

Schedule CLII - People's Republic of China

This Schedule is authentic only in the English language

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PART I - MOST-FAVOURED-NATION TARIFF SECTION I - Agricultural Products SECTION I - A Tariffs

1. The "final bound rate" of duty, if differing from the "bound rate at date of accession", will be implemented according to the date specified in the "implementation" column. The implementation column indicates the date, referring to 1 January of the year indicated, when the final bound rate will be achieved. Tariff reductions will be implemented according to the attached Staging Matrix in Annex I.

2. a) The People's Republic of China shall maintain its in-quota applied and bound rates (and, upon removal of the tariff-quota, its applied and bound rates) for HS 1514 (rape or colza (canola) oil and its fractions, whether or not refined, but not chemically modified) at a level equal to that for HS 1507 (soya-bean oil and its fractions, whether or not refined, but not chemically modified) and for HS 1205 (rape or colza (canola) seeds, whether or not broken).

b) China undertakes in principle to apply its tariff, both bound and applied rates, as well as other duties and charges, in such a way as to not cause distortions in the terms of competition between substitute products or competing suppliers. In this regard, there was particular interest in ensuring fair competition between rape (canola) seeds and soybeans, rape (canola) oil and soybean oil; flours and meals of oilseed and forage products (including lupines); forage products (including lupines) and flours and meals of soybeans; forage products (including lupines) and oil-cake and other solid residues of soybean; raw cane sugar and raw beet sugar, refined sugar artificial sweeteners and sugar substitutes; and wool and other competing fibres.

c) After the implementation period for HS 12141000 (lucerne (alfalfa) meal and pellets), the People's Republic of China shall maintain its bound and applied rates for HS 12141000 at a level equal to that for HS 2304 (oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extractions of soybean oil).

d) Malt (1107)- The People's Republic of China agrees that the applied tariff for malt will be no more than seven percentage points higher than the applied rate on barley (i.e. if the applied rate on barley is three percent, the tariff on malt will be no higher than 10 percent; if the applied rate on barley is one percent, the applied rate on malt will be no higher than 8 percent).

e) Barley - The People's Republic of China shall provide adequate advance notice of at least 3 months for increases in the applied tariff rate on barley, which now stands at 3 percent. The People's Republic of China shall provide stability by ensuring any changes in applied rates will be in place for a minimum of one year. Tariffs will be no higher than the tariff which applied when contracts were signed.

f) The People's Republic of China specifically agrees that coconut oil (HS 15131100 and HS 15131900) will be accorded treatment upon importation on terms no less favorable than that accorded to like, directly competitive or substitutable products imported from any WTO Member.

g) Feed peas (07131090)- will be granted parity with HS 2304 (oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soybean oil.).

3. Except as specified in Section I-B, all products imported by non-state trading enterprises will be afforded no less favorable treatment than products imported by state trading enterprises, including but not limited to being subject to the same applied tariff and other duties and charges, inspection or quarantine requirements, application of the value-added tax, application of provincial taxes. All such imported products shall be accorded national treatment under Article III of GATT 1994, especially paragraph 4 thereof, in respect of their internal sale, offering for sale, purchase, transportation, distribution or use, including their direct access to end users.
4. Any enterprise possessing the right to trade (the People's Republic of China shall grant the right to trade state-traded agricultural products subject to a tariff-quota in Section I-B to any enterprises possessing the right to trade any product under Section 5 of the Protocol of Accession (i.e., possessing general trading rights), except for imports as specified in Section I-B reserved for state trading enterprises.) will be permitted to import products listed in Section I-B at the in-quota duty rate if the People's Republic of China increases the within-quota quantity to an amount in excess of that set forth in Section I-B for any year. Allocation of shares of such additional quota quantities to end users will be on the basis of first-come, first-served or the same method used for initial allocation of the product. The People's Republic of China shall publicly notify through the official journal the availability of additional quantities and the allocation procedures ten days in advance of their allocation and will notify the WTO Committee on Agriculture of the additional quantity and procedures in its annual tariff-quota notifications. Inquiries on the entities which received the allocation of the additional quantity can be made to the State Development and Planning Commission (SDPC) which will provide the information within 10 days.

5. See "Notes" at the end of this Section.

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
0101	Live horses, asses, mules and hinnies:								
	-Horses:								
01011100	--Pure-bred breeding	0				KG,US			0
01011900	--Other	10				AU,US			0
	-Asses, mules and hinnies :								
01012010	---Pure-bred breeding	0				US			0
01012090	---Other	10				US			0
0102	Live bovine animals:								
01021000	-Pure-bred breeding	0				US			0
01029000	-Other	10				US			0
0103	Live swine:								
01031000	-Pure-bred breeding	0				US			0
	-Other:								
	--Weighing less than 50kg:								
01039110	---Weighing less than 10kg	10				US			0
01039120	---Weighing 10kg or more, but less than 50kg	10				US			0
01039200	--Weighing 50kg or more	10				US			0
0104	Live sheep and goats:								
	-Sheep:								
01041010	---Pure-bred breeding	0				AU,US			0
01041090	---Other	10				US			0
	-Goats:								
01042010	---Pure-bred breeding	0				US			0
01042090	---Other	10				US			0

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0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls:								
	-Weighing not more than 185g:								
	--Fowls of the species Gallus domesticus:								
01051110	---Pure-bred breeding	0				US			0
01051190	---Other	10				US			0
	--Turkeys:								
01051210	---Pure-bred breeding	0				US			0
01051290	---Other	10				US			0
	--Other:								
01051910	---Pure-bred breeding	0				US			0
01051990	---Other	10				US			0
	-Other:								
	--Fowls of the species Gallus domesticus, weighing not more than 2000g:								
01059210	---Pure-bred breeding	0				US			0
01059290	---Other	10				US			0
	--Fowls of the species Gallus domesticus, weighing more than 2000g:								
01059310	---Pure-bred breeding	0				US			0
01059390	---Other	10				US			0
	--Other:								
01059910	---Pure-bred breeding	0				US			0
	---Other:								
01059991	----Ducks	10				US			0
01059992	----Geese	10				US			0
01059993	----Guinea fowls	10				US			0
01059994	----Turkeys	10				US			0
0106	Other live animals:								
	---Pure-bred breeding :								
01060011	----Tadpole and young frogs	0				US			0
01060012	----Crocodiles for cultivation	0				US			0
01060019	---Other	0				US			0
	---For human consumption:								
01060021	----Squabs	10				US			0
01060022	----Ostrich	10				AU,US			0
01060023	----Teals	10				AU,US			0
01060029	---Other	10				AU,US			0

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01060090	---Other	10				KG,US			0
0201	Meat of bovine animals, fresh or chilled:								
02011000	-Carcasses and half-Carcasses	35	20	2004		AU,BO,CO,DO,HN,NI,PA,US,UY			0
02012000	-Other cuts with bone in	31.8	12	2004		AR,AU,BO,CA,CO,DO,HN,NI,NZ,PA,US,UY			0
02013000	-Boneless	31.8	12	2004		AR,AU,BO,DO,HN,NI,NZ,PA,US,UY			0
0202	Meat of bovine animals, frozen:								
02021000	-Carcasses and half-carcasses	35	25	2004		BO,CA,DO,HN,NI,NZ,PA,US,UY			0
02022000	-Other cuts with bone in	31.8	12	2004		AR,AU,BO,CA,DO,HN,NI,NZ,PA,US,UY			0
02023000	-Boneless	31.8	12	2004		AR,AU,BO,DO,HN,NI,NZ,PA,US,UY			0
0203	Meat of swine, fresh, chilled or frozen:								
	-Fresh or chilled:								
	--Carcasses and half-carcasses:								
02031110	---Sucking pig	20				CA,US			0
02031190	---Other	20				CA,US			0
02031200	--Hams, shoulders and cuts thereof, with bone in	20				CA,US			0
02031900	--Other	20				CA,US			0
	-Frozen:								
	--Carcasses and half-carcasses								
02032110	---Sucking pig	16.8	12	2004		CA,US			0
02032190	---Other	16.8	12	2004		CA,US			0
02032200	--Hams, shoulders and cuts thereof, with bone in	16.8	12	2004		CA,US			0
02032900	--Other	16.8	12	2004		CA,US			0
0204	Meat of sheep or goats, fresh, chilled or frozen:								
02041000	-Carcasses and half-carcasses of lamb, fresh or chilled	19.8	15	2004		NZ,US			0
	- Other meat of sheep, fresh or chilled:								
	-- Carcasses and half-carcasses								
02042100	-- Carcasses and half-carcasses	23				NZ,US			0
02042200	-- Other cuts with bone in	19.8	15	2004		AU,NZ,US			0
02042300	-- Boneless	19.8	15	2004		AU,NZ,US			0
02043000	-Carcasses and half-carcasses of lamb, frozen	19.8	15	2004		AU,NZ,US			0

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02044100	- Other meat of sheep, frozen: -- Carcasses and half-carcasses	23				US			0
02044200	-- Other cuts with bone in	18.6	12	2004		AU,NZ,US			0
02044300	-- Boneless	19.8	15	2004		AU,NZ,US			0
02045000	- Meat of goats	21.8	20	2004		NZ,US			0
0205	Meat of horses, asses, mules or hinnies , fresh, chilled or frozen:								
02050000	Meat of horses, asses, mules or hinnies , fresh, chilled or frozen:	20				US			0
0206	Edible offal of bovine animals,swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen:								
02061000	- Of bovine animals, fresh or chilled - Of bovine animals, frozen:	16.8	12	2004		AR,AU,CA,CO,US,UY			0
02062100	-- Tongues	16.8	12	2004		AR,AU,CA,US,UY			0
02062200	-- Livers	16.8	12	2004		AR,AU,CA,US,UY			0
02062900	-- Other	16.8	12	2004		AR,AU,CA,NZ,US,UY			0
02063000	- Of swine, fresh or chilled - Of swine, frozen:	20				US			0
02064100	-- Livers	20				CA,US			0
02064900	-- Other	16.8	12	2004		CA,US			0
02068000	- Other, fresh or chilled	20				AU,NZ,US			0
02069000	- Other, frozen	19.2	18	2004		AU,US			0
0207	Meat and edible offal, of the poultry of heading No.0105, fresh, chilled or frozen:								
02071100	- Of fowls of the species Gallus -- Not cut in pieces, fresh or chilled	20				MX,US			0
02071200	-- Not cut in pieces, frozen	20				MX,US			0
02071300	-- Cuts and offal, fresh or chilled	20				MX,US			0
02071400	-- Cuts and offal, frozen - Of turkeys:	16	10	2004		CA,MX,US			0
02072400	-- Not cut in pieces, fresh or chilled	20				MX,US			0
02072500	-- Not cut in pieces, frozen	20				MX,US			0
02072600	-- Cuts and offal, fresh or chilled	20				MX,US			0
02072700	-- Cuts and offal,frozen - Of ducks, geese or guinea fowls:	16	10	2004		AU,MX,US			0
02073210	-- Not cut in pieces, fresh or chilled: --- Ducks	20				MX,US			0
02073220	--- Geese	20				MX,US			0

