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## Vietnam

# Food and Agricultural Import Regulations and Standards Preferential Tariffs and CEPT's Rates 2003

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**Report Highlights:** The report updates Vietnam's 2003 Preferential Import Tariffs, Value Added Tax and the Common Effective Preferential Tariffs for ASEAN countries.

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Includes PSD changes: No  
Includes Trade Matrix: No  
Unscheduled Report  
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## **SUMMARY**

The report introduces Vietnam's 2003 Preferential Import Tariffs (Pref.Rate) and Common Effective Preferential Tariffs (CEPT-rate) of Asian Southeast Nations (ASEAN) for major agricultural products from chapter 1 to chapter 23 (excluding chapter 13 and 14).

### **Vietnam's 2003 Preferential Import Tariffs**

Pursuant to the Resolution No.399/2003/NQ-UBTVQH11 dated June 19, 2003 of the Standing Committee of the XI<sup>th</sup> National Assembly that amended and supplemented the Vietnam's Preferential Import Tariffs, on July 25, 2003, the Financial Deputy Minister Truong Chi Trung signed Decree No.110/2003/QD-BTC to promulgate the Preferential Import Tariffs. The new Decree replaces the Decree No.1803/1998/QD-BTC dated December 11, 1998 and all decisions amending and supplementing names, codes and tax rates of a number of commodities and commodity groups in the Preferential Import Tariffs issued by the MOF.

The new Preferential Import Tariffs will be effective from September 1, 2003

Vietnam has been applying the Preferential Import Tariffs for goods imported from countries that have the Most Nations Favor (MNF) status agreement with Vietnam since 1999. The Preferential rate is 50% less than the normal rate. Currently, Vietnam has the MNF agreements with sixty one countries including the United States of America.

### **Vietnam's 2003 CEPT's rates**

On July 1, 2003 Vietnam's Prime Minister Phan Van Khai signed Decree 78/2003/ND-CP on the list of commodities and their tax rates for implementing the Agreement on Common Effective Preferential Tariffs (CEPT) of Asian Southeast Nations (ASEAN) for the period 2003/06.

The new decree will effective from July 1, 2003 and replaces the Government Decree No.21/2002/ND-CP dated February 28, 2002 on Vietnam's 2003 CEPT list (see VM2016).

The number of items under the 2003 CEPT list increased to 10,689 from 6,514 items of the 2002 CEPT list. These items will have tax rates less than 20%. The CEPT rates of nearly 8,000 items will have the tax rate between 0-5% by 2003 and the tax rates of all items will be cut down to 0-5% by 2006.

The new items added to the 2003's CEPT list included vegetable oil, beverages, confectionery, processed vegetables and fruits and wooden products.

ASEAN countries include Brunei; Myanmar; Cambodia; Indonesia; Laos; Malaysia; Philippines; Singapore; Thailand and Vietnam.

## **Chapter I: Live animals**

Code Number	Products	Pre. Rate (%)	CEPT Rates 2003-06 (%)				
			Code	03	04	05	06
0101	Live horses, asses, mules and hinies						
	- Horses						
0101.10.00	-- Pure-bred breeding animal	0	I	0	0	0	0
0101.90	- Others	5	I	5	5	5	0
0101.90.10	--Race horses	5	I	5	5	5	0
0101.90.20	-- Other horses	5	I	5	5	5	0
0101.90.90	-- Other	5	I	5	5	5	0
0102	Live bovine animals						
0102.10.00	- Pure-bred breeding animals	0	I	0	0	0	0
0102.90	- Other						
0102.90.10	-- Oxen	5	I	5	5	5	0
0102.90.20	-- Buffaloes	5	I	5	5	5	0
0102.90.90	-- Other	5	I	5	5	5	0
0103	Live Swine						
0103.10.00	- Pure-bred for breeding animals	0	I	0	0	0	0
	- Others						
0103.91.00	-- Weighting less than 50kg	5	I	5	5	5	0
0103.92.00	-- Weighting 50kg or more	5	I	5	5	5	0
0104	Live sheep and goat						
0104.10	- Sheep						
0104.10.10	-- Pure-bred for breeding animal	0	I	0	0	0	0
0104.10.90	-- Others	5	I	5	5	5	0
0104.20	- Goat						
0104.20.10	-- Pure-bred for breeding animal	0	I	0	0	0	0
0104.20.90	-- Other	5	I	5	5	5	0
0105	Live poultry, that is to say, fowls of the species, ducks, geese, turkey and guinea fowls,						
	- Weighting not more than 186 gr						
0150.11	-- Fowls of the species Gallus domesticus						
0105.11.10	--- Breeding fowls	0	I	0	0	0	0
0105.11.90	--- Other	5	-	-	-	-	-
0105.12	- Turkeys						
0105.12.10	-- Pure-bred breeding animal	0	I	0	0	0	0
0105.12.90	-- Other	5	-	-	-	-	-
0105.19	- Others						
0105.19.10	--Breeding ducklings	0	I	0	0	0	0
0105.19.20	-- Other ducklings	5	-	-	-	-	-
0105.19.30	-- Breeding gosling	0	0	0	0	0	0
0105.19.40	--Other goslings	5	-	-	-	-	-

0105.19.50	-- Breeding guinea fowls	0	0	0	0	0	0
0105.19.90	---Other	5	-	-	-	-	-
	- Other						
0105.92	-- Fowls of the species Gallus domesticus, weighting not more than 2,000 gr						
0105.92.10	--- Breeding fowls	0	0	0	0	0	0
0105.92.20	--- Fighting cocks	5	-	-	-	-	-
0105.92.90	--- Other	5	-	-	-	-	-
0105.93	--Fowls of the species Gallus Domesticus, weighting not more than 2000 gr.						
0105.93.10	--- Breeding fowls	0	0	0	0	0	0
0105.93.20	--- Fighting cocks	5	-	-	-	-	-
0105.93.90	--- Other	5	-	-	-	-	-
0105.99	-- Other						
0105.99.10	---Breeding ducks	0	0	0	0	0	0
0105.99.20	--- Other ducks	5	-	-	-	-	-
0105.99.30	--- Breeding geese, turkeys and guinea fowls	0	0	0	0	0	0
0105.99.40	--- Other geese, turkeys and guinea fowls	5	-	-	-	-	-
0106	Other live animal						
	- Mamals:						
0106.11.00	-- Primates	5	I	5	5	5	0
0106.12.00	-- Whales, dolphins and porpoises (mammals of other order Cetacea); manatees and dugongs (mammals of the order Sirenia)	5	I	5	5	5	0
0106.19.00	-- Others	5	I	5	5	5	0
0106.20.00	- Reptiles (including snakes and turtles)	5	I	5	5	5	0
	- Birds						
0106.31.00	-- Birds of prey						
0106.32.00	- - Psittaciformes (including parrots, parakeets, macaws and cockatoos)	0	I	0	0	0	0
		5	I	5	5	5	0
0106.39.00	-- Other	5	I	5	5	5	0
0106.90	- Other	5	I	5	5	5	0
0106.90.10	-- For human consumption	5	I	5	5	5	0
0106.90.90	-- Other	5	I	5	5	5	0

### Chapter II: Meat and edible meat offal

Code Number	Products	Pre. rate (%)	CEPT Rates 2003-06 (%)				
			Code	03	04	05	'06
'0201	Raw or cold beef and buffalo meat						
0201.10.00	- Carcasses and half-carcasses	20	I	5	5	5	5

