

USDA Foreign Agricultural Service

GAIN Report

Global Agricultural Information Network

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Cambodia

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Cambodia revised import duties and special consumption tax

Report Categories:

Trade Policy Incident Report

Approved By:

Megan Francic

Prepared By:

Thanh Vo

Report Highlights:

Last year, the Cambodian government reduced import duties on some agricultural and food products. At the same time, it placed special consumption taxes on several non-alcoholic beverage products.

General Information:

On December 12, 2017, the Cambodian government enacted Sub-Decree (Anukret) No. 214, effective on January 1, 2018, which reduced import duties of some agricultural and food products (see Table 1):

1. Import tariff on live animals (HS Codes 0101, 0103, 0104, 0105, 0106) reduced from 15 to 7 percent. *Note: Import tariff of live bovine animals (HS Code 0102) reduced from from 15 to 7 percent since January 1, 2017 ([KH8002](#)).*
2. Import tariff on meat and poultry products (HS Codes 0201, 0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210) reduced from 35 to 15 percent.
3. Import tariff on live fish and seafood products – fresh, chilled and frozen (HS Codes 0301, 0302, 0303) reduced from 15 to 7 percent; fish fillet – fresh, chilled and frozen, and some other seafood products (HS Codes 0304, 0305, 0306, 0307) reduced from 35 to 15 percent.
4. Import tariff on some milk and cream products - not concentrated nor containing added sugar or other sweetening matter (HS Code 0401) reduced from 15 to 7 percent. *Note: Import tariffs in this products group increased from 7 to 15 percent on January 1, 2017 ([KH8002](#)).*
5. Import tariff on some milk and cream products - concentrated or containing added sugar or other sweetening matter (HS Code 0402) reduced from 15 to 7 percent.
6. Import tariff on flour, groats, meal, pellet, starch forms of some cereal and vegetable products (HS Codes 1101, 1102, 1103, 1105, 1106, 1108), and wheat gluten (HS Code 1109) reduced from 15 to 7 percent.
7. Import tariff on flour and meal of oilseed or oleaginous fruits (HS Codes 120810, 120890) reduced from 35 to 15 percent.
8. Import tariff on malt extract (HS Codes 190110, 190190) reduced from 15 to 7 percent.

Sub-Decree (Anukret) No. 214 also placed a special consumption tax of 10 percent on juice products (HS Code 2009) (see Table 2).

Table 1: Revised import tariffs on agricultural and food products stipulated in Sub-Decree No. 214

HS Code	Description of Goods	Before Sub-Decree 214			After Sub-Decree 214		
		CD	ST	VAT	CD	ST	VAT
	Live horses, asses, mules and hinnies.						
	- Horses :						
0101.29.00	-- Other	15	0	10	7	0	10
0101.30	- Asses :						
0101.30.90	-- Other	15	0	10	7	0	10
0101.90.00	- Other	15	0	10	7	0	10
	Live swine.						
	- Other :						
0103.91.00	-- Weighing less than 50 kg	15	0	10	7	0	10
0103.92.00	-- Weighing 50 kg or more	15	0	10	7	0	10
	Live sheep and goats.						
0104.10	- Sheep :						
0104.10.90	-- Other	15	0	10	7	0	10
0104.20	- Goats :						
0104.20.90	-- Other	15	0	10	7	0	10
	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.						
	- Weighing not more than 185 g :						
0105.11	-- Fowls of the species Gallus domesticus :						
0105.11.90	--- Other	15	0	10	7	0	10
0105.12	-- Turkeys :						
0105.12.90	--- Other	15	0	10	7	0	10
0105.13	-- Ducks :						
0105.13.90	--- Other	15	0	10	7	0	10
0105.14	-- Geese :						
0105.14.90	--- Other	15	0	10	7	0	10
0105.15	-- Guinea fowls :						
0105.15.10	--- Breeding guinea fowls	15	0	10	0	0	10
0105.15.90	--- Other	15	0	10	7	0	10
	- Other :						
0105.94	-- Fowls of the species Gallus domesticus :						
	--- Fighting cocks :						