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02073230	--- Guinea fowls -- Not cut in pieces, frozen:	20				MX,US			0
02073310	--- Ducks	20				MX,US			0
02073320	--- Geese	20				MX,US			0
02073330	--- Guinea fowls	20				MX,US			0
02073400	-- Fatty Livers(foie gras), fresh or chilled -- Other, fresh or chilled:	20				MX,US			0
02073510	--- Cuts and offal of ducks	20				MX,US			0
02073520	--- Cuts and offal of geese	20				MX,US			0
02073530	--- Cuts and offal of guinea fowls -- Other, frozen:	20				MX,US			0
02073610	--- cuts and offal of ducks	20				HU,MX,US			0
02073620	--- cuts and offal of geese	20				HU,MX,US			0
02073630	--- cuts and offal of guinea fowls	20				HU,MX,US			0
0208	Other meat and edible meat offal, fresh, chilled or frozen: -Of rabbits or hares:								
02081010	---meat of rabbits, fresh or chilled,excluding head	21.8	20	2004		US			0
02081020	--- meat of rabbits, frozen, excluding head	21.8	20	2004		US			0
02081090	---Other	21.8	20	2004		US			0
02082000	- Frogs' legs - Other:	21.8	20	2004		US			0
02089010	--- Squabs	21.8	20	2004		US			0
02089090	--- Other	23				AU,IS,NZ,US			0
0209	Pig fat free of lean meat and poultry fat not rendered or otherwise extracted,fresh, chilled, frozen,salted, in brine, dried or smoked:								
02090000	Pig fat free of lean meat and poultry fat not rendered or otherwise extracted,fresh, chilled, frozen, salted, in brine, dried or smoked	21.8	20	2004		US			0
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal: - Meat of swine: -- Hams, shoulders and cuts thereof, with bone in:								
02101110	--- Hams and shoulders, with bone in	28	25	2004		US			0

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02101190	--- Other	28	25	2004		US			0
02101200	-- Bellies (streaky) and cuts thereof	28	25	2004		US			0
02101900	-- Other	28	25	2004		AU,US			0
02102000	- Meat of bovine animals	31	25	2004		AU,US			0
02109000	- Other, including edible flours and meals of meat or meat offal	28	25	2004		US			0
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter:								
04011000	- Of a fat content, by weight, not exceeding 1%	21	15	2004		AU,NZ,PL,US			0
04012000	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	21	15	2004		AU,PL,US			0
04013000	- Of a fat content, by weight, exceeding 6%	21	15	2004		AU,NZ,PL,US			0
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter:								
04021000	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	15	10	2005		AU,LV,NZ,PL,US,UY			0
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:								
04022100	-- Not containing added sugar or other sweetening matter	20	10	2005		AU,LV,NZ,US,UY			0
04022900	-- Other	20	10	2005		AU,LV,NZ,US,UY			0
	- Other:								
04029100	-- Not containing added sugar or other sweetening matter	36.7	10	2005		AU,LV,NZ,SG,US,UY			0
04029900	-- Other	36.7	10	2005		AU,LV,US,UY			0
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:								
04031000	- Yogurt	34	10	2004		AU,LV,US			0
04039000	- Other	38	20	2004		AU,NZ,US			0

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0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included:								
04041000	- Whey and modified Whey, whether or not concentrated or containing added sugar or other sweetening matter	6				AU,CA,NZ,US			0
04049000	- Other	38	20	2004		AU,NZ,US			0
0405	Butter and other fats and oils derived from milk; dairy spreads:								
04051000	- Butter	36.7	10	2005		AU,LV,NZ,US,UY			0
04052000	- Dairy spreads	36.7	10	2005		CH,LV,NZ,US,UY			0
04059000	- Other	36.7	10	2005		AU,LV,NZ,US,UY			0
0406	Cheese and curd:								
04061000	- Fresh(unripened or uncured) cheese, including whey cheese, and curd	34.8	12	2004		AU,LV,NZ,US,UY			0
04062000	- Grated or powdered cheese,of all kinds	34.8	12	2004		AU,JP,LV,NZ,US,UY			0
04063000	- Processed cheese, not grated or powdered	34.8	12	2004		AU,CH,LV,NZ,US,UY			0
04064000	- Blue-veined cheese	36	15	2004		LV,NZ,US,UY			0
04069000	- Other cheese	34.8	12	2004		AU,CH,JP,LV,NZ,US,UY			0
0407	Birds' eggs, in shell, fresh, preserved or cooked:								
04070010	--- For hatching --- Other, in shell, fresh:	0				CA,US			0
04070021	---- of hens	23	20	2004		US			0
04070022	---- of ducks	23	20	2004		US			0
04070023	---- of geese	23	20	2004		US			0
04070029	---- Other --- Other:	23	20	2004		US			0
04070091	---- salted eggs	23	20	2004		US			0
04070092	---- Lime-preserved eggs	23	20	2004		US			0
04070099	---- Other	23	20	2004		US			0

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0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter:								
	- Egg yolks:								
04081100	-- Dried	26	20	2004		US			0
04081900	-- Other	26	20	2004		JP,US			0
	- Other:								
04089100	-- Dried	26	20	2004		US			0
04089900	-- Other	23	20	2004		JP,US			0
0409	Natural honey:								
04090000	Natural honey	21	15	2004		AU,EC,US			0
0410	Edible products of animal origin, not elsewhere specified or included:								
04100010	--- Salanganes' nests	25				US			0
04100020	--- Pure royal jelly	21	15	2004		US			0
04100030	--- Pure royal jelly, in powder	21	15	2004		US			0
04100090	--- Other	23	20	2004		US			0
0501	Human hair, unworked, whether or not washed or scoured; waste of human hair:								
05010000	Human hair, unworked, whether or not washed or scoured; waste of human hair	16.7	15	2002		US			0
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair:								
	- Pigs', hogs' or boars' bristles and hair and waste thereof:								
05021010	--- Bristles	20				US			0
05021020	--- Hair	20				US			0
05021030	--- Waste	20				US			0
	- Other:								
	--- Badger hair and other brush making								
05029011	---- Goat Hair	20				US			0
05029012	---- Weasel tail Hair	20				US			0
05029019	---- Other	20				US			0
05029020	--- Waste	20				US			0

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0503	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material:								
05030010	--- Horse's manes or tails	15				US			0
05030090	--- Other	15				US			0
0504	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked:								
	--- Casings:								
05040011	---- Hog casings, salted	20				AU,US			0
05040012	---- Sheep casings, salted	18				AU,NZ,US			0
05040013	---- Goat casings, salted	18				NZ,US			0
05040014	---- Hog fat-ends, salted	20				US			0
05040019	---- Other	18				AU,US			0
05040090	--- Other	20				AU,US			0
0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of								
05051000	- Feathers of a kind used for stuffing; down - Other:	16	10	2004		CU,KR,US			0
05059010	--- Powder and waste of feathers or parts of feathers	16	10	2004		US			0
05059090	--- Other	16	10	2004		US			0
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinized; powder and waste of these products:								
05061000	- Ossein and bones treated with acid - Other:	12				US			0
05069010	--- Powder and waste of bones	13.8	12	2004		AU,US			0
05069090	--- Other	12				US			0
0507	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products:								

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05071000	- Ivory; ivory powder and waste	13	10	2004		US			0
05079010	- Other: --- Antelope horns and powder or waste thereof	3				US			0
05079020	--- Pilose antlers and powder thereof	12	11	2006		NZ,US			0
05079090	--- Other	10				US			0
0508	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof:								
05080010	--- Powder and waste	12				JP,US			0
05080090	--- Other	12				JP,US			0
0509	Natural sponges of animal origin:								
05090000	Natural sponges of animal origin	15				US			0
0510	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved:								
05100010	--- Bezoar	3				US			0
05100020	--- Ambergris, castoreum and civet	7				US			0
05100030	--- Musk	7				US			0
05100040	--- Cantharides	7				US			0
05100090	--- Other	6				AU,NZ,US			0
0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption:								
05111000	- Bovine semen	0				AU,CR,US			0
05119100	- Other: -- Products of fish or crustaceans,molluscs or other aquatic invertebrates;dead animals of Chapter 3	12				EC,US			0
05119910	-- Other: --- Animal semen, other than bovine semen	0				CR,US			0
05119920	--- Animal embryo	0				US			0
05119930	---Silkworm graine	0				US			0
05119990	--- Other	12				US			0

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0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No.1212: - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant:								
06011010	--- Stigma croci corms	4				US			0
	--- Other:								
06011091	---- For cultivation	0				GT,JP,US			0
06011099	---- Other	11	5	2004		GT,JP,US			0
06012000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	15				GT,US			0
0602	Other live plants (including their roots) cuttings and slips; mushroom spawn:								
06021000	- Unrooted cuttings and slips - Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts:	0				CR,GT,US			0
06022010	--- Seedlings	0				US			0
06022090	--- Other - Rhododendrons and azaleas, grafted or not:	10				LK,US			0
06023010	--- Seedlings	0				GT,JP,US			0
06023090	---Other - Roses, grafted or not:	15				GT,JP,US			0
06024010	--- Seedlings	0				GT,US			0
06024090	---Other -Other:	15				GT,US			0
06029010	--- Mushroom spawn --- Other:	0				CA,CR,GT,US			0
06029091	---- Seedlings	0				CR,GT,US			0
06029099	---- Other	10				GT,US			0
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:								
06031000	- Fresh	18.7	10	2004		CO,EC,LK,SG,US			0
06039000	- Other	23				EC,US			0

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0604	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:								
06041000	- Mosses and lichens	23				GT,JP,US			0
	- Other:								
06049100	-- Fresh	17.8	10	2004		CR,GT,US			0
06049900	-- Other	17.8	10	2004		CR,EC,GT,JP,US			0
0701	Potatoes, fresh or chilled:								
07011000	- Seed	13				US			0
07019000	- Other	13				US			0
0702	Tomatoes, fresh or chilled:								
07020000	Tomatoes, fresh or chilled	13				AU,MX,US			0
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:								
07031000	- Onions and shallots	13				AU,GT,MX,US			0
	- Garlic :								
07032010	---Garlic bulbs	13				GT,US			0
07032020	---Garlic stems, garlic seedlings	13				GT,US			0
07032090	---Other	13				GT,US			0
07039000	- Leeks and Other alliaceous vegetables	13				GT,US			0
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled:								
07041000	- Cauliflowers and headed broccoli	11.8	10	2004		AU,GT,US			0
07042000	- Brussels sprouts	13				GT,US			0
07049000	- Other	13				GT,US			0
0705	Lettuce (lactuca sativa) and chicory (Cichorium spp.), fresh or chilled:								
	- Lettuce:								
07051100	-- Cabbage lettuce (head lettuce)	13.6	10	2004		AU,GT,US			0
07051900	-- Other	13.6	10	2004		AU,GT,US			0
	- Chicory:								
07052100	-- Witloof chicory (Cichoriym intybus var foliosum)	13				GT,US			0
07052900	-- Other	13				GT,US			0

