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POLICY

Voluntary - Public

**Date:** 7/9/2018

**GAIN Report Number:** VM8038

## Vietnam

**Post:** Hanoi

### **MARD Issues HS Codes for Plant Products**

**Report Categories:**

Sanitary/Phytosanitary/Food Safety

Dried Fruit

Cotton and Products

Wood Products

Grain and Feed

Fresh Fruit

Oilseeds and Products

Planting Seeds

Potatoes and Potato Products

Tomatoes and Products

Vegetables

Coffee

Tree Nuts

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**Report Highlights:**

This report provides an unofficial translation of Appendix-3 of the Ministry of Agriculture and Rural Development's (MARD) Circular 24/2017/TT-BNNPTNT, dated November 15, 2017 promulgating the

Harmonized Schedule (HS) Codes of Specified Import and Export Goods subject to MARD management.

This Appendix details eight-digit HS codes for the list of regulated articles subject to plant quarantine in Vietnam. No major changes were made in the list of regulated articles subject to plant quarantine compared with the previous list provided under MARD's decision 2515/QD-BNN-BVTV, dated June 29, 2015. MARD started officially applying these HS codes to imported plant and plant products on January 1, 2018 when Circular 24/2017 went into effect.

### **Summary:**

On November 15, 2017, MARD issued Circular 24/2017 on the promulgation of HS codes for specialized import and export goods subject to its management. MARD did not notify this Circular to the World Trade Organization's SPS committee and put the new HS codes into effect on January 1, 2018.

This new Circular replaces all of MARD's preexisting regulations for HS codes and provides detailed new regulations based on Vietnam's current Harmonized Schedule for all import and export goods under the Ministry's management, including terrestrial animals and products thereof; aquatic animals and products thereof; plant products; pesticides, fertilizers, veterinary drugs, animal feed, logs and lumbers, products used in aquaculture, etc.

Post notes that there are no major changes made to the current list of regulated articles subject to plant quarantine compared with the list provided under MARD's Decision 2515/QD-BNN-BVTV, dated June 29, 2015 (see GAIN Report [VM5047](#)).

However, MARD removed several processed products from the list of articles subject to plant quarantine such as:

- frozen potatoes (HS code 0710.10.00); sweet corn products (HS code 0710.40.00) that are processed and frozen at -18°C temperature;
- roasted nuts (HS code 08.02) which are dried, or salted, sugar and coated with other flavors, and packed with labels;
- banana products (HS code 08.03), which are sliced, dried, and packed with labels;
- dates, figs, pineapples, avocados, guavas, mangoes and mangosteens products (HS 08.04), fresh or dried, which are dried, sugared, and packed with labels;
- citrus products (HS code 08.05), which are processed, dried, and packed with labels;
- raisins (HS code 0806.20.00), which are dried, sugared or packed with labels for sale to consumers;
- dried fruit products (HS code 08.13), which are provisionally preserved, packed with labels for sale to consumers;
- tea products (HS code 09.0), which are processed and packed with labels;

Should U.S. exporters have any questions, please email: [aghamoi@fas.usda.gov](mailto:aghamoi@fas.usda.gov)

The full text of the Circular is available at: <http://vbpl.vn/bonongnghiep/Pages/vbpq-van-ban-goc.aspx?ItemID=126648>.

Below is an unofficial translation of Appendix 3 of Circular 24/2017/TT-BNNPTNT.

**MINISTRY OF AGRICULTURE AND RURAL  
DEVELOPMENT**

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**SOCIALIST REPUBLIC OF  
VIETNAM**  
**Independence- Freedom-Happiness**

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No.: 24/2017/TT-BNNPTNT

Hanoi, November 15, 2017

### **CIRCULAR**

#### **ON PROMULGATION OF HS CODES FOR SPECIALIZED IMPORT AND EXPORT GOODS SUBJECT TO THE MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT'S MANAGEMENT**

*Pursuant to Decree 15/2017/ND-CP dated February 17, 2017 of the Government regulating functions, tasks, authorities and structural organization of the Ministry of Agriculture and Rural Development;*

*Pursuant to Decree 187/2013/ND-CP dated November 20, 2013 of the Government detailing the Law on Commerce regarding international goods sale and purchase and goods sale, purchase, processing and transit activities with foreign countries;*

*At the request of the Director General of the Legal Affairs Department, the Director Generals of Directorates: Forestry, Fishery; the Director Generals of Departments: Plant Protection, Crop Production, Animal Health, Livestock Production, National Agro-Forestry and Fishery Quality Assurance, and Cooperative Economy and Rural Development;*

*The Minister of Agriculture and Rural Development promulgates a Circular on HS codes for specialized import and export goods subject to the Ministry's management.*

#### **Article 1. Promulgate in conjunction with this Circular the following appendices:**

1. Appendix 01: HS codes for plant protection chemicals;
2. Appendix 02: HS codes for plant protection chemicals banned in Vietnam;
3. Appendix 03: HS codes for articles subject to plant quarantine in Vietnam;
4. Appendix 04: HS codes for fertilizers;
5. Appendix 05: HS codes for the List of imported food of plant origin subject to food safety inspection under the Ministry of Agriculture and Rural Development's management;
6. Appendix 06: HS codes for the List of planting varieties eligible for production and trade in Vietnam;
7. Appendix 07: HS codes for goods banned for export including logs and lumbers derived from natural domestic wood;
8. Appendix 08: HS codes for blended foods of agricultural, forestry and fishery origin subject to import inspection under the Ministry of Agriculture and Rural Development's management;

9. Appendix 09: HS codes for the List of salt products (including edible salt and denatured salt);
10. Appendix 10: HS codes for the List of machines and equipment used in agriculture;
11. Appendix 11: HS codes for feed and feed ingredients for aquatic animals;
12. Appendix 12: HS codes for products used for environmental treatment in aquaculture;
13. Appendix 13: HS codes for aquatic animals subject to conditional export;
14. Appendix 14: HS codes for live aquatic animals imported for food use;
15. Appendix 15: HS codes for aquatic animals subject to export prohibition;
16. Appendix 16: HS codes in the field of fishing;
17. Appendix 17: HS codes for aquatic animal breeds subject to conventional import;
18. Appendix 18: HS codes for terrestrial animal breeds eligible for production and trade in Vietnam;
19. Appendix 19: HS codes for rare and precious animal breeds banned from export;
20. Appendix 20: HS codes for the List of chemicals and antibiotics banned for import, production and trade of livestock and poultry feeds in Vietnam;
21. Appendix 21. HS codes for imported animal feeds eligible for circulation in Vietnam;
22. Appendix 22: HS codes for the List of terrestrial animals and terrestrial animal products subject to quarantine;
23. Appendix 23: HS codes for the List of aquatic animals and aquatic animal products subject to quarantine;
24. Appendix 24: HS codes for the List of veterinary drugs eligible for import and circulation in Vietnam.

