	20	15	10	5
0806	- Grapes, fresh or dried							
0806.10.00	-- Fresh	40	I	20	20	15	10	5
0806.20.00	-- Dried	40	I	20	20	15	10	5
0807	Melons (including watermelons) and papaws (papayas), fresh							
	- Melons (including watermelons)							
0807.11.00	-- Watermelons	40	I	20	20	15	10	5
0807.19.00	-- Other	40	I	20	20	15	10	5
0807.20.00	- Papayas	40	I	20	20	15	10	5
0808	Apples, pears and quices, fresh							
0808.10.00	- Apples	40	I	20	20	15	10	5
0808.20.00	- Pears and quices	40	I	20	20	15	10	5

0809	Apricots, cherries, peaches (including nectarines), plums and stoers, fresh							
0809.10.00	- Apricots	40	I	20	20	15	10	5
0809.20.00	- Cherries	40	I	20	20	15	10	5
0809.30.00	- Peaches	40	I	20	20	15	10	5
0809.40.00	- Plums and stoers	40	I	20	20	15	10	5
0810	Other fruits, fresh							
0810.10.00	- Strawberries	40	I	20	20	15	10	5
0810.20.00	- Raspberries, blackberries, mulberries and loganberries	40	I	20	20	15	10	5
0810.30.00	- Black, white or red currants and goosberries	40	I	20	20	15	10	5
0810.40.00	- Cranberries, bilberries and other fruits	40	I	20	20	15	10	5
0810.50.00	- Kiwifruit	40	I	20	20	15	10	5
0810.90.00	- Other							
0810.90.10	-- Litchi	40	I	20	20	15	10	5
0810.90.20	-- Longans	40	I	20	20	15	10	5
0810.90.90	-- Other	40	I	20	20	15	10	5
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter							
0811.10.00	- Strawberries	40	I	20	20	15	10	5
0811.20.00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	40	I	20	20	15	10	5
0811.90.00	- Other	40	I	20	20	15	10	5
0812	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 immediate consumption.							
0812.10.00	- Cherries	40	I	20	20	15	10	5
0812.20.00	- Strawberries	40	I	20	20	15	10	5
0812.90.00	- Other	40	I	20	20	15	10	5
0813	Fruit, dried, other than that of headings No.0801 to 0806; mixtures of nuts or dried fruits of this chapter							
0813.10.00	- Apricots	40	I	15	15	10	10	5
0813.20.00	- Prunes	40	I	15	15	10	10	5
0813.30.00	- Apples	40	I	15	15	10	10	5
0813.40.00	- Other fruit							

0813.40.10	-- Dried sapindus	40	I	15	15	10	10	5
0813.40.20	-- Dried litchi	40	I	15	15	10	10	5
0813.40.90	-- Other	40	I	15	15	10	10	5
	(*) For chinese apply only	40	I	15	15	10	10	5
0813.50.00	- Mixtures of nuts or dried fruits of this Chapter	40	I	15	15	10	10	5
0814.00.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preserved solutions							
		20	I	5	5	5	5	5

Chapter IX Coffee, Tea, Mate's and Spices

Code Number	Products	Pre. rate (%)	CEPT Rates 2002-06 (%)					
			Code	02	03	04	05	06
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion							
	- Coffee, not roasted							
0901.11.00	-- Not decaffeinated	20	I	10	5	5	5	5
0901.12.00	-- Decaffeinated	20	I	10	5	5	5	5
	- Coffe, roasted							
0901.21.00	-- Not decaffeinated	50	I	15	15	10	10	5
0901.22.00	-- Decaffeinated	50	I	15	15	10	10	5
0901.90	- Other							
0901.90.10	-- Coffee husks and skins	20	I	10	5	5	5	5
0901.90.90	-- Other	50	I	15	15	10	10	5
0902	Tea, whether or not flavoured							
0902.10.00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	50	I	20	20	15	10	5
0902.20.00	- Other green tea (not fermented)	50	I	20	20	15	10	5
0902.30.00	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3kg							
		50	I	20	20	15	10	5
0902.40.00	- Other black tea (fermented) and other partly fermented tea	50	I	20	20	15	10	5
0903.00.00	Mate's	50	I	20	20	15	10	5
0904	Peper of the genus Piper, dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta							

