

## CHAPTER 11

### Products of the milling industry; malt; starches; inulin; wheat gluten

#### Notes.

1.- This Chapter does not cover:

- (a) Roasted malt put up as coffee substitutes (heading 0901 or 2101);
- (b) Prepared flours, groats, meals or starches of heading 1901;
- (c) Corn flakes or other products of heading 1904;
- (d) Vegetables, prepared or preserved, of heading 2001, 2004 or 2005;
- (e) Pharmaceutical products (Chapter 30); or
- (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

2.- (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product:

- (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
- (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

Otherwise, they fall in heading 23.02. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 1104.

(B) Products falling in this Chapter under the above provisions shall be classified in heading 1101 or 1102 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall in heading 1103 or 1104.

Cereal (1)	Starch Content (2)	Ash Content (3)	Rate of passage through a sieve with an aperture of	
			315 micrometers (microns) (4)	500 micrometers (microns) (5)
Wheat and rye .....	45%	2.5%	80%	-
Barley.....	45%	3%	80%	-
Oats.....	45%	5%	80%	-
Maize (corn) and grain sorghum.....	45%	2%	-	90%
Rice.....	45%	1.6%	80%	-
Buckwheat.....	45%	4%	80%	-

3.-For the purposes of heading 1103, the terms "groats" and "meal" mean products obtained by the fragmentation of cereal grains, of which:

- (a) in the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;
- (b) in the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>11.01</b>	<b>Wheat or meslin flour.</b>						
1101.0010	--- Wholemeal flour	Free	Free	15%	Free	mt	04610
1101.0020	---Sharps	Free	Free	15%	Free	mt	04610
1101.0090	--- Other	Free	Free	15%	Free	mt	04610
<b>11.02</b>	<b>Cereal flours other than of wheat or meslin.</b>						
1102.2000	- Maize (corn) flour	8%	Free	15%	Free	mt	04711
	- Other						
1102.9010	---Rice flour	8%	Free	15%	Free	mt	04719
1102.9090	---Other	8%	Free	15%	Free	mt	04719
<b>11.03</b>	<b>Cereal groats, meal and pellets.</b>						
	- Groats and meal:						
1103.1100	- - Of wheat	8%	Free	15%	Free	kg	04620
1103.1300	- - Of maize (corn)	8%	Free	15%	Free	kg	04721
1103.1900	- - Of other cereals	8%	Free	15%	Free	kg	04722
	- Pellets:						
1103.2010	- - - of wheat	8%	Free	15%	Free	kg	04620
1103.2090	- - - of other cereals	8%	Free	15%	Free	kg	04729
<b>11.04</b>	<b>Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.</b>						
	- Rolled or flaked grains:						
1104.1200	- - Of oats	8%	Free	15%	Free	kg	04813
1104.1900	- - Of other cereals	8%	Free	15%	Free	kg	04813
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):						
1104.2200	- - Of oats	8%	Free	15%	Free	kg	04814
1104.2300	- - Of maize (corn)	8%	Free	15%	Free	kg	04814
1104.2900	- - Of other cereals	8%	Free	15%	Free	kg	04814
1104.3000	- Germ of cereals, whole, rolled flaked or ground	8%	Free	15%	Free	kg	04815

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>11.05</b>	<b>Flour, meal, powder, flakes, granules and pellets of potatoes.</b>						
1105.1000	- Flour, meal and powder	8%	Free	15%	Free	kg	05641
1105.2000	- Flakes, granules and pellets	8%	Free	15%	Free	kg	05642
<b>11.06</b>	<b>Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.</b>						
1106.1000	- Of the dried leguminous vegetables of heading 07.13	8%	Free	15%	Free	kg	05646
1106.2000	- Of sago or of roots or tubers of heading 07.14	8%	Free	15%	Free	kg	05647
1106.3000	- Of the products of Chapter 8	8%	Free	15%	Free	kg	05648
<b>11.07</b>	<b>Malt, whether or not roasted.</b>						
1107.1000	- Not roasted	8%	Free	15%	Free	kg	04820
1107.2000	- Roasted	8%	Free	15%	Free	kg	04820
<b>11.08</b>	<b>Starches; inulin.</b>						
	- Starches:						
1108.1100	- - Wheat starch	8%	Free	15%	Free	kg	59211
1108.1200	- - Maize (corn) starch	8%	Free	15%	Free	kg	59212
1108.1300	- - Potato starch	8%	Free	15%	Free	kg	59213
1108.1400	- - Manioc (cassava) starch	8%	Free	15%	Free	kg	59214
1108.1900	- - Other starches	8%	Free	15%	Free	kg	59215
1108.2000	- Inulin	8%	Free	15%	Free	kg	59216
1109.0000	Wheat gluten, whether or not dried.	8%	Free	15%	Free	kg	59217

CHAPTER 12

**Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit;  
industrial or medicinal plants; straw and fodder**

**Notes.**

- 1.-Heading 12.07 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).
- 2.-Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 23.04 to 23.06.
- 3.-For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as "seeds of a kind used for sowing".

Heading 12.09 does not, however, apply to the following even if for sowing:

- (a) Leguminous vegetables or sweet corn (Chapter 7);
  - (b) Spices or other products of Chapter 9;
  - (c) Cereals (Chapter 10); or
  - (d) Products of headings 12.01 to 12.07 or 12.11.
- 4.-Heading 12.11 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading 12.11 does not, however, apply to:

- (a) Medicaments of Chapter 30;
- (b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
- (c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.