MARD's Circular 24/2017/TT-BNNPTNT went into effect on January 1, 2018. The Vietnamese version of this Circular is available at MARD's website: <http://law.omard.gov.vn/>

## **Article 2. Effect of implementation**

1. This Circular takes effect from January 1, 2018.
2. This Circular replaces the following regulations and appendices:
  - a) Decision 38/2008/QĐ-BNN dated February 28, 2008 of the Minister of Agriculture and Rural Development on the promulgation of HS codes for import and export goods in fishery sector;
  - b) Decision 2515/QĐ-BNN-BVTV dated June 29, 2015 of the Minister of Agriculture and Rural Development on the promulgation of HS codes for the List of articles subject to plant quarantine in Vietnam;
  - c) Decision 2766/QĐ-BNN-CN dated July 13, 2015 of the Minister of Agriculture and Rural Development on the promulgation of HS codes for the List of terrestrial animal breeds eligible for production and trade in Vietnam;

- d) Decision 5481/QĐ-BNN-CN dated December 30, 2005 of the Minister of Agriculture and Rural Development on the promulgation of HS codes for the List of rare and precious animal breeds banned from export;
- đ) Decision 4069/QĐ-BNN-QLCL dated October 14, 2015 of the Minister of Agriculture and Rural Development on the announcement of the List of import goods subject to food safety inspection prior to customs clearance under the Ministry of Agriculture and Rural Development's management;
- e) Decision 13/QĐ-BNN-TCTS dated January 5, 2016 of the Minister of Agriculture and Rural Development on the promulgation of HS codes for the Lists of goods under specialized management in fishery sector in Vietnam;
- g) Decision 4758/QĐ-BNN-TY dated November 18, 2015 of the Minister of Agriculture and Rural Development on the promulgation of HS codes for the List of terrestrial animals and terrestrial animal products subject to quarantine;
- h) Decision 2432/QĐ-BNN-TT dated June 13, 2017 of the Minister of Agriculture and Rural Development on the promulgation of HS codes for the List of planting varieties eligible for production and trade in Vietnam;
- i) Circular 24/2016/TT-BNNPTNT dated June 30, 2016 of the Minister of Agriculture and Rural Development on the promulgation of the List of HS codes for goods banned from export including logs and lumber derived from natural domestic wood and the List of goods eligible for export licenses, including firewood, charcoal derived from natural domestic wood;
- k) Appendix IB - List of veterinary drugs eligible for import and circulation in Vietnam promulgated in conjunction with Circular 10/2016/TT-BNNPTNT dated June 1, 2016 of the Minister of Agriculture and Rural Development;
- l) Part B, Appendix IC - List of veterinary drugs eligible for circulation in Vietnam promulgated in conjunction with Circular 10/2016/TT-BNNPTNT dated June 1, 2016 of the Minister of Agriculture and Rural Development;
- m) Appendix III of Circular 03/2016/TT-BNNPTNT dated April 21, 2016 of the Minister of Agriculture and Rural Development on the promulgation of the List of plant protection chemicals approved for use in Vietnam, the List of plant protection chemicals banned from use in Vietnam, and announcement of HS codes thereof.

3. Appeal HS codes specified in Appendix II of Circular 03/2016/TT-BNNPTNT dated April 21, 2016 of the Minister of Agriculture and Rural Development on the promulgation of the List of plant protection chemicals approved for use in Vietnam, the List of plant protection chemicals banned from use in Vietnam, and announcement of HS codes thereof.

### **Article 3. Implementation responsibility**

The Chairman of the Office of Ministry, the Director General of the Legal Affairs Department, Heads of units under the Ministry and related organization and individuals are responsible for the implementation of this Circular.

Any problems arising in the course of implementation of this Circular should be promptly reported to the Ministry of Agriculture and Rural Development for guidance and supplements.

**ON BEHALF OF THE  
MINISTER  
VICE MINISTER**

**Recipients:**

- The Office of Government;
- Ministry's leaders;
- Directorate of Customs;
- Ministries, Ministerial-level Agencies;
- Units under the Ministry;
- Departments of Agriculture and Rural Development in Provinces and centrally-run cities;
- Official Gazette, Government's website;
- Ministry of Justice (Department of Legal Documents Audit);
- Keep as archived.

**Ha Cong Tuan**

**Appendix 3**

**HS Codes for the List of regulated articles subject to plant quarantine of Vietnam**  
(promulgated in conjunction with Circular 24/2017/TT-BNNPTNT dated November 15, 2017 of the Minister of Agriculture and Rural Development)

HS code	Description	Notes
<b>01.06</b>	<b>Other live animals</b>	
	-Insects	
0106.41.00	- -Bees	Applicable for all types of bees used in plant protection
0106.49.00	- - Other	
0106.90.00	- Other	Applicable for mites and nematodes
<b>06.01</b>	<b>Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory</b>	
0601.10.00	- Bulbs, tubers, tuberous roots, corms, crowns and	
0601.20	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in	
0601.20.10	- - Chicory plants	
0601.20.20	- - Chicory roots	
0601.20.90	- - Other	

<b>06.02</b>	<b>Other live plants (including their roots),</b>	
0602.10	- Unrooted cuttings and slips:	
0602.10.10	- - of Orchid	
0602.10.20	- - of Rubber trees	
0602.10.90	- - Other	
0602.20.00	- Trees, shrubs and bushes, grafted or not, of	
0602.30.00	- Rhododendrons and azaleas,	
0602.40.00	- Roses, grafted or not	
0602.90	- Other	
0602.90.10	- - Rooted orchid cuttings and slips	
0602.90.20	- - Orchid seedlings	
0602.90.40	- - Budded rubber stumps	
0602.90.50	- - Rubber seedlings	
0602.90.60	- - Rubber budwood	
0602.90.90	- - Other	
<b>06.03</b>	<b>Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed,</b>	
	- Fresh	
0603.11.00	- - Roses	
0603.12.00	- - Carnations	
0603.13.00	- - Orchids	
0603.14.00	- - Chrysanthemums	
0603.15.00	- - Lilies ( <i>Lilium</i> spp.)	
0603.19.00	- - Other	
0603.90.00	- Other	
<b>06.04</b>	<b>Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets</b>	
0602.20	- Fresh	
0604.20.10	- - Mosses and lichens	
0604.20.90	- - Other	
0604.90	- Other	
0604.90.10	- - Mosses and lichens	
0604.90.90	- - Other	
<b>07.01</b>	<b>Potatoes, fresh or chilled.</b>	
0701.10.00	- Seed	
0701.90	- Other	

0701.90.90	- - Other	
<b>07.02.00.00</b>	<b>Tomatoes, fresh or chilled.</b>	
<b>07.03</b>	<b>Onions, shallots, garlic, leeks and other alliaceous</b>	
0703.10	- Onions and shallots:	
	-- Onions	
0703.10.11	- - - Bulbs for propagation	
0703.10.19	- - - Other	
	- - Shallots:	
0703.10.21	- - - Bulbs for propagation	
0703.10.29	- - - Other	
0703.20	- Garlic	
0703.20.10	- - Bulbs for propagation	
0703.20.90	- - Other	
0703.90	- Leeks and other alliaceous	
0703.90.10	- - Bulbs for propagation	
0703.90.90	- - Other	
<b>07.04</b>	<b>Cabbages, cauliflowers, kohlrabi, kale and similar</b>	
0704.10	- Cauliflowers and headed broccoli	
0704.10.10	- - Cauliflowers	
0704.10.20	- - Headed broccoli	
0704.20.00	- Brussels sprouts	
0704.90	- Other	
0704.90.10	- - Cabbages round (drumhead)	
0704.90.20	- - Chinese mustard	
0704.90.90	- - Other	
<b>07.05</b>	<b>Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i>)</b>	
	-Lettuce:	
0705.11.00	- - Cabbage lettuce (head lettuce)	
0705.19.00	- - Other	
	-Chicory	
0705.21.00	- - Witloof chicory ( <i>Cichorium</i> )	
0705.29.00	- - Other	
<b>07.06</b>	<b>Carrots, turnips, salad beetroot, salsify, celeriac, radishes and</b>	
0706.10	- Carrots and turnips:	
0706.10.10	- - Carrots	
0706.10.20	- - Turnips	
0706.90.00	- Other	