0105.94.41	---- Weighing not more than 2 kg	15	0	10	7	0	10
0105.94.49	---- Other	15	0	10	7	0	10
	--- Other :						
0105.94.91	---- Weighing not more than 2 kg	15	0	10	7	0	10
0105.94.99	---- Other	15	0	10	7	0	10
0105.99	-- Other :						
0105.99.20	--- Other ducks	15	0	10	7	0	10
0105.99.40	--- Other geese, turkeys and guinea fowls	15	0	10	7	0	10
	Other live animals.						
	- Mammals :						
0106.13.00	-- Camels and other camelids (Camelidae)	15	0	10	7	0	10
0106.14.00	-- Rabbits and hares	15	0	10	7	0	10
0106.19.00	-- Other	15	0	10	7	0	10
0106.20.00	- Reptiles (including snakes and turtles)	15	0	10	7	0	10
	- Insects :						
0106.41.00	-- Bees	15	0	10	7	0	10
0106.49.00	-- Other	15	0	10	7	0	10
0106.90.00	- Other	15	0	10	7	0	10
	Meat of bovine animals, fresh or chilled.						
0201.10.00	- Carcasses and half-carcasses	35	0	10	15	0	10
0201.20.00	- Other cuts with bone in	35	0	10	15	0	10
0201.30.00	- Boneless	35	0	10	15	0	10
	Meat of bovine animals, frozen.						
0202.10.00	- Carcasses and half-carcasses	35	0	10	15	0	10
0202.20.00	- Other cuts with bone in	35	0	10	15	0	10
0202.30.00	- Boneless	35	0	10	15	0	10
	Meat of swine, fresh, chilled or frozen.						
	- Fresh or chilled :						
0203.11.00	-- Carcasses and half-carcasses	35	0	10	15	0	10
0203.12.00	-- Hams, shoulders and cuts thereof, with bone in	35	0	10	15	0	10

0203.19.00	- - Other	35	0	10	15	0	10
	- Frozen :						
0203.21.00	- - Carcasses and half-carcasses	35	0	10	15	0	10
0203.22.00	- - Hams, shoulders and cuts thereof, with bone in	35	0	10	15	0	10
0203.29.00	- - Other	35	0	10	15	0	10
	Meat of sheep or goats, fresh, chilled or frozen.						
0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled	35	0	10	15	0	10
	- Other meat of sheep, fresh or chilled :						
0204.21.00	- - Carcasses and half-carcasses	35	0	10	15	0	10
0204.22.00	- - Other cuts with bone in	35	0	10	15	0	10
0204.23.00	- - Boneless	35	0	10	15	0	10
0204.30.00	- Carcasses and half-carcasses of lamb, frozen	35	0	10	15	0	10
	- Other meat of sheep, frozen :						
0204.41.00	- - Carcasses and half-carcasses	35	0	10	15	0	10
0204.42.00	- - Other cuts with bone in	35	0	10	15	0	10
0204.43.00	- - Boneless	35	0	10	15	0	10
0204.50.00	- Meat of goats	35	0	10	15	0	10
0205.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	35	0	10	15	0	10
	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	35	0	10	15	0	10
	- Of bovine animals, frozen :						
0206.21.00	- - Tongues	35	0	10	15	0	10
0206.22.00	- - Livers	35	0	10	15	0	10
0206.29.00	- - Other	35	0	10	15	0	10
0206.30.00	- Of swine, fresh or chilled	35	0	10	15	0	10
	- Of swine, frozen :						

0206.41.00	-- Livers	35	0	10	15	0	10
0206.49.00	-- Other	35	0	10	15	0	10
0206.80.00	- Other, fresh or chilled	35	0	10	15	0	10
0206.90.00	- Other, frozen	35	0	10	15	0	10
	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.						
	- Of fowls of the species Gallus domesticus :						
0207.11.00	-- Not cut in pieces, fresh or chilled	35	0	10	15	0	10
0207.12.00	-- Not cut in pieces, frozen	35	0	10	15	0	10
0207.13.00	-- Cuts and offal, fresh or chilled	35	0	10	15	0	10
0207.14	-- Cuts and offal, frozen :						
0207.14.10	--- Wings	35	0	10	15	0	10
0207.14.20	--- Thighs	35	0	10	15	0	10
0207.14.30	--- Livers	35	0	10	15	0	10
	--- Other:						
0207.14.91	---- Mechanically deboned or separated meat	35	0	10	15	0	10
0207.14.99	---- Other	35	0	10	15	0	10
	- Of turkeys :						
0207.24.00	-- Not cut in pieces, fresh or chilled	35	0	10	15	0	10
0207.25.00	-- Not cut in pieces, frozen	35	0	10	15	0	10
0207.26.00	-- Cuts and offal, fresh or chilled	35	0	10	15	0	10
0207.27	-- Cuts and offal, frozen :						
0207.27.10	--- Livers	35	0	10	15	0	10
	--- Other :						
0207.27.91	---- Mechanically deboned or separated meat	35	0	10	15	0	10
0207.27.99	---- Other	35	0	10	15	0	10
	- Of ducks :						
0207.41.00	-- Not cut in pieces, fresh or chilled	35	0	10	15	0	10
0207.42.00	-- Not cut in pieces, frozen	35	0	10	15	0	10
0207.43.00	-- Fatty livers, fresh or chilled	35	0	10	15	0	10
0207.44.00	-- Other, fresh or chilled	35	0	10	15	0	10