	- Peper							
0904.11.00	-- Neither crushed or ground	30	I	10	5	5	5	5
0904.12.00	-- Crushed or ground	30	I	10	5	5	5	5
0904.20	- Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground							
0904.20.10	-- Chillies	30	I	10	5	5	5	5
0904.20.90	-- Other	30	I	10	5	5	5	5
0905.00.00	Vanilla	20	I	10	5	5	5	5
0906	Cinnamon and cinnamon-tree flowers							
0906.10	- Neither crushed or ground							
0906.10.10	-- Cinnamon	20	I	10	5	5	5	5
0906.10.20	-- Cinnamon tree-flowers	20	I	10	5	5	5	5
0906.20	- Crushed or ground							
0906.20.10	-- Cinnamon	20	I	10	5	5	5	5
0906.20.20	-- Cinnamon tree-flowers	20	I	10	5	5	5	5
0907.00.00	Cloves (whole fruit, cloves and stems)	20	I	10	5	5	5	5
0908	Nutmeg, mace and cardamons.							
0908.10.00	- Nutmeg	20	I	10	5	5	5	5
0908.20.00	- Mace	20	I	10	5	5	5	5
0908.30.00	- Cardamons	20	I	10	5	5	5	5
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries							
0909.10.00	- Seed of anise or badian	20	I	10	5	5	5	5
0909.20.00	- Seed of coriander	20	I	10	5	5	5	5
0909.30.00	- Seed of cunin	20	I	10	5	5	5	5
0909.40.00	- Seed of caraway	20	I	10	5	5	5	5
0909.50.00	- Seed of fennel; juniper	20	I	10	5	5	5	5
0910	Ginger, saffron, turmeric (curcuma) thyme, bay leaves, curry and other spices							
0910.10.00	- Ginger	20	I	10	5	5	5	5
0910.20.00	- Saffron	20	I	10	5	5	5	5
0910.30.00	- Turmeric	20	I	10	5	5	5	5
0910.40.00	- Thyme; bay leaves	20	I	10	5	5	5	5
0910.50.00	- Curry	20	I	10	5	5	5	5
	- Other spices							

0910.91.00	-- Mixtures referred to in Note 1(b) to this chapter	20	I	10	5	5	5	5
0910.99.00	-- Other	20	I	10	5	5	5	5

Chapter X Cereals

Code	Products	Pre.rate	CEPT Rates for 2002-06 (%)					
Number		(%)	Code	02	03	04	05	06
1001	Wheat and the mixture of wheat with meslin							
1001.10.00	- Durum wheat	5	I	0	0	0	0	0
1001.90	- Other	0	I	0	0	0	0	0
	-- For human consumption							
1001.90.11	--- Mixture of wheat with meslin	0	I	0	0	0	0	0
1001.90.19	--- Others	5	I	0	0	0	0	0
	-- Others							
1001.90.91	--- Mixture of wheat with meslin	0	I	0	0	0	0	0
1001.90.99	--- Others	5	I	0	0	0	0	0
1002.00.00	Rye	3	I	3	3	3	3	3
1003.00.00	Barley	3	I	3	3	3	3	3
1004.00.00	Oats	3	I	3	3	3	3	3
1005	Maize							
1005.10	- Seed							
1005.10.10	-- For sowing	0	I	0	0	0	0	0
1005.10.90	-- Other	5	I	5	5	5	5	5
1005.90.00	- Other	7	I	5	5	5	5	5
1006	Rice							
1006.10	- Paddy							
1006.10.10	-- For sowing	0	I	0	0	0	0	0
1006.30.00	- Semi-milled or wholly milled rice, whether or not polished or glazed							
		40	T	20	20	15	10	5
1006.40.00	- Broken rice	40	T	20	20	15	10	5
1007.00.00	Grain sorghum	10	I	5	5	5	5	5

1008	Buckwheat, millet and canary seed; other cereals							
1008.10.00	- Buck wheat	10	I	5	5	5	5	5
1008.20.00	- Millet	10	I	5	5	5	5	5
1008.30.00	- Canary seed	10	I	5	5	5	5	5
1008.90.00	- Other cereals	10	I	5	5	5	5	5

Chapter XI

Products of the Milling Industry; Malt; Starches, Inulin; Wheat Gluten

Code	Products	Pre.rate	CEPT Rates 2002-/06 (%)					
Number		(%)	Code	02	03	04	05	06
1101.00	Wheat or meslin flour							
1101.00.10	- Wheat flour	15	I	15	10	10	10	5
1101.00.90	- Mesline flour	15	I	15	10	10	10	5
1102	Cereal flours other than of wheat or meslin							
1102.10.00	- Rye flour	20	I	10	5	5	5	5
1102.20.00	- Maize flour	20	I	10	5	5	5	5
1102.30.00	- Rice flour	20	I	10	5	5	5	5
1102.90.00	- Other	20	I	10	5	5	5	5
1103	Cereal groats, meal and pellets							
	- Groats and meal							
1103.11.00	-- Of wheat	10	I	5	5	5	5	5
1103.12.00	-- Of oats	10	I	5	5	5	5	5
1103.13.00	-- Of maize	10	I	5	5	5	5	5
1103.14.00	-- Of rice	10	I	5	5	5	5	5
1103.19.00	-- Of other cereals	10	I	5	5	5	5	5
	- Pellets							
1103.21.00	-- Of wheat	10	I	5	5	5	5	5
1103.29.00	-- Of other cereals	10	I	5	5	5	5	5
1104	Cereal grain otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kebbled), except rice of heading No.10.06; germ of cereals, whole, rolled, flaked							
	or ground.							
	- Rolled or flaked grains							
1104.11.00	-- Of barley	10	I	5	5	5	5	5
1104.12.00	-- Of oats	10	I	5	5	5	5	5