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0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled:								
07061000	- Carrots and turnips	13				AU,GT,US			0
07069000	- Other	13				GT,JP,US			0
0707	Cucumbers and gherkins, fresh or chilled:								
07070000	Cucumbers and gherkins, fresh or chilled	13				GT,MX,US			0
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled:								
07081000	- Peas (Pisum sativum)	13				GT,US			0
07082000	- Beans (Vigna spp., Phaseolus spp.)	13				GT,US			0
07089000	- Other leguminous vegetables	13				GT,US			0
0709	Other vegetables, fresh or chilled:								
07091000	- Globe artichokes	13				GT,US			0
07092000	- Asparagus	13				AU,GT,MX,US			0
07093000	- Aubergines (egg-plants)	13				US			0
07094000	- Celery Other than celeriac	11.8	10	2004		AU,GT,US			0
	- Mushrooms and truffles:								
	--Mushrooms:								
07095110	---Sungmo	13				US			0
07095190	--- Other	13				US			0
07095200	-- Truffles	13				US			0
07096000	- Fruits of the genus Capsicum or of the genus Pimenta	13				GT,MX,US			0
07097000	- Spinach, New Zealand Spinach and orache Spinach (garden Spinach)	13				GT,US			0
	- Other:								
07099010	--- Bamboo shoots	13				US			0
07099090	--- Other	13				AU,GT,MX,US			0
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:								
07101000	- Potatoes	13				US			0
	- Leguminous vegetables, shelled or unshelled:								
07102100	-- Peas (Pisum sativum)	13				US			0
	-- Beans (Vigna spp., Phaseolus spp.):								
07102210	---Small red (Adzuki) beans (Phaseolus or Vigna angularis)	13				NZ,US			0
07102290	---Other	13				NZ,US			0

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07102900	-- Other	13				GT,JP,US			0
07103000	- Spinach, New Zealand Spinach and orache Spinach (garden Spinach)	13				US			0
07104000	- Sweet corn	11.8	10	2004		US			0
	- Other vegetables:								
07108010	---Sungmo	13				GT,MX,US			0
07108020	---Garlic stems, garlic seedlings	13				GT,MX,US			0
07108090	---Other	13				GT,MX,US			0
07109000	- Mixtures of vegetables	11.8	10	2004		GT,US			0
0711	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:								
07111000	- Onions	13				GT,US			0
07112000	- Olives	13				US			0
07113000	- Capers	13				US			0
07114000	- Cucumbers and gherkins	13				US			0
	- Other vegetables; mixtures of vegetables:								
	--- In brine:								
07119031	----Bamboo shoots	13				US			0
07119032	---- Sungmo	13				US			0
07119033	---- Mushrooms	13				US			0
07119039	---- Other	13				GT,US			0
	---Other:								
07119091	---- Mushrooms and truffles	13				GT,US			0
07119099	---- Other	13				GT,US			0
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:								
07122000	- Onions	13				GT,JP,US			0
	- Mushrooms and truffles:								
07123010	--- Jew's-ears	13				US			0
07123020	--- Jelly fungus	13				US			0
07123030	--- Mushrooms	13				GT,US			0
07123090	--- Other	13				US			0
	- Other vegetables; mixtures of vegetables:								
07129010	--- Bamboo shoots	13				US			0
07129020	--- Osmund	13				JP,US			0
07129030	--- Day lily flowers	13				JP,US			0

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07129040	--- Chuch tsai (fiddle-head)	13				US			0
07129090	--- Other	13				GT,JP,SG,US			0
0713	Dried leguminous vegetables, shelled, whether or not skinned or split:								
	- Peas (Pisum sativum):								
07131010	---Seed	0				SG,US			0
07131090	---Other	5				SG,US			0
	- Chickpeas (garbanzos):								
07132010	---Seeds	0				MX,US			0
07132090	---Other	7.6	7	2004		MX,US			0
	- Beans (Vigna spp., Phaseolus spp.):								
	-- Beans of the species Vigna mungo(L) Hepper or Vigna radiata (L) Wilczek:								
07133110	---Seeds	0				CO,US			0
07133190	---Other	3				CO,US			0
	-- Small red (Adzuki) beans (Phaseolus or Vigna angularis):								
07133210	---Seeds	0				US			0
07133290	---Other	4.8	3	2004		US			0
	-- Kidney beans, including white pea beans (Phaseolus vulgaris):								
07133310	---Seeds	0				US			0
07133390	---Other	7.8	7.5	2004		US			0
07133900	-- Other	7.6	7	2004		US			0
	- Lentils:								
07134010	---Seeds	0				US			0
07134090	---Other	7				US			0
	- Broad beans (Vicia faba var. Major) and horse beans (Vicia faba var. equina, Vicia faba var. minor):								
07135010	---Seeds	0				US			0
07135090	---Other	7.6	7	2004		US			0
	-Other:								
07139010	--- Seed	0				US			0
07139090	--- Other	7.6	7	2004		US			0

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0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith:								
	- Manioc (cassava):								
07141010	--- Fresh	10				BO,CR,DO,HN,NI,PA,US			0
07141020	--- Dried	8	5	2004		BO,DO,HN,NI,PA,TH,US			0
07141030	--- Chilled or frozen	11.8	10	2004		BO,DO,HN,NI,PA,US			0
	- Sweet potatoes:								
07142010	--- Fresh	13				US			0
07142020	--- Dried	13				GT,JP,US			0
07142030	--- Chilled or frozen	13				US			0
	- Other:								
07149010	--- Water chestnut	13				BO,DO,HN,NI,PA,US			0
	--- Lotus (Nelumbo nucifera) rootstock:								
07149021	---- For cultivation	0				US			0
07149029	----Other	13				US			0
07149090	--- Other	13				BO,DO,HN,NI,PA,US			0
0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled:								
	- Coconuts:								
08011100	-- Desiccated	13.8	12	2004		PH,US			0
	-- Other:								
08011910	--- Seedlings	13.8	12	2004		PH,US			0
08011990	---Other	13.8	12	2004		PH,US			0
	- Brazil nuts:								
08012100	-- In shell	13	10	2004		BO,US			0
08012200	-- Shelled	13	10	2004		BO,DO,HN,NI,PA,US			0
	- Cashew nuts:								
08013100	-- In shell	26	20	2004		PH,TH,US			0
08013200	-- Shelled	23.3	10	2005		LK,PH,TH,US			0
0802	Other nuts, fresh or dried, whether or not shelled or peeled:								
	- Almonds:								
08021100	-- In shell	27.6	24	2004		US			0

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08021200	-- Shelled - Hazelnuts or filberts (Corylus spp.):	22	10	2004		US			0
08022100	-- In shell	28	25	2004		US			0
08022200	-- Shelled - Walnuts:	22	10	2004		US			0
08023100	-- In shell	28	25	2004		AU,US			0
08023200	-- Shelled - Chestnuts (Castanea spp.):	26	20	2004		US			0
08024010	--- Chestnuts	28	25	2004		BO,DO,HN,JP,NI,PA,US			0
08024090	--- Other	28	25	2004		BO,DO,HN,JP,NI,PA,US			0
08025000	- Pistachios - Other:	25	10	2004		US			0
08029010	--- Betel nuts	13	10	2004		US			0
08029020	--- Gingko nuts	28	25	2004		JP,US			0
08029030	--- Pine-nuts, Shelled --- Hawaiian nuts:	28	25	2004		US			0
08029041	---- Seed	0				AU,JP,US			0
08029049	---- Other	27.6	24	2004		AU,JP,US			0
08029090	--- Other	27.6	24	2004		AU,JP,US			0
0803	Bananas, including plantains, fresh or								
08030000	Bananas, including plantains, fresh or dried	19	10	2004		BO,CO,CR,DO,EC,GT,HN,MX,NI,PA,PH,US			0
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried:								
08041000	- Dates	15				BO,DO,HN,NI,PA,PK,US			0
08042000	- Figs	30				BO,DO,HN,JP,NI,PA,US			0
08043000	- Pineapples	16.8	12	2004		BO,CR,DO,GT,HN,LK,MY,NI,PA,US			0
08044000	- Avocados	25				BO,DO,GT,HN,MX,NI,PA,US			0
08045010	-- Guavas, mangoes and mangosteens: ---Guavas	21	15	2004		AU,BO,CO,DO,EC,GT,HN,MX,NI,PA,PH,TH,US			0

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08045020	--- Mangoes	21	15	2004		AU,BO,CO,DO,EC,GT,HN,MX,NI,PA,PH,TH,US			0
08045030	--- Mangosteens	21	15	2004		AU,BO,CO,DO,EC,GT,HN,MX,NI,PA,PH,TH,US			0
0805 08051000	Citrus fruit, fresh or dried: - Oranges	28.4	11	2004		AR,AU,BO,DO,HN,MX,NI,PA,US,UY			0
	-Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:								
08052010	--- Chiao-kan	28.8	12	2004		AU,BO,DO,HN,NI,PA,US,UY			0
08052090	--- Other	28.8	12	2004		AU,BO,DO,HN,NI,PA,US,UY			0
08053000	- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia)	28.4	11	2004		AR,AU,BO,CO,DO,HN,NI,PA,US,UY			0
ex 08053000	Citrus Latifolia	28.4	11	2004		AR,AU,BO,CO,DO,HN,MX,NI,PA,US,UY			0
08054000	- Grapefruit	28.8	12	2004		BO,DO,HN,JP,NI,PA,US,UY			0
08059000	- Other	36	30	2004		AU,CO,US,UY			0
0806 08061000	Grapes, fresh or dried: - Fresh	29.2	13	2004		AU,CL,MX,US			0
08062000	- Dried	28	10	2004		AU,CL,US			0
0807	Melons (including watermelons) and papaws (papayas), fresh:								
	- Melons (including watermelons):								
08071100	-- Watermelons	28	25	2004		BO,CR,DO,GT,HN,NI,PA,US			0
	-- Other:								
08071910	--- Hami melons	22.8	12	2004		BO,CR,DO,GT,HN,NI,PA,US			0
08071990	--- Other	22.8	12	2004		BO,CR,DO,GT,HN,JP,MX,NI,PA,US			0
ex 08071990	Cantaloupe and Galia Melons	22.8	12	2004		BO,CR,DO,GT,HN,JP,MX,NI,PA,US			0
08072000	- Papaws (papayas)	28	25	2004		BO,CO,DO,GT,HN,NI,PA,US			0
0808	Apples, pears and quinces, fresh:								

