

HS Heading/ Subheading	Article description	Base Rate	Staging Category
010111000	-- Pure-bred breeding animals	5%	A
010119000	-- Other	5%	A
010120000	- Asses, mules and hinnies	5%	A
010210000	- Pure-bred breeding animals	5% +10 JD/HEAD	B
010290000	- Other	5% +10 JD/HEAD	B
010310000	- Pure-bred breeding animals	5%	A
010391000	-- Weighing less than 50 kg	5%	A
010392000	-- Weighing 50 kg or more	5%	A
010410000	- Sheep	5% +2 JD/HEAD	C
010420000	- Goats	5% +2 JD/HEAD	C
010511000	-- Fowls of the species Gallus domesticus	5%	A
010512000	-- Turkeys	5%	A
010519000	-- Other	5%	A
010592000	-- Fowls of the species Gallus domesticus, weighing not more than 2000 g	5%	A
010593000	-- Fowls of the species Gallus domesticus, weighing more than 2000 g	5%	A
010599000	-- Other	5%	A
010600000	Other live animals.	5%	A
020110000	- Carcasses and half-carcasses	5%	A
020120000	- Other cuts with bone in	5%	A
020130100	-- Ground meat pieces prepared for sandwiches	30%	D
020130900	-- Other	5%	A
020210000	- Carcasses and half-carcasses	5%	A
020220000	- Other cuts with bone in	5%	A
020230100	-- Ground meat pieces prepared for sandwiches	30%	I
020230900	-- Other	5%	A
020311000	-- Carcasses and half-carcasses	30%	D
020312000	-- Hams, shoulders and cuts thereof, with bone in	30%	D
020319000	-- Other	30%	D
020321000	-- Carcasses and half-carcasses	30%	D
020322000	-- Hams, shoulders and cuts thereof, with bone in	30%	D
020329000	-- Other	30%	D
020410000	- Carcasses and half-carcasses of lamb, fresh or chilled	5%	A
020421000	-- Carcasses and half-carcasses	5%	A
020422000	-- Other cuts with bone in	5%	A
020423100	sandwiches	30%	D
020423900	--- Other	5%	A
020430000	- Carcasses and half-carcasses of lamb, frozen	5%	A
020441000	-- Carcasses and half-carcasses	5%	A
020442000	-- Other cuts with bone in	5%	A
020443100	sandwiches	30%	D
020443900	--- Other	5%	A
020450000	- Meat of goats	5%	A

020500000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	5%	A
020610000	- Of bovine animals, fresh or chilled	5%	A
020621000	-- Tongues	5%	A
020622000	-- Livers	5%	A
020629000	-- Other	5%	A
020630000	- Of swine, fresh or chilled	5%	A
020641000	-- Livers	5%	A
020649000	-- Other	5%	A
020680000	- Other, fresh or chilled	5%	A
020690000	- Other, frozen	5%	A
020711000	-- Not cut in pieces, fresh or chilled	30%	J
020712000	-- Not cut in pieces, frozen	30%	J
020713000	-- Cuts and offal, fresh or chilled	30%	J
020714000	-- Cuts and offal, frozen	30%	J
020724000	-- Not cut in pieces, fresh or chilled	30%	D
020725000	-- Not cut in pieces, frozen	30%	D
020726100	--- Boneless, imported by meat preparations factories	10%	B
020726900	--- Other	30%	D
020727100	--- Boneless, imported by meat preparations factories	10%	B
020727900	--- Other	30%	D
020732000	-- Not cut in pieces, fresh or chilled	30%	D
020733000	-- Not cut in pieces, frozen	30%	D
020734000	-- Fatty livers, fresh or chilled	30%	D
020735000	-- Other, fresh or chilled	30%	D
020736000	-- Other, frozen	30%	D
020810000	- Of rabbits or hares	20%	C
020820000	- Frogs' legs	20%	C
020890000	- Other	20%	C
020900000	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	30%	D
021011000	-- Hams, shoulders and cuts thereof, with bone in	5%	A
021012000	-- Bellies (streaky) and cuts thereof	5%	A
021019000	-- Other	5%	A
021020000	- Meat of bovine animals	5%	A
021090000	- Other, including edible flours and meals of meat or meat offal	5%	A
030110000	- Ornamental fish	30%	D
030191000	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> ) <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Onco</i>	20%	C
030192000	-- Eels ( <i>Anguilla</i> spp.)	20%	C
030193000	-- Carp	20%	C
030199000	-- Other	20%	C

030211000	-- Trout ( <i>Smo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chysogaster</i> )	20%	C
030212000	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tschawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	20%	C
030219000	-- Other	20%	C
030221000	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	20%	C
030222000	-- Plaice ( <i>Pleuronectes platessa</i> )	20%	C
030223000	-- Sole ( <i>Solea</i> spp.)	20%	C
030229000	-- Other	20%	C
030231000	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	20%	C
030232000	-- Yellowfin tunas ( <i>Thunnus albacares</i> )	20%	C
030233000	-- Skipjack or stripe-bellied bonito	20%	C
030239000	-- Other	20%	C
030240000	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes	20%	C
030250000	- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes	20%	C
030261000	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), , sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> )	20%	C
030262000	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	20%	C
030263000	-- Coalfish ( <i>Pollachius virens</i> )	20%	C
030264000	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	20%	C
030265000	-- Dogfish and other sharks	20%	C
030266000	-- Eels ( <i>Anguilla</i> spp.)	20%	C
030269000	-- Other	20%	C
030270000	- Livers and roes	20%	C
030310000	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tschawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), excluding livers and roes.	20%	C
030321000	-- Trout ( <i>Smo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chysogaster</i> )	20%	C
030322000	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	20%	C
030329000	-- Other	20%	C