0201.20.00	- Other cut with bone in	20	I	5	5	5	5
0201.30.00	- Boneless	20	I	5	5	5	5
0202	Frozen beef and buffalo meat						
0202.10.00	- Carcasses and half-carcasses	20	I	5	5	5	5
0202.20.00	- Other cut with bone in	20	I	5	5	5	5
0202.30.00	- Boneless	20	I	5	5	5	5
0203	Raw, cold or frozen pork; Fresh or chilled						
	- Fresh or chilled						
0203.11.00	-- Carcasses and half carcasses	30	I	20	15	10	5
0203.12.00	-- Hams, shoulders and cuts thereof, with bone in	30	I	20	15	10	5
0203.19.00	-- Other	30	I	20	15	10	5
	- Frozen						
0203.21.00	-- Carcasses and half carcasses	30	I	20	15	10	5
0203.22.00	-- Hams, shoulders and cuts thereof, with bone in	30	I	20	15	10	5
0203.29.00	-- Other	30	I	20	15	10	5
0204	Meat of sheep or goats, fresh, chilled or frozen						
0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled	20	I	5	5	5	5
	- Other meat of sheep, fresh or chilled						
0204.21.00	-- Carcasses and half carcasses	20	I	5	5	5	5
0204.22.00	-- Other cut with bone in	20	I	5	5	5	5
0204.23.00	-- Boneless	20	I	5	5	5	5
0204.30.00	-- Carcasses and half-carcasses of lamb, frozen; other meat of sheep frozen	20	I	5	5	5	5
0204.41.00	-- Carcasses and half carcasses	20	I	5	5	5	5
0204.42.00	-- Other cuts with bone in	20	I	5	5	5	5
0204.43.00	-- Boneless	20	I	5	5	5	5
0204.50.00	- Meat of goat	20	I	5	5	5	5
0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	20	I	5	5	5	5
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen						
0206.10.00	- Of bovine animals, fresh or chilled; Of bovine animal frozen	20	I	5	5	5	5
0206.21.00	-- Tongues	20	I	5	5	5	5
0206.22.00	-- Livers	20	I	5	5	5	5
0206.29.00	-- Other	20	I	5	5	5	5
0206.30.00	-- Of swine, fresh, chilled; Of swine, frozen	20	I	15	10	10	5
0206.41.00	-- Livers	20	I	15	10	10	5
0206.49.00	-- other	20	I	15	10	10	5
0206.80.00	- Other, fresh or chilled	20	I	5	5	5	5
0206.90.00	- Other frozen	20	I	5	5	5	5
0207	Meat and edible offal; of the poultry of heading 01.05, fresh, chilled or frozen						

	- Of fowls of the species Gallus domesticus						
0207.11.00	-- Not cut in pieces, fresh or chilled	20	-	-	-	-	-
0207.12.00	-- Not cut in pieces, frozen	20	-	-	-	-	-
0207.13.00	-- Cuts and offal, fresh or chilled	20	-	-	-	-	-
0207.14	-- Cuts and offal, frozen						
0207.14.10	--- Wings	20	-	-	-	-	-
0207.14.20	--- Thighs	20	-	-	-	-	-
0207.14.30	--- Livers	20	-	-	-	-	-
0207.14.90	--- Other	20	-	-	-	-	-
	- of turkeys						
0207.24.00	-- Not cut in pieces, fresh or chilled	20	-	-	-	-	-
0207.25.00	-- Not cut in pieces, frozen	20	-	-	-	-	-
0207.26.00	-- Cuts and offal, fresh or chilled	20	-	-	-	-	-
0207.27	-- Cuts and offal, frozen						
0207.27.10	--- Livers	20	-	-	-	-	-
	- Of ducks, geese or guinea fowls						
0207.32	--Not cut in pieces, fresh or chilled						
0207.32.10	--- Of ducks	20	-	-	-	-	-
0207.32.20	--- Of geese or guinea fowls	20	-	-	-	-	-
0207.33	-- Not cut in pieces, frozen						
0207.33.10	--- Of ducks	20	-	-	-	-	-
0207.33.20	--- Of geese, guinea fowls	20	-	-	-	-	-
0207.34.00	-- Fatty livers, fresh or chilled	20	-	-	-	-	-
0207.35.00	-- Other, fresh or chilled	20	-	-	-	-	-
0207.36	-- Other, frozen						
0207.36.10	--- Fatty livers	20	-	-	-	-	-
0207.36.20	--- Cuts of ducks	20	-	-	-	-	-
0207.36.30	--- Cuts of geese or guinea fowls	20	-	-	-	-	-
0208	Other meat and edible meet offal, fresh, chilled or frozen						
0208.10.00	- Of rabbits or hares	20	-	-	-	-	-
0208.20.00	-Frog legs	20	-	-	-	-	-
0208.30.00	- Of primates	20	-	-	-	-	-
0208.40.00	- Of whales, dolphins and porpoises; of manatees and dugongs	20	-	-	-	-	-
0208.50.00	- Of reptiles (including snakes and turtles)	20	-	-	-	-	-
0208.90.00	- Other	20	-	-	-	-	-
0209	Pig fat, free of lean meat, and poultry fatm not rendered or otherwise extracted, fresh, chilled, frozen, salted in brine, dried or smokeed	20	1	5	5	5	5
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal, Particularly: smoked meat and innards; powder made of meat and innards used as foodstuff						
	- Meat of swine						

0210.11.00	-- Ham, shoulders and cut thereof with bone in	20	I	15	10	10	5
0210.12.00	-- Bellies (streaky) and cuts thereof	20	I	15	10	10	5
0210.19.00	-- Other	20	I	15	10	10	5
0210.20.00	- Meat of bovine animal	20	I	5	5	5	5
	- Other, including edible flours and meals of meat and meaf offal:						
0210.91.00	-- of primates	20	I	5	5	5	5
0210.92.00	-- of whales, dolphins and porpoises (mammals of the order Cetacea)of manatees and dugongs (mammals of the order Sirenia)	20	I	5	5	5	5
0210.93.00	-- Of reptiles	20	I	5	5	5	5
0210.99	-- Other						
0210.99.10	--- Freeze dried chicken dice	20	I	5	5	5	5
0210.99.20	--- Dried pork	20	I	5	5	5	5
0210.99.90	--- other	20	I	5	5	5	5

**Chapter III: Fish and crustaceans, molluscs and other aquatic invertebrates**

Code Number	Products	Pre. rate (%)	CEPT Rates 2003-06 (%)				
			Code	03	04	05	06
0301	Live fish						
0301.10	- Ornamental fish:	30	I	15	15	10	5
0301.10.10	-- Fish fry	30	I	15	15	10	5
0301.10.20	-- Other, marine fish	30	I	15	15	10	5
0301.10.30	-- Other, fresh fish						
	- Other live fish						
0301.91.00	-- Trout	30	I	5	5	5	5
0301.92.00	-- Eels	30	I	5	5	5	5
0301.93	-- Carps						
0301.93.10	--- Carp breeder	0	I	0	0	0	0
0301.93.90	--- Other	30	I	5	5	5	5
0301.99	-- Other						
	--- Milk fish or lapu lapu fry						
0301.99.11	---- for breeding	0	I	0	0	0	0
0301.99.19	---- Other	30	I	5	5	5	5
	--- Other fish fry						
0301.99.21	---- For breeding	0	I	0	0	0	0
0301.99.29	----Other	30	I	5	5	5	5
0301.99.30	----Other marine fish	30	I	5	5	5	5
0301.99.40	--- Other fresh water fish	30	I	5	5	5	5
0302	Fish, fresh or chilled, excuding fish fillets and other meat of heading 03.40						
0302.11.00	- Salmonidae, excluding livers and roes	30	I	5	5	5	5
0302.11.00	-- Trout	30	I	5	5	5	5
0302.12.00	-- Pacific Salmon	30	I	5	5	5	5
0302.19.00	-- Other						