<b>0707.00.00</b>	<b>Cucumbers and gherkins, fresh</b>	
<b>07.08</b>	<b>Leguminous vegetables, shelled or unshelled, fresh</b>	
0708.10.00	- Peas ( <i>Pisum sativum</i> )	
0708.20	- Beans ( <i>Vigna</i> spp., <i>Phaseolus</i>	
0708.20.10	- - French beans	
0708.20.20	- - Long beans	
0708.20.90	- - Other	
0708.90.00	- Other leguminous vegetables	
<b>07.09</b>	<b>Other vegetables, fresh or</b>	
0709.20.00	- Asparagus	
0709.30.00	- Aubergines (egg-plants)	
0709.40.00	- Celery other than celeriac	
	- Mushrooms and truffles:	
0709.51.00	- - Mushrooms of the genus	
0709.59	- - Other	
0709.59.10	- - - Truffles	
0709.59.90	- - - Other	
0709.60	- Chilies of the genus <i>Capsicum</i> or	
0709.60.10	- - Chilies ( <i>fruits of genus</i>	
0709.60.90	- - Other	
0709.70.00	- Spinach, New Zealand spinach and orache spinach	
	- Other	
0709.91.00	- - Globe artichokes	
0709.92.00	- - Olives	
0709.93.00	- - Pumpkins, squash and gourds	
0709.99	- - Other	
0709.99.10	- - - Sweet corns	
0709.99.20	- - - Okra	Except cooked by steaming or boiling in water, frozen for immediate food consumption
0709.99.90	- - - Other	
<b>07.10</b>	<b>Vegetables (uncooked or cooked by steaming or boiling in water), frozen.</b>	Except cooked by steaming or boiling in water, frozen for immediate food consumption
	- Leguminous vegetables, shelled	
0710.21.00	- - Peas ( <i>Pisum sativum</i> )	
0710.22.00	- - Beans ( <i>Vigna</i> spp., <i>Phaseolus</i>	
0710.29.00	- - Other	
0710.30.00	- Spinach, New Zealand	

0710.40.00	- Sweet corn	Except processed products in frozen at -18°C.
0710.80.00	- Other vegetables	
0710.90.00	- Mixtures of vegetables	
<b>07.11</b>	<b>Vegetables provisionally preserved (for example, by Sulphur dioxide gas, in brine, in Sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption</b>	Except provisionally preserved (for example, by Sulphur dioxide gas, in brine, in Sulphur water or in other preservative solutions)
0711.20	- Olives	
0711.20.90	- - Other	
0711.40	- Cucumbers and gherkins	
0711.40.90	- - Other	
	- Mushrooms and truffles:	
0711.51	- - Mushrooms of the genus	
0711.51.90	- - - Other	
0711.59	- - Other	
0711.59.90	- - - Other	
0711.90	- Other vegetables; mixtures of	
0711.90.10	- - Sweet corn	
0711.90.20	- - Chilies (fruits of genus	
	- - Capers	
0711.90.50	- - Onion, preserved, except preserved by Sulphur dioxide gas	
0711.90.90	- - Other	
<b>07.12</b>	<b>Dried vegetables, whole, cut, sliced, broken or in powder,</b>	Except sliced, dried or grinded and in packages with labels
0712.20.00	- Onions	
	- Mushrooms , wood ears	
0712.31.00	- - Mushrooms of the genus of	
0712.32.00	- - Wood ears ( <i>Auricularia</i> spp.)	
0712.33.00	- - Jelly fungi ( <i>Tremella</i> spp.)	
0712.39	- - Other	
0712.39.10	- - - Truffles	
0712.39.20	- - - Shiitake (dong-gu)	
0712.39.90	- - - Other	
0712.90	- Other vegetables; mixtures of	
0712.90.10	- - Garlic	
0712.90.90	- - Other	
<b>07.13</b>	<b>Dried leguminous vegetables, shelled,</b>	

0713.10	- Peas ( <i>Pisum sativum</i> )	
0713.10.10	-- Suitable for sowing	
0713.10.90	-- Other	
0713.20	- Chickpeas ( <i>garbanzos</i> )	
0713.20.10	-- Suitable for sowing	
0713.20.90	-- Other	
	- Beans ( <i>Vigna</i> spp., <i>Phaseolus</i>	
0713.31	-- Beans of the species	
0713.31.10	--- Suitable for sowing	
0713.31.90	--- Other	
0713.32	-- Small red ( <i>Adzuki</i> ) beans ( <i>Phaseolus</i> or	
0713.32.10	--- Suitable for sowing	
0713.32.90	--- Other	
0713.33	-- Kidney beans, including	
0713.33.10	--- Suitable for sowing	
0713.33.90	--- Other	
0713.34	-- Bambara beans ( <i>Vigna</i> <i>subterranea</i> or <i>Voandzeia</i>	
0713.34.10	--- Suitable for sowing	
0713.34.90	--- Other	
0713.35	-- Cow peas ( <i>Vigna unguiculata</i> )	
0713.35.10	--- Suitable for sowing	
0713.35.90	--- Other	
0713.39	-- Other	
0713.39.10	--- Suitable for sowing	
0713.39.90	--- Other	
0713.40	- Lentils	
0713.40.10	-- Suitable for sowing	
0713.40.90	-- Other	
0713.50	- Broad beans ( <i>Vicia faba</i>	
0713.50.10	-- Suitable for sowing	
0713.50.90	-- Other	
0713.60	- Pigeon peas ( <i>Cajanus cajan</i> )	
0713.60.10	-- Suitable for sowing	
0713.60.90	-- Other	
0713.90	- Other	
0713.90.10	-- Suitable for sowing	
0713.90.90	-- Other	
<b>07.14</b>	<b>Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or</b>	Except processed frozen products for immediate food consumption
0714.10	- Manioc (cassava):	
	-- Sliced or in the form of pellets	

0714.10.10	- - - Sliced or in the form of	
0714.10.19	- - - Other	
	- - Other	
0714.10.91	- - - Frozen	
0714.10.99	- - - Other	
0714.20	- Sweet potatoes:	
0714.20.10	- - Frozen	
0714.20.90	- - Other	
0714.30	- Yams ( <i>Dioscorea</i> spp.)	
0714.30.10	- - Frozen	
0714.30.90	- - Other	
0714.40	- Taro ( <i>Colocasia</i> spp.)	
0714.40.10	- - Frozen	
0714.40.90	- - Other	
0714.50	- Yautia ( <i>Xanthosoma</i> spp.)	
0714.50.10	- - Frozen	
0714.50.90	- - Other	
0714.90	- Other:	
	- - Sago Pith:	
0714.90.11	- - - Frozen	
0714.90.19	- - - Other	
	- - Other:	
0714.90.91	- - - Frozen	
0714.90.99	- - - Other	
<b>08.01</b>	<b>Coconuts, Brazil nuts and cashew nuts, fresh or dried,</b>	
	- Coconuts	
0801.11.00	- - Desiccated	
0801.12.00	- - In the inner shell ( <i>endocarp</i> )	
0801.19	- - Other	Except coconut water and coconut milk
	- - - Young coconut	
	- - - Other	
	- Brazil nuts:	
0801.21.00	- - In shell	
0801.22.00	- - Shelled	
	- Cashew nuts:	
0801.31.00	- - In shell	
<b>08.02</b>	<b>Other nuts, fresh or dried, whether or not shelled or peeled.</b>	Except roasted nuts, dried, or salted, sugar and other coated flavors, and packed with labels
	- Almonds	