0207.45.00	- - Other, frozen	35	0	10	15	0	10
	- Of geese :						
0207.51.00	- - Not cut in pieces, fresh or chilled	35	0	10	15	0	10
0207.52.00	- - Not cut in pieces, frozen	35	0	10	15	0	10
0207.53.00	- - Fatty livers, fresh or chilled	35	0	10	15	0	10
0207.54.00	- - Other, fresh or chilled	35	0	10	15	0	10
0207.55.00	- - Other, frozen	35	0	10	15	0	10
0207.60.00	- Of guinea fowls	35	0	10	15	0	10
	Other meat and edible meat offal, fresh, chilled or frozen.						
0208.10.00	- Of rabbits or hares	35	0	10	15	0	10
0208.30.00	- Of primates	35	0	10	15	0	10
0208.40	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia) :						
0208.40.10	- - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	35	0	10	15	0	10
0208.40.90	- - Other	35	0	10	15	0	10
0208.50.00	- Of reptiles (including snakes and turtles)	35	0	10	15	0	10
0208.60.00	- Of camels and other camelids (Camelidae)	35	0	10	15	0	10
0208.90	- Other :						
0208.90.10	- - Frogs' legs	35	0	10	15	0	10
0208.90.90	- - Other	35	0	10	15	0	10
	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.						
0209.10.00	- Of pigs	35	0	10	15	0	10

0209.90.00	- Other	35	0	10	15	0	10
0210.92.90	- - - Other	35	0	10	15	0	10
0210.99	- - Other :						
0210.99.10	- - - Freeze dried chicken dice	35	0	10	15	0	10
0210.99.20	- - - Dried pork skin	35	0	10	15	0	10
0210.99.90	- - - Other	35	0	10	15	0	10
	Live fish.						
	- Ornamental fish :						
0301.11	- - Freshwater :						
	- - - Fry :						
0301.11.11	- - - - Botia (Chromobotia macracanthus)	15	0	10	7	0	10
0301.11.19	- - - - Other	15	0	10	7	0	10
	- - - Other :						
0301.11.91	- - - - Koi carp (Cyprinus carpio)	15	0	10	7	0	10
0301.11.92	- - - - Goldfish (Carassius auratus)	15	0	10	7	0	10
0301.11.93	- - - - Siamese fighting fish (Beta splendens)	15	0	10	7	0	10
0301.11.94	- - - - Oscars (Astonotus ocellatus)	15	0	10	7	0	10
0301.11.95	- - - - Arowanas (Scleropages formosus)	15	0	10	7	0	10
0301.11.96	- - - - Arowanas Jardini (Scleropages jardini)	15	0	10	7	0	10
0301.11.99	- - - - Other	15	0	10	7	0	10
0301.19	- - Other :						
0301.19.10	- - - Fry	15	0	10	7	0	10
	- - - Other :						
0301.19.91	- - - - Banggai cardinal fish (Pterapogon kauderni)	15	0	10	7	0	10
0301.19.92	- - - - Napoleon wrasse (Cheilinus undulatus)	15	0	10	7	0	10
0301.19.99	- - - - Other	15	0	10	7	0	10
	- Other live fish :						

0301.91.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	15	0	10	7	0	10
0301.92.00	-- Eels (<i>Anguilla</i> spp.)	15	0	10	7	0	10
0301.93	-- Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.) :						
0301.93.90	--- Other	15	0	10	7	0	10
0301.95.00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	15	0	10	7	0	10
0301.99	-- Other :						
	--- Milkfish and Grouper, fry :						
0301.99.19	---- Other	15	0	10	7	0	10
	--- Other fish fry :						
0301.99.29	---- Other	15	0	10	7	0	10
	--- Other, freshwater fish :						
0301.99.41	---- Tilapias (<i>Oreochromis</i> spp.)	15	0	10	7	0	10
0301.99.42	---- Other carp, for breeding	15	0	10	7	0	10
0301.99.49	---- Other	15	0	10	7	0	10
	--- Other, marine fish :						
0301.99.52	---- Grouper	15	0	10	7	0	10
0301.99.59	---- Other	15	0	10	7	0	10
0301.99.90	--- Other	15	0	10	7	0	10

0302.11.00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	15	0	10	7	0	10
0302.13.00	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	15	0	10	7	0	10
0302.14.00	- - Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	15	0	10	7	0	10
0302.19.00	- - Other	15	0	10	7	0	10
	- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of subheading 0302.91 to 0302.99 :						
0302.21.00	- - Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	15	0	10	7	0	10
0302.22.00	- - Plaice (<i>Pleuronectes platessa</i>)	15	0	10	7	0	10
0302.23.00	- - Sole (<i>Solea spp.</i>)	15	0	10	7	0	10
0302.24.00	- - Turbot (<i>Psetta maxima</i>)	15	0	10	7	0	10
0302.29.00	- - Other	15	0	10	7	0	10
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe- bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheading 0302.91 to 0302.99 :						