	- Flat fish						
0302.21.00	-- Halibut	30	1	5	5	5	5
0302.22.00	-- Plaice	30	1	5	5	5	5
0302.23.00	-- Sole	30	1	5	5	5	5
0302.29.00	-- Other	30	1	5	5	5	5
	- Tunas						
0302.31.00	-- Albacore or longfinned tunas	30	1	5	5	5	5
0302.32.00	-- Yellowfin tunas	30	1	5	5	5	5
0302.33.00	-- Skipjack or stripe-bellied bonito	30	1	5	5	5	5
0302.34.00	-- Bigeye tunas	30	1	5	5	5	5
0302.35.00	-- Bluefin tunas	30	1	5	5	5	5
0302.36.00	-- Southern bluefin tunas	30	1	5	5	5	5
0302.39.00	-- Other	30	1	5	5	5	5
0302.40.00	- Herrings	30	1	5	5	5	5
0302.50.00	- Cod, excluding livers and roes	30	1	5	5	5	5
	- Other fish, excluding livers and roes						
0302.61.00	-- Sardines, Sardinella, Brisling or Sprats	30	1	5	5	5	5
0302.62.00	-- Haddock	30	1	5	5	5	5
0302.63.00	-- Coalfish	30	1	5	5	5	5
0302.64.00	-- Mackerel	30	1	5	5	5	5
0302.65.00	-- Dogfish and other sharks	30	1	5	5	5	5
0302.66.00	-- Eels	30	1	5	5	5	5
0302.69	-- Other						
0302.69.10	--- Marine fish	30	1	5	5	5	5
0302.69.20	--- Fresh water fish	30	1	5	5	5	5
0302.70.00	- Livers and roes	30	1	5	5	5	5
0303	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04						
	- Pacific Salmon, excluding livers and roes						
0303.11.00	-- Sockeye salmon	30	1	5	5	5	5
0303.19.00	-- Other	30	1	5	5	5	5
	- Other salmonidae, excluding livers and roes						
0303.21.00	-- Trout	30	1	5	5	5	5
0303.22.00	-- Atlantic Salmon and Danube salmon	30	1	5	5	5	5
0303.29.00	-- Other	30	1	5	5	5	5
	- Flat fish, excluding livers and roes						
0303.31.00	-- Halibut	30	1	5	5	5	5
0303.32.00	-- Plaice	30	1	5	5	5	5
0303.33.00	-- Sole	30	1	5	5	5	5
0303.39.00	-- Other	30	1	5	5	5	5
	- Tunas, skipjack or stripe-bellied bonito, excluding livers and roes						
0303.41.00	-- Albacore or longfinned tunas	30	1	5	5	5	5
0303.42.00	-- Yellowfine tunas	30	1	5	5	5	5
0303.43.00	-- Skipjack or tripe-bellied bonito	30	1	5	5	5	5
0303.44.00	-- Bigeye tunas	30	1	5	5	5	5

0303.45.00	--Bluefin tunas	30	I	5	5	5	5
0303.46.00	-- Southern bluefina tunas	30	I	5	5	5	5
0303.49.00	-- Other	30	I	5	5	5	5
0303.50.00	- Herrings	30	I	5	5	5	5
0303.60.00	- Code	30	I	5	5	5	5
	- Other fish, excluding livers and roes						
0303.71.00	-- Sardines, sardinella, brisling or sprats	30	I	5	5	5	5
0303.72.00	-- Haddock	30	I	5	5	5	5
0303.73.00	-- Coalfish	30	I	5	5	5	5
0303.74.00	-- Mackerel	30	I	5	5	5	5
0303.75.00	-- Dogfish and other sharks	30	I	5	5	5	5
0303.76.00	-- Eels	30	I	5	5	5	5
0303.77.00	-- Sea bass	30	I	5	5	5	5
0303.78.00	-- Hake	30	I	5	5	5	5
0303.79.00	-- Other						
0303.79.10	--- Marine fish	30	I	5	5	5	5
0303.79.20	--- Fresh water fish	30	I	5	5	5	5
0303.80	- Livers and roes						
0303.80.10	-- Livers	30	I	5	5	5	5
0303.80.20	-- Roes	30	I	5	5	5	5
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen						
0304.10.00	- Fresh or chilled	30	I	5	5	5	5
0304.20.00	- Frozen fillets	30	I	5	5	5	5
0304.90.00	- Other	30	I	5	5	5	5
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption						
0305.10.00	- Flours, meals and pellets of fish, fit for human consumption	30	I	5	5	5	5
0305.20.00	- Livers and roes of fish, dried, smoked, salted or in brine	30	I	5	5	5	5
0305.30.00	- Fish fillets, dried, salted or in brine but not smoked	30	I	5	5	5	5
	- Smoked fish, including fillets						
0305.41.00	-- Pacific Salmon, Atlantic Salmon and Danube Salmon	30	I	5	5	5	5
0305.42.00	-- Herrings	30	I	5	5	5	5
0305.49.00	-- Others	30	I	5	5	5	5
	- Dried fish, whether or not salted but not smoked:						
0305.51.00	-- Cod	30	I	5	5	5	5
0305.59	-- Other	30	I	5	5	5	5
0305.59.10	--- Sharks' fins	30	I	5	5	5	5
0305.59.90	--- Other	30	I	5	5	5	5
	- Fish, salted but not dried or smoked and fish in brine						
0305.61.00	-- Herrings	30	I	5	5	5	5
0305.62.00	-- Cod	30	I	5	5	5	5

0305.63.00	-- Anchovies	30	I	5	5	5	5
0305.69.00	-- Other	30	I	5	5	5	5
0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption						
	- Frozen						
0306.11.00	-- Rock lobster and other sea crawfish	30	I	5	5	5	5
0306.12.00	-- Lobsters	30	I	5	5	5	5
0306.13.00	-- Shrimps and prawns	30	I	5	5	5	5
0306.14.00	-- Crabs	30	I	5	5	5	5
0306.19.00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption.	30	I	5	5	5	5
	- Not frozen						
0306.21.00	-- Rock lobster and other sea crawfish	30	I	5	5	5	5
0306.21.10	--- Breeder	0	I	0	0	0	0
0306.21.20	--- Other, live	30	I	5	5	5	5
0306.21.30	--- Fresh or chilled	30	I	5	5	5	5
0306.21.90	--- Other	30	I	5	5	5	5
0306.22	--Lobsters						
0306.22.10	--- Breeder	0	I	0	0	0	0
0306.22.20	--- Other, live	30	I	5	5	5	5
0306.22.30	--- Fresh or chilled	30	I	5	5	5	5
0306.22.40	--- Dried	30	I	5	5	5	5
0306.22.90	--- Other	30	I	5	5	5	5
0306.23	-- Shrimps and prawns						
0306.23.10	--- Breeder	0	I	0	0	0	0
0306.23.20	--- Other, live	30	I	5	5	5	5
0306.23.30	--- Fresh or chilled	30	I	5	5	5	5
0306.23.40	--- Dried	30	I	5	5	5	5
0306.23.90	--- Other	30	I	5	5	5	5
0306.24	-- Crabs						
0306.24.10	--- live	30	I	5	5	5	5
0306.24.20	--- Fresh or chilled	30	I	5	5	5	5
0306.24.90	--- Other	30	I	5	5	5	5
0306.29	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:						
0306.29.10	--- Live	30	I	5	5	5	5
0306.29.20	--- Fresh or chilled	30	I	5	5	5	5
0306.29.90	--- Other	30	I	5	5	5	5

0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans fit for human consumption.						
0307.10	- Oysters						
0307.10.10	-- Live	30	1	5	5	5	5
0307.10.20	-- Fresh, chilled or frozen	30	1	5	5	5	5
0307.10.30	-- Dried, salted or in brine	30	1	5	5	5	5
	- Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten						
0307.21	-- Live, fresh or chilled						
0307.21.10	--- Live	30	1	5	5	5	5
0307.21.20	--- Fresh or chilled	30	1	5	5	5	5
0307.29	-- Other						
0307.29.10	--- Frozen	30	1	5	5	5	5
0307.29.20	--- Dried, salted or in brine	30	1	5	5	5	5
0307.39	-- Other						
0307.39.10	--- Frozen	30	1	5	5	5	5
0307.39.20	--- Dried, salted or in brine	30	1	5	5	5	5
	- Cuttle fish and squid						
0307.41	-- Live, fresh or chilled						
0307.41.10	--- Live	30	1	5	5	5	5
0307.41.20	--- Fresh or chilled	30	1	5	5	5	5
0307.49	-- Other						
0307.49.10	--- Frozen	30	1	5	5	5	5
0307.49.20	--- Dried, salted or in brine	30	1	5	5	5	5
	- Octopus						
0307.51	-- Live, fresh or chilled						
0307.51.10	--- Live	30	1	5	5	5	5
0307.51.20	--- Fresh or chilled	30	1	5	5	5	5
0307.59	-- Other						
0307.59.10	--- Frozen	30	1	5	5	5	5
0307.59.20	--- Dried, salted or in brine	30	1	5	5	5	5
0307.60	- Snails, other than sea snails						
0307.60.10	-- Live						
0307.60.20	-- Fresh, chilled or frozen	30	1	5	5	5	5
0307.60.30	-- Dried, salted or in brine	30	1	5	5	5	5
	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption						
0307.91	-- Live, chilled or frozen						
0307.91.10	--- Live	30	1	5	5	5	5
0307.91.20	--- Fresh or chilled	30	1	5	5	5	5
0307.99	-- Other						
0307.99.10	--- Frozen	30	1	5	5	5	5

0307.99.20	--- Beche-de-mer, dried, salted or in brine	30	1	5	5	5	5
0307.99.90	--- Other	30	1	5	5	5	5