0802.11.00	- - In shell	
0802.12.00	- - Shelled	
	- Hazelnuts or filberts ( <i>Corylus</i> )	
0802.21.00	- - In shell	
0802.22.00	- - Shelled	
	- Walnuts:	
0802.31.00	- - In shell	
0802.32.00	- - Shelled	
	- Chestnuts ( <i>Castanea</i> spp.)	
0802.41.00	- - In shell	
0802.42.00	- - Shelled	
	- Pistachios	
0802.51.00	- - In shell	
0802.52.00	- - Shelled	
	- Macadamia nuts	
0802.61.00	- - In shell	
0802.62.00	- - Shelled	
0802.70.00	- Kola nuts ( <i>Cola</i> spp.)	
0802.80.00	- Areca nuts (betel nuts)	
0802.90.00	- Other	
<b>08.03</b>	<b>Bananas, including plantains, fresh or dried.</b>	Except sliced, dried, and packed with labels
0803.10.00	- Plantains	
0803.90	- Other	
0803.90.10	- - Other	
0803.90.90	- - Other	
<b>08.04</b>	<b>Dates, figs, pineapples, avocados, guavas,</b>	Except dried, sugared, and packed with labels
0804.10.00	- Dates	
0804.20.00	- Figs	
0804.30.00	- Pineapples	
0804.40.00	- Avocados	
0804.50	- Guavas, mangoes and	
0804.50.10	- - Guavas	
0804.50.20	- - Mangoes	
0804.50.30	- - Mangosteens	
<b>08.05</b>	<b>Citrus fruit, fresh or dried.</b>	Except processed, dried, and packed with labels
0805.10	- Oranges	
0805.10.10	- - Fresh	
0805.10.20	- - Dried	
	- Mandarins (including tangerines and satsumas): clementine,	

0805.21.00	- - Mandarins (including	
0805.22.00	- - Clementine	
0805.29.00	- - Others	
0805.40.00	- Grapefruit, pomelo	
0805.50	- Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes	
0805.50.10	- - Lemons ( <i>Citrus limon</i> , <i>Citrus</i>	
0805.50.20	- - Limes ( <i>Citrus aurantifolia</i> ,	
0805.90.00	- Other	
<b>08.06</b>	<b>Grapes, fresh or dried.</b>	
0806.10.00	- Fresh	
0806.20.00	- Dried	Except dried, sugared or packed with labels for sale to consumers
<b>08.07</b>	<b>Melons (including watermelons) and</b>	
	- Melons (including watermelons):	
0807.11.00	- - Watermelons	
0807.19.00	- - Other	
0807.20.00	- Papaws (papayas)	
<b>08.08</b>	<b>Apples, pears and quinces,</b>	
0808.10.00	- Apples	
0809.30.00	- Pears	
0809.40.00	- Quinces	
<b>08.09</b>	<b>Apricots, cherries, peaches (including</b>	
0809.10.00	- Apricots	
	- Cherries:	
0809.21.00	- - Sour Cherries ( <i>Prunus</i>	
0809.29.00	- - Other	
0809.30.00	- Peaches, including nectarines	
0809.40	- Plums and sloes:	
0809.40.10	- - Plums	
0809.40.20	- - Sloes	
<b>08.10</b>	<b>Other fruit, fresh.</b>	
0810.10.00	- Strawberries	
0810.20.00	- Raspberries,	
0810.30.00	- Black, white or red currants and	
0810.40.00	- Cranberries, bilberries and other fruits of the genus	

0810.50.00	- Kiwifruit	
0810.60.00	- Durians	
0810.70.00	- Persimmons	
0810.90	- Other	
0810.90.10	- - Longans	
0810.90.20	- - Lychees	
0810.90.30	- - Rambutan	
0810.90.40	- - Langsat, starfruit	
0810.90.50	- - Jackfruit ( <i>cempedak and</i>	
0810.90.60	- - Tamarinds	
	- - Other	
0810.90.91	- - - Salacca (snake fruit)	
0810.90.92	- - - Dragon Fruit	
0810.90.93	- - - Sapodilla (ciku fruit)	
0810.90.94	- - - Pomegranates ( <i>Punica spp.</i> ), Custard-apple ( <i>Annona spp.</i> ), Bell fruit ( <i>Syzygium spp.</i> , <i>Eugenia</i> <i>spp.</i> ), Gandaria ( <i>Bouea spp.</i> ), Passion Fruit ( <i>Passiflora spp.</i> ), Cottonfruit ( <i>Sandoricum spp.</i> ),	
0810.90.99	- - - Other	
<b>08.11</b>	<b>Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not</b>	Except cooked by steaming or boiling in water, frozen for immediate food consumption
0811.10.00	- Strawberries	
0811.20.00	- Raspberries, blackberries, mulberries, loganberries,	
0811.90.00	- Other	
<b>08.12</b>	<b>Fruit and nuts, provisionally preserved (for example, by Sulphur dioxide gas, in brine, in Sulphur water or in other preservative solutions), but unavailable in that state for</b>	Except provisionally preserved (for example, by Sulphur dioxide gas, in brine, in Sulphur water or in other preservative solutions)
0812.10.00	- Cherries	
0812.90	- Other	
0812.90.10	- - Strawberries	
0812.90.90	- - Other	
<b>08.13</b>	<b>Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried</b>	Except provisionally preserved, packed with labels for sale to consumers

0813.10.00	- Apricots	
0813.20.00	- Prunes	
0813.30.00	- Apples	
0813.40	- Other fruit	
0813.40.10	- - Longan	
0813.40.20	- -Tamarinds	
0813.40.90	- - Other	
0813.50	- Mixtures of nuts or dried fruits of	
0813.50.10	- - Of which cashew nuts or	
0813.50.20	- - Of which other nuts	
0813.50.30	- - Of which dates predominate by	
0813.50.40	- - Of which avocados or oranges or mandarins (including tangerines and	
0813.50.90	- - Other	
<b>0814.00.00</b>	<b>Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried, or provisionally preserved in</b>	Except provisionally preserved in brine, in Sulphur water or in other preservative solutions
<b>09.01</b>	<b>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes</b>	
	- Coffee, not roasted	
0901.11	- - Not decaffeinated	
0901.11.10	- - - Arabica WIB or Robusta OIB	
0901.12	- - Decaffeinated	
0901.12.10	- - - Arabica WIB or Robusta OIB	
0901.90	- - - Other:	
0901.90.10	- - Coffee husks and skins	
<b>09.02</b>	<b>Tea, whether or not flavored.</b>	Except processed and packed with labels
0902.20	- Other green tea (not fermented):	
0902.20.10	- - Tea leaves	
0902.20.90	- - - Other	
<b>0903.00.00</b>	<b>Paragoay tea (Maté).</b>	
<b>09.04</b>	<b>Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus</b>	Except ground pepper powder and packed with labels