0302.31.00	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	15	0	10	7	0	10
0302.32.00	-- Yellowfin tunas (<i>Thunnus albacares</i>)	15	0	10	7	0	10
0302.33.00	-- Skipjack or stripe-bellied bonito	15	0	10	7	0	10
0302.34.00	-- Bigeye tunas (<i>Thunnus obesus</i>)	15	0	10	7	0	10
0302.35.00	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	15	0	10	7	0	10
0302.36.00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	15	0	10	7	0	10
0302.39.00	-- Other	15	0	10	7	0	10
	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheading 0302.91 to 0302.99 :						

0302.41.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	15	0	10	7	0	10
0302.42.00	-- Anchovies (<i>Engraulis</i> spp.)	15	0	10	7	0	10
0302.43.00	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	15	0	10	7	0	10
0302.44.00	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	15	0	10	7	0	10
0302.45.00	-- Jack and horse mackerel (<i>Trachurus</i> spp.)	15	0	10	7	0	10
0302.46.00	-- Cobia (<i>Rachycentron canadum</i>)	15	0	10	7	0	10
0302.47.00	-- Swordfish (<i>Xiphias gladius</i>)	15	0	10	7	0	10
0302.49.00	-- Other	15	0	10	7	0	10
	- Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0302.91 to 0302.99 :						
0302.51.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	15	0	10	7	0	10
0302.52.00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	15	0	10	7	0	10
0302.53.00	-- Coalfish (<i>Pollachius virens</i>)	15	0	10	7	0	10
0302.54.00	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	15	0	10	7	0	10
0302.55.00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	15	0	10	7	0	10
0302.56.00	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	15	0	10	7	0	10

0302.59.00	-- Other	15	0	10	7	0	10
	- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp, <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding edible fish offal of subheadings 0302.91 to 0302.99 :						
0302.71.00	-- Tilapias (<i>Oreochromis</i> spp.)	15	0	10	7	0	10
0302.72	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.) :						
0302.72.10	--- Yellowtail catfish (<i>Pangasius pangasius</i>)	15	0	10	7	0	10
0302.72.90	--- Other	15	0	10	7	0	10
0302.73.00	-- Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)	15	0	10	7	0	10
0302.74.00	-- Eels (<i>Anguilla</i> spp.)	15	0	10	7	0	10
0302.79.00	-- Other	15	0	10	7	0	10
	- Other fish, excluding edible fish offal of subheading 0302.91 to 0302.99 :						
0302.81.00	-- Dogfish and other sharks	15	0	10	7	0	10

0302.82.00	-- Rays and skates (Rajidae)	15	0	10	7	0	10
0302.83.00	-- Toothfish (Dissostichus spp.)	15	0	10	7	0	10
0302.84.00	-- Seabass (Dicentrarchus spp.)	15	0	10	7	0	10
0302.85.00	-- Seabream (Sparidae)	15	0	10	7	0	10
0302.89	-- Other :						
	--- Marine fish :						
0302.89.11	---- Grouper	15	0	10	7	0	10
0302.89.12	---- Longfin mojarra (Pentaprion longimanus)	15	0	10	7	0	10
0302.89.13	---- Bluntnose lizardfish (Trachinocephalus myops)	15	0	10	7	0	10
0302.89.14	---- Savalai hairtails (Lepturacanthus savala), Belanger's croakers (Johnius belangerii), Reeve's croakers (Chrysochir aureus) and bigeye croakers (Pennahia anea)	15	0	10	7	0	10
0302.89.16	---- Torpedo scads (Megalaspis cordyla), spotted sicklefish (Drepane punctata) and great barracudas (Sphyaena barracuda)	15	0	10	7	0	10
0302.89.17	---- Black pomfrets (Parastromatus niger)	15	0	10	7	0	10
0302.89.18	---- Mangrove red snappers (Lutjanus argentimaculatus)	15	0	10	7	0	10
0302.89.19	---- Other	15	0	10	7	0	10
	--- Other :						
0302.89.22	---- Swamp barb (Puntius chola)	15	0	10	7	0	10
0302.89.26	---- Indian threadfins (Polynemus indicus) and silver grunts (Pomadasy argenteus)	15	0	10	7	0	10
0302.89.27	---- Hilsa shad (Tenualosa ilisha)	15	0	10	7	0	10
0302.89.28	---- Wallago (Wallago attu) and giant river-catfish (Sperata seenghala)	15	0	10	7	0	10