### Chapter IV: Milk and dairy products; bird's eggs; natural honey, edible products of animal origins; Not elsewhere specified or included

Code Number	Products	Pre.rate (%)	CEPT Rates 2003-06 (%)				
			Code	'03	'04	'05	'06
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter						
0401.10.00	- Of a fat content, by weight, not exceeding 1%	20	T	20	15	5	5
0401.20.00	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	20	T	20	15	5	5
0401.30.00	- of a fat content, by weight, exceeding 6%	20	T	20	15	5	5
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter						
0402.10	- in powder, granules or other solid forms, of a fat contents, by weight, not exceeding 1.5%						
	-- Fit for human consumption						
0402.10.11	--- Not containing added sugar or other sweetening matter, in powder form	10	T	10	10	10	5
0402.10.12	--- Not containing added sugar or other sweetening matter, in other form	15	T	15	15	10	5
0402.10.13	--- Other, in powder form	30	T	20	15	10	5
0402.10.19	--- Other, in other form	30	T	20	15	10	5
	-- Other						
0402.10.21	--- Not containing added sugar or other sweetening matter, in powder form	10	T	10	10	10	5
0402.10.22	--- Not containing added sugar or other sweetening matter, in other form	15	T	15	15	10	5
0402.10.23	--- Other, in powder form	30	T	20	15	10	5
0402.10.29	--- Other, in other form	30	T	20	15	10	5
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%						
0402.21	-- Not containing added sugar or other sweetening matter						
0402.21.10	--- In powder form	15	T	15	15	10	5
0402.21.90	--- In other form	15	T	15	15	10	5
0402.29	-- Other						
0402.29.10	--- In powder form	30	T	20	15	10	5
0402.29.90	---In other form	30	T	20	15	10	5
	- Other:						
0402.91.00	-- Not containing added sugar or other sweetening matter	15	T	15	15	10	5
0402.99.00	-- Other	30	T	20	15	10	5
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.						

0403.10	- Yogurt:						
0403.10.11	-- Containing fruit, nuts, cocoa or flavouring matter, liquid yogurt:	30	T	20	15	10	5
0403.10.19	--- Other	30	T	20	15	10	5
	-- Other						
0403.10.91	--- In condensed form	30	T	20	15	10	5
0403.10.99	--- Other	30	T	20	15	10	5
0403.90	- Other						
0403.90.10	-- Buttermilk	30	T	20	15	10	5
0403.90.90	-- Other	30	T	20	15	10	5
0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter not elsewhere specified or included						
0404.10	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter						
	-- Fit for human consumption						
0404.10.11	--- Whey	20	T	20	20	5	5
0404.10.19	--- Other	30	T	20	15	10	5
	-- Fit for animal feeding						
0404.10.91	--- Whey	20	T	20	20	5	5
0404.10.99	--- Other	30	T	20	15	10	5
0404.90	- Other						
0404.90.10	-- Concentrated, sweetened, with added preservative, or in hermetically sealed cans	30	T	20	15	5	5
0404.90.90	-- Other	30	T	20	15	10	5
0405	Butters, other fats and oils derived from milk; dairy spreads						
0405.10.00	- Butter	20	T	20	20	5	5
0405.20.00	- Dairy spreads	20	T	20	20	5	5
0405.90	- Other						
0405.90.10	-- Anhydrous butterfat	5	I	5	5	5	5
0405.90.20	-- Butter oil	5	I	5	5	5	5
0405.90.30	-- Ghee	20	T	20	20	5	5
0405.90.90	-- Other	20	T	20	20	5	5
0406	Cheese and curd						
0406.10.10	- Fresh cheese (including whey cheese), not fermented, and curd	20	I	5	5	5	5
0406.20	- Grated or powdered cheese, of all kinds:						
0406.20.10	-- In packages of a gross weight exceeding 20 kg	20	T	5	5	5	5
0406.20.90	-- Other	20	T	5	5	5	5
0406.30.00	- Processed cheese, not grated or powdered	20	T	5	5	5	5
0406.40.00	- Blue-veined cheese	20	T	5	5	5	5
0406.90.00	- Other cheese	20	T	5	5	5	5

0407	Birds' eggs, in shell, fresh, preserve or cooked						
	-- For hatching						
0407.00.11	-- Hens' eggs	0	0	0	0	0	0
0407.00.12	-- Ducks' eggs	0	0	0	0	0	0
0407.00.19	-- Other	0	0	0	0	0	0
	- Other						
0407.00.91	-- Hens' eggs	40	-	-	-	-	-
0407.00.92	-- Ducks' eggs	40	-	-	-	-	-
0407.00.99	-- Other	40	-	-	-	-	-
0408	Bird's eggs not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, wether or not containing added sugar or other sweetening matter						
	- Egg yolks						
0408.11.00	-- Dried	20	1	5	5	5	0
0408.19.00	-- Other	20	1	5	5	5	0
	- Other						
0408.91.00	-- Dried	20	1	5	5	5	0
0408.99.00	-- Other	20	1	5	5	5	0
0409.00.00	Natural honey	20	1	5	5	5	0
0410.00	- Edible products of animal origin,not elsewhere specified or included						
0410.00.10	-- Swallow's nets	20	1	5	5	5	5
0410.00.90	-- Other	20	1	5	5	5	5

**Chapter V: Products of animal origin, not elsewhere specified or included**

Code Number	Products	Pre.rate (%)	CEPT Rates 2003-/06 (%)				
			Code	03	04	'05	'06
0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair	5	I	5	5	5	0
0502	Pig's, hog's or boar's bristles and hair; badger hair and other brush making hair; waste of such bristles or hair						
0502.10.00	- Pig's, hog's or boar's bristles and hair and waste thereof	5	I	5	5	5	0
0502.90.00	- Other	5	I	5	5	5	0
0503.00.00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.						
		5	I	5	5	5	0
0504.00.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine , dried or smoked.						
		5	I	5	5	5	0
0505	Skins and other parts of births, with their feathers or down, feathers and parts of feathers (whether or not with strimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feather or parts of feathers						

0505.10	- Feathers of any kind used for stuffing; down						
0505.10.10	-- Duck feathers	5	I	5	5	5	5
0505.10.90	-- Other	5	I	5	5	5	5
0505.90	- Others						
0505.90.10	-- Duck feathers	5	I	5	5	5	5
0505.90.90	-- Other	5	I	5	5	5	5
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.						
0506.10.00	- Ossein and bones treated with acid	5	I	5	5	5	0
0506.90.00	- Other						
	-- Bones powder	5	I	5	5	5	0
	-- Other	5	I	5	5	5	0
0507	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products						
0507.10	- Ivory; ivory powder and waste						
	-- Ivory						
0507.10.10	--- Rhinoceros horn; ivory powder and waste						
0507.10.90	--- Other	5	I	5	5	5	0
0507.90	- Other	5	I	5	5	5	0
0507.90.10	-- Horns, antlers, hooves, nails, claws and beaks	5	I	5	5	5	0
0507.90.20	-- Tortoise-shell	5	I	5	5	5	0
0507.90.90	-- Other	5	I	5	5	5	0
0508.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttlebone, unworked or simply prepared but not cut to shape; powder and waste thereof.						
0508.00.10	- Coral and similar materials	5	I	5	5	5	0
0508.00.20	- Shells of molluscs, crustaceans or echinoderms	5	I	5	5	5	0
0508.00.90	- Other	5	I	5	5	5	0
0509.00.00	Natural sponges of animal origin.	5	I	5	5	5	0
0510	Ambergris, castoreum, civet and musks; 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.						
0510.00.10	- Cantharides	0	I	0	0	0	0
0510.00.20	- Musk	0	I	0	0	0	0
0510.00.90	- Other	0	I	0	0	0	0
0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption						



0511.10.00	- Bovine semen	0	I	0	0	0	0
	- Other						
0511.91	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animal of Chapter 3.						
0511.91.10	--- Death animals of Chapter 3	20	I	5	5	5	0
0511.91.20	--- Roes	5	I	5	5	5	0
0511.91.30	--- Artemia eggs (brine shrimp eggs)	5	I	5	5	5	0
0511.91.40	--- Fish bladders	5	I	5	5	5	0
0511.91.90	--- Other	5	I	5	5	5	0
0511.99	-- Other						
	--- Domestic animal semen						
0511.99.11	---- Of swine, sheep and goats	0		0	0	0	0
0511.99.19	---- Of other	0		0	0	0	0
0511.99.20	--- Silk worm eggs	0	I	5	5	5	0
0511.99.90	--- Other	5	I	5	5	5	5