	- Chilies, fruits of the genus	
0904.21	- - Dried, neither crushed nor	
0904.21.10	- - - Chilies (Fruits of the genus	
0904.21.90	- - - Other	
<b>09.05</b>	<b>Vanilla.</b>	Except ground powder and packed with labels
0905.10.00	- Neither crushed nor ground	
0905.20.00	- Crushed or ground	
<b>09.06</b>	<b>Cinnamon and cinnamon-tree flowers.</b>	Except ground powder and packed with labels
	- Neither crushed nor ground:	
0906.11.00	- - Cinnamon ( <i>Cinnamomum</i>	
0906.19.00	- - Other	
<b>09.07</b>	<b>Cloves (whole fruit, cloves and stems).</b>	Except ground powder and packed with labels
0907.10.00	- Neither crushed nor ground	
0907.20.00	- Crushed or ground	
<b>09.08</b>	<b>Nutmeg, mace and cardamoms.</b>	Except ground powder and packed with labels
	- Nutmeg:	
0908.11.00	- - Neither crushed nor ground	
0908.12.00	- - Crushed or ground	
	- Mace:	
0908.21.00	- - Neither crushed nor ground	
0908.22.00	- - Crushed or ground	
	- Cardamoms	
0908.31.00	- - Neither crushed nor ground	
0908.32.00	- - Crushed or ground	
<b>09.09</b>	<b>Seeds of anise, badian, fennel, coriander, cumin</b>	Except ground powder and packed with labels
	- Seeds of coriander	
0909.21.00	- - Neither crushed nor ground	
0909.22.00	- - Crushed or ground	
	- Seeds of cumin	
0909.31.00	- - Neither crushed nor ground	
0909.32.00	- - Crushed or ground	
	- Seeds of anise, badian,	
0909.61	- - Neither crushed nor ground	

0909.61.10	- - - Of anise	
0909.61.20	- - - Of badian	
0909.61.30	- - - Of caraway	
0909.61.90	- - - Other	
0909.62	- - Crushed or ground	
0909.62.10	- - - Of anise	
0909.62.20	- - - Of badian	
0909.62.30	- - - Of caraway	
0909.62.90	- - - Other	
<b>09.10</b>	<b>Ginger, saffron, turmeric (<i>curcuma</i>),</b>	Except ground powder and packed with labels
	- Ginger:	
0910.11.00	- - Neither crushed nor ground	
0910.12.00	- - Crushed or ground	
0910.20.00	- Saffron	
0910.30.00	- Turmeric ( <i>curcuma</i> )	
	- Others:	
0910.91	- - Mixtures referred to in Note	
0910.91.10	- - - Curry	
0910.91.90	- - - Other	
0910.99	- - Other	
0910.99.10	- - -Thyme; bay leaves	
0910.99.90	- - - Other	
<b>10.01</b>	<b>Wheat and meslin.</b>	
	- Durum wheat	
1001.11.00	- - Seed	
1001.19.00	- - Other	
	- Other	
1001.91.00	- - Seed	
1001.99	- - Other	
1001.99.11	- - - - Meslin	
1001.99.12	- - - - Husked wheat	
1001.99.19	- - - - Other	
	- - - Other:	
1001.99.91	- - - - Meslin	
1001.99.99	- - - - Other	
<b>10.02</b>	<b>Rye.</b>	
1002.10.00	- Seed	
1002.90.00	- Other	

<b>10.03</b>	<b>Barley.</b>	
1003.10.00	- Seed	
1003.90.00	- Other	
<b>10.04</b>	<b>Oats.</b>	
1004.10.00	- Seed	
1004.90.00	- Other	
<b>10.05</b>	<b>Maize (corn).</b>	
1005.10.00	- Seed	
1005.90	- Other	
1005.90.90	- - Other	
<b>10.06</b>	<b>Rice.</b>	
1006.10	- Rice in the husk (paddy or	
1006.10.10	- - Suitable for sowing	
1006.10.90	- - Other	
1006.20	- Husked (brown) rice:	
1006.20.10	- - Thai Hom Mali rice	
1006.20.90	- - Other	
1006.30	- Semi-milled or wholly	
1006.30.30	- - Glutinous rice (pulut)	
1006.30.40	- - Thai Hom Mali rice	
	- - Other:	
1006.30.91	- - - Parboiled rice (1)	
1006.30.99	- - - Other	
1006.40	- Broken rice	
1006.40.10	- - Of a kind used for animal feed	
1006.40.90	- - Other	
<b>10.07</b>	<b>Grain sorghum.</b>	
1007.10.00	- Seed	
1007.90.00	- Other	
<b>10.08</b>	<b>Buckwheat, millet and canary</b>	
1008.10.00	- Buckwheat	
	- Millet:	
1008.21.00	- - Seed	
1008.29.00	- - Other	
1008.30.00	- Canary seed	
1008.40.00	- Fonio ( <i>Digitaria spp.</i> )	
1008.50.00	- Quinoa ( <i>Chenopodium quinoa</i> )	
1008.60.00	- Triticale	

1008.90.00	- Other cereals	
<b>11.01</b>	<b>Wheat or meslin flour.</b>	
1101.00.10	- Wheat flour	
1101.00.20	- Meslin flour	
<b>11.02</b>	<b>Cereal flours other than of</b>	
1102.20.00	- Maize (corn) flour	
1102.90	- Other	
1102.90.10	- - Rice flour	
1102.90.20	- - Rye flour	
1102.90.90	- - Other	
<b>11.03</b>	<b>Cereal groats, meal and pellets.</b>	
	- Groats and meal:	
1103.11.00	- - Of wheat	
1103.13.00	- - Of maize (corn)	
1103.19	- - Of other cereals	
1103.19.10	- - - Of meslin	
1103.19.20	- - - Of rice	
1103.19.90	- - - Other	
1103.20.00	- Pellets	
<b>11.04</b>	<b>Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled),</b>	
	- Rolled or flaked grains:	
1104.12.00	- - Of oats	
1104.19	- - Other:	
1104.19.10	- - - Of maize (corn)	
1104.19.90	- - - Other	
	- Other worked grains (for	
1104.22.00	- - Of oats	
1104.23.00	- - Of maize (corn)	
1104.29	- - Other	
1104.29.20	- - - Of barley	
1104.29.90	- - - Other	
1104.30.00	- Germ of cereals, whole, rolled,	
<b>11.05</b>	<b>Flour, meal, powder, flakes, granules and pellets</b>	
1105.10.00	- Flour, meal and powder	

1105.20.00	- Flakes, granules and pellets	
<b>11.06</b>	<b>Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots</b>	
1106.10.00	- Of the dried leguminous	
1106.20	- Of sago, roots or tubers of	
1106.20.10	- - Of manioc (cassava)	
	- - Of sago	
1106.20.30	- - Of sweet potato	
1106.20.90	- - Other	
1106.30.00	- Of the products of Chapter 8	
<b>11.07</b>	<b>Malt, whether or not roasted</b>	
1107.10.00	- Not roasted	
1107.20.00	- Roasted	
<b>11.08</b>	<b>Starches; inulin.</b>	Except potato starches in packages of less than 2 kg
	- Starches:	
1108.11.00	- - Wheat starch	
1108.12.00	- - Maize (corn) starch	
1108.13.00	- - Potato starch	
1108.14.00	- - Manioc (cassava) starch	
1108.19	- - Other starches	
1108.19.10	- - - Sago starch	
1108.19.90	- - - Other	
<b>1109.00.0</b>	<b>Wheat gluten, whether or not</b>	
<b>12.01</b>	<b>Soya beans, whether or not</b>	
1201.10.10	- Seed	
1201.90.00	- Other	
<b>12.02</b>	<b>Ground-nuts, not</b>	
1202.30.00	- Seed	
	- Other:	
1202.41.00	- - In shell	
1202.42.00	- - Shelled, whether or not broken	
<b>1203.00.00</b>	<b>Copra</b>	