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08081000	- Apples - Pears and quinces: --- Pears:	22	10	2004		AU,CA,CL,NZ,US			0
08082012	---- Ya pears, Hsueh pears	22.8	12	2004		JP,US			0
08082013	---- Xiang pears	22.8	12	2004		JP,US			0
08082019	---- Other	22	10	2004		AU,CL,JP,NZ,US			0
08082020	--- Quinces	17.2	16	2004		US			0
0809	Apricots,cherries,peaches (including nectarines),plums and sloes ,fresh:								
08091000	- Apricots	28	25	2004		US			0
08092000	- Cherries	22	10	2004		JP,US			0
08093000	- Peaches, including nectarines	22	10	2004		AU,CL,US			0
08094000	- Plums and sloes	28	10	2004		AU,CL,US			0
0810	Other fruit, fresh:								
08101000	- Strawberries	27.1	14	2010		GT,MX,US			0
08102000	- Raspberries, blackberries, mulberries and loganberries	28	25	2004		GT,US			0
08103000	- Black, white or red currants and gooseberries	28	25	2004		GT,US			0
08104000	- Cranberries, bilberries and other fruits of the genus Vaccinium	30				GT,US			0
08105000	- Kiwifruit - Other:	33.3	20	2005		CL,GT,JP,NZ,US			0
08109010	--- Lychee	39	30	2004		AU,CO,GT,JP,US			0
08109020	---Durian	26	20	2004		AU,CO,GT,JP,NZ,TH,US			0
08109090	--- Other	26	20	2004		AU,CO,GT,JP,NZ,TH,US			0
ex 08109090	Longan, fresh	24	12	2005		AU,CO,GT,JP,NZ,TH,US			0
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:								
08111000	- Strawberries	30				GT,PL,US			0
08112000	- Raspberries,blackberries,mulberries, loganberries, black, white or red currants and gooseberries	30				GT,PL,US			0
08119010	-Other: ---Chestnuts, in shell	30				GT,PL,US			0

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08119090 0812	--- Other Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:	33	30	2004		GT,PL,US			0
08121000	- Cherries	33	30	2004		JP,US			0
08122000	- Strawberries	33	30	2004		US			0
08129000 0813	- Other Fruit, dried, other than that of headings Nos.0801 to 0806; mixtures of nuts or dried fruits of this Chapter:	33	25	2010		JP,US			0
08131000	- Apricots	28	25	2004		US			0
08132000	- Prunes	28	25	2004		US			0
08133000	- Apples	28	25	2004		US			0
	- Other fruit:								
08134010	--- Longans and longan pulps	26	20	2004		US			0
08134020	--- Persimmons	28	25	2004		US			0
08134030	--- Red jujubes	28	25	2004		US			0
08134090	--- Other	28	25	2004		JP,US			0
08135000	- Mixtures of nuts or dried fruits of this Chapter	18				US			0
0814	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions:								
08140000	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	31	25	2004		US			0
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion:								
	- Coffee, not roasted:								
09011100	-- Not decaffeinated (See Note 1)	15	8	2004		BO,CO,CR,DO,EC,GT,HN,MX,NI,PA,US			0
09011200	-- Decaffeinated	15	8	2004		BO,CO,CR,DO,EC,GT,HN,MX,NI,PA,US			0
	- Coffee, roasted:								

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09012100	-- Not decaffeinated	27	15	2004		BO,CO,CR,DO,EC,GT,HN,MX,NI,PA,US			0
09012200	-- Decaffeinated (See Note 2)	27	15	2004		BO,CO,CR,DO,EC,GT,HN,MX,NI,PA,US			0
09019010	- Other: --- Coffee husks and skins	13	10	2004		BO,DO,GT,HN,NI,PA,US			0
09019020	--- Coffee substitutes containing coffee	30				BO,DO,GT,HN,NI,PA,US			0
0902	Tea, whether or not flavoured: - Green tea (not fermented) in immediate packings of a content not exceeding 3 kg:								
09021010	--- Flavoured	24	15	2004		GT,US			0
09021090	--- Other	24	15	2004		JP,US			0
09022010	- Other green tea (not fermented): --- Flavoured	24	15	2004		US			0
09022090	--- Other	24	15	2004		US			0
	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg:								
09023010	--- Oolong tea	24	15	2004		US			0
09023020	---Pu'er tea	24	15	2004		JP,US			0
09023090	--- Other	24	15	2004		JP,US			0
	- Other black tea(fermented) and other partly fermented tea:								
09024010	--- Oolong tea	24	15	2004		US			0
09024020	---Pu'er tea	24	15	2004		US			0
09024090	--- Other	24	15	2004		US			0
0903	Mate:								
09030000	Mate	22	10	2004		AR,US			0
0904	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta:								
	- Pepper:								
09041100	-- Neither crushed nor ground	20				MY,US			0
09041200	-- Crushed or ground	20				MY,SG,US			0
	- Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground:								
09042010	--- Neither crushed nor ground	20				MY,US			0
09042020	--- Crushed or ground	20				MY,US			0

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0905	Vanilla:								
09050000	Vanilla	15				US			0
0906	Cinnamon and cinnamon-tree flowers:								
09061000	- Neither crushed nor ground	11.7	5	2005		LK,US			0
09062000	- Crushed or ground	15				US			0
0907	Cloves (whole fruit, cloves and stems):								
09070000	Cloves (whole fruit, cloves and stems)	3				LK,US			0
0908	Nutmeg, mace and cardamoms:								
09081000	- Nutmeg	8				US			0
09082000	- Mace	8				US			0
09083000	- Cardamoms	3				CR,GT,LK,US			0
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries:								
	- Seeds of anise or badian:								
09091010	--- Star aniseed	26	20	2004		US			0
09091090	--- Other	15				US			0
09092000	- Seeds of coriander	15				US			0
09093000	- Seeds of cumin	15				US			0
09094000	- Seeds of caraway	15				US			0
09095000	- Seeds of fennel; juniper berries	15				US			0
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices:								
09101000	- Ginger	15				EC,GT,US			0
09102000	- Saffron	2				US			0
09103000	- Turmeric (curcuma)	15				US			0
09104000	- Thyme; bay leaves	15				US			0
09105000	- Curry	15				JP,US			0
	- Other spices:								
09109100	-- Mixtures referred to in Note 1(b) to this Chapter	15				GT,US			0
09109900	-- Other	15				GT,JP,US			0
1001	Wheat and maslin:								
10011000	- Durum wheat	74	65	2004		CA,US			0
	- Other:								
10019010	---Seed	74	65	2004		AU,CA,US			0
10019090	---Other	74	65	2004		AU,CA,US			0
1002	Rye:								
10020010	---Seed	0				US			0
10020090	---Other	3				US			0

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1003	Barley:								
10030010	---Seed	3				AU,CA,US			0
10030090	---Other	3				AU,CA,US			0
1004	Oats:								
10040010	---Seed	0				AU,US			0
10040090	---Other	2.6	2	2004		AU,US			0
1005	Maize (corn):								
10051000	- Seed	32	20	2004		US			0
10059000	- Other	74	65	2004		US			0
1006	Rice:								
	- Rice in husk (paddy or rough):								
10061010	---Seed	74	65	2004		AU,US,UY			0
10061090	---Other	74	65	2004		AU,US,UY			0
10062000	- Husked (brown) rice	74	65	2004		AU,US,UY			0
10063000	- Semi-milled or wholly milled rice, whether or not polished or glazed	74	65	2004		AU,TH,US,UY			0
10064000	- Broken rice	10				AU,TH,US,UY			0
1007	Grain sorghum:								
10070010	---Seed	0				CA,US			0
10070090	---Other	2.6	2	2004		CA,US			0
1008	Buckwheat, millet and canary seed; other cereals:								
10081000	- Buckwheat	2.6	2	2004		US			0
10082000	- Millet	2.6	2	2004		US			0
10083000	- Canary Seed	2.6	2	2004		US			0
	- Other cereals:								
10089010	---Seed	0				BO,DO,HN,NI,PA,US			0
10089090	---Other	3				BO,DO,HN,NI,PA,US			0
1101	Wheat or meslin flour:								
11010000	Wheat or meslin flour	74	65	2004		AU,US			0
1102	Cereal flours other than of wheat or meslin:								
11021000	- Rye flour	6.2	5	2004		US			0
11022000	- Maize (corn) flour	64	40	2004		US			0
11023000	- Rice flour	64	40	2004		US,UY			0
11029000	- Other	6.2	5	2004		US			0
1103	Cereal groats, meal and pellets:								
	-Groats and meal:								
11031100	-- Of wheat	74	65	2004		AU,US			0
11031200	-- Of oats	6.2	5	2004		US			0

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11031300	-- Of maize (corn)	74	65	2004		US			0
11031400	-- Of rice	28	10	2004		US,UY			0
11031900	-- Of other cereals	6.2	5	2004		US			0
	- Pellets:								
11032100	-- Of wheat	74	65	2004		US			0
11032900	-- Of other cereals	26	20	2004		US			0
1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground:								
	- Rolled or flaked grains:								
11041100	-- Of barley	32	20	2004		US			0
11041200	-- Of oats	26	20	2004		AU,US			0
11041900	-- Of other cereals	26	20	2004		US			0
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):								
11042100	-- Of barley	65				US			0
11042200	-- Of oats	26	20	2004		US			0
11042300	-- Of maize (corn)	74	65	2004		LV,US			0
11042900	-- Of other cereals	26	20	2004		US			0
11043000	- Germ Of cereals, whole, rolled, flaked or ground	26	20	2004		US			0
1105	Flour, meal, powder, flakes, granules and pellets of potatoes:								
11051000	- Flour, meal, and powder	24	15	2004		US			0
11052000	- Flakes, granules and pellets	24	15	2004		JP,US			0
1106	Flour, meal, and powder of the dried leguminous vegetables of heading No.07.13, of sago or of roots or tubers of heading No. 07.14 or of the products of Chapter 8:								
11061000	- Of the dried leguminous vegetables Of heading No.07.13	13	10	2004		US			0
11062000	- Of sago or of roots or tubers of heading No. 07.14	26	20	2004		TH,US			0
11063000	- Of the products of Chapter 8	26	20	2004		JP,US			0
1107	Malt, whether or not roasted:								
11071000	- Not roasted	10				AU,CA,US			0
11072000	- Roasted	10				AU,CA,US			0

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1108	Starches; inulin:								
	- Starches:								
11081100	-- Wheat starch	20				AU,US			0
11081200	-- Maize (corn) starch	20				US			0
11081300	-- Potato starch	18	15	2004		LV,SG,US			0
11081400	-- Manioc (cassava) starch	16	10	2004		TH,US			0
11081900	-- Other starches	20				US			0
11082000	- Inulin	26	20	2004		US			0
1109	Wheat gluten, whether or not dried:								
11090000	Wheat gluten, whether or not dried	25.2	18	2004		JP,US			0
1201	Soya beans, whether or not broken:								
12010010	---Seed	0				CO,US			0
	---Other:								
12010091	----Yellow soya beans	3				CO,US			0
12010092	----Black soya beans	3				CO,US			0
12010093	----Green soya beans	3				CO,US			0
12010099	----Other	3				CO,US			0
1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:								
	- In shell:								
12021010	---Seed	0				US			0
12021090	---Other	15				US			0
12022000	- Shelled, whether or not broken	15				IN,US			0
1203	Copra:								
12030000	Copra	15				US			0
1204	Linseed, whether or not broken:								
12040000	Linseed, whether or not broken	15				US			0
1205	Rape or colza seeds, whether or not broken:								
12050010	---Seed	9				AU,CA,PL,US			0
12050090	---Other	9				AU,CA,PL,US			0
1206	Sunflower seeds, whether or not broken:								
12060010	---Seed	0				KG,US			0
12060090	---Other	15				KG,US			0
1207	Other oil seeds and oleaginous fruits, whether or not broken:								
	- Palm nuts and kernels:								
12071010	---Seeds for cultivation	0				CR,US			0
12071090	---Other	10				CR,US			0