5.-For the purposes of heading 12.12, the term "seaweeds and other algae" does not include:

- (a) Dead single-cell micro-organisms of heading 21.02;
- (b) Cultures of micro-organisms of heading 30.02; or
- (c) Fertilisers of heading 31.01 or 31.05.

**Subheading Note.**

- 1.- For the purposes of subheading 1205.10, the expression "low erucic acid rape or colza seeds" means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2 % by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>12.01</b>	<b>Soya beans, whether or not broken</b>						
1201.1000	<b>-Seed</b>	20%	Free	15%	Free	kg	22220
1201.9000	<b>-Other</b>	20%	Free	15%	Free	kg	22220

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>12.02</b>	<b>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.</b>						
1202.3000	-Seed	20%	Free	15%	Free	kg	22211
	-Other :						
1202.4100	--In Shell	20%	Free	15%	Free	kg	22211
1202.4200	--Shelled, whether or not broken	20%	Free	15%	Free	kg	22211
1203.0000	Copra.	8%	Free	15%	Free	kg	22310
1204.0000	Linseed, whether or not broken.	8%	Free	15%	Free	kg	22340
<b>12.05</b>	<b>Rape or colza seeds, whether or not broken.</b>						
1205.1000	- Low erucic acid rape or colza seeds	20%	Free	15%	Free	kg	22261
1205.9000	- Other	20%	Free	15%	Free	kg	22261
1206.0000	Sunflower seeds, whether or not broken.	20%	Free	15%	Free	kg	22240
<b>12.07</b>	<b>Other oil seeds and oleaginous fruits, whether or not broken.</b>						
1207.1000	-Palm nuts and kernels	20%	Free	15%	Free	kg	22370
	-Cotton seeds:						
1207.2100	--Seed	20%	Free	15%	Free	kg	22230
1207.2900	--Other	20%	Free	15%	Free	kg	22230
1207.3000	-Castor oil seeds	20%	Free	15%	Free	kg	22230
1207.4000	- Sesamum seeds	20%	Free	15%	Free	kg	22270
1207.5000	- Mustard seeds	8%	Free	15%	Free	kg	22262
1207.6000	-Safflower ( <i>Carthamus tinctorius</i> ) seeds	8%	Free	15%	Free	kg	22370
1207.7000	-Melon seeds	8%	Free	15%	Free	kg	22370
	- Other:						
1207.9100	- - Poppy seeds	8%	Free	15%	Free	kg	22370
	- - Other						
1207.9910	---Tea seeds for planting	8%	Free	15%	Free	kg	22370
1207.9990	---Other	8%	Free	15%	Free	kg	22370

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>12.08</b>	<b>Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.</b>						
1208.1000	- Of soya beans	8%	Free	15%	Free	kg	22390
1208.9000	- Other	8%	Free	15%	Free	kg	22390
<b>12.09</b>	<b>Seeds, fruit and spores, of a kind used for sowing.</b>						
1209.1000	- Sugar beet seed	5%	Free	15%	Free	kg	29251
	- Seeds of forage plants:						
1209.2100	-- Lucerne ( <i>alfalfa</i> ) seeds	5%	Free	15%	Free	kg	29252
1209.2200	-- Clover ( <i>Trifolium</i> spp.) seeds	5%	Free	15%	Free	kg	29252
1209.2300	-- Fescue seeds	5%	Free	15%	Free	kg	29252
1209.2400	-- Kentucky blue grass ( <i>Poa pratensis</i> L.) seeds	5%	Free	15%	Free	kg	29252
1209.2500	-- Rye grass ( <i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seeds	5%	Free	15%	Free	kg	29252
1209.2900	-- Other	5%	Free	15%	Free	kg	29252
1209.3000	- Seeds of herbaceous plants cultivated principally for their flowers	5%	Free	15%	Free	kg	29253
	- Other:						
	--Vegetable seeds						
1209.9110	---Squash seeds	5%	Free	15%	Free	kg	29254
1209.9190	---Other	5%	Free	15%	Free	kg	29254
	--Other						
1209.9910	---Seeds for pastures	5%	Free	15%	Free	kg	29259
1209.9990	---Other	5%	Free	15%	Free	kg	29259
<b>12.10</b>	<b>Hop cones, fresh or dried, whether or not ground powdered or in the form of pellets; lupulin.</b>						
1210.1000	- Hop cones, neither ground nor powdered nor in the form of pellets	8%	Free	15%	Free	kg	05484
1210.2000	- Hop cones, ground, powdered Or in the form of pellets; lupulin	8%	Free	15%	Free	kg	05484

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>12.11</b>	<b>Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered.</b>						
1211.2000	- Ginseng roots	8%	Free	15%	Free	kg	05896 and 29242
1211.3000	- Cocoa Leaf	8%	Free	15%	Free	kg	05896 and 29242
1211.4000	- Poppy Straw	8%	Free	15%	Free	kg	05896 and 29242
1211.5000	-Ephedra	8%	Free	15%	Free	kg	05896 and 29242
	- Other						
	---Kava						
1211.9011	----Kava (yaqona or sakau) in dried chips form	8%	Free	15%	Free	kg	05896
1211.9012	----Kava (yaqona or sakau) in powder form	8%	Free	15%	Free	kg	05896
1211.9019	----Other	8%	Free	15%	Free	kg	05896
1211.9020	---Noni (nonu) leaf	8%	Free	15%	Free	kg	05896
1211.9030	---Sandalwood chips and shavings	8%	Free	15%	Free	kg	05896
1211.9040	---Barks of trees (excluding cinnamon of 0906.11.00)	8%	Free	15%	Free	kg	05896
1211.9090	---Other	8%	Free	15%	Free	kg	05896
<b>12.12</b>	<b>Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.</b>						
	-Seaweeds and other algae:						
1212.2100	--Fit for human consumption	8%	Free	15%	Free	kg	29297