<b>1204.00.00</b>	<b>Linseed, whether or not</b>	
<b>12.05</b>	<b>Rape or colza seeds, whether or</b>	
1205.10.00	- Low erucic acid rape or colza	
1205.90.00	- Other	
<b>1206.00.00</b>	<b>Sunflower seeds, whether or</b>	
<b>12.07</b>	<b>Other oil seeds and</b>	
1207.10	- Palm nuts and kernels	
1207.10.10	- - Suitable for sowing	
	- - Palm kernels	
	- Cotton seeds:	
1207.21.00	- - Seeds	
1207.29.00	- - Other	
1207.30.00	- Castor oil seeds	
1207.40	- Sesamum seeds:	
1207.40.10	- - Edible	
1207.40.90	- - Other	
1207.50.00	- Mustard seeds	
1207.60.00	- Safflower seeds ( <i>Carthamus</i> )	
1207.70.00	- Melon seeds	
	- Other:	
1207.91.00	- - Poppy seeds	
1207.99	- - Other:	
1207.99.40	- - - Illipe seeds (Illipe nuts)	
1207.99.50	- - - fresh fruits of palm trees	
1207.99.90	- - - Other	
<b>12.08</b>	<b>Flours and meals of oil seeds or oleaginous</b>	
1208.10.00	- Of soya beans	
1208.90.00	- Other	
<b>12.09</b>	<b>Seeds, fruit and spores, of a</b>	
1209.10.00	- Sugar beet seeds	
	- Seeds of forage plants:	
1209.21.00	- - Lucerne (alfalfa) seeds	
1209.22.00	- - Clover ( <i>Trifolium</i> spp.) seeds	
1209.23.00	- - Fescue seeds	
1209.24.00	- - Kentucky blue grass ( <i>Poa</i> )	
1209.25.00	- - Rye grass ( <i>Lolium</i> )	
1209.29	- - Other:	

1209.29.10	- - - Timothy grass seeds (Phleum	
1209.29.20	- - - Other beet seeds	
1209.29.90	- - - Other	
1209.30.00	- Seeds of herbaceous plants	
	- Other:	
1209.91	- - Vegetable seeds:	
1209.91.10	- - - Onion seeds	
1209.91.90	- - - Other	
1209.99	- - Other:	
1209.99.10	- - - Rubber seeds, kenaf seeds	
1209.99.90	- - - Other	
<b>12.10</b>	<b>Hop cones, fresh or dried,</b>	
1210.10.00	- Hop cones, neither ground nor powdered nor in the	
<b>12.11</b>	<b>Plants and parts of plants(including seeds and fruit), of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or</b>	
1211.20.00	- Ginseng roots	Except finished processed products in packages with labels for immediate consumption
1211.30.00	- Coca leaf	
1211.40.00	- Poppy straw	
1211.50.00	- Ephedra (plant)	
1211.90	- Other	
	- - Of a kind used primarily in	
1211.90.11	- - - Cannabis, in cut, crushed or	
1211.90.12	- - - Cannabis, other form	
1211.90.13	- - - Rauwolfia serpentina roots	
	- - - Chinese liquorice roots	
	- - - Other, in cut, crushed or	
1211.90.19	- - - Other	
	- - Other:	
1211.90.91	- - - Pyrethrum, in cut, crushed or	
1211.90.92	- - - Pyrethrum, other form	
1211.90.94	- - - Sandalwood	
1211.90.95	- - - Agarwood ( <i>Gaharu</i> ) wood	
1211.90.96	- - - Liquorice roots	
	- - - Bark of perseia ( <i>Persea Kurzii</i> )	

	- - - Other, in cut, crushed or	
	- - - Other	
<b>12.12</b>	<b>Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products including unroasted chicory</b>	Except ground-powder seasoned products for immediate consumption
	- Seaweeds and other algae:	Except processed seaweeds and other algae packed in cans, frozen
1212.21	- - Fit for human consumption:	eExcept
	- - - Dried, not ground:	
	- - - <i>Eucheuma sprinosum</i>	
	- - - <i>Eucheuma cottonii</i>	
	- - - <i>Gracilaria</i> spp.	
	- - - Other	
1212.29	- - Other:	
	- - - Fresh, chilled or dried, of a kind used in dyeing, tanning, perfumery, pharmacy, or for insecticidal, fungicidal or similar	
1212.29.11	- - - - Of a kind used in pharmacy	
1212.29.19	- - - - Other	
	- - - Other, fresh, chilled or dried	
	- - - Other, frozen	
	- Other:	
	- - Sugar beet	
	- - Locust beans ( <i>carob</i> )	
1212.93	- - Sugar cane:	
	- - - For sowing	
1212.93.90	- - - Other	
1212.94.00	- - Chicory roots	
1212.99	- - Other	
	- - - Seeds and kernels of apricot,	
	- - - Other	
<b>1213.00.00</b>	<b>Cereal straw and husks, unprepared, whether or not chopped, ground,</b>	
<b>12.14</b>	<b>Swedes, mangolds, fodder</b>	
1214.10.00	- Lucerne (alfalfa) meal and	
1214.90.00	- Other	

<b>13.01</b>	<b>Lac, natural gums, resins, gum-resins and</b>	
1301.90	- Other	
1301.90.40	- - Lac	
<b>14.01</b>	<b>Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or</b>	
1401.10.00	- Bamboos	
1401.20	- Rattans:	
1401.20.10	- - Whole:	
1401.90.00	- Other	
<b>14.04</b>	<b>Vegetable products not elsewhere specified or included.</b>	
1404.20.00	- Cotton linters	
1404.90	- Other	
1404.90.20	- - Of a kind used primarily in	
1404.90.30	- - Kapok	
	- - Other	
1404.90.91	- - - Palm kernel shells	
1404.90.92	- - - Empty fruit bunch of oil	
<b>1801.00.00</b>	<b>Cocoa beans, whole or broken,</b>	
<b>1802.00.00</b>	<b>Cocoa shells, husks, skins and</b>	
<b>1805.00.00</b>	<b>Cocoa powder, not containing added sugar or other sweetening matter.</b>	Except processed products and packed for immediate consumption
<b>1903.00.00</b>	<b>Tapioca and substitutes</b>	
<b>20.01</b>	<b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid</b>	Except canned products, or cooked, processed or preserved by vinegar or acetic acid
2001.10.00	- Cucumbers and gherkins	
2001.90	- Other	
2001.90.10	- - Onions	
2001.90.90	- - Other	

<b>20.02</b>	<b>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.</b>	Except canned products, or cooked, processed or preserved by vinegar or acetic acid
2002.10.00	- Tomatoes, whole or in pieces	
2002.90	- Other	
2002.90.20	- - Tomato paste	
2002.90.90	- - Other	
<b>20.03</b>	<b>Mushrooms and truffles prepared or preserved otherwise than by vinegar or</b>	Except canned products, or cooked, processed or preserved by vinegar or acetic acid
2003.10.00	- Mushrooms of the genus	
2003.90	- Other	
2003.90.10	- - Truffles	
2003.90.90	- - Other	
<b>20.04</b>	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen,</b>	Except canned products, or cooked, processed or preserved by vinegar or acetic acid
2004.10.00	- Potatoes	Except frozen potato cuts, frozen pilled-of potatoes, frozen mashed potatoes
2004.90	- Other vegetables and mixtures of	
2004.90.10	- - Infant food	
2004.90.90	- - Other	
<b>20.05</b>	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen,</b>	Except canned products, or cooked, processed or preserved by vinegar or acetic acid
2005.40.00	- Peas ( <i>Pisum sativum</i> )	
	- Beans ( <i>Vigna spp., Phaseolus</i> )	
2005.51.00	- - Beans, shelled	
2005.59	- - Other	
2005.59.90	- - - Other	
2005.60.00	- Asparagus	
2005.70.00	- Olives	
2005.80.00	- Sweet corn ( <i>Zea mays</i> var.	
	- Other vegetables and mixtures of	
2005.91.10	- - Bamboo shoots	
2005.99	- - Other	
2005.99.90	- - - Other	