### Chapter VI: Live trees and other plants; bulls, roots and the like; cut flowers and ornamental foliage

Code	Products	Pre.rate	CEPT Rates 2003-06 (%)				
Number		(%)	Code	'03	'04	'05	'06
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flowers' chicory plants and other than roots of heading No.12.12						
0601.10.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	0	I	0	0	0	0
0601.20	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flowers; chicory plants and roots						
0601.20.10	--Chicory plants	0	I	0	0	0	0
0601.20.20	-- Chicory roots	0	I	0	0	0	0
0601.20.90	-- Other	0	I	0	0	0	0
0602	Other live plants (including their roots); cuttings and slips; mushroom spawn						
0602.10	- Unrooted cuttings and slips						
0602.10.10	-- Orchid cuttings and slips	0	-	-	-	-	-
0602.10.20	-- Rubber wood	0	-	-	-	-	-
0602.10.90	-- Other	0	-	-	-	-	-
0602.20.00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	0	-	-	-	-	-
0602.30.00	- Rhododendrons and azaleas, grafted or not	0	-	-	-	-	-
0602.40.00	- Roses, grafted or not	0	-	-	-	-	-
0602.90	Other						
0602.90.10	-- Rooted orchid cuttings and slips	0	-	-	-	-	-
0602.90.20	-- Orchid seedlings	0	-	-	-	-	-
0602.90.30	-- Aquarium plants	0	-	-	-	-	-
0602.90.40	-- Budded rubber stumps	0	-	-	-	-	-
0602.90.50	-- Rubber seedling	0	-	-	-	-	-

0602.90.60	-- Rubber budwood	0	-	-	-	-	-
0602.90.90	-- Other	0	-	-	-	-	-
0603	Cut flowers and flowers buds of a kind suitable for bouquets or for ornamental purpose, fresh, dried, dyed, bleached, impregnated or other prepared.						
0603.10	- Fresh						
0603.10.10	-- Orchids	40	I	20	15	10	5
0603.10.90	-- Other	40	I	20	15	10	5
0603.90.00	- Other	40	I	20	15	10	5
0604	Foliage, branches and other parts of plants, without flower or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared						
0604.10.00	- Mosses and lichens	40	I	5	5	5	5
	- Other						
0604.91.00	-- Fresh	40	I	5	5	5	5
0604.99.0	-- other	40	I	5	5	5	5

### Chapter VII: Edible vegetables and certain roots and tubers

Code Number	Products	Pre.rate (%)	CEPT Rates2003-06 (%)				
			Code	03	04	05	06
0701	Potatoes, fresh or chilled						
0701.10.00	- Seed	0	I	0	0	0	0
0701.90.00	- Other	30	I	5	5	5	0
0702.00.00	Tomatoes, fresh or chilled	30	I	5	5	5	0
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled						
0703.10	- Onions and shallots						
	-- Onions						
0703.10.11	--- Bulbs for propagation	0	I	0	0	0	0
0703.10.19	--- Other	30	I	5	5	5	0
	-- Shallots:						
0703.10.21	--- Bulbs for propagation	0	I	0	0	0	0
0703.10.90	--- Other	30	I	5	5	5	0
0703.20	- Garlic						
0703.20.10	-- Seed	0	I	0	0	0	0
0703.20.90	-- Other	30	I	5	5	5	5
0703.90	- Leeks and other alliaceous vegetables						
0703.90.10	-- Bulbs for propagation	0	I	0	0	0	0
0703.90.90	-- Other	30	I	5	5	5	0
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled						

0704.10	- Cauliflowers and headed broccoli						
0704.10.10	-- Cauliflowers	30	I	5	5	5	0
0704.10.20	-- Headed broccoli	30	I	5	5	5	0
0704.20.00	- Brussels sprout	30	I	5	5	5	0
0704.90	- Other						
0704.90.10	-- Cabbages	30	I	5	5	5	0
0704.90.90	-- Other	30	I	5	5	5	0
0705	Lettuce and chicory, fresh or chilled						
	- Lettuce						
0705.11.00	-- Headed lettuce	30	I	5	5	5	0
0705.19.00	-- Others	30	I	5	5	5	0
	- Chicory						
0705.21.00	-- Witloof chicory	30	I	5	5	5	0
0705.29.00	-- Other	30	I	5	5	5	0
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled						
0706.10	- Carrots and turnips						
0706.10.10	-- Carrots	30	I	5	5	5	0
0706.10.90	-- Turnips	30	I	5	5	5	0
0706.90.00	- Other	30	I	5	5	5	0
0707.00.00	Cucumbers and gherkins, fresh or chilled	30	I	5	5	5	0
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled						
0708.10.00	- Peas	30	I	5	5	5	0
0708.20.00	- Beans	30	I	5	5	5	0
0708.90.00	- Other	30	I	5	5	5	0
0709	Other vegetable, fresh or chilled						
0709.10.00	- Globe artichokes	30	I	5	5	5	0
0709.20.00	- Asparagus	30	I	5	5	5	0
0709.30.00	- Aubergines	30	I	5	5	5	0
0709.40.00	- Celery other than celeriac	30	I	5	5	5	0
	- Mushroom and truffles						
0709.51.00	-- Mushroom	30	I	5	5	5	0
0709.52.00	-- Truffles	30	I	5	5	5	0
0709.59.00	--Other	30	I	5	5	5	0
0709.60	- Fruit of the genus						
0709.60.10	-- Chillies	30	I	5	5	5	0
0709.60.90	-- Other	30	I	5	5	5	0
0709.70.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	30	I	5	5	5	0
0709.90.00	- Other	30	I	5	5	5	0

0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen						
0710.10.00	- Potatoes	30	I	5	5	5	0
	- Leguminous vegetable, shelled or unshelled						
0710.21.00	-- Peas	30	I	5	5	5	0
0710.22.00	-- Beans	30	I	5	5	5	0
0710.29.00	-- Other	30	I	5	5	5	0
0710.30.00	- Spinach, NewZealand spinach and orache spinach (garden spinach)	30	I	5	5	5	0
0710.40.00	- Sweet corn	30	I	5	5	5	0
0710.80	- Other vegetables						
0710.80.10	-- Mushroom of all kinds	30	I	5	5	5	0
0710.80.20	-- Tomatoes	30	I	5	5	5	0
0710.80.90	-- Other	30	I	5	5	5	0
0710.90.00	- Mixture of vegetables	30	I	5	5	5	0
0711	Vegetables provisionally prepared (for example, by sulphur dioxide gas, in brine, in sulphur water or in the other preservative solutions) but unsuitable in that state for immediate consumption						
0711.10.00	- Onions	30	I	5	5	5	0
0711.20	- Olives						
0711.20.10	-- Preserved by sulphur dioxide gas	30	I	5	5	5	0
0711.20.90	-- Other	30	I	5	5	5	0
0711.30	- Capers						
0711.30.10	-- Preserved by sulphur dioxide gas	30	I	5	5	5	0
0711.30.90	-- Other	30	I	5	5	5	0
0711.40	- Cucumbers and gherkins						
0711.40.10	-- Preserved by sulphur dioxide gas	30	I	5	5	5	0
0711.40.90	-- Other	30	I	5	5	5	0
	- Mushrooms and truffles						
0711.51.00	-- Mushrooms of the genus Agaricus	30	I	5	5	5	0
0711.59.00	-- Other	30	I	5	5	5	0
0711.90	- Other vegetables; mixtures of vegetables						
0711.90.10	-- Sweet corn	30	I	5	5	5	0
0711.90.20	-- Chillies	30	I	5	5	5	0
0711.90.30	-- Onions, preserved by sulphur dioxide gas	30	I	5	5	5	0
0711.90.40	-- Onions, preserved other than sulphur dioxide gas	30	I	5	5	5	0
0711.90.50	-- Other, preserved by sulphur dioxide gas	30	I	5	5	5	0
0711.90.90	-- Other	30	I	5	5	5	0
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared						
0712.20.20	- Onions	30	I	5	5	5	0
	- Mushrooms, wood ears, jelly fungi and truffles:						
0712.31.00	-- Mushrooms of the genus Agaricus	30	I	5	5	5	0
0712.32.00	-- Wood ears	30	I	5	5	5	0
0712.33.00	-- Jelly fungi	30	I	5	5	5	0