0302.89.29	- - - - Other	15	0	10	7	0	10
	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :						
0302.91.00	- - Livers, roes and milt	15	0	10	7	0	10
0302.99.00	- - Other	15	0	10	7	0	10
	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.						
	- Salmonidae, excluding edible fish offal of subheading 0303.91 to 0303.99 :						
0303.11.00	- - Sockeye salmon (red salmon) (Oncorhynchus nerka)	15	0	10	7	0	10
0303.12.00	- - Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	15	0	10	7	0	10
0303.13.00	- - Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	15	0	10	7	0	10
0303.14.00	- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	15	0	10	7	0	10
0303.19.00	- - Other	15	0	10	7	0	10

	- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding edible fish offal of subheading 0303.91 to 0303.99 :						
0303.23.00	-- Tilapias (<i>Oreochromis</i> spp.)	15	0	10	7	0	10
0303.24.00	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	15	0	10	7	0	10
0303.25.00	-- Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)	15	0	10	7	0	10
0303.26.00	-- Eels (<i>Anguilla</i> spp.)	15	0	10	7	0	10
0303.29.00	-- Other	15	0	10	7	0	10
	- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of subheading 0303.91 to 0303.99 :						

0303.31.00	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	15	0	10	7	0	10
0303.32.00	-- Plaice (<i>Pleuronectes platessa</i>)	15	0	10	7	0	10
0303.33.00	-- Sole (<i>Solea</i> spp.)	15	0	10	7	0	10
0303.34.00	-- Turbots (<i>Psetta maxima</i>)	15	0	10	7	0	10
0303.39.00	-- Other	15	0	10	7	0	10
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheading 0303.91 to 0303.99 :						
0303.41.00	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	15	0	10	7	0	10
0303.42.00	-- Yellowfin tunas (<i>Thunnus albacares</i>)	15	0	10	7	0	10
0303.43.00	-- Skipjack or stripe-bellied bonito	15	0	10	7	0	10
0303.44.00	-- Bigeye tunas (<i>Thunnus obesus</i>)	15	0	10	7	0	10
0303.45	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>) :						
0303.45.10	--- Atlantic bluefin tunas (<i>Thunnus thynnus</i>)	15	0	10	7	0	10
0303.45.90	--- Pacific bluefin tunas (<i>Thunnus orientalis</i>)	15	0	10	7	0	10
0303.46.00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	15	0	10	7	0	10
0303.49.00	-- Other	15	0	10	7	0	10

	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheading 0303.91 to 0303.99 :						
0303.51.00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	15	0	10	7	0	10
0303.53.00	- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	15	0	10	7	0	10
0303.54	- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>) :						
0303.54.10	- - - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i>)	15	0	10	7	0	10

0303.54.20	- - - Pacific mackerel (<i>Scomber japonicus</i>)	15	0	10	7	0	10
0303.55.00	- - Jack and horse mackerel (<i>Trachurus</i> spp.)	15	0	10	7	0	10
0303.56.00	- - Cobia (<i>Rachycentron canadum</i>)	15	0	10	7	0	10
0303.57.00	- - Swordfish (<i>Xiphias gladius</i>)	15	0	10	7	0	10
0303.59	- - Other :						
0303.59.10	- - - Indian mackerels (<i>Rastrelliger kanagurta</i>); Island mackerels (<i>Rastrelliger faughni</i>)	15	0	10	7	0	10
0303.59.20	- - - Silver pomfrets (<i>Pampus</i> spp.)	15	0	10	7	0	10
0303.59.90	- - - Other	15	0	10	7	0	10
	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0303.91 to 0303.99 :						
0303.63.00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	15	0	10	7	0	10
0303.64.00	- - Haddock (<i>Melanogrammus aeglefinus</i>)	15	0	10	7	0	10
0303.65.00	- - Coalfish (<i>Pollachius virens</i>)	15	0	10	7	0	10
0303.66.00	- - Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	15	0	10	7	0	10
0303.67.00	- - Alaska Pollack (<i>Theragra chalcogramma</i>)	15	0	10	7	0	10
0303.68.00	- - Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	15	0	10	7	0	10
0303.69.00	- - Other	15	0	10	7	0	10
	- Other fish, excluding edible fish offal of subheading 0303.91 to						