<b>20.08</b>	<b>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.</b>	Except canned products, or containing added sugar or other sweetening matter or spirit, not elsewhere specified or included or processed in packages with labels for sale to consumers.
	- Nuts, ground-Nuts and other seeds, whether or	
2008.11	- - Ground-nuts:	
2008.11.10	- - - Roasted	
2008.19	- - Other, including mixtures:	
2008.19.10	- - - Cashew	
2008.19.90	- - - Other	
2008.20.00	- Pineapples	
2008.30	- Citrus fruit:	
2008.30.90	- - Other	
2008.40.00	- Pears	
2008.50.00	- Apricots:	
2008.60	- Cherries:	
2008.60.90	- - Other	
2008.70	- Peaches, including nectarines:	
2008.70.90	- - Other	
2008.80.00	- Strawberries	
	- Other, including	
2008.91.00	- - Palm hearts	
2008.93	- - Cranberries ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium</i>	
2008.97	- - Mixtures:	
2008.97.10	- - - Of stems, roots and other edible parts of plants, not including fruits or nuts whether or not containing	
2008.97.90	- - - Other	
2008.99	- - Other	
2008.99.10	- - - Lychees	
2008.99.20	- - - Longans	
2008.99.30	- - - Of stems, roots and other edible parts of plants, not including fruits or nuts whether or not containing	
2008.99.90	- - - Other	

<b>21.02</b>	<b>Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of</b>	
2102.10.00	- Active yeasts	Applicable for active yeasts or single-cell micro-organisms used in plant protection
<b>23.02</b>	<b>Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or</b>	
2302.10.00	- Of maize (corn)	
2302.30	- Of wheat	
2302.30.10	- - Bran and pollard	
2302.30.90	- - Other	
2302.40	- Of other cereals	
2302.40.10	- - Of rice	
2302.40.90	- - Other	
2302.50.00	- Of leguminous plants	
<b>23.03</b>	<b>Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture,</b>	
2303.10	- Residues	
2303.10.10	- - Of manioc (cassava) or sago	
2303.10.90	- - Other	
2303.20.00	- Beet-pulp, bagasse	
2303.30.00	- Brewing or distilling dregs and	
<b>23.04</b>	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the</b>	
2304.00.10	-Defatted soya bean flour, fit for	
2304.00.90	- Other	
<b>2305.00.00</b>	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the</b>	

<b>23.06</b>	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the</b>	
2306.10.00	- Of cotton seeds	
2306.20.00	- Of linseed	
2306.30.00	- Of sunflower seeds	
	- Of rape or colza seeds:	
2306.41	- - Of low erucic acid rape or colza	
2306.41.10	- - - Of low erucic acid rape seeds	
2306.41.20	- - - Of low erucic acid colza seeds	
2306.49	- - Other	
2306.49.10	- - - Of other rape seeds	
2306.49.20	- - - Of other colza seeds	
2306.50.00	- Of coconut or copra	
2306.60	- Of palm nuts or kernels	
2306.60.10	- - Ground or in the form of	
2306.60.90	- - Other	
2306.90	- Other	
2306.90.10	- - Of maize (corn) germ	
2306.90.90	- - Other	
<b>23.08.00.00</b>	<b>Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in</b>	
<b>23.09</b>	<b>Preparations of a kind used in animal.</b>	Except entire animal origin products, feed additives
2309.90	- Other:	
	- - Complete feed:	
2309.90.11	- - - For poultry	
2309.90.12	- - - For swine	
2309.90.13	- - - Prawn feed	
2309.90.19	- - - Other	
<b>24.01</b>	<b>Unmanufactured tobacco;</b>	
2401.10	- Tobacco, not stemmed/stripped	
2401.10.10	- - Virginia type, flue-cured	
2401.10.20	- - Virginia type, not flue cured	
2401.10.40	- - Burley type	
2401.10.50	- - Other, flue-cured	
2401.10.90	- - Other	
2401.20	- Tobacco, partly or wholly	
2401.20.10	- - Virginia type, flue cured	

2401.20.20	- - Virginia type, other than flue	
2401.20.30	- - Oriental type	
2401.20.40	- - Burley type	
2401.20.50	- - Other, flue-cured	
2401.20.90	- - Other	
2401.30	- Tobacco refuse:	
2401.30.10	- - Tobacco stems	
2401.30.90	- - Other	
<b>24.03</b>	<b>Other manufactured tobacco and manufactured tobacco substitutes;</b>	
	- Smoking Tobacco,	
2403.11.00	- - Water pipe tobacco	
2403.19	- - Other	
2403.19.20	- - - Other manufactured	
2403.91	- - "Homogenized" or	
2403.91.90	- - Other	
<b>44.01</b>	<b>Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste</b>	
	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar	
4401.11.00	- - Coniferous	
4401.12.00	- - Non-coniferous	
	- Sawdust and wood waste and scrap, whether or not agglomerated in logs,	
4401.39.00	- - Other	
<b>44.03</b>	<b>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared</b>	Except wood processed by paints, creosote or other preservation products
	- Other, coniferous:	
4403.21	- - Of pine ( <i>Pinus</i> spp.), of which any cross- sectional	
4403.21.10	- - - Baulks, sawlogs and veneer	
4403.21.90	- - - Other	
4403.22	- - Of pine ( <i>Pinus</i> spp.), other:	
	- - - Baulks, sawlogs and veneer	
	- - - Other	
4403.23	- - Of fir ( <i>Abies</i> spp.) and spruce ( <i>Picea</i> spp.), of which	

	- - - Baulks, sawlogs and veneer	
	- - - Other	
4403.24	- - Of fir ( <i>Abies</i> spp.) and	
	- - - Baulks, sawlogs and veneer	
	- - - Other	
4403.25	- - Other, of which any cross-sectional dimension is 15 cm or	
	- - - Baulks, sawlogs and veneer	
	- - - Other	
440326	- - Other:	
	- - - Baulks, sawlogs and veneer	
	- - - Other	
	- Other, of tropical wood:	
	- - Dark Red Meranti, Light Red Meranti and Meranti	
4403.41	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau:	
4403.41.10	- - - Baulks, Sawlogs and veneer	
4403.41.90	- - - Other	
4403.49	- - Other	
4403.49.10	- - - Baulks, Sawlogs and veneer	
4403.49.90	- - - Other	
	- Other:	
4403.91	- - Of oak ( <i>Quercus</i> spp.):	
4403.91.10	- - - Baulks, Sawlogs and veneer	
4403.91.90	- - - Other	
4403.93	- - Of beech ( <i>Fagus</i> spp.), of which any cross-sectional	
	- - - Baulks, sawlogs and veneer	
	- - - Other	
4403.94	- - Of beech ( <i>Fagus</i> spp.),	
	- - - Baulks, sawlogs and veneer	
	- - - Other	
4403.95	- - Of birch ( <i>Betula</i> spp.), of which any cross-sectional	
	- - - Baulks, sawlogs and veneer	
	- - - Other	
4403.96	- - Of birch ( <i>Betula</i> spp.), other:	
	- - - Baulks, sawlogs and veneer	
	- - - Other	
4403.97	- - Of poplar and aspen	
	- - - Baulks, sawlogs and veneer	
	- - - Other	
4403.98	- - Of eucalyptus ( <i>Eucalyptus</i>	
	- - - Baulks, sawlogs and veneer	
	- - - Other	
4403.99	- - Other	