030331000	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	20%	C
030332000	-- Plaice ( <i>Pleuronectes platessa</i> )	20%	C
030333000	-- Sole ( <i>Solea</i> spp.)	20%	C
030339000	-- Other	20%	C
030341000	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	20%	C
030342000	-- Yellowfin tunas ( <i>Thunnus albacares</i> )	20%	C
030343000	-- Skipjack or stripe-bellied bonito	20%	C
030349000	-- Other	20%	C
030350000	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes	20%	C
030360000	- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes	20%	C
030371000	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), spp.), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> )	20%	C
030372000	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	20%	C
030373000	-- Coalfish ( <i>Pollachius virens</i> )	20%	C
030374000	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	20%	C
030375000	-- Dogfish and other sharks	20%	C
030376000	-- Eels ( <i>Anguilla</i> spp.)	20%	C
030377000	-- Sea bass ( <i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i> )	20%	C
030378000	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	20%	C
030379000	-- Other	20%	C
030380000	- Livers and roes	20%	C
030410000	- Fresh or chilled	20%	C
030420000	- Frozen fillets	20%	C
030490000	- Other	20%	C
030510000	- Flours, meals and pellets of fish, fit for human consumption	20%	C
030520000	- Livers and roes, dried, smoked, salted or in brine	20%	C
030530000	- Fish fillets, dried, salted or in brine, but not smoked	20%	C
030541000	-- Pacific salmon ( <i>Oncorhynchus spp.</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	20%	C
030542000	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	20%	C
030549000	-- Other	20%	C
030551000	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	20%	C
030559000	-- Other	20%	C
030561000	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	20%	C
030562000	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	20%	C
030563000	-- Anchovies ( <i>Engraulis spp.</i> )	20%	C
030569000	-- Other	20%	C

030611000	-- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	30%	D
030612000	-- Lobsters (Homarus spp.)	30%	D
030613000	-- Shrimps and prawns	30%	D
030614000	-- Crabs	30%	D
030619000	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption.	30%	D
030621000	-- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	30%	D
030622000	-- Lobsters (Homarus spp.)	30%	D
030623000	-- Shrimps and prawns	30%	D
030624000	-- Crabs	30%	D
030629000	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption.	30%	D
030710000	- Oysters	30%	D
030721000	-- Live, fresh or chilled	30%	D
030729000	-- Other	30%	D
030731000	-- Live, fresh or chilled	30%	D
030739000	-- Other	30%	D
030741000	-- Live, fresh or chilled	30%	D
030749000	-- Other	30%	D
030751000	-- Live, fresh or chilled	30%	D
030759000	-- Other	30%	D
030760000	- Snails, other than sea snails	30%	D
030791000	-- Live, fresh or chilled	30%	D
030799000	-- Other	30%	D
040110000	- Of a fat content, by weight, not exceeding 1%	30%	D
040120000	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	30%	D
040130000	- Of a fat content, by weight, exceeding 6%	30%	D
040210200	-- Powder milk packed in firmly closed containers, the content of each not exceeding 3 kg.	Free	E
040210900	-- Other	10%	B
040221200	--- Powder milk packed in firmly closed containers, the content of each not exceeding 3 kg.	Free	E
040221900	--- Other	10%	B
040229200	--- Powder milk packed in firmly closed containers, the content of each not exceeding 3 kg.	Free	E
040229900	--- Other	10%	B
040291000	-- Not containing added sugar or other sweetening matter	30%	D
040299000	-- Other	30%	D
040310000	- Yogurt	30%	D
040390100	-- Dry soured milk ( Jamid )	5%	A
040390900	-- Other	30%	D
040410000	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	30%	D
040490000	- Other	30%	D
040510000	- Butter	5%	A
040520000	- Dairy spreads	5%	A

040590000	- Other	5%	A
040610000	- Fresh (unripened or uncured) cheese including whey cheese, and curd	20%	C
040620000	- Grated or powdered cheese, of all kinds	20%	C
040630000	- Processed cheese, not grated or powdered	20%	C
040640000	- Blue-veined cheese	20%	C
040690100	--Cheddar cheese not put up in packings for retail sale, imported by cheese factories	5%	A
040690900	Other	20%	C
040700100	- For hatching	Free	E
040700200	- For the production of veterinary vaccines	10%	B
040700900	- Others	30%	D
040811000	-- Dried	5%	A
040819000	-- Other	30%	D
040891000	-- Dried	5%	A
040899000	-- Other	30%	D
040900000	Natural honey.	30%	I
041000000	Edible products of animal origin, not elsewhere specified or included.	30%	D
050100000	Human hair, unworked, whether or not washed or scoured; waste of human hair.	10%	B
050210000	- Pigs', hogs' or boars' bristles and hair and waste thereof	10%	B
050290000	- Other	10%	B
050300000	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	10%	B
050400000	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	10%	B
050510000	- Feathers of a kind used for stuffing; down	10%	B
050590000	- Other	10%	B
050610000	- Ossein and bones treated with acid	10%	B
050690000	- Other	10%	B
050710000	- Ivory; ivory powder and waste	10%	B
050790000	- Other	10%	B
050800000	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.	10%	B
050900000	Natural sponges of animal origin.	30%	D
051000000	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.	30%	D
051110000	- Bovine semen	10%	B
051191100	--- Roes of fish for hatching	10%	B
051191200	--- Fish wastes	10%	B
051191900	--- Other	30%	D
051199100	--- Silkworm's eggs	10%	B
051199200	--- Kermes and animal kermes	10%	B

051199300	--- Bovine embryos	10%	B
051199900	--- Other	30%	D
060110000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	10%	B
060120100	-- Chicory plants and roots thereof	30%	D
060120900	-- Other	10%	B
060210000	- Unrooted cuttings and slips	10%	B
060220000	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	10%	B
060230200	-- Cuttings of cut flowers for growing	10%	B
060230300	-- Other ornamental plants	30%	D
060230900	-- Other	10%	B
060240100	-- Cuttings of cut flowers for growing	10%	B
060240900	-- Other	30%	D
060290200	-- Cuttings of cut flowers for growing	10%	B
060290300	-- Other ornamental plants	30%	D
060290900	-- Other	10%	B
060310000	- Fresh	30%	D
060390000	- Other	30%	D
060410000	- Mosses and lichens	30%	D
060491000	-- Fresh	30%	D
060499000	-- Other	30%	D
070110000	- Seed	5%	A
070190000	- Other	30%	D
070200000	Tomatoes, fresh or chilled.	30%	D
070310200	--- Onions for planting	5%	A
070310300	--- Other onions	30%	D
070310900	-- Other	10%	B
070320000	- Garlic	30%	D
070390000	- Leeks and other alliaceous vegetables	10%	B
070410000	- Cauliflowers and headed broccoli	30%	D
070420000	- Brussels sprouts	30%	D
070490000	- Other	30%	D
070511000	-- Cabbage lettuce (head lettuce)	30%	D
070519000	-- Other	30%	D
070521000	-- Witloof chicory ( <i>Cichorium intybus</i> var. foliosum)	30%	D
070529000	-- Other	30%	D
070610000	- Carrots and turnips	30%	D
070690000	- Other	30%	D
070700000	Cucumbers and gherkins, fresh or chilled.	30%	D
070810000	- Peas ( <i>Pisum sativum</i> )	30%	D
070820000	- Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.)	30%	D
070890000	- Other leguminous vegetables	30%	D
070910000	- Globe artichokes	30%	D
070920000	- Asparagus	30%	D
070930000	- Aubergines (egg-plants)	30%	D
070940000	- Celery other than celeriac	30%	D
070951000	-- Mushrooms	30%	D
070952000	-- Truffles	30%	D
070960000	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	30%	D
070970000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	30%	D