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1212.2900	--Other	8%	Free	15%	Free	kg	29297
	- Other:						
1212.9100	- - Sugar beet	8%	Free	15%	Free	kg	05487
1212.9200	--Locus beans ( <i>carob</i> )	8%	Free	15%	Free	kg	05489
1212.9300	--Sugar cane	8%	Free	15%	Free	kg	05489
1212.9400	--Chicory roots	8%	Free	15%	Free	kg	05489
1212.9900	--Other	8%	Free	15%	Free	kg	05489
1213.0000	Cereal straw and husks, unprepared, whether or no chopped, ground, pressed or in the form of pellets.	8%	Free	15%	Free	kg	08111
<b>12.14</b>	<b>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.</b>						
1214.1000	- Lucerne (alfalfa) meal and pellets	8%	Free	15%	Free	kg	08112
1214.9000	- Other	8%	Free	15%	Free	kg	08113



CHAPTER 13

Lac; gums, resins and other vegetable saps and extracts

Note.

1.-Heading 1302 applies, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.

The heading does not apply to:

- (a) Liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading n 17.04);
- (b) Malt extract (heading 19.01);
- (c) Extracts of coffee, tea or mate (heading 21.01);
- (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;
- (f) Concentrates of poppy straw containing not less than 50 % by weight of alkaloids (heading 29.39);
- (g) Medicaments of heading 3003 or 3004 or blood-grouping reagents (heading 30.06);
- (h) Tanning or dyeing extracts (heading 32.01 or 32.03);
- (ij) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
- (k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>13.01</b>	<b>Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).</b>						
1301.2000	- Gum Arabic	8%	Free	15%	Free	kg	29222
1301.9000	- Other	8%	Free	15%	Free	kg	29229
<b>13.02</b>	<b>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.</b>						
	- Vegetable saps and extracts:						
1302.1100	-- Opium	8%	Free	15%	Free	kg	29294
1302.1200	-- Of liquorice	8%	Free	15%	Free	kg	29294
1302.1300	-- Of hops	8%	Free	15%	Free	kg	29294
1302.1400	--Of ephedra	8%	Free	15%	Free	kg	29294

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- - Other						
1302.1910	---Sea weed extract	8%	Free	15%	Free	kg	29294
1302.1990	---Other	8%	Free	15%	Free	kg	29294
1302.2000	- Pectic substances, pectinates and pectates	8%	Free	15%	Free	kg	29295
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:						
1302.3100	- - Agar-Agar	8%	Free	15%	Free	kg	29296
1302.3200	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seed	8%	Free	15%	Free	kg	2929
1302.3900	- - Other	8%	Free	15%	Free	kg	29296

CHAPTER 14

**Vegetable plaiting materials; vegetable products not elsewhere specified or included**

**Notes.**

- 1.-This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
- 2.-Heading 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).
- 3.-Heading 14.04 does not apply to wood wool (heading 44.05) and prepared knots or tufts for broom or brush making (heading 96.03).
- 4.-Heading 1403 does not apply to prepared knots or tufts for broom or brush making (heading 9603).

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>14.01</b>	<b>Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).</b>						
1401.1000	- Bamboos	8%	Free	15%	Free	kg	29231
1401.2000	- Rattans	8%	Free	15%	Free	kg	29232
	- Other						
1401.9010	---Pandanus	8%	Free	15%	Free	kg	29239
1401.9020	---Other	8%	Free	15%	Free	kg	29239
[14.02]							
[14.03]							
<b>14.04</b>	<b>Vegetable products not elsewhere specified or included.</b>						
1404.2000	- Cotton linters	8%	Free	15%	Free	kg	26320
1404.9000	- Other	8%	Free	15%	Free	kg	29299

SECTION III

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS;  
PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

CHAPTER 15

Animal or vegetable fats and oils and their cleavage products;  
prepared edible fats; animal or vegetable waxes

**Notes.**

1.-This Chapter does not cover:

- (a) Pig fat or poultry fat of heading 02.09;
  - (b) Cocoa butter, fat or oil (heading 18.04);
  - (c) Edible preparations containing by weight more than 15% of the products of heading 04.05 (generally Chapter 21);
  - (d) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;
  - (e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
  - (f) Factice derived from oils (heading 40.02).
2. - Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.10).
  3. - Heading 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
  4. - Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 15.22.