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12072010	- Cotton seeds:								
	---Seeds for cultivation	0				US			0
12072090	---Other	15				US			0
	- Castor seeds:								
12073010	---Seeds for cultivation	0				US			0
12073090	---Other	15				US			0
	-- Sesamum seeds:								
12074010	---Seeds for cultivation	0				IN,US			0
12074090	---Other	11.7	10	2002		IN,US			0
	- Mustard seeds:								
12075010	---Seeds for cultivation	0				US			0
12075090	---Other	15				US			0
	- Safflower seeds:								
12076010	---Seeds for cultivation	0				US			0
12076090	---Other	20				US			0
	- Other:								
12079100	-- Poppy seeds	32	20	2004		US			0
12079200	-- Shea nuts (karite nuts)	20				US			0
	-- Other:								
12079910	--- Seeds	0				US			0
12079990	--- Other	10				US			0
1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard:								
	- Of soya beans	9				US			0
12081000	- Other	18	15	2004		SG,US			0
1209	Seeds, fruit and spores, of a kind used for sowing:								
	- Beet seed:								
12091100	-- Sugar beet seed	0				KG,US			0
12091900	-- Other	0				KG,US			0
	- Seeds of forage plants, other than beet seed:								
12092100	-- Lucerne (alfalfa) seed	0				KG,US			0
12092200	-- Clover (Trifolium spp.) seed	0				KG,NZ,US			0
12092300	-- Fescue seed	0				US			0
12092400	-- Kentucky blue grass (Poa pratensis L.) seed	0				US			0
12092500	-- Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seed	0				AU,NZ,US			0

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12092600	-- Timothy grass seed	0				AU,US			0
12092900	-- Other	0				US			0
12093000	- Seeds of herbaceous plants cultivated principally for their flowers	0				US			0
	- Other:								
12099100	-- Vegetable seeds	0				KG,US			0
12099900	-- Other	0				KG,US			0
1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin:								
12101000	- Hop cones, neither ground nor powdered nor in the form of pellets	26	20	2004		US			0
12102000	- Hop cones, ground, powdered or in the form of pellets; lupulin	22	10	2004		US			0
1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticide, fungicide or similar purposes, fresh or dried, whether or not cut, crushed or powdered:								
	- Licorice roots:								
12111010	--- Zhang Guo licorice (Glycyrrhiza uralensis)	8.4	6	2004		US			0
12111090	--- Other	6.6	6	2004		US			0
	- Ginseng roots:								
12112010	--- American ginseng	12.9	7.5	2006		CA,JP,US			0
12112020	--- Wild ginseng (Other than American ginseng)	26	20	2004		US			0
	---Other:								
12112091	---- Fresh	26	20	2004		KR,US			0
12112099	----Other	26	20	2004		KR,US			0
	- Other:								
	--- Of a kind used primarily in pharmacy:								
12119011	---- Radix angelicae sinensis	8.4	6	2004		JP,US			0
12119012	---- Radix pseudoginseng	8.4	6	2004		US			0
12119013	---- Radix codonopsitis	8.4	6	2004		US			0
12119014	---- Rhizoma coptidis	7.2	6	2004		US			0
12119015	---- Flos chrysanthemi	7.2	6	2004		US			0
12119016	---- Cordyceps sinensis	7.2	6	2004		US			0
12119017	---- Bulbs fritillariae thunbergii	7.2	6	2004		US			0

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12119018	---- Rhizoma ligustici	7.2	6	2004		JP,US			0
12119019	---- Rhizoma pinelliae	7.2	6	2004		US			0
12119021	---- Radix paeoniae lactiflorae	7.2	6	2004		US			0
12119022	---- Rhizoma gastrodiae	7.2	6	2004		US			0
12119023	---- Radix astragali	7.2	6	2004		US			0
12119024	---- Rhubarb	7.2	6	2004		US			0
12119025	---- Rhizoma atractylodis macrocephalae	7.2	6	2004		US			0
12119026	---- Radix rehmanniae	7.2	6	2004		US			0
12119027	---- Flos sophorae	7.2	6	2004		US			0
12119028	---- Cortex eucommiae	7.2	6	2004		US			0
12119029	---- Poria	7.2	6	2004		US			0
12119031	---- Fructus lycii	7.2	6	2004		US			0
12119032	---- Bantaroï seeds	7.2	6	2004		US			0
12119033	---- Aloes wood	3				US			0
12119034	---- Adenophora axilliflora	7.2	6	2004		US			0
12119039	---- Other	7.2	6	2004		US			0
12119050	--- Of a kind used primarily In perfumery --- Other:	8				AU,JP,US			0
12119091	---- Derris roots and pyrethrum	4.8	3	2004		US			0
12119099	---- Other	9.6	9	2004		US			0
1212	Locust beans, seaweed and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of								
12121000	- Locust beans, including locust bean - Seaweed and other algae:	20				US			0
12122010	--- Sea tangle	23	20	2004		CL,JP,US			0
12122020	--- Black moss	23	20	2004		CL,US			0
12122030	---Pinnatifida	21.7	15	2005		CL,US			0
12122040	---Laver	21.7	15	2005		CL,US			0
12122050	---Sagarso weed	21.7	15	2005		CL,US			0
12122090	--- Other - Apricot, peach or plum stones and --- Apricot kernels:	21.7	15	2005		CL,US			0
12123011	---- Bitter	26	20	2004		US			0
12123012	---- Sweet	26	20	2004		JP,US			0
12123090	--- Other	26	20	2004		US			0

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	- Other:								
	-- Sugar beet:								
12129110	--- Seed	0				US			0
12129190	--- Other	20				US			0
	-- Sugar cane:								
12129210	--- Seed	0				US			0
12129290	--- Other	20				US			0
	-- Other:								
	---Seeds for cultivation:								
12129951	----Seeds of water melons	0				US			0
12129952	----Seeds of melons	0				US			0
12129959	----Other	0				US			0
	---Other:								
12129991	----Black watermelon seeds	26	20	2004		US			0
12129992	----Red watermelon seeds	26	20	2004		US			0
12129993	----Pumpkin seeds	26	20	2004		US			0
12129994	----Lotus seeds (Semen Nelumbinis)	26	20	2004		US			0
12129999	----Other	30				US			0
1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets:								
12130000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	13.8	12	2004		US			0
1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets:								
12141000	- Lucerne (alfalfa) meal and pellets	7.5	5	2003		US			0
12149000	- Other	9				AU,US			0
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams):								
13011000	- Lac	15				US			0
13012000	- Gum Arabic	15				US			0
	- Other:								
13019010	--- Gum tragacanth	15				US			0
13019020	--- Olibanum, myrrh and dragon's blood	3				US			0
13019030	--- Asafoetida	3				US			0
13019040	--- Pine-resin	15				US			0

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13019090	--- Other	15				US			0
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:								
	- Vegetable saps and extracts:								
13021100	-- Opium	0				US			0
13021200	-- Of Liquorice	6				US			0
13021300	-- Of hops	16	10	2004		US			0
13021400	-- Of pyrethrum or of the roots of plants containing rotenone	3				US			0
	-- Other:								
13021910	--- Crude lacquer	20				US			0
	--- Other:								
13021991	---- Of a kind used In pharmacy	6				US			0
13021992	---- Of a kind used In pesticide	3				US			0
13021999	---- Other	20				JP,KR,US			0
13022000	- Pectic substances, pectinates and pectates	20				CH,US			0
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:								
13023100	-- Agar-Agar (See Note 3)	15	10	2003		JP,US			0
	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:								
13023210	--- Of a kind used in pharmacy	6				IN,US			0
13023290	--- Other	16.7	15	2002		IN,US			0
	-- Other:								
13023910	--- Of a kind used in pharmacy	6				IN,US			0
13023920	--- Of a kind used in pesticide	3				IN,US			0
13023990	--- Other	16.7	15	2002		IN,PK,US			0
1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark):								
14011000	- Bamboos	10				US			0
14012000	- Rattans	10				US			0
	- Other:								

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14019010	--- Cereal straw (Other than wheat straw)	10				EC,US			0
14019020	--- Reeds	10				EC,US			0
14019030	--- Rushes	10				EC,US			0
14019090	--- Other	10				EC,US			0
1402	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eelgrass), whether or not put up as a layer with or without supporting material:								
14021000	- Kapok	15				US			0
14029000	- Other	15				US			0
1403	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassave, couch-grass and istle), whether or not in hanks or bundles:								
14031000	- Broomcorn (Sorghum vulgare var. technicum)	15				US			0
14039000	- Other	15				IN,US			0
1404	Vegetable products not elsewhere specified or included:								
14041000	- Raw vegetable materials of a kind used primarily in dyeing or tanning	11	5	2004		US			0
14042000	- Cotton linters	4				KG,US			0
14049000	- Other	15				US			0
1501	Pig fat (including lard) and poultry fat, other than that of heading No.02.09 or 15.03:								
15010000	Pig fat (including lard) and poultry fat, other than that of heading No.02.09 or 15.03	11.2	10	2004		JP,US			0
1502	Fats of bovine animals, sheep or goats, other than those of heading No. 15.03:								
15020010	--- Raw	8				AU,NZ,US			0
15020090	--- Other	8				AU,NZ,US			0
1503	Lard stearin, lard oil, oleostearin, oleoil and tallow oil, not emulsified or mixed or otherwise prepared:								
15030000	Lard stearin, lard oil, oleostearin, oleoil and tallow oil, not emulsified or mixed or otherwise prepared	13	10	2004		AU,US			0

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1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:								
15043000	- Fats and oils and their fractions, of marine mammals	14.8	14.4	2004		JP,US			0
1505	Wool grease and fatty substances derived therefrom (including lanolin):								
15051000	- Wool grease, crude	29	20	2004		AU,US			0
15059000	- Other	29	20	2004		NZ,US			0
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:								
15060000	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	29	20	2004		AU,NZ,US			0
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified:								
15071000	- Crude oil whether or not degummed	63.3	9	2006		AR,BO,BR,DO,HN,NI,PA,SG,US			0
15079000	- Other	63.3	9	2006		AR,BO,BR,DO,HN,JP,NI,PA,SG,US			0
1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified:								
15081000	- Crude oil	10				US			0
15089000	- Other	10				US			0
1509	Olive oil and its fractions, whether or not refined, but not chemically modified:								
15091000	- Virgin	14.8	10	2004		US			0
15099000	- Other	14.8	10	2004		US			0
1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09:								
15100000	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09	14.8	10	2004		AU,US			0
1511	Palm oil and its fractions, whether or not refined, but not chemically modified:								