070990000	- Other	30%	D
071010000	- Potatoes	10%	B
071021000	-- Peas (Pisum sativum)	30%	D
071022000	-- Beans (Vigna spp., Phaseolus spp.)	30%	D
071029000	-- Other	30%	D
071030000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	30%	D
071040000	- Sweet corn	30%	I
071080000	- Other vegetables	30%	D
071090000	- Mixtures of vegetables	30%	D
071110000	- Onions	10%	B
071120000	- Olives	30%	D
071130000	- Capers	30%	D
071140000	- Cucumbers and gherkins	30%	D
071190100	-- potatoes	10%	B
071190900	-- Other	30%	D
071220200	-- Imported by factories as industrial inputs	5%	A
071220900	-- Other	30%	D
071230200	-- Imported by factories as industrial inputs	5%	A
071230900	-- Other	30%	D
071290100	-- Maize	10%	B
071290200	--- Other imported by factories as industrial inputs	5%	A
071290900	--- Other	30%	D
071310100	-- Imported by factories as industrial inputs	Free	E
071310900	-- Other	10%	B
071320100	-- Imported by factories as industrial inputs	Free	E
071320900	-- Other	5%	A
071331100	--- Imported by factories as industrial inputs	Free	E
071331900	--- Other	10%	B
071332100	--- Imported by factories as industrial inputs	Free	E
071332900	--- Other	10%	B
071333100	--- Imported by factories as industrial inputs	Free	E
071333900	--- Other	10%	B
071339100	--- Imported by factories as industrial inputs	Free	E
071339900	--- Other	10%	B
071340100	-- Imported by factories as industrial inputs	Free	E
071340900	-- Other	5%	A
071350100	-- Imported by factories as industrial inputs	Free	E
071350900	-- Other	5%	A
071390100	-- Imported by factories as industrial inputs	Free	E
071390900	-- Other	10%	B
071410000	- Manioc (cassava)	30%	D
071420000	- Sweet potatoes	30%	D
071490000	- Other	30%	D
080111000	-- Desiccated	30%	D
080119000	-- Other	30%	D
080121000	-- In shell	30%	D
080122000	-- Shelled	30%	D
080131000	-- In shell	30%	D
080132000	-- Shelled	30%	D
080211000	-- In shell	30%	I
080212000	-- Shelled	30%	I
080221000	-- In shell	30%	I



080222000	-- Shelled	30%	D
080231000	-- In shell	30%	D
080232000	-- Shelled	30%	D
080240000	- Chestnuts ( <i>Castanea</i> spp.)	30%	D
080250000	" - Pistachios	30%	D
080290000	- Other	30%	D
		30% +250JD	
080300100	- Fresh.	per ton	D
080300900	- Other	30%	D
080410100	-- Fresh (Ripe dates)	30%	D
	-- Dried ,in packings of a weight not exceeding		
080410300	1 Kg	30%	D
080410900	--- Other	10%	B
080420000	- Figs	10%	B
080430000	- Pineapples	30%	D
080440000	- Avocados	30%	D
080450000	- Guavas, mangoes and mangosteens	30%	D
080510000	- Oranges	30%	D
	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	30%	D
080520000	- Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> )	30%	D
080530000	- Grapefruit	30%	D
080540000	- Other	30%	D
		30% +250JD	
080610100	-- From May 1 to October 31	per ton	D
080610900	-- Other	30%	D
080620000	- Dried	10%	B
080711000	-- Watermelons	30%	D
080719000	-- Other	30%	D
080720000	- Papaws (papayas)	30%	D
		30% +250JD	
080810100	-- From June 1 to October 31	per ton	K
080810900	-- Other	30%	K
080820000	- Pears and quinces	30%	D
080910000	- Apricots	30%	D
080920000	- Cherries	30%	D
080930000	- Peaches, including nectarines	30%	D
080940000	- Plums and sloes	30%	D
081010000	- Strawberries	30%	D
	- Raspberries, blackberries, mulberries and loganberries	30%	D
081020000	- Black, white or red currants and gooseberries	30%	D
	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	30%	D
081040000	- Kiwifruit	20%	C
081050000	- Other	30%	D
081090000	- Strawberries	30%	D
	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	30%	D
081120000	- Other	30%	D
081190000	- Other	30%	D
081210000	- Cherries	30%	D