4403.99.10	- - - Baulks, Sawlogs and veneer	
4403.99.90	- - - Other	
<b>44.04</b>	<b>Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable</b>	
4404.10.00	- Coniferous	
4404.20	- Non-coniferous:	
4404.20.90	- - Other	
<b>44.06</b>	<b>Railway or tramway sleepers</b>	
	- - Coniferous	
4406.	- - Non-coniferous	
<b>44.07</b>	<b>Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed,</b>	
	- Coniferous:	
	- - Of pine ( <i>Pinus</i> spp.)	
	- - Of fir ( <i>Abies</i> spp.) and	
	- - Other	
	- Of tropical wood:	
4407.21	- - Mahogany ( <i>Swietenia</i> spp.):	
4407.21.10	- - - Planed, sanded or end-jointed	
4407.21.90	- - - Other	
4407.22	- - Virola, Imbuia and Balsa:	
4407.22.10	- - - Planed, sanded or end-jointed	
4407.22.90	- - - Other	
4407.25	- - Dark Red Meranti, Light Red Meranti and Meranti	
	- - - Dark Red Meranti, Light Red	
4407.25.11	- - - - Planed, sanded or end-	
4407.25.19	- - - - Other	
	- - - Meranti Bakau:	
4407.25.21	- - - - Planed, sanded or end-	
4407.25.29	- - - - Other	
4407.26	- - White Lauan, White Meranti, White Seraya,	
4407.26.10	- - - Planed, sanded or end-jointed	
4407.26.90	- - - Other	
4407.27	- - Sapelli:	
4407.27.10	- - - Planed, sanded or end-jointed	
4407.27.90	- - - Other	

4407.28	-- Iroko:	
4407.28.10	--- Planed, sanded or end-jointed	
4407.28.90	--- Other	
4407.29	-- Other	
	--- Jelutong ( <i>Dyera</i> spp.):	
4407.29.11	---- Planed, sanded or end-	
4407.29.19	---- Other	
	--- Kapur ( <i>Dryobalanops</i> spp.):	
4407.29.21	---- Planed, sanded or end-	
4407.29.29	---- Other	
	--- Kempas ( <i>Koompassia</i> spp.):	
4407.29.31	---- Planed, sanded or end-	
4407.29.39	---- Other	
	--- Keruing ( <i>Dipterocarpus</i> spp.):	
4407.29.41	---- Planed, sanded or end-	
4407.29.49	---- Other	
	--- Ramin ( <i>Gonystylus</i> spp.):	
4407.29.51	---- Planed, sanded or end-	
4407.29.59	---- Other	
	--- Teak ( <i>Tectong</i> spp.):	
4407.29.61	---- Planed, sanded or end-	
4407.29.69	---- Other	
	--- Balau ( <i>Shorea</i> spp.):	
4407.29.71	---- Planed, sanded or end-	
4407.29.79	---- Other	
	--- Mengkulang ( <i>Heritiera</i> spp.):	
4407.29.81	---- Planed, sanded or end-	
4407.29.89	---- Other	
	--- Other:	
4407.29.91	---- Jongkong ( <i>Dactylocadus</i> spp.) and	
4407.29.92	---- Jongkong ( <i>Dactylocadus</i> spp.) and Merbau ( <i>Intsia</i> spp.),	
4407.29.94	---- Albizia ( <i>Paraserianthes</i> <i>falcataria</i> ), planed, sanded or	
4407.29.95	---- Albizia ( <i>Paraserianthes</i>	
4407.29.96	---- Rubber ( <i>Hevea</i> <i>Brasiliensis</i> ), planed, sanded or	
4407.29.97	---- Rubber ( <i>Hevea</i>	
4407.29.98	---- Other, planed, sanded or	
	---- Other	
	- Other:	
4407.91	-- Of oak ( <i>Quercus</i> spp.):	
4407.91.10	--- Planed, sanded or end-jointed	
4407.91.90	--- Other	
4407.92	-- Of beech ( <i>Fagus</i> spp.):	
4407.92.10	--- Planed, sanded or end-jointed	

4407.92.90	- - - Other	
4407.93	- - Of maple ( <i>Acer</i> spp.)	
4407.93.10	- - - Planed, sanded or end-jointed	
4407.93.90	- - - Other	
4407.94	- - Of cherry ( <i>Prunus</i> spp.)	
4407.94.10	- - - Planed, sanded or end-jointed	
4407.94.90	- - - Other	
4407.95	- - Of ash ( <i>Fraxinus</i> spp.)	
4407.95.10	- - - Planed, sanded or end-jointed	
4407.95.90	- - - Other	
4407.96	- - Of birch ( <i>Betula</i> spp.):	
	- - - Planed, sanded or end-	
	- - - Other	
4407.97	- - Of poplar and aspen	
	- - - Planed, sanded or end-	
	- - - Other	
4407.99	- - Other	
4407.99.10	- - - Planed, sanded or end-jointed	
4407.99.90	- - - Other	
<b>44.15</b>	<b>Packing cases, boxes, crates, drums and similar packing, of wood; cable-drums of wood; pallets, box pallets</b>	Except products made of wood of Heading 4410, 4411, 4412, 4413
4415.10.00	- Cases, boxes, crates,	
4415.20.00	- Pallets, box pallets and	
<b>44.21</b>	<b>Other articles of wood.</b>	Except products made of wood of Heading 4410, 4411, 4412, 4413
4421.90	- Other	
4421.90.20	- - Match splints	
<b>5001.00.00</b>	<b>Silk-worm cocoons suitable for</b>	
<b>5003.10.00</b>	<b>Silk waste (including cocoons unsuitable for reeling, yarn waste and</b>	
<b>5201.00.00</b>	<b>Cotton, not carded or combed.</b>	
<b>5202</b>	<b>Cotton waste (including yarn waste and garnetted</b>	
5202.10.00	- Yarn waste (including thread	Except thread waste
	- Other	
5202.91.00	- - Garnetted stock	

5202.99.00	- - Other	
<b>5203.00.00</b>	<b>Cotton, carded or combed.</b>	
<b>5301</b>	<b>Flax, raw or processed but not spun; flax tow and waste (including</b>	
5301.10.00	- Flax, raw or retted	
	- Flax, broken,	
5301.21.00	- - Broken or scutched	
5301.29.00	- - Other	
<b>5302</b>	<b>True hemp (<i>Cannabis sativa</i> L.), raw or processed but not spun; tow and waste of true</b>	
5302.10.00	- True hemp, raw or retted	
5302.90.00	- Other	
<b>5303</b>	<b>Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these</b>	
5303.10.00	- Jute and other textile bast fibers,	
5303.90.00	- Other	
<b>5305</b>	<b>Coconut, abaca (<i>Manila hemp</i> or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibers, not elsewhere specified or included, raw</b>	Except fibers processed, or processed with chemicals
5305.00.10	-Sisal and other textile fibers of the genus Agave; tow and waste of these	Except fibers processed, or processed with chemicals
	- Coconut fibers(coir) and	
5305.00.21	- - Coconut fibers, raw	
5305.00.22	- - Other coconut fibers	
5305.00.23	- - Abaca fibers	
<b>5306</b>	<b>Flax yarn</b>	
5306.10.00	- Single	
<b>5307</b>	<b>Yarn of jute or of other textile bast fibers of heading</b>	
5307.10.00	- Single	

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