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15111000	- Crude oil	63.3	9	2006		BO,BR,CR,DO,HN,MY,NI,PA,SG,US			0
15119000	- Other (See Note 4)	63.3	9	2006		BO,BR,CR,DO,HN,MY,NI,PA,SG,US			0
ex 15119000	Palm stearin	8				BO,CR,DO,HN,MY,NI,PA,SG,US			0
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified:								
	- Sunflower-seed or safflower oil and fractions thereof:								
15121100	-- Crude oil	9.7	9	2006		BO,DO,HN,NI,PA,US			0
15121900	-- Other	9.7	9	2006		AU,BO,DO,HN,NI,PA,US			0
15122100	- Cotton-seed oil and its fractions: -- Crude oil, whether or not gossypol has been removed	10				US			0
15122900	-- Other	10				US			0
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified:								
	- Coconut (copra) oil and its fractions:								
15131100	-- Crude oil	10	9	2006		MY,PH,US			0
15131900	-- Other	10	9	2006		MY,PH,SG,US			0
	- Palm kernel or babassu oil and fractions thereof:								
15132100	-- Crude oil	10	9	2006		MY,US			0
15132900	-- Other	10	9	2006		MY,US			0
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified:								
	- Crude oil:								
15141010	---Rape oil	63.3	9	2006		AU,BR,CA,JP,SG,US			0
15141090	---Mustard oil	63.3	9	2006		AU,BR,CA,JP,SG,US			0
15149000	- Other	63.3	9	2006		AU,BR,CA,SG,US			0
1515	Other fixed vegetable fats and oils (including jojoba oil) and fractions thereof, whether or not refined, but not chemically modified:								
	- Linseed oil and its fractions:								
15151100	-- Crude oil	15.6	15	2004		US			0

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15151900	-- Other	15.6	15	2004		JP,US			0
	- Maize (corn) oil and its fractions:								
15152100	-- Crude oil	10				US			0
15152900	-- Other	10				JP,US			0
15153000	- Castor oil and its fractions	15	10	2003		IN,US			0
15154000	- Tung oil and its fractions	20				US			0
15155000	- Sesame oil and its fractions	12				US			0
15156000	- Jojoba oil and its fractions	23	20	2004		US			0
15159000	- Other	32	20	2004		SG,US			0
1516	Animal or vegetable fats and oil and fractions thereof, partly or wholly hydrogenated, inter-esterified, reesterified or elaidinised, whether or not refined, but not further prepared:								
15161000	- Animal fats and oils and fractions thereof	26	5	2004		AU,JP,NO,US			0
15162000	- Vegetable fats and oils and fractions thereof	34	25	2004		SG,US			0
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No.15.16:								
15171000	- Margarine, excluding liquid Margarine	36	30	2004		AU,US			0
15179000	- Other	34	25	2004		AU,BO,DO,HN,NI,PA,SG,US			0
1518	Animal or vegetable fats and oils and fractions thereof, boiled, oxidised, dehydrated, sulphurized, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No.15.16; inedible mixtures or preparatio								
15180000	Animal or vegetable fats and oils and fractions thereof, boiled, oxidised, dehydrated, sulphurized, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No.15.16; inedible mixtures or preparatio	28	10	2004		CL,JP,US			0
1520	Glycerol, crude; glycerol waters and glycerol lyes:								

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15200000	Glycerol, crude; glycerol waters and glycerol lyes	20				JP,MY,US			0
1521	Vegetable waxes (other than triglycerides),beeswax,other insect waxes and spermaceti, whether or not refined or coloured:								
15211000	- Vegetable waxes	20				JP,US			0
15219000	- Other	20				SG,US			0
1522	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:								
15220000	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	26	20	2004		US			0
1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products:								
16010000	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	21	15	2004		LV,US			0
1602	Other prepared or preserved meat, meat offal or blood:								
16021000	- Homogenised preparations	21	15	2004		JP,LV,US			0
16022000	- Of liver of any animal	21	15	2004		LV,US			0
16023100	- Of poultry of heading No.01.05: -- Of turkeys -- Of fowls Of the species Gallus domesticus:	21	15	2004		LV,US			0
16023210	--- In airtight containers	21	15	2004		LV,US			0
16023290	--- Other -- Other:	21	15	2004		JP,LV,US			0
16023910	--- In airtight containers	21	15	2004		LV,US			0
16023990	--- Other - Of swine:	21	15	2004		JP,LV,US			0
16024100	-- Hams and cuts thereof	21	15	2004		LV,US			0
16024200	-- Shoulders and cuts thereof -- Other, including mixtures:	21	15	2004		LV,US			0
16024910	--- In airtight containers	21	15	2004		LV,US			0
16024990	--- Other - Of bovine animals:	21	15	2004		LV,US			0

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16025010	--- In airtight containers	19.8	12	2004		AR,AU,LV,US			0
16025090	--- Other - Other, including preparations of blood of any animal:	19.8	12	2004		AR,LV,US			0
16029010	--- In airtight containers	21	15	2004		LV,US			0
16029090	--- Other	21	15	2004		JP,LV,US			0
1701	Cane or beet sugar and chemically pure sucrose, in solid form: - Raw sugar not containing added flavouring or colouring matter:								
17011100	-- Cane sugar (See Note 7)	71.6	50	2004		AU,BO,BR,CO,CR,DO,GT,HN,MX,NI,PA,TH,US			0
17011200	-- Beet sugar	71.6	50	2004		BO,BR,DO,HN,MX,NI,PA,US			0
17019100	- Other: -- Containing added flavouring or colouring matter	71.6	50	2004		BO,BR,DO,HN,NI,PA,US			0
17019910	-- Other: --- Granulated sugar	71.6	50	2004		AU,BO,BR,CO,CR,DO,HN,NI,PA,US			0
17019920	--- Superfine sugar	71.6	50	2004		BO,BR,CO,CR,DO,HN,NI,PA,US			0
17019990	--- Other	55	50	2004		AU,BO,BR,CO,CR,DO,HN,KR,NI,PA,US			0
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: - Lactose and lactose syrup: -- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter								
17021100	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	25	10	2004		BO,DO,HN,NI,NZ,PA,US			0
17021900	-- Other	25	10	2004		BO,DO,HN,NI,NZ,PA,US			0
17022000	- Maple sugar and maple syrup	33	30	2004		US			0
17023000	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	33	30	2004		US			0

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17024000	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose	33	30	2004		US			0
17025000	- Chemically pure fructose	33	30	2004		US			0
17026000	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose	33	30	2004		US			0
17029000	- Other, including invert sugar	33	30	2004		CR,US			0
1703	Molasses resulting from the extraction or refining of sugar:								
17031000	- cane molasses	8				BO,DO,HN,NI,PA,US			0
17039000	- Other	8				BO,DO,HN,NI,PA,US			0
1704	Sugar confectionery (including white chocolate), not containing cocoa:								
17041000	- Chewing gum, whether or not	13.8	12	2004		CO,EC,GT,KR,US			0
17049000	- Other	12	10	2004		AU,CH,CO,CU,EC,KR, LV,MX,US			0
1801	Cocoa beans, whole or broken, raw or roasted:								
18010000	Cocoa beans, whole or broken, raw or roasted	9.2	8	2004		BO,CO,DO,EC,HN,MY, NI,PA,US			0
1802	Cocoa shells, husks, skins and other cocoa waste:								
18020000	Cocoa shells, husks, skins and other cocoa waste	10				US			0
1803	Cocoa paste, whether or not defatted:								
18031000	- Not defatted	10				US			0
18032000	- Wholly or partly defatted	10				SG,US			0
1804	Cocoa butter, fat and oil:								
18040000	Cocoa butter, fat and oil	29.8	22	2004		MY,US			0
1805	Cocoa powder, not containing added sugar or other sweetening matter:								
18050000	Cocoa powder, not containing added sugar or other sweetening matter	18	15	2004		MY,US			0
1806	Chocolate and other food preparations containing cocoa:								
18061000	- Cocoa powder, containing added sugar or other sweetening matter	10				CO,MY,US			0

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18062000	- Other preparations in blocks, slabs or bars weighing more than 2kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	11.2	10	2004		AU,CH,US			0
18063100	- Other, in blocks, slabs or bars: -- Filled	10.4	8	2004		AU,CH,EC,LV,US			0
18063200	-- Not filled	11.2	10	2004		CH,LV,US			0
18069000	- Other	10.4	8	2004		AU,CH,EC,JP,LV,SG,US			0
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings								
19011000	- Preparations for infant use, put up for retail sale	15				JP,US			0
19012000	- Mixes and dough for the preparation of bakers' wares of heading No.19.05	25				AU,US			0
19019000	- Other	19	10	2004		AU,JP,SG,US			0
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; conscous, whether or not prepared:								
	- Uncooked pasta, not stuffed or otherwise prepared:								
19021100	-- containing eggs	21.7	15	2005		JP,US			0
19021900	-- Other	21.7	15	2005		AU,JP,SG,US			0
19022000	- Stuffed pasta, whether or not cooked or otherwise prepared	21.7	15	2005		JP,SG,US			0
	- Other pasta:								
19023010	---Rice vermicelli, cooked	25	15	2005		AU,JP,US			0
19023020	---Bean vermicelli, cooked	21	15	2004		AU,JP,US			0
19023030	---Instant noodle	21.7	15	2005		JP,US			0
19023090	---Other	21.7	15	2005		JP,US			0
19024000	- Couscous	25				US			0

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1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms:								
19030000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	21	15	2004		TH,US			0
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)), in grain form or in the form of flakes or other worked grains (except flour and meal), precooked, or otherwi								
19041000	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	25				AU,CH,MY,SG,US			0
19042000	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	30				CH,SG,US			0
19049000	- Other	30				CH,JP,SG,US			0
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:								
19051000	- Crispbread	23	20	2004		CH,PL,US			0
19052000	- Gingerbread and the like	23	20	2004		CH,JP,PL,US			0
19053000	- Sweet biscuits; waffles and wafers	21	15	2004		AU,CH,CL,EC,LV,MY,PL,US			0
19054000	- Rusks, toasted bread and similar toasted products	23	20	2004		AU,CH,JP,LV,MY,PL,US			0
19059000	- Other	23	20	2004		AU,CH,MX,MY,PL,US			0
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:								
20011000	- Cucumbers and gherkins	25				PL,US			0
20012000	- Onions	25				PL,US			0
20019000	- Other	25				AU,MX,PL,US			0
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:								
20021010	- Tomatoes, whole or in pieces: --- In airtight containers	19				PL,US			0

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20021090	--- Other	25				PL,US			0
	- Other:								
20029010	--- Tomato paste, In airtight containers	23	20	2004		PL,US			0
20029090	--- Other	22.7	18	2005		CL,PL,US			0
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid:								
	- Mushrooms:								
	--- In airtight containers:								
20031011	----Small white agaric	25				US			0
20031019	----Other	25				US			0
20031090	--- Other	25				US			0
20032000	- Truffles	25				US			0
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No.20.06:								
20041000	- Potatoes	20.2	13	2004		US			0
20049000	- Other vegetables and mixtures Of vegetables	25				US			0
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No.20.06:								
20051000	- Homogenised vegetables	25				JP,US			0
20052000	- Potatoes	21	15	2004		JP,US			0
20054000	- Peas (Pisum sativum)	25				US			0
	- Beans (Vigna spp., Phaseolus spp.):								
	-- Beans, shelled:								
20055110	--- In airtight containers	25				US			0
20055190	--- Other	25				US			0
	-- Other:								
20055910	--- In airtight containers	25				US			0
20055990	--- Other	25				US			0
	- Asparagus:								
20056010	--- In airtight containers	25				US			0
20056090	--- Other	25				US			0
20057000	- Olives	19	10	2004		US			0
20058000	- Sweet corn (Zea mays var. saccharata)	19	10	2004		US			0