081220000	- Strawberries	30%	D
081290000	- Other	30%	D
081310000	- Apricots	10%	B
081320000	- Prunes	30%	D
081330000	- Apples	30%	D
081340000	- Other fruit	30%	D
081350000	- Mixtures of nuts or dried fruits of this Chapter	30%	D
	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.		
081400000		30%	D
090111000	-- Not decaffeinated	20%	C
090112000	-- Decaffeinated	20%	C
090121000	-- Not decaffeinated	30%	D
090122000	-- Decaffeinated	30%	D
090190000	- Other	20%	C
	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	20%	C
090220000	- Other green tea (not fermented)	20%	C
	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	20%	C
090230000	- Other black tea (fermented) and other partly fermented tea	20%	C
090240000	Mat.	30%	D
090300000	-- Neither crushed nor ground	30%	D
090411000	-- Crushed or ground	30%	D
	- Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground	30%	D
090420000	Vanilla.	30%	D
090500000	- Neither crushed nor ground	30%	D
090610000	- Crushed or ground	30%	D
090620000	Cloves (whole fruit, cloves and stems).	30%	D
090700000	- Nutmeg	30%	D
090810000	- Mace	30%	D
090820000	- Cardamoms	30%	D
090830000	- Seeds of anise or badian	30%	D
090910000	- Seeds of coriander	30%	D
090920000	- Seeds of cumin	30%	D
090930000	- Seeds of caraway	30%	D
090940000	- Seeds of fennel; juniper berries	30%	D
090950000	- Ginger	30%	D
091010000	- Saffron	30%	D
091020000	- Turmeric (curcuma)	30%	D
091030000	- Thyme; bay leaves	30%	D
091040000	- Curry	30%	D
091050000	-- Mixtures referred to in Note 1 (b) to this Chapter	30%	D
091091000	-- Other	30%	I
091099000	- Durum wheat	Free	E
100110000	- Other	Free	E
100190000	Rye.	10%	B
100200000	Barley.	Free	E
100300000	Oats.	10%	B
100400000			

100510000	- Seed	5%	A
100590000	- Other	5%	A
100610000	- Rice in the husk (paddy or rough)	5%	A
100620000	- Husked (brown) rice	5%	A
100630000	- Semi-milled or wholly milled rice, whether or not polished or glazed	5%	A
100640000	- Broken rice	5%	A
100700000	Grain sorghum.	10%	B
100810000	- Buckwheat	10%	B
100820000	- Millet	10%	B
100830000	- Canary seed	10%	B
100890000	- Other cereals	10%	B
110100000	Wheat or meslin flour.	Free	E
110210000	- Rye flour	Free	E
110220000	- Maize (corn) flour	Free	E
110230000	- Rice flour	10%	B
110290000	- Other	Free	E
110311100	--- Boiled and dried (Burgul)	30%	D
110311900	--- Other	10%	B
110312000	-- Of oats	10%	B
110313000	-- Of maize (corn)	10%	B
110314000	-- Of rice	10%	B
110319000	-- Of other cereals	10%	B
110321000	-- Of wheat	10%	B
110329000	-- Of other cereals	10%	B
110411000	-- Of barley	10%	B
110412000	-- Of oats	10%	B
110419000	-- Of other cereals	Free	E
110421000	-- Of barley	10%	B
110422000	-- Of oats	10%	B
110423000	-- Of maize (corn)	10%	B
110429100	--- Boild and dried wheat (Burgul)	30%	D
110429900	--- Other	10%	B
110430000	ground	10%	B
110510000	- Flour, meal and powder	10%	B
110520000	- Flakes, granules and pellets	10%	B
110610100	-- Imported by factories as industrial inputs	10%	B
110610900	-- Other	30%	D
110620000	- Of sago or of roots or tubers of heading No. 07.14	30%	D
110630100	-- Imported by factories as industrial inputs	5%	A
110630900	-- Other	30%	D
110710000	- Not roasted	10%	B
110720000	- Roasted	Free	E
110811100	--- Imported by factories as industrial inputs	10%	B
110811900	--- Other	30%	D
110812200	--- Imported by factories as industrial inputs	10%	B
110812900	--- Other	30%	D
110813000	-- Potato starch	Free	E
110814000	-- Manioc (cassava) starch	10%	B
110819100	--- Imported by factories as industrial inputs	5%	A
110819900	--- Other	30%	D
110820000	- Inulin	10%	B
110900000	Wheat gluten, whether or not dried.	30%	D

120100000	Soya beans, whether or not broken.	10%	B
120210000	- In shell	30%	D
120220000	- Shelled, whether or not broken	30%	D
120300000	Copra.	30%	D
120400000	Linseed, whether or not broken.	10%	B
120500000	Rape or colza seeds, whether or not broken.	10%	B
120600100	- Imported by vegetable oil factories	5%	A
120600900	- Other	30%	D
120710000	- Palm nuts and kernels	10%	B
120720000	- Cotton seeds	10%	B
120730000	- Castor oil seeds	10%	B
120740000	- Sesamum seeds	5%	A
120750100	-- Imported by factories as industrial inputs	10%	B
120750900	-- Other	30%	D
120760000	- Safflower seeds	30%	D
120791000	-- Poppy seeds	30%	D
120792000	-- Shea nuts (karite nuts)	30%	D
120799000	-- Other	10%	B
120810000	- Of soya beans	Free	E
	-- Of Cotton , flax, castorl-oil, sesame or hemp seeds	10%	B
120890100		10%	B
120890400	-- Of colza seeds	10%	B
120890900	-- Other	30%	D
120911000	-- Sugar beet seed	5%	A
120919000	-- Other	5%	A
120921000	-- Lucerne (alfalfa) seed	5%	A
120922000	-- Clover (Trifolium spp.) seed	5%	A
120923000	-- Fescue seed	5%	A
120924000	-- Kentucky blue grass (Poa pratensis L.) seed	5%	A
	-- Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seed	5%	A
120925000		5%	A
120926000	-- Timothy grass seed	5%	A
120929100	--- Lupine	30%	D
120929900	--- Other	5%	A
	- Seeds of herbaceous plants cultivated principally for their flowers	5%	A
120930000		5%	A
120991000	-- Vegetable seeds	5%	A
120999000	-- Other	5%	A
	- Hop cones, neither ground nor powdered nor in the form of pellets	10%	B
121010000		10%	B
	- Hop cones, ground, powdered or in the form of pellets; lupulin	10%	B
121020000		10%	B
121110000	- Liquorice roots	10%	B
121120000	- Ginseng roots	10%	B
121190000	- Other	10%	B
121210000	- Locust beans, including locust bean seeds	10%	B
121220000	- Seaweeds and other algae	30%	D
121230000	- Apricot, peach or plum stones and kernels	10%	B
121291000	-- Sugar beet	30%	D
121292000	-- Sugar cane	30%	D
121299000	-- Other	30%	D
	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	Free	E
121300000		Free	E