	0303.99 :						
0303.81.00	-- Dogfish and other sharks	15	0	10	7	0	10
0303.82.00	-- Rays and skates (Rajidae)	15	0	10	7	0	10
0303.83.00	-- Toothfish (Dissostichus spp.)	15	0	10	7	0	10
0303.84.00	-- Seabass (Dicentrarchus spp.)	15	0	10	7	0	10
0303.89	-- Other :						
	--- Marine fish :						
0303.89.11	---- Grouper	15	0	10	7	0	10
0303.89.12	---- Longfin mojarra (Pentaprion longimanus)	15	0	10	7	0	10
0303.89.13	---- Bluntnose lizardfish (Trachinocephalus myops)	15	0	10	7	0	10
0303.89.14	---- Savalai hairtails (Lepturacanthus savala), Belanger's croakers (Johnius belangerii), Reeve's croakers (Chrysochir aureus) and bigeye croakers (Pennahia anea)	15	0	10	7	0	10
0303.89.16	---- Torpedo scads (Megalaspis cordyla), spotted sicklefish (Drepane punctata) and great barracudas (Sphyræna barracuda)	15	0	10	7	0	10
0303.89.17	---- Black pomfrets (Parastromatus niger)	15	0	10	7	0	10
0303.89.18	---- Mangrove red snappers (Lutjanus argentimaculatus)	15	0	10	7	0	10
0303.89.19	---- Other	15	0	10	7	0	10
	--- Other :						
0303.89.22	---- Swamp barb (Puntius chola)	15	0	10	7	0	10
0303.89.26	---- Indian threadfins (Polynemus indicus) and silver grunts (Pomadasy argenteus)	15	0	10	7	0	10
0303.89.27	---- Hilsa shad (Tenualosa ilisha)	15	0	10	7	0	10

0303.89.28	---- Wallago (Wallago attu) and giant river-catfish (Sperata seenghala)	15	0	10	7	0	10
0303.89.29	---- Other	15	0	10	7	0	10
	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :						
0303.91.00	-- Livers, roes and milt	15	0	10	7	0	10
0303.99.00	-- Other	15	0	10	7	0	10
0304.31.00	-- Tilapias (Oreochromis spp.)	35	0	10	15	0	10
0304.32.00	-- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	35	0	10	15	0	10
0304.33.00	-- Nile Perch (Lates niloticus)	35	0	10	15	0	10
0304.39.00	-- Other	35	0	10	15	0	10
0304.41.00	-- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	35	0	10	15	0	10
0304.42.00	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	35	0	10	15	0	10
0304.43.00	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	35	0	10	15	0	10

0304.44.00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	35	0	10	15	0	10
0304.45.00	-- Swordfish (<i>Xiphias gladius</i>)	35	0	10	15	0	10
0304.46.00	-- Toothfish (<i>Dissostichus</i> spp.)	35	0	10	15	0	10
0304.49.00	-- Other	35	0	10	15	0	10
0304.51.00	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	35	0	10	15	0	10
0304.52.00	-- Salmonidae	35	0	10	15	0	10
0304.53.00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	35	0	10	15	0	10
0304.54.00	-- Swordfish (<i>Xiphias gladius</i>)	35	0	10	15	0	10
0304.55.00	-- Toothfish (<i>Dissostichus</i> spp.)	35	0	10	15	0	10
0304.59.00	-- Other	35	0	10	15	0	10
0304.61.00	-- Tilapias (<i>Oreochromis</i> spp.)	35	0	10	15	0	10
0304.62.00	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	35	0	10	15	0	10
0304.63.00	-- Nile Perch (<i>Lates</i>	35	0	10	15	0	10

	niloticus)						
0304.69.00	-- Other	35	0	10	15	0	10
0304.71.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	35	0	10	15	0	10
0304.72.00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	35	0	10	15	0	10
0304.73.00	-- Coalfish (<i>Pollachius virens</i>)	35	0	10	15	0	10
0304.74.00	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	35	0	10	15	0	10
0304.75.00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	35	0	10	15	0	10
0304.79.00	-- Other	35	0	10	15	0	10
0304.81.00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	35	0	10	15	0	10
0304.82.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	35	0	10	15	0	10
0304.83.00	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	35	0	10	15	0	10
0304.84.00	-- Swordfish (<i>Xiphias gladius</i>)	35	0	10	15	0	10
0304.85.00	-- Toothfish (<i>Dissostichus spp.</i>)	35	0	10	15	0	10
0304.86.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	35	0	10	15	0	10

0304.87.00	-- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>)	35	0	10	15	0	10
0304.89.00	-- Other	35	0	10	15	0	10
0304.91.00	-- Swordfish (<i>Xiphias gladius</i>)	35	0	10	15	0	10
0304.92.00	-- Toothfish (<i>Dissostichus</i> spp.)	35	0	10	15	0	10
0304.93.00	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	35	0	10	15	0	10
0304.94.00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	35	0	10	15	0	10
0304.95.00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack (<i>Theragra chalcogramma</i>)	35	0	10	15	0	10
0304.99.00	-- Other	35	0	10	15	0	10
0305.10.00	- Flours, meals and pellets of fish, fit for human consumption	35	0	10	15	0	10
0305.20.10	-- Of freshwater fish, dried, salted or in brine	35	0	10	15	0	10
0305.20.90	-- Other	35	0	10	15	0	10