**Subheading Note.**

- 1 .- For the purposes of subheadings 1514.11 and 1514.19, the expression "low erucic acid rape or colza oil" means the fixed oil which has an erucic acid content of less than 2 % by weight.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>15.01</b>	<b>Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.</b>						
1501.1000	-Lard	8%	Free	15%	Free	kg	4112
1501.2000	-Other pig fat	8%	Free	15%	Free	kg	4112
1501.9000	-Other	8%	Free	15%	Free	kg	4112
<b>15.02</b>	<b>Fats of bovine animals, sheep or goats, other than those of heading 15.03.</b>						
	- Tallow						
1502.1010	---Edible tallow	5%	Free	15%	Free	kg	41132

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1502.1090	---Other	5%	Free	15%	Free	kg	41132
1502.9000	- Other	8%	Free	15%	Free	kg	41132
<b>15.03</b>	<b>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.</b>						
1503.0010	---Edible products	8%	Free	15%	Free	kg	41133
1503.0020	---Oleo-oil	8%	Free	15%	Free	kg	41133
1503.0090	---Other	8%	Free	15%	Free	kg	41133
<b>15.04</b>	<b>Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.</b>						
1504.1000	- Fish-liver oils and their fractions	8%	Free	15%	Free	kg	41111
1504.2000	- Fats and oils and their fractions, of fish, other than liver oils	8%	Free	15%	Free	kg	41112
1504.3000	- Fats and oils and their fractions, of marine mammals	8%	Free	15%	Free	kg	41113
<b>15.05</b>	<b>Wool grease and fatty substances derived therefrom (including lanolin):</b>						
1505.0010	- - -Wool grease crude	8%	Free	15%	Free	kg	41134
1505.0090	- - - Other	8%	Free	15%	Free	kg	41135
<b>15.06</b>	<b>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.</b>						
1506.0010	---Edible products	8%	Free	15%	Free	kg	41139
1506.0090	---Other	8%	Free	15%	Free	kg	41139
<b>15.07</b>	<b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified.</b>						
1507.1000	- Crude oil, whether or not degummed	20%	Free	15%	Free	L	42111
1507.9000	- Other	8%	Free	15%	Free	L	42119
<b>15.08</b>	<b>Ground-nut oil and its fractions, whether or not refined, but not chemically modified.</b>						

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1508.1000	- Crude oil	20%	Free	15%	Free	L	42131
1508.9000	- Other	8%	Free	15%	Free	L	42139
<b>15.09</b>	<b>Olive oil and its fractions, whether or not refined, but not chemically modified.</b>						
1509.1000	- Virgin	20%	Free	15%	Free	L	42141
1509.9000	- Other	8%	Free	15%	Free	L	42142
<b>15.10</b>	<b>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 15.09.</b>						
1510.0010	- - - Crude oil	20%	Free	15%	Free	L	42149
1510.0090	- - - Other	20%	Free	15%	Free	L	42149
<b>15.11</b>	<b>Palm oil and its fractions, whether or not refined, but not chemically modified.</b>						
1511.1000	- Crude oil	20%	Free	15%	Free	L	42221
1511.9000	- Other	8%	Free	15%	Free	L	42229
<b>15.12</b>	<b>Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.</b>						
	- Sunflower-seed or safflower oil and fractions thereof:						
1512.1100	- - Crude oil	20%	Free	15%	Free	L	42151
1512.1900	- - Other	8%	Free	15%	Free	L	42159
	- Cotton-seed oil and its fractions:						
1512.2100	- - Crude oil, whether or not gossypol has been removed	20%	Free	15%	Free	L	42121
1512.2900	- - Other	8%	Free	15%	Free	L	42129
<b>15.13</b>	<b>Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.</b>						
	- Coconut (copra) oil and its fractions						
	--Crude Oil						
1513.1110	---Virgin coconut oil	20%	Free	15%	Free	L	42231

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1513.1190	---Other	8%	Free	15%	Free	L	42239
	--Other						
1513.1910	---Virgin	8%	Free	15%	Free	L	42239
1513.1990	---Other	8%	Free	15%	Free	L	42239
	- Palm kernel or babassu oil and fractions thereof:						
1513.2100	- - Crude oil	20%	Free	15%	Free	L	42241
1513.2900	- - Other	8%	Free	15%	Free	L	42249
<b>15.14</b>	<b>Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.</b>						
	- Low erucic acid rape or colza oil and its fractions:						
1514.1100	- - Crude oil	20%	Free	15%	Free	L	42171
1514.1900	- - Other	8%	Free	15%	Free	L	42179
	- Other:						
1514.9100	- - Crude oil	20%	Free	15%	Free	L	42171
1514.9900	- - Other	8%	Free	15%	Free	L	42179
<b>15.15</b>	<b>Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined but not chemically modified.</b>						
	- Linseed oil and its fractions:						
1515.1100	- - Crude oil	20%	Free	15%	Free	L	42211
1515.1900	- - Other	8%	Free	15%	Free	L	42219
	- Maize (corn) oil and its fractions:						
1515.2100	- - Crude oil	20%	Free	15%	Free	L	42161
1515.2900	- - Other	8%	Free	15%	Free	L	42169
	- Castor oil and its fractions:						
1515.3010	- - - Crude oil	20%	Free	15%	Free	L	42250
1515.3090	- - - Other	8%	Free	15%	Free	L	42250
	- Sesame oil and its fractions:						