121410000	- Lucerne (alfalfa) meal and pellets	Free	E
121490000	- Other	Free	E
130110100	-- Imported by factories as industrial inputs	10%	B
130110900	-- Other	30%	D
130120100	-- Imported by factories as industrial inputs	10%	B
130120900	-- Other	30%	D
130190100	-- Imported by factories as industrial inputs	10%	B
130190900	-- Other	30%	D
130211000	-- Opium	30%	D
130212100	-- Imported by factories as industrial inputs	10%	B
130212900	--- Other	30%	D
130213000	-- Of hops	30%	D
	-- Of pyrethrum or of the roots of plants		
130214000	containing rotenone	30%	D
130219100	-- Imported by factories as industrial inputs	10%	B
130219900	--- Other	30%	D
130220000	- Pectic substances, pectinates and pectates	5%	A
130231000	-- Agar-agar	10%	B
	-- Mucilages and thickeners, whether or not		
	modified, derived from locust beans, locust		
130232000	bean seeds or guar seeds	5%	A
130239000	-- Other	10%	B
140110000	- Bamboos	5%	A
140120000	- Rattans	5%	A
140190000	- Other	5%	A
140210000	- Kapok	5%	A
140290000	- Other	5%	A
140310000	- Broomcorn (Sorghum vulgare var. technicum)	5%	A
140390000	- Other	5%	A
	-- Henna and wasmeh,imported by factories as		
140410200	industrial inputs	10%	B
140410300	-- Henna and wasmeh,for other uses	30%	D
140410900	-- Other	10%	B
140420000	- Cotton linters	10%	B
140490100	-- imported by factories as industrial inputs	5%	A
140490900	-- Other	30%	D
150100000	Pig fat (including lard) and poultry fat, other than		
	that of heading No. 02.09 or 15.03	30%	D
150200000	Fats of bovine animals, sheep or goats, other		
	than those of heading No. 15.03	5%	A
	Lard stearin, lard oil, oleostearin, oleo- oil and		
	tallow oil, not emulsified or mixed or otherwise		
150300000	prepared.	30%	D
150410000	- Fish-liver oils and their fractions	10%	B
	- Fats and oils and their fractions, of fish, other		
150420000	than liver oils	10%	B
	- Fats and oils and their fractions, of marine		
150430000	mammals	10%	B
150510000	- Wool grease, crude	10%	B
150590000	- Other	30%	D
150600100	-Imported by factories as industrial inputs	10%	B
150600900	-Other	30%	D
150710000	- Crude oil, whether or not degummed	5%	A
150790100	--Imported by factories as industrial inputs	5%	A

150790900	-- Other	30%	D
150810000	- Crude oil	10%	B
150890000	- Other	30%	D
150910000	- Virgin	30%	D
150990000	- Other	30%	D
	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		
151000000	No. 15.09.	30%	D
151110000	- Crude oil	5%	A
151190200	--Imported by factories as industrial inputs	5%	A
151190900	--Other	30%	D
151211000	-- Crude oil	5%	A
151219100	---Imported by factories as industrial inputs	10%	B
151219900	--- Other	30%	D
	-- Crude oil, whether or not gossypol has been removed		
151221000	removed	30%	D
151229000	-- Other	30%	D
151311000	-- Crude oil	5%	A
151319100	---Imported by factories as industrial inputs	5%	A
151319900	--- Other	30%	D
151321000	-- Crude oil	5%	A
151329100	---Imported by factories as industrial inputs	5%	A
151329900	--- Other	30%	D
151410000	- Crude oil	5%	A
151490100	--Imported by factories as industrial inputs	5%	A
151490900	-- Other	30%	D
151511000	-- Crude oil	5%	A
151519100	---Imported by factories as industrial inputs	5%	A
151519900	--- Other	30%	D
151521000	-- Crude oil	5%	A
151529200	---Imported by factories as industrial inputs	5%	A
151529900	--- Other	30%	D
151530100	--Imported by factories as industrial inputs	10%	B
151530900	--- Other	30%	D
151540100	--Imported by factories as industrial inputs	5%	A
151540900	-- Other	30%	D
151550000	- Sesame oil and its fractions	30%	D
151560000	- Jojoba oil and its fractions	30%	D
151590100	-- laurel (Bay) oil	10%	B
151590300	--Imported by factories as industrial inputs	5%	A
151590900	-- Other	30%	D
151610000	- Animal fats and oils and their fractions	30%	D
151620200	-- Cotton-seed oil	30%	D
	-- Date-seed hydrogenated oil, imported by factories as industrial inputs		
151620300	factories as industrial inputs	20%	C
	-- Palm stearin ,imported by factories as industrial input		
151620400	industrial input	5%	A
151620900	-- Other	30%	D
151710100	-- Imported by factories as industrial inputs	10%	B
151710900	-- Other	30%	D
151790200	-- Vegetable fats of hydrogenated palm oil	30%	D
151790900	-- Other	30%	D

	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16; inedible mixtures or preparation	5%	A
151800000			
152000100	-- Imported by factories as industrial inputs	5%	A
152000900	- Other	30%	D
152110000	- Vegetable waxes	10%	B
152190100	-- beewax; other insect waxes.	5%	A
152190900	-- Other	10%	B
	- Soap-stocks (resulting from neutralization of oils with caustic soda).	30%	D
152200100			
152200900	- Other	10%	B
	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	30%	I
160100000			
160210000	- Homogenised preparations	30%	D
160220000	- Of liver of any animal	30%	D
160231000	-- Of turkeys	30%	D
160232000	-- Of fowls of the species Gallus domesticus	30%	D
160239000	-- Other	30%	D
160241000	-- Hams and cuts thereof	30%	D
160242000	-- Shoulders and cuts thereof	30%	D
160249000	-- Other, including mixtures	30%	D
160250000	- Of bovine animals	30%	D
	- Other, including preparations of blood of any animal	30%	D
160290000			
	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	30%	D
160300000			
160411000	-- Salmon	10%	B
160412000	-- Herrings	10%	B
160413000	-- Sardines, sardinella and brisling or sprats	10%	B
160414000	-- Tunas, skipjack and bonito (Sarda spp.)	10%	B
160415000	-- Mackerel	10%	B
160416000	-- Anchovies	10%	B
160419000	-- Other	10%	B
160420100	-- Composite and homogenized preparations.	30%	D
160420900	-- Other	10%	B
160430000	- Caviar and caviar substitutes	30%	D
160510000	- Crab	30%	D
160520000	- Shrimps and prawns	30%	D
160530000	- Lobster	30%	D
160540000	- Other crustaceans	30%	D
160590000	- Other	30%	D
170111000	-- Cane sugar	5%	A
170112000	-- Beet sugar	5%	A
	-- Containing added flavouring or colouring matter	30%	D
170191000			
170199100	--- Refined sugar	5%	A
170199900	--- Other	30%	D