1104.19.00	-- Of other cereals							
1104.19.10	--- Of wheat	10	I	5	5	5	5	5
1104.19.90	--- Other	10	I	5	5	5	5	5
	- Other worked grains (for example, hulled, rolled, flaked, pearled, sliced or kibbed)							
1104.21.00	-- Of barley	10	I	5	5	5	5	5
1104.22.00	-- Of oats	10	I	5	5	5	5	5
1104.23.00	-- Of maize	10	I	5	5	5	5	5
1104.29.00	-- Of other cereals							
1104.29.10	--- Of wheat	10	I	5	5	5	5	5
1104.29.90	--- Other	10	I	5	5	5	5	5
1104.30.00	- Germ of cereals, whole, flaked or ground	10	I	5	5	5	5	5
1105	Flour, meal, powder, flakes, granules and pellets of potatoes							
1105.10.00	- Flour, meal and powder	20	I	5	5	5	5	5
1105.20.00	- Flakes, granules and pellets	10	I	5	5	5	5	5
1106	Flour, meal, powder of the dried leguminous vegetables of heading No.0713 of sago or of roots of tubers of heading No.0714 or of the products of Chapter 8							
1106.10.00	- Of the dried leguminous vegetables of heading No.0713	20	I	10	5	5	5	5
1106.20	- Of sago, roots or tubers of heading No.0714							
1106.20.10	-- Of manioc	20	I	10	5	5	5	5
1106.20.90	-- Other	20	I	10	5	5	5	5
1106.30.00	- Of the products of Chapter 8	20	I	10	5	5	5	5
1107	Malt, whether or not roasted							
1107.10.00	- Not roasted	5	I	5	5	5	5	5
1107.20.00	- Roasted	5	I	5	5	5	5	5
1108	Starches; inulin							
	- Starches;							
1108.11.00	-- Wheat starches	20	I	10	5	5	5	5
1108.12.00	-- Maize starches	20	I	10	5	5	5	5
1108.13.00	-- Potato starch	20	I	10	5	5	5	5
1108.14.00	-- Cassava starch	20	I	10	5	5	5	5
1108.19.00	-- Other starches	20	I	10	5	5	5	5
1108.20.00	- Inulin	20	I	10	5	5	5	5

1109.00.00	Wheat gluten, whether or not dried	10	I	5	5	5	5	5

Chapter XII

Oil Seeds and Oleaginous Fruits; Miscellaneous Grains; Seeds and Fruits; Industrial or Medicinal Plants; Straw and Fodder

Code	Products	Pre. rate	CEPT Rates 2002-06 (%)					
Number		(%)	Code	02	03	04	05	06
1201.00.00	Soya beans, whether or not broken							
1201.00.10	-- For sowing	0	I	0	0	0	0	0
1201.00.90	-- Others	15	I	5	5	5	5	5
1202	Groundnuts, not roasted or otherwise cooked, whether or not shelled or broken							
1202.10.00	- In shell	10	I	5	5	5	5	5
	-- for sowing	0	I	0	0	0	0	0
1203.00.00	Copra	10	I	5	5	5	5	5
1204.00.00	Linseed, whether or not broken	10	I	10	5	5	5	5
1205.00.00	Rape seed, whether or not broken	10	I	10	5	5	5	5
1206.00.00	Sunflower seed, whether or not broken	30	I	20	20	15	10	5
1207	Other oil seeds and oleaginous fruits, whether or not broked							
1207.10.00	-Palm nuts and kernel	10	T	10	10	10	5	5
1207.20.00	- Cotton seed	10	I	10	10	5	5	5
1207.30.00	- Castor oil seed	10	I	10	10	5	5	5
1207.40.00	- Seamum seeds	10	I	5	5	5	5	5
1207.50.00	- Mustard seeds	10	I	5	5	5	5	5
1207.60.00	- Satflower seeds	10	I	10	10	5	5	5
1207.92.00	-- Shea nut seed	10	I	10	5	5	5	5
1207.99.00	-- Other	10	I	5	5	5	5	5
1208	Flours and meals of oil seeds or oleginous fruits, other than those of mustard							
1208.10.00	- Of soybeans	20	I	10	5	5	5	5
1208.90.00	- Other	20	I	10	5	5	5	5
1209	Seeds, fruit and spores, of a kind used for sowing							
	- Beet seed							
1209.11.00	-- Sugar beet seed	0	I	0	0	0	0	0