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1515.5010	- - - Crude oil	20%	Free	15%	Free	L	42180
1515.5090	- - - Other	8%	Free	15%	Free	L	42180
	- Other:						
1515.9010	---Crude oil	20%	Free	15%	Free	L	42299
1515.9020	---Avocado oil	20%	Free	15%	Free	L	42299
1515.9090	--- Other	8%	Free	15%	Free	L	42299
<b>15.16</b>	<b>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.</b>						
	- Animal fats and oils and their fractions:						
1516.1010	--- Crude oils and fats	20%	Free	15%	Free	L	43121
1516.1090	--- Other	8%	Free	15%	Free	L	43121
	- Vegetable fats and oils and their fractions:						
1516.2010	--- Crude oils and fats	20%	Free	15%	Free	L	43122
1516.2090	--- Other	20%	Free	15%	Free	L	43122
1516.2091	----Vanaspati ghee (refer 0405.90.10 for ghee)	20%	Free	15%	Free	L	43122
1516.2099	----Other	20%	Free	15%	Free	L	43122
<b>15.17</b>	<b>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 15.16.</b>						
	- Margarine, excluding liquid margarine:						
1517.1011	- - - Without added salt	8%	Free	15%	Free	kg	09101
1517.1012	- - - With added salt	8%	Free	15%	Free	kg	09101
	- Other:						
1517.9010	- - - Dripping	8%	Free	15%	Free	kg	09109
1517.9090	- - - Other	8%	Free	15%	Free	kg	09109



Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1518.0000	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 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	20%	Free	15%	Free	L	43110
[15.19]							
<b>15.20</b>	<b>Glycerol, crude; glycerol waters and glycerol lyes.</b>						
1520.0010	---Glycerol (glycerine), crude	8%	Free	15%	Free	kg	51222
1520.0020	---Glycerol waters and glycerol lyes	8%	Free	15%	Free	kg	51222
<b>15.21</b>	<b>Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.</b>						
1521.1000	- Vegetable waxes - Other	8%	Free	15%	Free	kg	43141
1521.9010	---Beeswax	8%	Free	15%	Free	kg	43142
1521.9090	---Other	8%	Free	15%	Free	kg	43142
1522.0000	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	8%	Free	15%	Free	kg	43133

SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR;  
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Note.

- 1.-In this Section, the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

CHAPTER 16

Preparations of meat, of fish or of crustaceans,  
molluscs or other aquatic invertebrates

Notes.

- 1.-This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 05.04.
- 2.-Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

Subheading Notes

- 1.-For the purposes of subheading 1602.10, the expression "homogenised preparations" means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading 16.02.
- 2.-The fish, crustaceans, mollusks and other aquatic vertebrates specified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>16.01</b>	<b>Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.</b>						
1601.0010	---Beef	20%	Free	15%	Free	kg	01720
1601.0020	---Pork	20%	Free	15%	Free	kg	01720
1601.0030	---Other	20%	Free	15%	Free	kg	01720
<b>16.02</b>	<b>Other prepared or preserved meat, meat offal or blood.</b>						
1602.1000	- Homogenised preparations	20%	Free	15%	Free	kg	09811

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1602.2000	- Of liver of any animal	20%	Free	15%	Free	kg	01730
	- Of poultry of heading 01.05:						
1602.3100	- - Of turkeys	20%	Free	15%	Free	kg	01740
1602.3200	- - Of fowls of the species <i>Gallus domesticus</i>	20%	Free	15%	Free	kg	01740
1602.3900	- - Other	20%	Free	15%	Free	kg	01740
	- Of swine:						
1602.4100	- - Hams and cuts thereof	20%	Free	15%	Free	kg	01750
1602.4200	- - Shoulders and cuts thereof	20%	Free	15%	Free	kg	01750
1602.4900	- - Other, including mixtures	20%	Free	15%	Free	kg	01750
	- Of bovine animals:						
1602.5010	- - - Corned beef	20%	Free	15%	Free	kg	01760
1602.5090	- - - Other	20%	Free	15%	Free	kg	01760
	- Other, including preparations of blood of any animal:						
1602.9010	- - - Corned meat of sheep or lamb	20%	Free	15%	Free	kg	01790
1602.9020	- - - Corned meat of other animal	20%	Free	15%	Free	kg	01790
1602.9090	- - Other	20%	Free	15%	Free	kg	01790
1603.0000	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	20%	Free	15%	Free	kg	01710
<b>16.04</b>	<b>Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.</b>						
	- Fish, whole or in pieces, but not minced:						
1604.1100	- - Salmon	Free	Free	15%	Free	kg	03711
1604.1200	- - Herrings	Free	Free	15%	Free	kg	03712
1604.1300	- - Sardines, sardinella and brisling or sprats	Free	Free	15%	Free	kg	03712
1604.1400	- - Tunas, skipjack and bonito ( <i>sarda Spp.</i> )	Free	Free	15%	Free	kg	03713

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1604.1500	- - Mackerel	Free	Free	15%	Free	kg	03714
1604.1600	- - Anchovies	Free	Free	15%	Free	kg	03715
1604.1700	--Eels	Free	Free	15%	Free	kg	03715
1604.1800	--Shark fins	Free	Free	15%	Free	kg	03715
1604.1900	- - Other	Free	Free	15%	Free	kg	03715
1604.2000	- Other prepared or preserved fish	Free	Free	15%	Free	kg	03716
	- Caviar and caviar substitutes :						
1604.3100	--Caviar	Free	Free	15%	Free	kg	03717
1604.3200	--Caviar substitutes	Free	Free	15%	Free	kg	03717
<b>16.05</b>	<b>Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.</b>						
1605.1000	- Crab	20%	Free	15%	Free	kg	03721
	- Shrimps and prawns :						
1605.2100	--Not in airtight container	20%	Free	15%	Free	kg	03712
1605.2900	--Other	20%	Free	15%	Free	kg	03712
1605.3000	- Lobster	20%	Free	15%	Free	kg	03721
1605.4000	- Other crustaceans	20%	Free	15%	Free	kg	03721
	- Molluscs :						
1605.5100	--Oysters	20%	Free	15%	Free	kg	03722
1605.5200	--Scallops, including queen scallops	20%	Free	15%	Free	kg	03722
1605.5300	--Mussels	20%	Free	15%	Free	kg	03722
1605.5400	--Cuttle fish and squid	20%	Free	15%	Free	kg	03722
1605.5500	--Octopus	20%	Free	15%	Free	kg	03722
1605.5600	--Clams, cockles and arkshells	20%	Free	15%	Free	kg	03722
1605.5700	--Abalone	20%	Free	15%	Free	kg	03722
1605.5800	--Snails, other than sea snails	20%	Free	15%	Free	kg	03722
1605.5900	--Other	20%	Free	15%	Free	kg	03722