170211000	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	10%	B
170219000	-- Other	10%	B
170220000	- Maple sugar and maple syrup	30%	D
170230000	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	10%	B
170240000	- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose	10%	B
170250000	- Chemically pure fructose	10%	B
170260000	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose	30%	D
170290100	-- Chemically pure maltose.	30%	D
170290300	-- Imported by factories as industrial inputs	10%	B
170290900	-- Other	30%	D
170310100	-- Imported by factories as industrial inputs	5%	A
170310200	-- Molasses	Free	E
170310900	-- Other	30%	D
170390100	-- Imported by factories as industrial inputs	5%	A
170390900	-- Other	30%	D
170410000	- Chewing gum, whether or not sugar-coated	30%	I
170490000	- Other	30%	I
180100000	Cocoa beans, whole or broken, raw or roasted.	10%	B
180200000	Cocoa shells, husks, skins and other cocoa waste.	30%	D
180310200	-- Imported by factories as industrial inputs	5%	A
180310900	-- Other	30%	D
180320200	-- Imported by factories as industrial inputs	5%	A
180320900	-- Other	30%	D
180400000	Cocoa butter, fat and oil.	10%	B
180500100	- Imported by factories as industrial inputs	5%	A
180500900	- Other	30%	D
180610000	- Cocoa powder, containing added sugar or other sweetening matter	30%	D
180620000	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	30%	D
180631000	-- Filled	30%	D
180632000	-- Not filled	30%	D
180690000	- Other	30%	D
190110300	-- Containing 50 % or more of milk ;preparations for special ailments	5%	A
190110900	-- Other	30%	D
190120100	-- Imported by factories as industrial inputs	10%	B
190120900	-- Other	30%	D
190190100	-- Malt extract	10%	B
190190300	-- Special food preparations for handicapped (1)	5%	A
190190500	-- Imported by factories as industrial inputs	5%	A
190190900	-- Other	30%	D



190211000	-- Containing eggs	30%	D
190219000	-- Other	30%	D
190220000	- Stuffed pasta, whether or not cooked or otherwise prepared	30%	D
190230000	- Other pasta	30%	D
190240000	- Couscous	30%	D
190300000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	30%	D
190410000	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	30%	I
190420000	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	30%	I
190490000	- Other	30%	I
190510000	- Crispbread	30%	D
190520000	- Gingerbread and the like	30%	D
190530100	-- Sweet biscuits, specially prepared for infants	20%	C
190530900	-- Other	30%	I
190540000	- Rusks, toasted bread and similar toasted products	30%	D
190590100	-- Empty cachets of a kind suitable for pharmaceutical use .	20%	C
190590300	-- Bread	20%	C
190590400	-- Other ,specially prepared for infants	20%	C
190590900	-- Other	30%	D
200110000	- Cucumbers and gherkins	30%	D
200120000	- Onions	30%	D
200190000	- Other	30%	D
200210000	- Tomatoes, whole or in pieces	30%	D
200290000	- Other	30%	D
200310000	- Mushrooms	30%	D
200320000	- Truffles	30%	D
200410000	- Potatoes	30%	D
200490000	- Other vegetables and mixtures of vegetables	30%	D
200510000	- Homogenised vegetables	30%	D
200520100	-- Imported by factories as industrial inputs	10%	B
200520900	-- Other	30%	D
200540000	- Peas (Pisum sativum)	30%	D
200551000	-- Beans, shelled	30%	D
200559000	-- Other	30%	D
200560000	- Asparagus	30%	D
200570000	- Olives	30%	D
200580000	- Sweet corn (Zea mays var. saccharata)	30%	I
200590000	- Other vegetables and mixtures of vegetables :	30%	I
200600000	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace' or crystallised).	30%	D
200710000	- Homogenised preparations	30%	D
200791000	-- Citrus fruit	30%	D
200799000	-- Other	30%	D
200811000	-- Ground-nuts	30%	I
200819000	-- Other, including mixtures	30%	I

200820000	- Pineapples	30%	D
200830000	- Citrus fruit	30%	D
200840000	- Pears	30%	D
200850000	- Apricots	30%	D
200860000	- Cherries	30%	D
200870000	- Peaches	30%	D
200880000	- Strawberries	30%	D
200891000	-- Palm hearts	30%	D
200892000	-- Mixtures	30%	D
	--- Crushed pulp of mangoes or		
200899100	guavas,imported by factories as industrial inputs	10%	B
200899900	--- Other	30%	D
	--- Concentrates of natural juice in packings of		
200911100	25 kg or more	10%	B
200911900	--- Other	30%	D
	--- Concentrates of natural juice in packings of		
200919100	25 kg or more	10%	B
200919900	--- Other	30%	D
	--- Concentrates of natural juice in packings of		
200920200	25 kg or more	10%	B
200920900	-- Other	30%	D
	--- Concentrates of natural juice in packings of		
200930200	25 kg or more	10%	B
200930900	-- Other	30%	D
	--- Concentrates of natural juice in packings of		
200940200	25 kg or more	10%	B
200940900	-- Other	30%	D
200950000	- Tomato juice	30%	D
	--- Concentrates of natural juice in packings of		
200960200	25 kg or more	10%	B
200960900	-- Other	30%	D
	--- Concentrates of natural juice in packings of		
200970200	25 kg or more	10%	B
200970900	-- Other	30%	D
200980100	-- Date treacle (dibbs) without any added sugar	10%	B
	-- Concentrated fruit juices in packings of 25 kg		
200980200	or more	10%	B
200980900	-- Other	30%	D
	-- Concentrated fruit juices in packings of 25 kg		
200990200	or more	10%	B
200990900	-- Other	30%	D
210111000	-- Extracts, essences and concentrates	30%	D
	-- Preparations with a basis of extracts,		
	essences or concentrates or with a basis of		
210112000	coffee.	30%	D
	- Extracts, essences and concentrates, of tea or		
	mat,, and preparations with a basis of these		
	extracts, essences or concentrates or with a		
210120000	basis of tea or mat,	30%	D
	- Roasted chicory and other roasted coffee		
	substitutes, and extracts, essences and		
210130000	concentrates thereof	30%	D
210210000	- Active yeasts	30%	D