0305.31.00	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	35	0	10	15	0	10
0305.32.00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	35	0	10	15	0	10
0305.39.10	--- Freshwater garfish (<i>Xenentodon cancila</i>), yellowstriped goatfish (<i>Upeneus vittatus</i>) and long-rakered trevally (<i>Ulua mentalis</i>)	35	0	10	15	0	10
0305.39.20	--- Savalai hairtails (<i>Lepturacanthus savala</i>), Belanger's croakers (<i>Johnius belangerii</i>), Reeve's croakers (<i>Chrysochir aureus</i>) and Bigeye croakers (<i>Pennahia anea</i>)	35	0	10	15	0	10

0305.41.00	-- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbusha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	35	0	10	15	0	10
0305.42.00	-- Herrings (Clupea harengus, Clupea pallasii)	35	0	10	15	0	10
0305.43.00	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	35	0	10	15	0	10
0305.44.00	-- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	35	0	10	15	0	10
0305.49.00	-- Other	35	0	10	15	0	10
0305.51.00	-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	35	0	10	15	0	10
0305.59.90	--- Other	35	0	10	15	0	10
0305.61.00	-- Herrings (Clupea harengus, Clupea pallasii)	35	0	10	15	0	10

0305.62.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	35	0	10	15	0	10
0305.63.00	-- Anchovies (<i>Engraulis spp.</i>)	35	0	10	15	0	10
0305.64.00	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla Catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	35	0	10	15	0	10
0305.69.10	--- Marine fish	35	0	10	15	0	10
0305.69.90	--- Other	35	0	10	15	0	10
0306.93.21	---- Smoked	35	0	10	15	0	10
0307.59.30	--- Smoked	35	0	10	15	0	10
0307.60.40	-- Dried, salted or in brine	35	0	10	15	0	10
	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.						
0401.10	- Of a fat content, by weight, not exceeding 1 % :						
0401.10.10	-- In liquid form	15	0	10	7	0	10
0401.10.90	-- Other	15	0	10	7	0	10
0401.20	- Of a fat content, by weight, exceeding 1 % but not exceeding 6 % :						
0401.20.10	-- In liquid form	15	0	10	7	0	10
0401.20.90	-- Other	15	0	10	7	0	10
0401.40	- Of a fat content, by weight, exceeding 6 % but not exceeding 10 % :						
0401.40.10	-- Milk in liquid form	15	0	10	7	0	10
0401.40.20	-- Milk in frozen form	15	0	10	7	0	10

0401.40.90	-- Other	15	0	10	7	0	10
0401.50	- Of a fat content, by weight, exceeding 10 % :						
0401.50.10	-- In liquid form	15	0	10	7	0	10
0401.50.90	-- Other	15	0	10	7	0	10
	Milk and cream, concentrated or containing added sugar or other sweetening matter.						
0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 % :						
	-- Not containing added sugar or other sweetening matter :						
0402.10.41	--- In containers of a net weight of 20 kg or more	15	0	10	7	0	10
0402.10.42	--- In containers of a net weight of 2 kg or less	15	0	10	7	0	10
0402.10.49	--- Other	15	0	10	7	0	10
	-- Other :						
0402.10.91	--- In containers of a net weight of 20 kg or more	15	0	10	7	0	10
0402.10.92	--- In containers of a net weight of 2 kg or less	15	0	10	7	0	10
0402.10.99	--- Other	15	0	10	7	0	10
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 % :						
0402.21	-- Not containing added sugar or other sweetening matter :						
0402.21.20	--- In containers of a net weight of 20 kg or more	15	0	10	7	0	10
0402.21.30	--- In containers of a net weight of 2 kg or less	15	0	10	7	0	10
0402.21.90	--- Other	15	0	10	7	0	10
0402.29	-- Other :						
0402.29.20	--- In containers of a net weight of 20 kg or more	15	0	10	7	0	10

0402.29.30	- - - In containers of a net weight of 2 kg or less	15	0	10	7	0	10
0402.29.90	- - - Other	15	0	10	7	0	10
	- Other :						
0402.91.00	- - Not containing added sugar or other sweetening matter	15	0	10	7	0	10
0402.99.00	- - Other	15	0	10	7	0	10
1101.00.11	- - Fortified	15	0	10	7	0	10
1101.00.19	- - Other	15	0	10	7	0	10
1101.00.20	- Meslin flour	15	0	10	7	0	10
	Cereal flours other than of wheat or meslin.						
1102.20.00	- Maize (corn) flour	15	0	10	7	0	10
1102.90	- Other :						
1102.90.10	- - Rice flour	15	0	10	7	0	10
1102.90.20	- - Rye flour	15	0	10	7	0	10
1102.90.90	- - Other	15	0	10	7	0	10
	Cereal groats, meal and pellets.						
	- Groats and meal :						
1103.11.00	- - Of wheat	15	0	10	7	0	10
1103.19	- - Of other cereals :						
1103.19.10	- - - Of meslin	15	0	10	7	0	10
1103.19.20	- - - Of rice	15	0	10	7	0	10
1103.19.90	- - - Other	15	0	10	7	0	10
1103.20.00	- Pellets	15	0	10	7	0	10
	Flour, meal, powder, flakes, granules and pellets of potatoes.						
1105.10.00	- Flour, meal and powder	15	0	10	7	0	10
1105.20.00	- Flakes, granules and pellets	15	0	10	7	0	10
	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.						
1106.10.00	- Of the dried leguminous vegetables of heading 07.13	15	0	10	7	0	10
1106.20	- Of sago or of roots or tubers of heading 07.14 :						