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	-Other aquatic invertebrates :						
1605.6100	--Sea cucumbers	20%	Free	15%	Free	kg	03722
1605.6200	--Sea urchins	20%	Free	15%	Free	kg	03722
1605.6300	--Jellyfish	20%	Free	15%	Free	kg	03722
1605.6900	--Other	20%	Free	15%	Free	kg	03722



CHAPTER 17

Sugars and sugar confectionery

Note.

1.- This Chapter does not cover:

- (a) Sugar confectionery containing cocoa (heading 18.06);
- (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or
- (c) Medicaments or other products of Chapter 30.

Subheading Notes.

- 1.- For the purposes of subheading, 1701.12 and 1701.13, and 1701.14, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.
- 2.- Subheading 1701.13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69° or more but less than 93°. The product contains only natural anhydrous microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>17.01</b>	<b>Cane or beet sugar and chemically pure sucrose, in solid form.</b>						
	- Raw sugar not containing added flavouring or colouring matter:						
1701.1200	-- Beet sugar	Free	5%	15%	Free	mt	06112
1701.1300	--Cane sugar specified in Subheading Note 2 to this Chapter	Free	5%	15%	Free	mt	03722
1701.1400	--Other cane sugar	Free	5%	15%	Free	mt	03722
	- Other:						
1701.9100	-- Containing added flavouring or colouring matter	8%	5%	15%	Free	kg	06121
1701.9900	-- Other	8%	5%	15%	Free	kg	06129
<b>17.02</b>	<b>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.</b>						
	- Lactose and lactose syrup:						

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1702.1100	- - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	8%	5%	15%	Free	kg	06191
1702.1900	- - Other	8%	5%	15%	Free	kg	06191
1702.2000	- Maple sugar and maple syrup	8%	5%	15%	Free	kg	06192
1702.3000	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	8%	5%	15%	Free	kg	06193
1702.4000	- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar	8%	5%	15%	Free	kg	06194
1702.5000	- Chemically pure fructose	8%	5%	15%	Free	kg	06195
1702.6000	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar	8%	5%	15%	Free	kg	06196
1702.9000	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose	8%	5%	15%	Free	kg	06199
<b>17.03</b>	<b>Molasses resulting from the extraction or refining of sugar.</b>						
1703.1000	- Cane molasses	8%	5%	15%	Free	kg	06151
1703.9000	- Other	8%	5%	15%	Free	kg	06159
<b>17.04</b>	<b>Sugar confectionery (including white chocolate), not containing cocoa.</b>						
1704.1000	- Chewing gum, whether or not sugar-coated	20%	5%	15%	Free	kg	06221
1704.9000	- Other	20%	5%	15%	Free	kg	06229

CHAPTER 18

Cocoa and cocoa preparations

Notes.

- 1.- This Chapter does not cover the preparations of heading 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.
- 2.- Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1801.0000	Cocoa beans, whole or broken, raw or roasted.	8%	Free	15%	Free	kg	07210
1802.0000	Cocoa shells, husks, skins and other cocoa waste.	8%	Free	15%	Free	kg	07250
<b>18.03</b>	<b>Cocoa paste, whether or not Defatted.</b>						
1803.1000	- Not defatted	8%	Free	15%	Free	kg	07231
1803.2000	- Wholly or partly defatted	8%	Free	15%	Free	kg	07232
1804.0000	Cocoa butter, fat and oil.	8%	8%	15%	Free	kg	07240
1805.0000	Cocoa powder, not containing added sugar or other sweetening matter.	8%	Free	15%	Free	kg	07220
<b>18.06</b>	<b>Chocolate and other food preparations containing cocoa.</b>						
1806.1000	- Cocoa powder, containing added sugar or other sweetening matter  - 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	20%	8%	15%	Free	kg	07310
1806.2010	---Chocolate confectionery in blocks, slabs or bars	20%	8%	15%	Free	kg	07320
1806.2020	---Beverages and preparations for making beverages	20%	8%	15%	Free	kg	07320
1806.2090	---Other	20%	8%	15%	Free	kg	07320



Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other, in blocks, slabs or bars:						
1806.3100	- - Filled (Samoan Cocoa pounded)	20%	8%	15%	Free	kg	07330
1806.3200	- - Not filled	20%	8%	15%	Free	kg	07330
1806.9000	- Other	20%	8%	15%	Free	kg	07390

CHAPTER 19

Preparations of cereals, flour, starch or milk; pastrycooks' products

Notes.

1.- This Chapter does not cover:

- (a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
- (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or
- (c) Medicaments or other products of Chapter 30.