210220000	- Inactive yeasts; other single-cell micro-organisms, dead	30%	D
210230000	- Prepared baking powders	30%	D
210310000	- Soya sauce	30%	I
210320000	- Tomato ketchup and other tomato sauces	30%	D
210330000	- Mustard flour and meal and prepared mustard	30%	D
210390100	-- Imported by factories as industrial inputs	10%	B
210390900	-- Other	30%	I
210410000	- Soups and broths and preparations therefor	30%	D
210420100	-- Imported by factories as industrial inputs	10%	B
210420900	-- Other	30%	D
210500000	Ice cream and other edible ice, whether or not containing cocoa.	30%	I
210610000	- Protein concentrates and textured protein substances	5%	A
210690100	-- Aromatized powders; flakes of vegetable and fruit preparations imported by factories as industrial inputs	5%	A
210690200	-- Alcoholic composite preparations of a kind used for manufacturing beverages	80%	D
210690300	-- Food preparations, only for the use of special ailment cases	Free	E
210690400	-- Products derived from milk, by substituting one or more of its natural ingredients with other substance, for infants	Free	E
210690500	-- Powdered juices	30%	D
210690700	-- Non-alcoholic composite preparations (concentrates extracts)	Free	E
210690800	-- Other, imported by factories as industrial inputs	10%	B
210690900	---- Other	30%	I
220110000	- Mineral waters and aerated waters	30%	D
220190000	- Other	30%	D
220210000	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	30%	D
220290000	- Other	30%	D
220300000	Beer made from malt.	180%	L
220410000	- Sparkling wine prevented or arrested by the addition of alcohol :	180%	L
220421000	-- In containers holding 2 liter or less	180%	L
220429000	-- Other	180%	L
220430000	- Other grape must	50%	L
220510000	- In containers holding 2 l or less	180%	L
220590000	- Other	180%	L
220600000	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.	50%	L
220710100	-- Imported by factories as industrial inputs	10%	B
220710900	-- Other	30%	D
220720000	- Ethyl alcohol and other spirits, denatured, of any strength	30%	D

220820000	- Spirits obtained by distilling grape wine or grape marc	180%	L
220830000	- Whiskies	180%	L
220840000	- Rum and tafia	180%	L
220850000	- Gin and Geneva	180%	L
220860000	- Vodka	180%	L
220870000	- Liqueurs and cordials	180%	L
220890300	--Tequila	180%	L
220890400	-- Mescal	180%	L
220890500	-- Undenatured ethyl alcohol imported by factories as industrial inputs or for medical use	30%	D
220890900	-- Other	180%	L
220900100	- Imported by factories as industrial inputs	10%	B
220900900	- Other	30%	D
230110000	- Flours, meals and pellets, of meat or meat offal; greaves	5%	A
230120000	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	5%	A
230210000	- Of maize (corn)	Free	E
230220000	- Of rice	Free	E
230230000	- Of wheat	Free	E
230240000	- Of other cereals	Free	E
230250000	- Of leguminous plants	Free	E
230310000	- Residues of starch manufacture and similar residues	5%	A
230320000	- Beet-pulp, bagasse and other waste of sugar manufacture	5%	A
230330000	- Brewing or distilling dregs and waste	5%	A
230400000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya- bean oil.	5%	A
230500000	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%	A
230610000	- Of cotton seeds	5%	A
230620000	- Of linseed	5%	A
230630000	- Of sunflower seeds	5%	A
230640000	- Of rape or colza seeds	5%	A
230650000	- Of coconut or copra	5%	A
230660000	- Of palm nuts or kernels	5%	A
230670000	- Of maize (corn) germ	5%	A
230690000	- Other	5%	A
230700000	Wine lees; argol.	30%	D
230810000	- Acorns and horse-chestnuts	5%	A
230890000	- Other	5%	A
230910000	- Dog or cat food, put up for retail sale	30%	D
230990100	-- Animal feeds concentrates	5%	A
230990200	-- Animal feeds preparations (premix)	5%	A
230990300	-- Milk preparations for feeding calf	10%	B
230990900	-- Other	30%	D

	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.	30%	D
250100000			
250200000	Unroasted iron pyrites.	10%	B
	Sulphur of all kinds, other than sublimed sulphur, precipitated and colloidal sulphur.	5%	A
250300000			
250410000	- In powder or in flakes	5%	A
250490000	- Other	5%	A
250510000	- Silica sands and quartz sands	30%	D
250590000	- Other	30%	D
250610000	- Quartz	30%	D
250621000	-- Crude or roughly trimmed	30%	D
250629000	-- Other	30%	D
	Kaolin and other kaolinic clays, whether or not calcined.	5%	A
250700000			
250810000	- Bentonite	5%	A
250820000	- Decolourising earths and fuller's earth	5%	A
250830000	- Fire-clay	5%	A
250840000	- Other clays	5%	A
250850000	- Andalusite, kyanite and sillimanite	5%	A
250860000	- Mullite	5%	A
250870000	- Chamotte or dinas earths	5%	A
250900000	Chalk.	5%	A
251010000	- Unground	5%	A
251020000	- Ground	5%	A
251110000	- Natural barium sulphate (barytes)	5%	A
251120000	- Natural barium carbonate (witherite)	5%	A
	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	5%	A
251200000			
	-- Crude or in irregular pieces, including crushed pumice ( bimsbies )	10%	B
251311000			
251319000	-- Other	5%	A
251320100	-- Emery	5%	A
251320900	-- Other	30%	D
	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	10%	B
251400000			
251511100	--- Blocks	10%	B
251511900	--- Other	30%	D
251512100	--- Blocks	10%	B
251512900	--- Other	30%	D
	- Ecaussine and other calcareous monumental or building stone; alabaster	30%	D
251520000			
251611100	--- Blocks	20%	C
251611900	--- Other	30%	D
251612100	--- Blocks	20%	C
251612900	--- Other	30%	D
251621000	-- Crude or roughly trimmed	30%	D
	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	30%	D
251622000			