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	- Other vegetables and mixtures of vegetables:								
20059010	--- Water chestnut, in airtight containers	25				US			0
20059020	--- Broad beans, in airtight containers	25				US			0
20059031	--- Bamboo shoots, in airtight containers : ----Boiled bamboo shoots in airtight containers, with volume 8 liters or more	25				JP,US			0
20059039	----Other	25				JP,US			0
20059040	--- Hot pickled mustard tubers	25				US			0
20059050	--- Chuch tsai (fiddle head), salted	25				JP,US			0
20059060	--- Scallion, salted	25				US			0
	--- Other:								
20059091	---- In airtight containers	25				JP,US			0
20059099	----Other	25				JP,US			0
2006	Vegetables, fruit, nuts fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised):								
20060010	--- preserved jujubes	33	30	2004		CR,US			0
20060020	--- preserved olives	33	30	2004		CR,US			0
20060090	--- Other	33	30	2004		AU,CR,JP,US			0
2007	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter:								
20071000	- Homogenised preparations	30				CR,PL,US			0
	- Other:								
20079100	-- Citrus fruit	30				CR,PL,US			0
	-- Other:								
20079910	--- In airtight containers	13.3	5	2002		AU,CL,CR,JP,PL,US			0
20079990	---Other	13.3	5	2002		AU,CL,CR,JP,PL,US			0
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:								
	- Nuts, ground-nuts and other seeds, whether or not mixed together:								
	-- Ground-nuts:								
20081110	--- Ground-nut kernels, in airtight containers	30				EC,US			0
20081120	--- Roasted ground-nuts	30				EC,US			0

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20081130	--- Ground-nut butter	30				EC,US			0
20081190	--- Other	30				EC,US			0
	-- Other, including mixtures:								
20081910	--- Walnut meats, in airtight containers	26	20	2004		EC,JP,US			0
20081920	--- Other nuts, in airtight containers	23.2	13	2004		EC,US			0
20081990	--- Other (See Note 8)	22	10	2004		EC,JP,US			0
	- Pineapples:								
20082010	--- In airtight containers	24	15	2004		CU,EC,PH,US			0
20082090	--- Other	24	15	2004		CU,EC,TH,US			0
	- Citrus fruit:								
20083010	--- In airtight containers	26	20	2004		AU,CU,EC,JP,US			0
20083090	--- Other	26	20	2004		CU,EC,US			0
	- Pears:								
20084010	--- In airtight containers	26	20	2004		AU,EC,US			0
20084090	--- Other	26	20	2004		EC,US			0
20085000	- Apricots	26	20	2004		EC,US			0
20086000	- Cherries	26	20	2004		EC,US			0
	- Peaches:								
20087010	--- In airtight containers	22	10	2004		CL,EC,US			0
20087090	--- Other	26	20	2004		EC,US			0
20088000	- Strawberries	24	15	2004		EC,US			0
	- Other, including mixtures other than those of subheading No.2008.19:								
20089100	-- Palm hearts	11.7	5	2002		BO,CR,DO,EC,HN,NI,PA,US			0
20089200	-- Mixtures	19	10	2004		AU,EC,SG,US			0
	-- Other:								
20089910	--- Lychee, in airtight containers	26	20	2004		EC,US			0
20089990	--- Other (See Note 9)	24	15	2004		EC,TH,US			0
ex 20089990	Longan, in airtight container	24	15	2004		EC,TH,US			0
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter:								
	- Orange juice:								
20091100	-- Frozen	7.5				BR,CO,CU,MX,PL,US			0
20091900	-- Other	33	30	2004		AU,CO,CU,PL,US			0
20092000	- Grapefruit juice	27	15	2004		CO,CU,PL,US			0

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20093000	- Juice of any other single citrus fruit	29	18	2004		CU,PL,US			0
20094000	- Pineapple juice	25	10	2004		CO,CR,CU,PL,US			0
20095000	- Tomato juice	33	30	2004		PL,US			0
20096000	- Grape juice (including grape must)	29	20	2004		CL,PL,US			0
20097000	- Apple juice	30	20	2005		AU,CL,PL,US			0
	- Juice of any other single fruit or vegetable:								
20098010	--- Fruit juice	29	20	2004		JP,PH,PL,US			0
20098020	--- Vegetable juice	29	20	2004		AU,PL,US			0
	- Mixtures of juices:								
20099010	--- Of fruit juices	29	20	2004		AU,CU,PL,US			0
20099090	--- Other	30	20	2005		AU,PL,US			0
2101	Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:								
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:								
21011100	-- Extracts, essences and concentrates	36.8	17	2004		CH,CO,US			0
21011200	--Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	43.3	30	2005		CH,US			0
21012000	- Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	42.8	32	2004		SG,US			0
21013000	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	42.8	32	2004		CH,US			0
2102	Yeast (active or inactive); other singlecell micro-organisms, dead (but not including vaccines of heading No.30.02); prepared baking powders:								
21021000	- Active yeasts	28	25	2004		US			0
21022000	- Inactive yeasts; other single-cell microorganisms, dead	28	25	2004		US			0
21023000	- prepared baking powders	28	25	2004		US			0

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2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:								
21031000	- Soya sauce	28				JP,US			0
21032000	- Tomato ketchup and other tomato sauces	24	15	2004		BO,DO,HN,LV,NI,PA,US			0
21033000	- Mustard flour and meal and prepared mustard	18	15	2004		LV,US			0
	- Other:								
21039010	--- Gourmet powder	44.4	21	2004		AU,CH,JP,US			0
21039090	--- Other	26.4	21	2004		AU,CH,JP,LV,US			0
2104	Soups and broths and preparations therefor; homogenised composite food preparations:								
21041000	- Soups and broths and preparations therefor	33	15	2004		AU,CH,US			0
21042000	- Homogenised composite food preparations	39.8	32	2004		CH,US			0
2105	Ice cream and other edible ice, whether or not containing cocoa:								
21050000	Ice cream and other edible ice, whether or not containing cocoa	34.6	19	2004		AU,LV,US			0
2106	Food preparations not elsewhere specified or included:								
21061000	- Protein concentrates and textured protein substances	31	10	2004		AU,CH,US			0
	- Other:								
21069010	--- Beverage bases	50	35	2004		AU,CH,CR,JP,US			0
21069020	--- Compound alcoholic preparations of a kind used for the manufacture of beverages	44	20	2004		CR,JP,US			0
21069030	--- Royal jelly, put up as tonic essences	5	3	2002		CR,US			0
21069090	--- Other	30	20	2005		AU,CH,US			0
ex 21069090	Coconut milk	25	10	2004		AU,CH,US			0
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow								
	- Mineral waters and aerated waters:								
22011010	--- Mineral waters	40	20	2005		LV,US			0

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
22011020	--- Aerated waters - Other:	50	20	2005		LV,US			0
22019010	--- Natural waters	10				LV,US			0
22019090	--- Other	10				LV,US			0
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No.20.09:								
22021000	- waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	42.5	20	2003		KG,LV,US			0
22029000	- Other	44	35	2004		AU,BO,CO,DO,HN,KG, LV,NI,PA,SG,US			0
2203	Beer made from malt:								
22030000	Beer made from malt	42	0	2004		BO,DO,GT,HN,JP,LV,M X,NI,PA,US			0
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No.20.09:								
22041000	- Sparkling wine - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	44.6	14	2004		AU,LV,US			0
22042100	-- in containers holding 2 l or less	44.6	14	2004		AU,BO,CL,DO,HN,NI,P A,US			0
22042900	-- Other	47	20	2004		AU,CL,US			0
22043000	- Other grape must	50	30	2005		CL,US			0
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:								
22051000	- In containers holding 2 l or less	65				US			0
22059000	- Other	65				US			0
2206	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:								

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22060000	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	60.5	40	2010		JP,US			0
2207	Undentured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength:								
22071000	- Undentured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher	40				US			0
22072000	- Ethyl alcohol and other spirits, denatured, of any strength	36	30	2004		US			0
2208	Undentured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages:								
22082000	- Spirits obtained by distilling grape wine or grape marc	46.7	10	2005		US			0
22083000	- Whiskies	46.7	10	2005		JP,US			0
22084000	- Rum and tafia	43	10	2004		BO,CU,DO,HN,NI,PA,US			0
22085000	- Gin and geneva	46.7	10	2005		US			0
22086000	- Vodka	46.7	10	2005		JP,LV,PL,US			0
22087000	- Liqueurs and cordials	46.7	10	2005		JP,LV,US			0
22089000	- Other	46.7	10	2005		BO,DO,HN,JP,MX,NI,PA,PL,US			0
ex 22089000	Tequila, Mezcal	46.7	10	2005		BO,DO,HN,JP,MX,NI,PA,PL,US			0
2209	Vinegar and substitutes for vinegar obtained from acetic acid:								
22090000	Vinegar and substitutes for vinegar obtained from acetic acid	23	20	2004		AU,JP,US			0
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves:								
	- Flours, meals and pellets, of meat or meat offal; greaves:								
23011010	--- Flours and meals, of meat bones	2				AU,EC,NZ,US			0
23011020	--- Greaves	5				EC,JP,US			0

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23011090	--- Other - Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:	5				AU,EC,JP,US			0
23012090 2302	--- Other Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants:	5				EC,JP,US			0
23021000	- Of maize (corn)	5				US			0
23022000	- Of rice	5				US			0
23023000	- Of wheat	4.2	3	2004		US			0
23024000	- Of other cereals	5				JP,US			0
23025000	- Of leguminous plants	5				IN,US			0
2303	Residues of starch manufacture and similar residues, beet-pulp, begasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets:								
23031000	- Residues of starch manufacture and similar residues	5				US			0
23032000	- Beet-pulp, bagasses and other waste of sugar manufacture	5				US			0
23033000 2304	- Brewing or distilling dregs and waste Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil	5				JP,US			0
23040010	---Oil-cake	5				BO,IN,MY,US			0
23040090 2305	---Other Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil:	5				BO,IN,US			0
23050000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground nut oil	5				IN,US			0
2306	Oil-Cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils ,other than those of heading No.23.04 or 23.05:								