2.-For the purposes of heading 19.01:

- (a) The term "groats" means cereal groats of Chapter 11;
- (b) The terms "flour" and "meal" mean:
  - (1) Cereal flour and meal of Chapter 11, and
  - (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).

3.- Heading 19.04 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).

4.- For the purposes of heading 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>19.01</b>	<b>Malt extract; food preparations of flour, groat, 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 heading 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.</b>						
1901.1000	- Preparations suitable for infants or young children, put up for retail sale	Free	Free	15%	Free	kg	09893

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1901.2000	- Mixes and doughs for the preparation of bakers' wares of 19.05  - Other:	20%	Free	15%	Free	kg	04850
1901.9010	---Preparations for making beverages and malt extracts	20%	Free	15%	Free	kg	9894
1901.9020	--- Malt extracts	20%	Free	15%	Free	kg	9894
1901.9030	--- Preparations for making beverages	20%	Free	15%	Free	kg	9894
1901.9040	--- Concentrates and premixes for making of bread	20%	Free	15%	Free	kg	9894
1901.9090	--- Other	20%	Free	15%	Free	kg	9894
<b>19.02</b>	<b>Pasta whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.</b>  - Uncooked pasta, not stuffed or otherwise prepared:  - - Containing eggs:						
1902.1110	--- Macaroni, spaghetti or vermicelli	8%	Free	15%	Free	kg	04830
1902.1120	--- Instant noodles	8%	8%	15%	Free	kg	04830
1902.1190	--- Other  - - Other:	20%	Free	15%	Free	kg	04830
1902.1910	--- Macaroni, spaghetti or vermicelli	8%	Free	15%	Free	kg	04830
1902.1920	--- Instant noodles	8%	8%	15%	Free	kg	04830
1902.1990	--- Other	20%	Free	15%	Free	kg	04830
1902.2000	- Stuffed pasta, whether or not cooked or otherwise prepared	8%	Free	15%	Free	kg	09891
1902.3000	- Other pasta	8%	Free	15%	Free	kg	09891
1902.4000	- Couscous	8%	Free	15%	Free	kg	09891

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1903.0000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	20%	Free	15%	Free	kg	05645
<b>19.04</b>	<b>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, groat and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.</b>						
	- Prepared foods obtained by the swelling or roasting of cereals or cereal products:						
1904.1010	- - - Containing added sugar or other sweetening matter or cocoa	20%	Free	15%	Free	kg	04811
1904.1090	- - - Other	20%	Free	15%	Free	kg	04811
1904.2000	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	20%	Free	15%	Free	kg	04811
1904.3000	- Bulgur wheat	20%	Free	15%	Free	kg	04811
1904.9000	- Other	20%	Free	15%	Free	kg	04812
<b>19.05</b>	<b>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.</b>						
1905.1000	- Crispbread	20%	8%	15%	Free	kg	04841
1905.2000	- Gingerbread and the like	20%	8%	15%	Free	kg	04842
	- Sweet biscuits; waffles and wafers:						
	- - Sweet biscuits:						
1905.3110	- - - Containing cream or chocolate	20%	8%	15%	Free	kg	04842
1905.3190	- - - Other	20%	8%	15%	Free	kg	04842

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	-- Waffles and wafers:						
1905.3210	--- Communion wafers	20%	Free	15%	Free	kg	04842
1905.3220	--- Containing cream or chocolate	20%	8%	15%	Free	kg	04842
1905.3290	--- Other	20%	8%	15%	Free	kg	04842
1905.4000	- Rusks, toasted bread and similar toasted products	20%	8%	15%	Free	kg	04841
	- Other:						
1905.9010	--- Pastries, cakes and pancakes	20%	8%	15%	Free	kg	04849
1905.9020	--- Pizza	20%	Free	15%	Free	kg	04849
1905.9030	--- Crisp savoury food products (Snacks Chrissy twisties banana chips)	20%	8%	15%	Free	kg	04849
1905.9040	--- Ordinary bread	20%	Free	15%	Free	kg	04849
1905.9090	--- Other	20%	8%	15%	Free	kg	04849

## CHAPTER 20

### Preparations of vegetables, fruit, nuts or other parts of plants

#### Notes.

1.-This Chapter does not cover:

- (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
- (b) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
- (c) Bakers' wares and other products of heading 19.05: or
- (d) Homogenised composite food preparations of heading 2104.

2.-Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).

3.-Heading, 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1(a).

4.-Tomato juice the dry weight content of which is 7% or more is to be classified in heading 20.02.

5.- For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.

6.-For the purposes of heading 20.09, the expression "juice, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5 % vol.

#### Subheading Notes 1 and 2

1.-For the purposes of subheading 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.

2.- For the purposes of subheading 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.