0712.39	-- Other						
0712.39.10	---- Truffles	30	I	5	5	5	0
0712.39.20	---- Shiitake	30	I	5	5	5	0
0712.39.90	----Other	30	I	5	5	5	0
0712.90.00	- Other vegetables; mixture of vegetables	30	I	5	5	5	5
0713	Dried leguminous vegetables, shelled, whether or not skinned or split						
0713.10	- Peas						
0713.10.10	-- Seed	0	I	0	0	0	0
0713.10.90	-- Other	30	I	5	5	5	5
0713.20	-Chickpeas						
0713.20.10	-- Seed	0	I	0	0	0	0
0713.20.90	-- Other	30	I	5	5	5	5
	- Beans						
0713.31	-- Beans of the species						
0713.31.11	--- for sowing	0	I	0	0	0	0
0713.31.19	--- other	30	I	5	5	5	5
0713.32	-- Small red beans						
0713.32.10	--- for sowing	0	I	0	0	0	0
0713.32.90	--- Other	30	I	5	5	5	5
0713.33	-- Kidney beans, including white pea beans						
0713.33.10	--- for sowing	0	I	0	0	0	0
0713.33.90	--- other	30	I	5	5	5	5
0713.39	-- Other						
0713.39.10	--- for sowing	0	I	0	0	0	0
0713.39.90	--- other	30	I	5	5	5	5
0713.40	-- Lentils						
0713.40.10	--- for sowing	0	I	0	0	0	0
0713.40.90	--- other	30	I	5	5	5	5
0713.50	-- Broads beans and horse beans						
0713.50.10	--- for sowing	0	I	0	0	0	0
0713.50.90	--- other	30	I	5	5	5	5
0713.90	-- Other						
0713.90.10	--- for sowing	0	I	0	0	0	0
0713.90.90	--- other	30	I	5	5	5	5
0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith						
0714.10	- Manioc (cassava)						
0714.10.10	-- Dried, sliced	10	I	5	5	5	0
0714.10.90	-- Other	10	I	5	5	5	0
0714.20.00	- Sweet potatoes	10	I	5	5	5	0
0714.90	- Other						
0714.90.10	-- Sago pith	10	I	5	5	5	0

0714.90	-- Other	10	I	5	5	5	0
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**Chapter VIII: Edible fruit and nuts; peel of citrus fruit or melons**

Code Number	Products	Pre.rate (%)	CEPT Rates 2003-06 (%)				
			Code	03	04	05	06
0801	Coconuts, brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled						
	- Coconut						
0801.11.00	-- Desiccated	40	I	5	5	5	5
0801.19.00	-- Other	40	I	5	5	5	5
	- Brazil nuts						
0801.21.00	-- In shelled	40	I	5	5	5	5
0801.22.00	-- Shelled	40	I	5	5	5	5
	- Cashew nuts						
0801.31.00	-- In shelled	30	I	10	10	10	5
0801.32.00	-- Shelled	40	I	5	5	5	5
0802	Other nuts, fresh or dried, whether or not shelled or peeled						
	- Almonds						
0802.11.00	-- In shelled	40	I	5	5	5	5
0802.12.00	-- Shelled	40	I	5	5	5	5
	- Hazelnuts or filberts						
0802.21.00	-- In shelled	40	I	5	5	5	5
0802.22.00	-- Shelled	40	I	5	5	5	5
	- Walnuts						
0802.31.00	-- In shelled	40	I	5	5	5	5
0802.32.00	-- Shelled	40	I	5	5	5	5
0802.40.00	- Chesnuts	40	I	10	10	5	5
0802.50.00	- Pistachios	40	I	5	5	5	5
0802.90	- Other						
0802.90.10	-- Areca nuts	40	I	5	5	5	5
0802.90.90	-- Other	40	I	5	5	5	5
0803	Bananas, including plantains, fresh or dried	40	I	5	5	5	5
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried						
0804.10.00	- Dates	40	I	5	5	5	5
0804.20.00	- Figs	40	I	5	5	5	5
0804.30.00	- Pineapples	40	I	5	5	5	5
0804.40.00	- Avocados	40	I	5	5	5	5
0804.50.00	- Guavas, mangoes and mangosteens	40	I	5	5	5	5
0805	Citrus fruits, fresh or dried						
0805.10.00	- Oranges	40	-	-	-	-	-
0805.20.00	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids						
		40	-	-	-	-	-

0805.40.00	- Grapefruit	40	-	-	-	-	-
0805.50.00	- Lemons (citrus limon, citrus limonum) and limes	40	-	-	-	-	-
0805.90.00	- Other	40	-	-	-	-	-
0806	- Grapes, fresh or dried						
0806.10.00	-- Fresh	40	I	5	5	5	5
0806.20.00	-- Dried	40	I	5	5	5	5
0807	Melons (including watermelons) and papaws (papayas), fresh						
	- Melons (including watermelons)						
0807.11.00	-- Watermelons	40	I	5	5	5	5
0807.19.00	-- Other	40	I	5	5	5	5
0807.20.00	- Papayas	40	I	5	5	5	5
0808	Apples, pears and quices, fresh						
0808.10.00	- Apples	40	I	5	5	5	5
0808.20.00	- Pears and quices	40	I	5	5	5	5
0809	Apricots, cherries, peaches (including nectarines), plums and stoes, fresh						
0809.10.00	- Apricots	40	I	5	5	5	5
0809.20.00	- Cherries	40	I	5	5	5	5
0809.30.00	- Peaches	40	I	5	5	5	5
0809.40.00	- Plums and stoes	40	I	5	5	5	5
0810	Other fruits, fresh						
0810.10.00	- Strawberries	40	I	5	5	5	5
0810.20.00	- Raspberries, blackberries, mulberries and loganberries	40	I	5	5	5	5
0810.30.00	- Black, white or red currants and goosberries	40	I	5	5	5	5
0810.40.00	- Cranberries, bilberries and other fruits	40	I	5	5	5	5
0810.50.00	- Kiwifruit	40	I	5	5	5	5
0810.90.00	- Other						
0810.90.10	-- Litchi	40	I	5	5	5	5
0810.90.20	-- Longans	40	I	5	5	5	5
0810.90.90	-- Other	40	I	5	5	5	5
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter						
0811.10.00	- Strawberries	40	I	5	5	5	5
0811.20.00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	40	I	5	5	5	5
	- Other						
0811.90.00		40	I	5	5	5	5
0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state immediate consumption.						

0812.10.00	- Cherries	40	I	5	5	5	5
0812.20.00	- Strawberries	40	I	5	5	5	5
0812.90.00	- Other	40	I	5	5	5	5
0813	Fruit, dried, other than that of headings No.0801 to 0806; mixtures of nuts or dried fruits of this chapter						
0813.10.00	- Apricots	40	I	5	5	5	5
0813.20.00	- Prunes	40	I	5	5	5	5
0813.30.00	- Apples	40	I	5	5	5	5
0813.40.00	- Other fruit						
0813.40.10	-- Dried sapindus	40	I	15	10	10	5
0813.40.20	-- Dried litchi	40	I	15	10	10	5
0813.40.90	-- Other	40	I	15	10	10	5
	(* For chinese apply only	40	I	15	10	10	5
0813.50.00	- Mixtures of nuts or dried fruits of this Chapter	40	I	5	5	5	5
0814.00.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preserved solutions	20	I	5	5	5	0

### Chapter IX: Coffee, tea, mate's and spices

Code Number	Products	Pre.rate (%)	CEPT Rates 2003-06 (%)				
			Code	03	04	05	06
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion						
	- Coffee, not roasted						
0901.11	-- Not decaffeinated						
0901.11.10	--- Arabica WIB or Robusta OIB	20	I	5	5	5	5
0901.11.90	--- Other	20	I	5	5	5	5
0901.12	-- Decaffeinated						
0901.12.10	--- Arabica WIB or Robusta OIB	20	I	5	5	5	5
0901.12.90	--- Other	20	I	5	5	5	5
	- Coffe, roasted						
0901.21	-- Not decaffeinated						
0901.21.10	---Unground	50	I	15	10	5	5
0901.21.90	---Ground	50	I	15	10	5	5
0901.22.00	-- Decaffeinated						
0901.22.10	--- Unground	50	I	15	10	5	5
0901.22.90	--- Ground	50	I	15	10	5	5
0901.90.00	- Other	50	I	5	5	5	5
0902	Tea, whether or not flavoured						
0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg						
0902.10.10	-- Leaf	50	I	20	15	5	5