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23061000	- Of cotton seeds	5				US			0
23062000	- Of linseed	5				US			0
23063000	- Of sunflower seeds	5				US			0
23064000	- Of rape or colza seeds	5				CA,IN,US			0
23065000	- Of coconut or copra	5				PH,US			0
23066000	- Of palm nuts or kernels	5				MY,SG,US			0
23067000	- Of maize (corn)germ	5				US			0
23069000	- Other	5				IN,US			0
2307	Wine lees; argol:								
23070000	Wine lees; argol	5				US			0
2308	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included:								
23081000	- Acorns and horse-chestnuts	5				US			0
23089000	- Other	5				JP,US			0
2309	Preparations of a kind used in animal feeding:								
	- Dog or cat food, put up for retail sale:								
23091010	--- In airtight containers	24	15	2004		AU,US			0
23091090	---Other	24	15	2004		AU,US			0
	- Other:								
23099010	--- Preparations for use in making the complete feeds or supplementary feeds	5				AU,JP,US			0
23099090	--- Other	7.6	6.5	2006		AU,JP,US			0
2401	Unmanufactried tobacco; tobacco refuse:								
	- Tobacco, not stemmed/stripped:								
24011010	--- Flue-cured	28	10	2004		BO,CO,DO,EC,HN,NI,PA,US			0
24011090	--- Other (See Note 10)	28	10	2004		BO,CO,DO,HN,NI,PA,US			0
	- Tobacco, partly or wholly stemmed/stripped:								
24012010	--- Flue-cured	28	10	2004		BO,DO,HN,NI,PA,US			0
24012090	--- Other (See Note 11)	28	10	2004		BO,DO,HN,NI,PA,US			0
24013000	- Tobacco refuse (See Note 12)	28	10	2004		BO,DO,HN,NI,PA,US			0
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:								

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24021000	- Cigars, cheroots and cigarillos, containing tobacco (See Note 13)	49	25	2004		BO,CR,CU,DO,EC,HN,KG,MX,NI,PA,US			0
24022000	- Cigarettes containing tobacco (See Note 14)	49	25	2003		BO,DO,EC,HN,JP,KG,LV,MX,NI,PA,US			0
24029000	- Other	49	25	2004		BO,DO,EC,HN,KG,NI,PA,US			0
2403	Other manufactured tobacco and manufactured tobacco substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences:								
24031000	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion	65				BO,DO,HN,NI,PA,US			0
	- Other:								
24039100	-- "Homogenised" or "reconstituted"	65				BO,DO,HN,NI,PA,US			0
24039900	-- Other	65				BO,DO,HN,NI,PA,US			0
29054300	-- Mannitol	8				US			0
29054400	-- D-glucitol (sorbitol)	14				US			0
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by products of the diterpen								
	-Essential oils of citrus fruit:								
33011100	--Of bergamot	20				JP,US			0
33011200	--Of orange	20				US			0
33011300	--Of lemon	20				US			0
33011400	--Of lime	20				US			0
33011900	--Other	23	20	2004		US			0
	-Essential oils other than those of citrus fruit:								
33012100	--Of geranium	20				US			0
33012200	--Of jasmine	20				US			0
33012300	--Of lavender or of lavandin	20				US			0
33012400	--Of peppermint (Mentha piperita)	23	20	2004		US			0
33012500	--Of other mints	20	15	2003		IN,SG,US			0
33012600	--Of vetiver	20				US			0
	--Other:								

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33012910	---Of camphor	20				US			0
33012920	---Of citronella	18.3	15	2005		LK,US			0
33012930	---Of aniseed	20				US			0
33012940	---Of cassia	20				US			0
33012950	---Of litsea cubeba	20				US			0
33012960	---Of eucalyptus	20				US			0
33012990	---Other	20	15	2005		LK,US			0
	-Resinoids:								
33013010	---Balsam of irises	23	20	2004		JP,US			0
33013090	---Other	23	20	2004		JP,US			0
	-Other:								
33019010	---Extracted oleoresins	23	20	2004		KR,US			0
33019020	---Terpenic byproducts of the deterpenation of essential oils of citrus fruit	23	20	2004		JP,US			0
33019090	---Other	23	20	2004		JP,US			0
3501	Casein, caseinates and other casein derivatives; casein glues:								
35011000	-Casein	10				NZ,US,UY			0
35019000	-Other	10				NZ,US,UY			0
3502	Albumin(including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives:								
	-Egg albumin:								
35021100	--Dried	10				JP,US			0
35021900	--Other	10				JP,US			0
35022000	-Milk albumin, including concentrates of two or more whey proteins	10				US			0
35029000	-Other	10				US			0
3503	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading No.35.01:								
35030010	---Gelatin and gelatin derivatives	15.6	12	2004		JP,KR,US			0
35030090	---Other	15.6	12	2004		AU,US			0

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3504	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed:								
35040010	---Peptones	4.8	3	2004		JP,US			0
35040090	---Other	8				US			0
3505	Dextrin and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrin or other modified starches:								
35051000	-Dextrin and other modified starches	14.7	12	2002		US			0
35052000	-Glues	20				US			0
38091000	-With a basis of amylaceous substances	10				JP,US			0
38246000	-Sorbitol other than that of subheading No.2905.44	14				US			0
4101	Raw hides and skins of bovine or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split:								
41011000	- Whole hides and skins of bovine animals, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 14 kg when fresh, wet-salted or otherwise preserved	5				AU,US			0
	-Other hides and skins of bovine animals, fresh or wet-salted:								
41012100	--Whole	5				AU,CA,US			0
41012200	--Butts and bends	5				AU,US			0
41012900	--Other	5				AU,US			0
41013000	-Other hides and skins of bovine animals, otherwise preserved	5				AU,US			0
41014000	-Hides and skins of equine animals	5				US			0
4102	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (C) to this Chapter:								
41021000	-With wool on	8.2	7	2004		AU,NZ,US			0
	-Without wool on:								

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41022100	--Pickled	9				CO,NZ,US			0
41022900	--Other	7				AU,NZ,US			0
4103	Other raw hides and skins (fresh, or salted, dried limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter:								
	-Of goats or kids:								
41031010	---Of goats	9				AU,US			0
41031090	---Other	9				US			0
41032000	-Of reptiles	9				US			0
	-Other:								
41039010	---Of swine	9				US			0
41039090	---Other	9				KG,US			0
4301	Raw fursking (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading No.41.01,41.02 or 41.03:								
43011000	-Of mink, whole, with or without head, tail or paws	24	15	2004		CA,US			0
43012000	-Of rabbit or hare, whole, with or without head, tail or paws	20				US			0
43013000	-Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	20				AU,US			0
43014000	-Of beaver, whole, with or without head, tail or paws	20				US			0
43015000	-Of musk-rat, whole, with or without head, tail or paws	20				CA,US			0
43016000	-Of fox, whole, with or without head, tail or paws	20				CA,US			0
43017000	-Of seal, whole, with or without head, tail or paws	20				US			0
43018000	-Other furskins, whole, with or without head, tail or paws	20				AU,CA,US			0
	-Heads, tails, paws and other pieces or cuttings, suitable for furriers' use:								
43019010	---Weasel tails	20				US			0

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43019090	---Other	20				US			0
5001	Silk-worm cocoons suitable for reeling:								
50010010	---Bombyx mori cocoons(Mulberry feeding silk-worm cocoons)	6				US			0
50010090	---Other	6				US			0
5002	Raw silk (not thrown):								
	---Steam filature silk:								
50020011	---- Plant reeled (filature silk)	9				US			0
50020012	---- Home reeled	9				US			0
50020013	---- Doupion	9				US			0
50020019	---- Other	9				US			0
50020020	---Tussah silk	9				US			0
50020090	---Other	9				US			0
5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock):								
50031000	-Not carded or combed	9				JP,US			0
50039000	-Other	9				IN,US			0
5101	Wool, not carded or combed:								
	- Greasy, including fleece-washed wool:								
51011100	--Shorn wool	38				AU,CL,CO,JP,NZ,US,U Y			0
51011900	--Other	38				AU,CL,CO,JP,NZ,US,U Y			0
	-Degreased, not carbonized:								
51012100	--Shorn wool	38				AU,CL,CO,NZ,US,UY			0
51012900	--Other	38				AU,CL,CO,NZ,US,UY			0
51013000	-Carbonized	38				AU,CL,CO,NZ,US,UY			0
5102	Fine or coarse animal hair, not crabbed or combed:								
	-Fine animal hair:								
51021010	---Of rabbit and hare	9				NZ,US			0
51021020	---Of Angora, Tibetan, Kashmir or similar goats	9				US			0
51021030	---Of camel	9				US			0
51021090	---Other	9				JP,KG,US			0
51022000	-Coarse animal hair	9				JP,KG,NZ,US			0
5103	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock:								

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51031010	-Noils of wool or of fine animal hair:								
	---Of wool	38				AU,CL,NZ,US,UY			0
51031090	---Other	9				KG,US			0
	-Other waste of wool or of fine animal hair:								
51032010	---Of wool	14.3	13.5	2003		AU,KG,US			0
51032090	---Other	9				KG,US			0
51033000	-Waste of coarse animal hair	9				KG,US			0
5201	Cotton, not carded or combed:								
52010000	Cotton, not carded or combed	61.6	40	2004		AU,CO,JP,MX,US			0
5202	Cotton waste (including yarn waste and garnetted stock):								
52021000	-Yarn waste (including thread waste)	10				JP,US			0
	-Other:								
52029100	--Garnetted stock	10				US			0
52029900	--Other	10				US			0
5203	Cotton, carded or combed:								
52030000	Cotton, carded or combed	61.6	40	2004		AU,JP,MX,US			0
5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock):								
53011000	-Flax, raw or retted	6				US			0
	-Flax, broken, scutched, hackled or otherwise processed, but not spun:								
53012100	--Broken or scutched	6				JP,US			0
53012900	--Other	6				US			0
53013000	-Flax tow and waste	6				US			0
5302	True hemp (Cannabis sativa L), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock):								
53021000	-True hemp, raw or retted	6				US			0
53029000	-Other	6				JP,US			0
	Note 1--Coffee in berries, coffee beans, coffee beans not skinner and any other kind of coffee beans are included in HS 09011100.								
	Note 2--Coffee ground and not ground is included in HS 09012200.								
	Note 3--Carrageenan is included in HS 13023100.								

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
	Note 4--Palm sterin and others are included in HS 15119000.								
	Note 5--Hermetically sealed salmon is included in HS 16041100.								
	Note 6--Hermetically sealed herrings are included in HS 16041200.								
	Note 7--Raw sugar for refining and others are included in HS 17011100.								
	Note 8--Coconut chips are included in HS 20081990.								
	Note 9--Nata de coco is included in HS 20089990.								
	Note 10--Tobacco of the following types: Virginia type, Burley type, Maryland/turco type, Kentucky type, Light aired-cured tobacco, sun-cared Oriental type, dark aired cured tobacco, and others are included in HS 24011090.								
	Note 11--Tobacco of the following types: Virginia type, Burley type, Maryland/turco type, Kentucky type, Light aired-cured tobacco, sun-cared Oriental type, dark aired cured tobacco, and others are included in HS 24012090.								
	Note 12--Tobacco refuse of the following types: Virginia type, Burley type, Maryland/turco type, tobacco stems, cut, ground or pulverized and others are included in HS 24013000.								
	Note 13-- Hand-rolled cigars and others are included in HS 24021000.								
	Note 14--Cigarettes containing cloves and others are included in HS 24022000.								