1209.19.00	-- Other	0	I	0	0	0	0	0
	- Seed of forage plants, other than beet seed		I					
1209.21.00	-- Lucerne seed	0	I	0	0	0	0	0
1209.22.00	-- Clover seed	0	I	0	0	0	0	0
1209.23.00	-- Rescue seed	0	I	0	0	0	0	0
1209.24.00	-- Kentucky blue grass seed	0	I	0	0	0	0	0
1209.25.00	-- Rye grass seed							
1209.26.00	--- Timothy grass seed	0	I	0	0	0	0	0
1209.29.00	--- Other							
1209.30.00	- Seed of herbaceous plants cultivated principally for their flowers	0	I	0	0	0	0	0
	- Other							
1209.91	-- Vegetable seeds	0	I	0	0	0	0	0
1209.91.10	--- Turnip-cabbage seed	0	I	0	0	0	0	0
1209.91.20	--- Cabbage seed	0	I	0	0	0	0	0
1209.91.30	--- Cauliflower seed	0	I	0	0	0	0	0
1209.91.40	--- Tomato seed	0	I	0	0	0	0	0
1209.91.90	--- Other	0	I	0	0	0	0	0
1209.99	-- Other							
1209.99.10	---Forestry seeds	0	I	0	0	0	0	0
1209.99.20	--- Seeds of ornamental flower or tree (other than of subheading No.1209.30)	0	I	0	0	0	0	0
1209.99.90	--- Other	0	I	0	0	0	0	0
1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin							
1210.10.00	- Hop cones, neither ground nor powdered nor in the form of pellets	3	I	3	3	3	3	3
1210.20	- Hop cones, ground, powdered or in the form of pellets; lupulin	5	I	5	5	5	5	5
1211	Plants and parts of plants (including seeds and fruits) or a kind of used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or of similar purposes, fresh or dried, whether or not cut, crushed or powdered.							
1211.10	- Liquorice roots							
1211.10.10	--Whether cut or powdered	10	I	0	0	0	0	0
1211.10.90	--Others	0	I	0	0	0	0	0
1211.20	- Gingseng roots							
1211.20.10	--Whether cut or powdered	10	I	0	0	0	0	0
1211.20.90	--Others	0	I	0	0	0	0	0

1211.90	- Other							
1211.90.10	-- Used primarily in pharmacy	0	I	0	0	0	0	0
1211.90.90	-- Other	0	I	0	0	0	0	0
1212	Locust bean, 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 variety of a kind of used primarily for human consumption, not elsewhere specified or included							
1212.10.00	- Locust beans, including locust bean seed	10	I	5	5	5	5	5
1212.20.00	- Seaweeds and other algae							
1212.30.00	- Apricot, peach or plum stones and kernels	10	I	5	5	5	5	5
	- Other							
1212.91.00	-- Sugar beet	10	I	5	5	5	5	5
1212.92.00	-- Sugar cane	10	I	5	5	5	5	5
1212.99.00	-- Other	10	I	5	5	5	5	5
1213.00.00	Cereal straw and husk, unprepared, whether or not chopped, ground, pressed or in the form of pellets.							
		10		5	5	5	5	5
1214	Swedes, magolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.							
1214.10.00	- Lucerne meal and pellets	1	I	1	1	1	1	1
1214.90.00	- Other	1	I	1	1	1	1	1

Chapter XV

Animal or Vegetable Fats and Oils and their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes

Code	Products	Pre. rate	CEPT Rates 2002-06 (%)					
Number		(%)	Code	02	03	04	05	06
1501.00.00	Pig fat (Including lard) and poultry fat, other than that of heading No.0209 or 15.03							
		10	I	10	10	5	5	5
1502.00.00	Fat of bovine animals, sheep or goat, other than those of heading No 1503							
		10	I	10	10	5	5	5
1504	Fats and oils of their fractions, of fish or marine mammals, whether or not refined , but not chemically modified.							
1504.10.00	- Fish liver-oils and their fraction	10	I	10	10	5	5	5
1504.20.00	- Fats and oils and their fractions of marine mammals	10	I	10	10	5	5	5