0902.10.90	-- Other	50	I	20	15	5	5
0902.20	- Other green tea (not fermented)						
0902.20.10	-- Leaf	50	I	20	15	5	5
0902.20.90	-- Other	50	I	20	15	5	5
0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3kg						
0902.30.10	-- Leaf	50	I	20	15	5	5
0902.30.90	-- Other	50	I	20	15	5	5
0902.40.00	- Other black tea (fermented) and other partly fermented tea						
0902.40.10	-- Leaf	50	I	20	15	5	5
0902.40.90	-- Other	50	I	20	15	5	5
0903.00.00	Mate's	50	I	5	5	5	0
0904	Pepper of the genus Piper, dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta						
	- Pepper						
0904.11	-- Neither crushed or ground						
0904.11.10	--- White	30	I	5	5	5	0
0904.11.20	--- Black	30	I	5	5	5	0
0904.11.90	--- Other	30	I	5	5	5	0
0904.12	-- Crushed or ground						
0904.12.10	--- White	30	I	5	5	5	0
0904.12.20	--- Black	30	I	5	5	5	0
0904.12.90	--- Other	30	I	5	5	5	0
0904.20	- Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground						
0904.20.10	-- Chillies	30	I	5	5	5	0
0904.20.20	-- Chillies, crushed nor ground	30	I	5	5	5	0
0904.20.90	-- Other	30	I	5	5	5	0
0905.00.00	Vanilla	20	I	5	5	5	0
0906	Cinnamon and cinnamon-tree flowers						
0906.10	- Neither crushed or ground						
0906.10.10	-- Cinnamon	20	I	5	5	5	0
0906.10.20	-- Cinnamon tree-flowers	20	I	5	5	5	0
0906.20	- Crushed or ground						
0906.20.10	-- Cinnamon	20	I	5	5	5	0
0906.20.20	-- Cinnamon tree-flowers	20	I	5	5	5	0
0907.00.00	Cloves (whole fruit, cloves and stems)	20	I	5	5	5	0
0908	Nutmeg, mace and cardamoms.						
0908.10.00	- Nutmeg	20	I	5	5	5	0
0908.20.00	- Mace	20	I	5	5	5	0

0908.30.00	- Cardamons	20	I	5	5	5	0
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries						
0909.10.00	- Seed of anise or badian	20	I	5	5	5	0
0909.20.00	- Seed of coriander	20	I	5	5	5	0
0909.30.00	- Seed of cumin	20	I	5	5	5	0
0909.40.00	- Seed of caraway	20	I	5	5	5	0
0909.50.00	- Seed of fennel; juniper	20	I	5	5	5	0
0910	Ginger, saffron, turmeric (curcuma) thyme, bay leaves, curry and other spices						
0910.10.00	- Ginger	20	I	5	5	5	0
0910.20.00	- Saffron	20	I	5	5	5	0
0910.30.00	- Turmeric	20	I	5	5	5	0
0910.40.00	- Thyme; bay leaves	20	I	5	5	5	0
0910.50.00	- Curry	20	I	5	5	5	0
	- Other spices						
0910.91.00	-- Mixtures referred to in Note 1(b) to this chapter	20	I	5	5	5	0
0910.99.00	-- Other	20	I	5	5	5	0

### Chapter X: Cereals

Code Number	Products	Pre.rate (%)	CEPT Rates for 2003-06 (%)				
			Code	03	04	05	06
1001	Wheat and the mixture of wheat with meslin						
1001.10.00	- Durum wheat	5	I	0	0	0	0
1001.90	- Other						
	-- For human consumption						
1001.90.11	--- Meslin	0	I	0	0	0	0
1001.90.19	--- Others	5	I	0	0	0	0
	-- Others						
1001.90.91	--- Meslin	0	I	0	0	0	0
1001.90.99	--- Others	5	I	0	0	0	0
1002.00.00	Rye	3	I	3	3	3	0
1003.00.00	Barley	3	I	3	3	3	0
1004.00.00	Oats	3	I	3	3	3	0
1005	Maize						
1005.10	- Seed	0	I	0	0	0	0
1005.90	- Other						
1005.90.10	-- Popcorn	50	I	5	5	5	0
1005.90.90	-- Other	5	I	5	5	5	0

1006	Rice						
1006.10	- Paddy						
1006.10.10	-- For sowing	0	I	0	0	0	0
1006.20	- Husked (brown) rice						
1006.20.10	-- Thai Hom Mali rice	40	-	-	-	-	-
1006.20.90	-- Other	40	-	-	-	-	-
1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed	40	-	-	-	-	-
	-- Fragrant rice						
1006.30.11	---Whole	40	I	20	15	5	5
1006.30.12	---Not more than 5% broken	40	I	20	15	5	5
1006.30.13	--- More than 5% broken but not more than 10% broken	40	I	20	15	5	5
1006.30.14	--- More than 10% but not more than 25% broken	40	I	20	15	5	5
1006.30.19	--- Other	40	I	20	15	5	5
1006.30.20	-- Parboiled rice	40	I	20	15	5	5
1006.30.30	-- Glutinous rice	40	I	20	15	5	5
1006.30.40	-- Basmati rice	40	I	20	15	5	5
1006.30.50	-- Thai Hom Mali rice	40	I	20	15	5	5
	-- Other						
1006.30.61	--- Whole	40	I	20	15	5	5
1006.30.62	--- Not more than 5% broken	40	I	20	15	5	5
1006.30.63	--- More than 5% but not more than 10% broken	40	I	20	15	5	5
1006.30.64	--- More than 10% but not more than 25% broken	40	I	20	15	5	5
1006.30.69	--- Other	40	I	20	15	5	5
1006.40.00	- Broken rice	40	I	20	15	5	5
1007.00.00	Grain sorghum	10	I	5	5	5	0
1008	Buckwheat, millet and canary seed; other cereals						
1008.10.00	- Buck wheat	10	I	5	5	5	0
1008.20.00	- Millet	10	I	5	5	5	0
1008.30.00	- Canary seed	10	I	5	5	5	0
1008.90.00	- Other cereals	10	I	5	5	5	0

### Chapter XI: Products of the milling industry; malt; starches; insulin; wheat gluten

Code Number	Products	Pre.rate (%)	CEPT Rates 2003-/06 (%)				
			Code	03	04	05	06
1101.00	Wheat or meslin flour						
1101.00.10	- Wheat flour	20	I	10	10	5	5
1101.00.90	- Mesline flour	20	I	5	5	5	0
1102	Cereal flours other than of wheat or meslin						
1102.10.00	- Rye flour	20	I	5	5	5	0
1102.20.00	- Maize flour	20	I	5	5	5	0

1102.30.00	- Rice flour	20	I	5	5	5	0
1102.90.00	- Other	20	I	5	5	5	0
1103	Cereal groats, meal and pellets						
	- Groats and meal						
1103.11	-- Of wheat						
1103.11.10	--- Bulgar	20	I	5	5	5	0
1103.11.90	--- Other	20	I	5	5	5	0
1103.12.00	-- Of oats	20	I	5	5	5	0
1103.13.00	-- Of maize	20	I	5	5	5	0
1103.19.00	-- Of other cereals						
1103.19.10	--- Of meslin	20	I	5	5	5	0
1103.19.20	--- Of rice	20	I	5	5	5	0
1103.19.90	--- Other	20	I	5	5	5	0
1103.20.00	- Pellets	20	I	5	5	5	0
1104	Cereal grain otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbed), except rice of heading No.10.06; germ of cereals, whole, rolled, flaked or ground.						
	- Rolled or flaked grains						
1104.11.00	-- Of barley	20	I	5	5	5	0
1104.12.00	-- Of oats	20	I	5	5	5	0
1104.19.00	-- Of other cereals						
1104.19.10	--- Of maize	20	I	5	5	5	0
1104.19.90	--- Other	20	I	5	5	5	0
	- Other worked grains (for example, hulled, rolled, flaked, pearled, sliced or kibbed)						
1104.21.00	-- Of barley	20	I	5	5	5	0
1104.22.00	-- Of oats	20	I	5	5	5	0
1104.23.00	-- Of maize	20	I	5	5	5	0
1104.29	-- Of other cereals						
1104.29.10	--- Of wheat	20	I	5	5	5	0
1104.29.90	--- Other	20	I	5	5	5	0
1104.30.00	- Germ of cereals, whole, flaked or ground	20	I	5	5	5	0
1105	Flour, meal, powder, flakes, granules and pellets of potatoes						
1105.10.00	- Flour, meal and powder	30	I	5	5	5	5
1105.20.00	- Flakes, granules and pellets	30	I	5	5	5	5
1106	Flour, meal, powder of the dried leguminous vegetables of heading No.0713 of sago or of roots of tubers of heading No.0714 or of the products of Chapter 8						
1106.10.00	- Of the dried leguminous vegetables of heading No.0713	30	I	5	5	5	0
1106.20	- Of sago, roots or tubers of heading No.0714						
1106.20.10	-- Of manioc	30	I	5	5	5	0
1106.20.90	-- Other	30	I	5	5	5	0
1106.30.00	- Of the products of Chapter 8	30	I	5	5	5	0