251690000	- Other monumental or building stone macadam; granules, chippings and powder,	30%	D
251710000	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	30%	D
251720000	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading No. 2517.10	30%	D
251730000	- Tarred macadam	30%	D
251741000	-- Of marble	30%	D
251749000	-- Other	30%	D
251810000	- Dolomite not calcined	10%	B
251820000	- Calcined dolomite	10%	B
251830000	- Agglomerated dolomite (including tarred dolomite)	10%	B
251910000	- Natural magnesium carbonate (magnesite)	5%	A
251990000	- Other	5%	A
252010000	- Gypsum; anhydrite	30%	D
252020100	-- Plasters especially prepared for use in dentistry (1)	10%	B
252020900	-- Other	30%	D
252100000	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	30%	D
252210000	- Quicklime	30%	D
252220000	- Slaked lime	30%	D
252230000	- Hydraulic lime	30%	D
252310000	- Cement clinkers	30%	D
252321000	-- White cement, whether or not artificially coloured	30%	D
252329000	-- Other	30%	D
252330000	- Aluminous cement	30%	D
252390000	- Other hydraulic cements	30%	D
252400000	Asbestos.	Free	E
252510000	- Crude mica and mica rifted into sheets or splittings	10%	B
252520000	- Mica powder	10%	B
252530000	- Mica waste	10%	B
252610000	- Not crushed, not powdered	5%	A
252620000	- Crushed or powdered	5%	A
252700000	Natural cryolite; natural chiolite.	30%	D
252810000	- Natural sodium borates and concentrates thereof (whether or not calcined)	5%	A
252890000	- Other	5%	A
252910000	- Felspar	10%	B
252921000	-- Containing by weight 97 % or less of calcium fluoride	10%	B
252922000	-- Containing by weight more than 97 % of calcium fluoride	10%	B
252930000	- Leucite; nepheline and nepheline syenite	30%	D
253010100	-- Perlite unexpanded	Free	E
253010900	-- Other	10%	B

253020000	- Kieserite, epsomite (natural magnesium sulphates)	30%	D
253040000	- Natural micaceous iron oxides	20%	C
253090100	-- Unworked lithographic stone	20%	C
253090200	-- Natural arsenic sulphates	5%	A
253090300	-- Zirconium silicate	5%	A
253090900	-- Other	10%	B
260111000	-- Non-agglomerated	5%	A
260112000	-- Agglomerated	5%	A
260120000	- Roasted iron pyrites	5%	A
	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.		
260200000		5%	A
260300000	Copper ores and concentrates.	5%	A
260400000	Nickel ores and concentrates.	5%	A
260500000	Cobalt ores and concentrates.	5%	A
260600000	Aluminium ores and concentrates.	5%	A
260700000	Lead ores and concentrates.	5%	A
260800000	Zinc ores and concentrates.	5%	A
260900000	Tin ores and concentrates.	5%	A
261000000	Chromium ores and concentrates.	5%	A
261100000	Tungsten ores and concentrates.	5%	A
261210000	- Uranium ores and concentrates	5%	A
261220000	- Thorium ores and concentrates	5%	A
261310000	- Roasted	5%	A
261390000	- Other	5%	A
261400000	Titanium ores and concentrates.	5%	A
261510000	- Zirconium ores and concentrates	5%	A
261590000	- Other	5%	A
261610000	- Silver ores and concentrates	5%	A
261690000	- Other	5%	A
261710000	- Antimony ores and concentrates	5%	A
261790000	- Other	5%	A
261800000	Granulated slag (slag sand) from the manufacture of iron or steel.	5%	A
	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.		
261900000		5%	A
262011000	-- Hard zinc spelter	5%	A
262019000	-- Other	5%	A
262020000	- Containing mainly lead	5%	A
262030000	- Containing mainly copper	5%	A
262040000	- Containing mainly aluminium	5%	A
262050000	- Containing mainly vanadium	5%	A
262090000	- Other	5%	A
262100000	Other slag and ash, including seaweed ash (kelp).	5%	A
270111000	-- Anthracite	5%	A
270112000	-- Bituminous coal	5%	A
270119000	-- Other coal	5%	A
270120000	- Briquettes, ovoids and similar solid fuels manufactured from coal	5%	A

270210000	- Lignite, whether or not pulverised, but not agglomerated	5%	A
270220000	- Agglomerated lignite	5%	A
270300000	Peat (including peat litter), whether or not agglomerated.	10%	B
270400000	peat, whether or not agglomerated; retort carbon.	10%	B
270500000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	5%	A
270600000	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	5%	A
270710000	- Benzole	5%	A
270720000	- Toluole	5%	A
270730000	- Xylole	5%	A
270740000	- Naphthalene	5%	A
270750000	- Other aromatic hydrocarbon mixtures of which 65 % or more by volume(including losses) distills at 250 °C by the ASTM D 86 method	5%	A
270760000	- Phenols	5%	A
270791000	-- Creosote oils	5%	A
270799000	-- Other	5%	A
270810000	- Pitch	10%	B
270820000	- Pitch coke	10%	B
270900000	Petroleum oils and oils obtained from bituminous minerals, crude.	5%	A
271000100	- Heavy fuel oil	10%	B
271000200	- Petroleum ether .	10%	B
271000300	- Refractory oils	10%	B
271000900	- Other	30%	I
271111000	-- Natural gas	30%	D
271112000	-- Propane	30%	D
271113000	-- Butanes	30%	D
271114000	-- Ethylene, propylene, butylene and butadiene	30%	D
271119000	-- Other	30%	D
271121000	-- Natural gas	30%	D
271129000	-- Other	30%	D
271210000	- Petroleum jelly	30%	D
271220000	- Paraffin wax containing by weight less than 0.75 % of oil	5%	A
271290000	- Other	30%	D
271311000	-- Not calcined	5%	A
271312000	-- Calcined	5%	A
271320000	- Petroleum bitumen	5%	A
271390000	- Other residues of petroleum oils or of oils obtained from bituminous minerals	5%	A
271410000	- Bituminous or oil shale and tar sands	10%	B
271490000	- Other	10%	B
271500000	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).	30%	D