1504.30.00	- Fats and oils and their fractions of fish, other than liver	10	I	10	10	5	5	5
1505	Wool grease and fatty substances derived there from							
1505.10.00	- Wool grease, crude	10	I	10	10	5	5	5
1505.90.00	- Other	10	I	10	10	5	5	5
1506.00.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.							
		10	I	10	10	5	5	5
1507	Soybean oils and it's fractions, whether or not refined by not chemically modified							
1507.00	-Soya oil and ingredients refined or not, but chemical composition is not charged							
1507.10.00	-- Crude oils, whether or not degummed	5	I	5	5	5	5	5
1507.90	- Other							
1507.90.20	-- Compositions of soybean oils not refined one	5	I	5	5	5	5	5
1508	Peanut oil and its elements whether refined or not , but its chemical composition is not changed							
1508.10.00	- Not refined one	5	I	5	5	5	5	5
1508.90	- Other							
1508.90.20	-- The composition of peanut oil, not refined one	5	I	5	5	5	5	5
1508.90.90	-- Other							
1509	Olive oil and its elements whether refine or not, but its chemical composition 'is not changed							
1509.10.00	- Crude oil	5	I	5	5	5	5	5
1509.90	- Other							
1509.90.20	-- The compositions of olive oils, not refined one	5	I	5	5	5	5	5
1510	Other oil and its elements made from olive oil or olive residue whether refinded or not, but its chemical composition is not changed including mixture of 'these oil or their elements and the oils or their elements of group 1509							
1510.00.10	- Crude oil	5	I	5	5	5	5	5
	- Other							
1510.00.92	-- It's compositions, not refined one	5	I	5	5	5	5	5

1511	Palm oils and its fractions, whether or not refined, but not chemically modified							
1511.10	- Crude oil	5	I	5	5	5	5	5
1511.10.90	-- Other	5	I	5	5	5	5	5
1512	Sunflower oil, tinctorial oil, cotton seed oil and its elements whether refined or not, but its chemical composition is not changed							
	- Sunflower-seed or safflower oil and fractions thereof.							
1512.11	-- Crude oil	5	I	5	5	5	5	5
1512.19	-- Other							
1512.19.20	--- The composition of sunflower oil and safflower oil, not refined one	5	I	5	5	5	5	5
	- Cotton-seed oil and its compositions							
1512.21.00	-- Crude oil	5	I	5	5	5	5	5
1512.29	-- Other							
1512.29.20	--- The composition of cotton-seed oil, not refined one	5	I	5	5	5	5	5
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined but not chemically modified							
	- Coconut (copra) oil and its fractions.							
1513.11.00	-- Crude oil	5	I	5	5	5	5	5
1513.19	-- Other							
1513.19.20	--- The composition of coconut oil, not refined one	5	I	5	5	5	5	5
1514	Mustard seed oil and mustard oil whether refined or not, but chemical composition is not changed							
1514.10.00	- Crude oils	5	I	5	5	5	5	5
1514.90	- Other							
1514.90.20	--- The composition of mustard seed oil, not refined one	5	I	5	5	5	5	5
1515	Other condense vegetable oils or fat (including JOJOBA) and other elements whether refined or not but its chemical composition is not changed.							
	- Linseed oils and its fractions							
1515.11.00	-- Crude oil	5	I	5	5	5	5	5
1515.19.00	-- Other	10	I	5	5	5	5	5
	- Corn oil and its compositions							
1515.21.00	-- Crude oil	5	I	5	5	5	5	5

1515.29	-- Other							
1515.29.10	--- The composition of corn-seed oil, not refined one	5	I	5	5	5	5	5
1515.30	- Castor oil and its fractions							
1515.30.10	-- Crude oil	5	I	5	5	5	5	5
1515.30.90	-- Other	10	I	5	5	5	5	5
1515.40	- Tung oil and its fractions							
1515.40.10	-- Crude oil	5	I	5	5	5	5	5
1515.40.20	-- The composition of Tungoil, not refined one	5	I	5	5	5	5	5
1515.50	- Sesame oil and its fractions							
1515.50.10	-- Crude oil	5	I	5	5	5	5	5
1515.50.20	-- The composition of sesameoil, not refined one	5	I	5	5	5	5	5
1515.60	- Jojoba oil and its fractions							
1515.60.10	-- Crude oil	5	I	5	5	5	5	5
1515.60.20	-- The composition of JOJOBA oil, not refined one	5	I	5	5	5	5	5
1515.90	- Other							
1515.90.10	-- Crude oil	5	I	5	5	5	5	5
1515.90.20	-- Components of refined oil	5	I	5	5	5	5	5
1518.00.00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 1516; inedible mixture of preparations of animal or vegetable fats or oils fraction of different fatctions of different fats or oils of this Chapter, not elsewhere specified or included.							
		5	I	5	5	5	5	5
1520.00	- Glycerol, crude; glycerol waters and glycerol lyes							
1520.00.10	-- Glycerol. Crude	3	I	3	3	3	3	3
1520.00.90	-- Other.	3	I	3	3	3	3	3
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.							
1521.10.00	- Vegetable wax	3	I	3	3	3	3	3
1521.90.00	- Other	3	I	3	3	3	3	3
1522.00.00	Degrass; residues resulting from the treatment of fatty substances or animal or 'vegetable waxes							
		3	I	3	3	3	3	3