3.- For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20°C or corrected for 20°C if the reading is made at a different temperature.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>20.01</b>	<b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.</b>						
2001.1000	- Cucumbers and gherkins	20%	Free	15%	Free	kg	05671
2001.9000	- Other	20%	Free	15%	Free	kg	05671
<b>20.02</b>	<b>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.</b>						
2002.1000	- Tomatoes, whole or in pieces	20%	Free	15%	Free	kg	05672
2002.9000	- Other	20%	Free	15%	Free	kg	05673
<b>20.03</b>	<b>Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.</b>						
2003.1000	- Mushrooms of the genus <i>Agaricus</i>	20%	Free	15%	Free	kg	05674
2003.9000	- Other	20%	Free	15%	Free	kg	05674
<b>20.04</b>	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.</b>						
2004.1000	- Potatoes	20%	Free	15%	Free	kg	05661
2004.9000	- Other vegetables and mixtures of vegetables	20%	Free	15%	Free	kg	05669
<b>20.05</b>	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.</b>						
2005.1000	- Homogenised vegetables	20%	Free	15%	Free	kg	09812
2005.2000	- Potatoes	20%	Free	15%	Free	kg	05676
2005.4000	- Peas ( <i>Pisum sativum</i> )	20%	Free	15%	Free	kg	05679
	- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):						
2005.5100	- - Beans, shelled	20%	Free	15%	Free	kg	05679
2005.5900	- - Other	20%	Free	15%	Free	kg	05679
2005.6000	- Asparagus	20%	Free	15%	Free	kg	05679
2005.7000	- Olives	20%	Free	15%	Free	kg	05679
2005.8000	- Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )	20%	Free	15%	Free	kg	05677

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other vegetables and mixtures of vegetables:						
2005.9100	- - Bamboo shoots	20%	Free	15%	Free	kg	05679
2005.9900	- - Other	20%	Free	15%	Free	Kg	05679
<b>20.06</b>	<b>Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze' or crystallised).</b>						
2006.0010	---Ginger preserved by sugar	20%	Free	15%	Free	kg	06210
2006.0090	---Other	20%	Free	15%	Free	kg	06210
<b>20.07</b>	<b>Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.</b>						
2007.1000	- Homogenised preparations	20%	Free	15%	Free	kg	09813
	- Other:						
2007.9100	- - Citrus fruit	20%	Free	15%	Free	kg	05810
	- - Other:						
2007.9910	- - - Peanut puree or pastes	20%	Free	15%	Free	kg	05810
2007.9990	- - - Other	20%	Free	15%	Free	kg	05810
<b>20.08</b>	<b>Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.</b>						
	- Nuts, ground-nuts and other seeds, whether or not mixed together:						
	- - Ground-nuts:						
2008.1110	- - - Peanut butter	20%	Free	15%	Free	kg	05892
2008.1190	- - - Other	20%	Free	15%	Free	kg	05892
2008.1900	- - Other, including mixtures	20%	Free	15%	Free	kg	05892
2008.2000	- Pineapples	20%	Free	15%	Free	kg	05893
2008.3000	- Citrus fruit	20%	Free	15%	Free	kg	05894
2008.4000	- Pears	20%	Free	15%	Free	kg	05896
2008.5000	- Apricots	20%	Free	15%	Free	kg	05895
2008.6000	- Cherries	20%	Free	15%	Free	kg	05895



(1) Tariff Item	(2) Description	Imports			Export	Statistical	
		(3) Duty	(4) Excise	(5) VAGST	(6) Duty	(7) Unit/Qty	(8) SITC Code
2008.7000	- Peaches including nectarine	20%	Free	15%	Free	kg	05895
2008.8000	- Strawberries	20%	Free	15%	Free	kg	05896
	- Other, including mixtures other than those of subheading 2008.19:						
2008.9100	- - Palm hearts	20%	Free	15%	Free	kg	05896
2008.9300	--Cranberries ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i> )	20%	Free	15%	Free	kg	05896
2008.9700	--Mixtures	20%	Free	15%	Free	kg	05896
2008.9900	- - Other	20%	Free	15%	Free	kg	05896
<b>20.09</b>	<b>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.</b>						
	- Orange juice:						
2009.1100	- - Frozen	20%	Free	15%	Free	L	05910
2009.1200	- - Not frozen, of a Brix value not exceeding 20	20%	Free	15%	Free	L	05911
2009.1900	- - Other	20%	Free	15%	Free	L	05910
	- Grapefruit (including pomelo juice):						
2009.2100	- - Of a Brix value not exceeding 20	20%	Free	15%	Free	L	05920
2009.2900	- - Other	20%	Free	15%	Free	L	05920
	- Juice of any other single citrus fruit:						
2009.3100	- - Of a Brix value not exceeding 20	20%	Free	15%	Free	L	05930
2009.3900	- - Other	20%	Free	15%	Free	L	05930
	- Pineapple juice:						
2009.4100	- - Of a Brix value not exceeding 20	20%	Free	15%	Free	L	05991
2009.4900	- - Other	20%	Free	15%	Free	L	05991
2009.5000	- Tomato juice	20%	Free	15%	Free	L	05992
	- Grape juice (including grape must):						
2009.6100	- - Of a Brix value not exceeding 30	20%	Free	15%	Free	L	05993
2009.6900	- - Other	20%	Free	15%	Free	L	05993
	- Apple juice:						

(1) Tariff Item	(2) Description	Imports			Export	Statistical	
		(3) Duty	(4) Excise	(5) VAGST	(6) Duty	(7) Unit/Qty	(8) SITC Code
2009.7100	-- Of a Brix value not exceeding 20	20%	Free	15%	Free	L	05994
2009.7900	-- Other	20%	Free	15%	Free	L	05994
	-Juice of any other single fruit or vegetables:						
	--Cranberry ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i> ) juice						
2009.8110	---Nonu Juice	20%	Free	15%	Free	L	05595
2009.8190	---Other	20%	Free	15%	Free	L	05595
	--Other						
2009.8910	---Noni juice	20%	Free	15%	Free	L	05595
2009.8990	---Other	20%	Free	15%	Free	L	05595
2009.9000	--Mixtures of juices	20%	Free	15%	Free	L	05996