1106.20.10	-- Of manioc (cassava)	15	0	10	7	0	10
1106.20.20	-- Of sago	15	0	10	7	0	10
1106.20.30	-- Of sweet potato (Ipomoea batatas)	15	0	10	7	0	10
1106.20.90	-- Other	15	0	10	7	0	10
1106.30.00	- Of the products of Chapter 8	15	0	10	7	0	10
	Starches; inulin.						
	- Starches :						
1108.11.00	-- Wheat starch	15	0	10	7	0	10
1108.12.00	-- Maize (corn) starch	15	0	10	7	0	10
1108.13.00	-- Potato starch	15	0	10	7	0	10
1108.14.00	-- Manioc (cassava) starch	15	0	10	7	0	10
1108.19	-- Other starches :						
1108.19.10	--- Sago	15	0	10	7	0	10
1108.19.90	--- Other	15	0	10	7	0	10
1108.20.00	- Inulin	15	0	10	7	0	10
	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.						
1208.10.00	- Of soya beans	35	0	10	15	0	10
1208.90.00	- Other	35	0	10	15	0	10
1109.00.00	Wheat gluten, whether or not dried.	15	0	10	7	0	10
1901.10.10	-- Of malt extract	15	0	10	7	0	10
1901.10.20	-- Of goods of headings 04.01 to 04.04	15	0	10	7	0	10
1901.10.30	-- Of soya-bean powder	15	0	10	7	0	10
	-- Other :						
1901.10.91	--- Medical foods	15	0	10	7	0	10
1901.10.92	--- Other, for children age over 1 year but not exceeding 3 years	15	0	10	7	0	10
1901.10.99	--- Other	15	0	10	7	0	10
	-- Preparations suitable for infants or young children, not put up for retail sale :						
1901.90.11	--- Medical foods	15	0	10	7	0	10
1901.90.19	--- Other	15	0	10	7	0	10

Note: CD - Import Tariff, ST - Special Consumption Tax (Excise Tax).

Table 2: New special consumption tax on juice products group stipulated in Sub-Decree No. 214

HS Code	Description of Goods	Before Sub-Decree 214			After Sub-Decree 214		
		CD	ST	VAT	CD	ST	VAT
	Fruit juices, vegetable juices						
2009.11.00	-- Frozen	35	0	10	35	10	10
2009.12.00	-- Not frozen, of a Brix value not exceeding 20	35	0	10	35	10	10
2009.19.00	-- Other	35	0	10	35	10	10
	- Grapefruit (including pomelo) juice :						
2009.21.00	-- Of a Brix value not exceeding 20	35	0	10	35	10	10
2009.29.00	-- Other	35	0	10	35	10	10
	- Juice of any other single citrus fruit :						
2009.31.00	-- Of a Brix value not exceeding 20	35	0	10	35	10	10
2009.39.00	-- Other	35	0	10	35	10	10
	- Pineapple juice :						
2009.41.00	-- Of a Brix value not exceeding 20	35	0	10	35	10	10
2009.49.00	-- Other	35	0	10	35	10	10
2009.50.00	- Tomato juice	35	0	10	35	10	10
	- Grape juice (including grape must) :						
2009.61.00	-- Of a Brix value not exceeding 30	35	0	10	35	10	10
2009.69.00	-- Other	35	0	10	35	10	10
	- Apple juice :						
2009.71.00	-- Of a Brix value not exceeding 20	35	0	10	35	10	10
2009.79.00	-- Other	35	0	10	35	10	10
	- Juice of any other single fruit or vegetable :						

2009.81	-- Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice :						
2009.81.10	--- Suitable for infants or young children	35	0	10	35	10	10
2009.81.90	--- Other	35	0	10	35	10	10
2009.89	-- Other :						
2009.89.10	--- Blackcurrant juice	35	0	10	35	10	10
	--- Other :						
2009.89.91	---- Suitable for infants or young children	35	0	10	35	10	10
2009.89.99	---- Other	35	0	10	35	10	10
2009.90	- Mixtures of juices :						
2009.90.10	-- Suitable for infants or young children	35	0	10	35	10	10
	-- Other:						
2009.90.91	--- Ready for immediate consumption	35	0	10	35	10	10
2009.90.99	--- Other	35	0	10	35	10	10

Note: CD - Import Tariff, ST - Special Consumption Tax (Excise Tax).