Chapter XVI

Preparation of Meat, of Fish or of Crustaceans; Molluscs or other Aquatic Invertebrates

Code	Products	Pre. rate	CEPT Rates 2002-06 (%)					
Number		(%)	Code	02	03	04	05	06
1604	Prepared or preserved fish; caviar substitutes prepared							
	-Fish, whole or in pieces, but not minced							
1604.11.00	-- Salmon	50	T	20	20	15	10	5
1604.12.00	- -Herrings	50	T	20	20	15	10	5
1604.13.00	-- Sardines, sardinella and brisling or sparts	50	T	20	20	15	10	5
1604.14.00	- -Tunas, skipjack and bonito	50	T	20	20	15	10	5
1604.15.00	-- Mackerel	50	T	20	20	15	10	5
1604.16.00	- -Anchovies	50	T	20	20	15	10	5
1604.19.00	- -Others	50	T	20	20	15	10	5
1604.20.00	- Other prepared and preserved fish	50	T	20	20	15	10	5
1604.30.00	- Caviar and caviar subsitutes	50	T	20	20	15	10	5
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved							
		50	I	20	20	15	10	5
1605.10.00	- Crab	50	I	20	20	15	10	5
1605.20.00	- Shimps and prawn	50	I	20	20	15	10	5
1605.30.00	- Lobster	50	I	20	20	15	10	5
1605.40.00	- Other crustaceans	50	I	20	20	15	10	5
1605.90.00	- Other	50	I	20	20	15	10	5

Chapter XVII

Sugar and Sugar Confectionery

Code	Products	Pre. rate	CEPT Rates 2002-06 (%)					
Number		(%)	Code	02	03	04	05	06
1702	Other sugar, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.							
	- Lactose and lactose syrup							
1702.11.00	-- Containing by weight 99%; or more lactose, expressed as anhydrous lactose, calculated on the dry matter	0	I	0	0	0	0	0
1702.11.90	-- Other	0	I	0	0	0	0	0
1702.20.00	-Maple sugar and maple syrus	3	I	3	3	3	3	3
1702.30.00	- Glucose and glucose syrup, not containing fructose or containing in the dry stale less than 20% by weight of fructose	10	T	10	10	10	5	5

1702.40.00	- Glucose and glucose syrup, containing in the dry state at least			10	10	10	5	5
	20% but less than 50% by weight of fructose	10	T					
1702.50.00	- Chemically pure fructose	3	I	3	3	3	3	3
1702.60.00	- Other fructose and fructose syrup, containing in the dry matter more than 50% by weight of fructose							
		3	I	3	3	3	3	3
1702.90	- Other including invert sugar							
1702.90.10	-- Maltose and maltose syrup	3	I	20	15	10	5	3
1702.90.20	-- Artificial honey	5	I	20	15	10	5	5
1702.90.30	-- Caramel	5	I	20	15	10	5	5
1702.90.90	-- Other	5	I	20	15	10	5	5
1703	Molasses resulting from the extraction of refining of sugar							
1703.10.00	- Cane molasses	10	I	20	15	10	5	5
1703.90.00	- Other	10	I	20	15	10	5	5

Chapter XVIII Cocoa & Cocoa Preparations

Code	Products	Pre. rate	CEPT Rates 2002-06 (%)					
Number		(%)	Code	02	03	04	05	06
1801.00.00	Cocoa beans, whole or broken, raw or roasted	10	I	5	5	5	5	5
1802.00.00	Cocoa shells, husks, skins and other waste	10	I	5	5	5	5	5
1803	Cocoa paste, whether or not defatted	10	I	5	5	5	5	5
1803.10.00	- Not defatted	10	I	5	5	5	5	5
1803.20.00	- Wholly or partly defatted	10	I	5	5	5	5	5
1804.00.00	Cocoa butter, fat and oil	10	I	10	5	5	5	5
1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter	20	I	20	20	15	10	5

Chapter XIX Preparation of Cereals, Flour, Starch or Milk; Pastrycooks Products

Code	Products	Pre. rate	CEPT Rates 2002-06 (%)					
Number		(%)	Code	2	3	04	05	06

1901	Malt extract; food preparations of flour, 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 good headings 'to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included							
1901.10	- Preparations for infant use, put up for retail sale							
1901.10.10	-- Food preparations of goods of heading No.01.41 to 04.04	50	I	20	20	15	10	5
1901.90	- Other							
1901.90.10	-- Good of heading from 0401 to 0404							
	+ of kind of heading No.1901 applies forces feeding	10	I	5	5	5	5	5
1901.90.40	-- Other for packing to sell in retail	40	I	20	20	15	10	5
1901.90.90	-- Other	50	I	20	20	15	10	5
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne,gnocchi, ravioli, cannelloni, cosuscous, whether or not prepared.							
	- Uncooked pasta, not stuffed or otherwise prepared.							
1902.11.00	-- Containing eggs	50	I	20	20	15	10	5
1902.19.00	-- Other	50	I	20	20	15	10	5
1902.20.00	- Stuffed pasta, whether or not cooked or otherwise prepared	50	I	20	20	15	10	5
1902.30.00	- Other stuffed pasta	50	I	20	20	15	10	5
1902.40.00	- Couscous	50	I	20	20	15	10	5
1903.00.00	Tapioca and substitutes, therefor prepared from starch, in the form of flakes, grains pearls, siftings or in a similar form.							
		50	I	20	20	15	10	5
1904	Prepared food 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), pre-cooked and otherwise prepared 'not elsewhere specified or included.							
1904.10.00	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	30	I	20	20	15	10	5
1904.20.00	- Prepared foods obtained from unroasted cereal flakes or from mixture of unroasted cereal flakes and roasted cereal flakes or swelled cereals	30	I	20	20	15	10	5

1904.90.00	- Other	30	I	20	20	15	10	5
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind of suitable for pharmaceutical use, sealing wafers, rice paper and similar products.							
1905.90	- Other							
1905.90.10	-- Empty cachets of a kind of suitable for pharmaceutical use	0	I	0	0	0	0	0
1905.90.90	-- Other	50	I	20	20	15	10	5

Chapter XX

Preparations of Vegetables, Fruits, Nuts or other Parts of Plants

Code	Products	Pre. rate	CEPT Rates 2002-06 (%)					
Number		(%)	Code	02	03	04	05	06
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.							
2001.10.00	- Cucumbers and gherkins	50	I	20	20	15	10	5
2001.20.00	- Onions	50	I	20	20	15	10	5
2001.90.00	- Other	50	I	20	20	15	10	5
2003	Mushroom and truffles, prepared or preserved otherwise than by vinegar or acetic acid.							
2003.10.00	- Mushroom	50	I	20	20	15	10	5
2003.20.00	- Truffles	50	I	20	20	15	10	5
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No.2006							
2005.70.00	- Olives	50	I	20	20	15	10	5
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained glaze or crystallised)							
2006.00.10	- Fruits or nuts	50	I	20	20	15	10	5
2006.00.90	- Other	50	I	20	20	15	10	5
2007	Jams, fruit jellies, marmalades, fruit or nut pure and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter							
2007.10.00	- Homogenised preparations	50	I	20	20	15	10	5
	- Other							
2007.91.00	-- Citrus fruit	50	I	20	20	15	10	5

2007.99.00	-- Other	50	I	20	20	15	10	5
2008	Fruit,nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included							
	- Nuts, ground-nuts and other seeds, whether or not mixed together							
2008.50.00	- Arpicots	50	I	20	20	15	10	5
2008.60.00	- Cherries	50	I	20	20	15	10	5
2008.70.00	- Peaches	50	I	20	20	15	10	5
2008.80.00	- Strawberries	50	I	20	20	15	10	5
	- Other, including mixtures other than those of subheading No.2008.19							
2008.90.11	-- Palm hearts	50	I	20	20	15	10	5

Chapter XXI Miscellaneous Edible Preparations

Code	Products	Pre. rate	CEPT Rates 2002-06 (%)					
Number		(%)	Code	02	03	04	05	06
2101	Extracts, essences an concentrates, of coffee tea or mate and preparations with a basic of coffee, tea or mate; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrated thereof							
	- Extracts, essences and concentrates of coffee, and preparations with a basic of these extracts, essences and concentrates or with a basic of coffee.							
2101.20.00	- Extracts, essences and concentrates, of tea or mate, and preparations with a basic of these extracts, essences and concentrates or with a basic of tea or mate.	50	I	20	20	15	10	5
2101.30.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.	50	I	20	20	15	10	5
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No.3002); prepared baking powders.							

2102.10	- Active yeast							
2102.10.10	-- Brewery yeast	5	I	5	5	5	5	5
2102.10.20	-- Distillery yeast	5	I	5	5	5	5	5
2102.10.30	-- Bakers yeast	5	I	5	5	5	5	5
2102.10.90	-- Other	5	I	5	5	5	5	5
2102.20.00	- Inactive yeast; other single-cell micro-organisms, dead	5	I	5	5	5	5	5
2102.30.00	- Prepared baking powder	5	I	5	5	5	5	5
2103	Sauces and preparation thereof; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard							
2103.10.00	- Soya sauce	50	I	20	20	15	10	5
2103.20.00 0	- Tomato ketchup and other tomato sauces	50	I	20	20	15	10	5
2103.30.00	- Mustard flour and meal and prepared mustard	50	I	20	20	15	10	5
2103.90	- Other							5
2103.90.10	-- Mosodium glutamate	50	I	20	20	15	10	5
2103.90.20	-- Seasonings	50	I	20	20	15	10	5
2103.90.30	-- Fish souce	50	I	20	20	15	10	5
2103.90.90	-- Other	50	I	20	20	15	10	5
2104	Soup and broths and preparations therefor; homogenised composite food preparation							
2104.10.00	- Soup and broths and preparations therefor	40	I	20	20	15	10	5
2104.20.00	- Homogenised composite food preparation	40	I	20	20	15	10	5
2105	Ice cream and other edible ice, whether or not containing cocoa	50	I	20	20	15	10	5
2106	Food preparations not elsewhere specified or included							
2106.10.00	- Proteins concentrates and textured protein substances	10	I	5	5	5	5	5
2106.90	- Other							
2106.90.10	-- Preparations extracted from gingseng for the manufacture of ginseng tea or other beverages containing gingseng							
		30	I	15	10	10	10	5
2106.90.20	-- Preparations for making jelly	30	I	5	5	5	5	5
2106.90.90	-- Other	30	I	5	5	5	5	5

Chapter XXII

Beverages, Spirits and Vinegar

Code	Products	Pre. rate	CEPT Rates 2002-06 (%)					
Number		(%)	Code	02	03	04	05	06
2202	Waters, including mineral waters and aerated waters containing added sugar or the sweetening matter or flavoured, and other non-alcoholic beverages, not including fruits or vegetable juices of heading No.2009							
2202.10.00	- Waters, including mineral waters and aerated waters containing added sugar or other sweetening matter or flavours.	50	I	20	20	15	10	5
2202.10.10	-- Beverages, flavoured with fruit juices or essences (orangeade, lemondade, strawberrade)	50	I	20	20	15	10	5
2202.10.20	-- Cola waters and the like	50	I	20	20	15	10	5
2202.10.90	-- Other	50	I	20	20	15	10	5
2202.90.00	- Other	50	I	20	20	15	10	5

Chapter XXIII

Residues and Waste from the Food Industrie; Prepared Animal Fodder

Code	Products	Pre. rate	CEPT Rates 2002-06 (%)					
Number		(%)	Code	02	03	04	05	06
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							
2301.10.00	- Flours, meal and pellets, of meat or meat offal, greaves	10	I	5	5	5	5	5
2301.20.00	- Flours, meal and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates	10	I	5	5	5	5	5
2302	Bran, sharps and other residues, whether or not in the forms of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants							
2302.10.00	- Of maize	10	I	5	5	5	5	5
2302.20.00	- Of rice	10	I	5	5	5	5	5
2302.30.00	- Of wheat	10	I	5	5	5	5	5
2302.40.00	- Of other cereals	10	I	5	5	5	5	5
2302.50.00	- Of leguminous plants	10	I	5	5	5	5	5
2303	Residues of starch manufactured and similar residues, beet-pulp, bagasse and other waste of sugar manufactured, brewing or distilling dregs and waste, whether or not in the form of pellets							
2303.10.00	- Residues of starch manufactured and similar residues	10	I	5	5	5	5	5

2303.20.00	- Beet-pulp, bagasse and other waste of sugar manufacture	10	I	5	5	5	5	5
2303.30.00	- Brewing or distilling dregs and waste	10	I	5	5	5	5	5
2304.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soybean oil							
		10	I	5	5	5	5	5
2305.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil							
		10	I	5	5	5	5	5
2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oil, other than those of heading 2304 or 2305							
2306.10.00	- Of cotton seeds	10	I	5	5	5	5	5
2306.20.00	- Of linseeds	10	I	5	5	5	5	5
2306.30.00	- Of sunflower seeds	10	I	5	5	5	5	5
2306.40.00	- Of rape or colza seeds	10	I	5	5	5	5	5
2306.50.00	- Of coconut or copra	10	I	5	5	5	5	5
2306.60.00	- Of palm nut or kernel	10	I	5	5	5	5	5
2306.70.00	- Of maize	10	I	5	5	5	5	5
2307.00.00	Wine lees; argol	10	I	5	5	5	5	5
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							
2308.10.00	- Acorns and horse-chestnuts	10	I	5	5	5	5	5
2308.90.00	- Other	10	I	5	5	5	5	5
2309	Preparations of a kind used in animal feeding							
2309.10.00	- Dog or cat food, put up for retail sale	10	I	5	5	5	5	5
2309.9	- Other	10	I	5	5	5	5	5
2309.90.10	-- Shrimp food	10	I	5	5	5	5	5
2309.90.90	-- Other	10	I	5	5	5	5	5

Note: Code I- Items subjected to AFTA before 2001 and T- items subjected to AFTA in 2002.