1107	Malt, whether or not roasted						
1107.10.00	- Not roasted	5	I	5	5	5	0
1107.20.00	- Roasted	5	I	5	5	5	0
1108	Starches; inulin						
	- Starches;						
1108.11.00	-- Wheat starches	20	I	5	5	5	0
1108.12.00	-- Maize starches	20	I	5	5	5	0
1108.13.00	-- Potato starch	20	I	5	5	5	0
1108.14.00	-- Cassava starch	20	I	5	5	5	0
1108.19	-- Other starches						
1108.19.10	---Sago starch	20	I	5	5	5	0
1108.19.90	--- Other	20	I	5	5	5	0
1108.20.00	- Inulin	20	I	5	5	5	0
1109.00.00	Wheat gluten, whether or not dried	10	I	5	5	5	0

## Chapter XII: Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruits; industrial or medicinal plants; straw and fodder

Code	Products	Pre.rate	CEPT Rates 2003-06 (%)				
Number		(%)	Code	03	04	05	06
1201.00.00	Soya beans, whether or not broken						
1201.00.10	-- For sowing	0	I	0	0	0	0
1201.00.90	-- Others	15	I	5	5	5	0
1202	Groundnuts, not roasted or otherwise cooked, whether or not shelled or broken						
1202.10.00	- In shell	10	I	5	5	5	5
	-- for sowing	0	I	0	0	0	0
1203.00.00	Copra	10	I	5	5	5	0
1204.00.00	Linseed, whether or not broken	10	I	5	5	5	0
1205	Rape seed, whether or not broken						
1205.10.00	- Low erucic acid rape or colza seeds	10	I	5	5	5	0
1205.90.00	- Other	10	I	5	5	5	0
1206.00.00	Sunflower seed, whether or not broken	30	I	5	5	5	5
1207	Other oil seeds and oleaginous fruits, whether or not broken						
1207.10.00	-Palm nuts and kernel	10	I	5	5	5	5
1207.20.00	- Cotton seed	10	I	5	5	5	5
1207.30.00	- Castor oil seed	10	I	5	5	5	5
1207.40.00	- Seamum seeds	10	I	5	5	5	0
1207.50.00	- Mustard seeds	10	I	5	5	5	0
1207.60.00	- Safflower seeds						
	- Other						

1207.99	-- Other						
1207.99.10	--- Kapok seeds	10	I	5	5	5	0
1207.99.90	--- Other	10	I	5	5	5	0
1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard						
1208.10.00	- Of soybeans	30	I	5	5	5	0
1208.90.00	- Other	30	I	5	5	5	0
1209	Seeds, fruit and spores, of a kind used for sowing						
1209.10.00	- Sugar beet seed	0	I	0	0	0	0
	- Seeds of forage plants						
1209.21.00	-- Lucerne seed	0	I	0	0	0	0
1209.22.00	-- Clover seed	0	I	0	0	0	0
1209.23.00	-- Rescue seed	0	I	0	0	0	0
1209.24.00	-- Kentucky blue grass seed	0	I	0	0	0	0
1209.25.00	-- Rye grass seed						
1209.26.00	--- Timothy grass seed	0	I	0	0	0	0
1209.29.00	--- Other						
1209.30.00	- Seed of herbaceous plants cultivated principally for their flowers	0	I	0	0	0	0
	- Other						
1209.91	-- Vegetable seeds	0	I	0	0	0	0
1209.91.10	--- Turnip-cabbage seed	0	I	0	0	0	0
1209.91.20	--- Cabbage seed	0	I	0	0	0	0
1209.91.30	--- Cauliflower seed	0	I	0	0	0	0
1209.91.40	--- Tomato seed	0	I	0	0	0	0
1209.91.90	--- Other	0	I	0	0	0	0
1209.99	-- Other						
1209.99.10	--- Forestry seeds	0	I	0	0	0	0
1209.99.20	--- Seeds of ornamental flower or tree (other than of subheading No.1209.30)	0	I	0	0	0	0
1209.99.90	--- Other	0	I	0	0	0	0
1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin						
1210.10.00	- Hop cones, neither ground nor powdered nor in the form of pellets	3	I	3	3	3	0
1210.20	- Hop cones, ground, powdered or in the form of pellets; lupulin	5	I	5	5	5	0
1211	Plants and parts of plants (including seeds and fruits) or a kind of used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or of similar purposes, fresh or dried, whether or not cut, crushed or powdered.						
1211.10	- Licorice roots						
1211.10.10	--Whether cut or powdered	10	I	0	0	0	0
1211.10.90	--Others	0	I	0	0	0	0
1211.20	- Gingseng roots						
1211.20.10	--Whether cut or powdered	10	I	0	0	0	0
1211.20.90	--Others	0	I	0	0	0	0
1211.90	- Other						

1211.90.10	-- Used primarily in pharmacy	0	I	0	0	0	0
1211.90.90	-- Other	0	I	0	0	0	0
1212	Locust bean, 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 variety of a kind of used primarily for human consumption, not elsewhere specified or included						
1212.10	- Locust beans, including locust bean seed						
1212.10.10	-- Seeds	10	I	5	5	5	0
1212.10.90	-- Other	10	I	5	5	5	0
1212.20	- Seaweeds and other algae						
1212.20.10	-- Fresh, chilled or dried, of a kind used in dyeing, tanning, perfumery, pharmacy, or for insecticidal, fungicidal or similar purposes	10	I	5	5	5	0
1212.20.90	-- Other	10	I	5	5	5	0
1212.30.00	- Apricot, peach or plum stones and kernels	10	I	5	5	5	0
	- Other						
1212.91.00	-- Sugar beet	10	I	5	5	5	0
1212.99	-- Other						
	--- Sugar cane						
1212.99.11	----For sowing	0	I	0	0	0	0
1212.99.19	----Other	10	I	5	5	5	0
1212.99.90	---Other	10	I	5	5	5	0
1213.00.00	Cereal straw and husk, unprepared, whether or not chopped, ground, pressed or in the form of pellets.						
		10		5	5	5	0
1214	Swedes, magolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.						
1214.10.00	- Lucerne meal and pellets	1	I	1	1	1	0
1214.90.00	- Other	1	I	1	1	1	0

**Chapter XV: Animal or veg. fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes**

Code	Products	Pre.rate	CEPT Rates 2003-06 (%)				
Number		(%)	Code	03	04	05	06
1501.00.00	Pig fat (Including lard) and poultry fat, other than that of heading No.0209 or 15.03	15	I	5	5	5	5
1502	Fat of bovine animals, sheep or goat, other than those of heading No 1503						
1502.00.10	- Tallow	15	I	5	5	5	5
1502.00.90	-Other	15	I	5	5	5	5
1503	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared						
1503.00.00	- Lard stearin and oleostearin	15	I	5	5	5	5
1503.00.90	- Other	15	I	5	5	5	5

1504	Fats and oils of their fractions, of fish or marine mammals, whether or not refined , but not chemically modified.						
1504.10	- Fish liver-oils and their fraction						
1504.10.10	--Fit for human consumption	10	I	5	5	5	5
1504.10.90	-- Other	10	I	5	5	5	5
1504.20.00	- Fats and oils and their fractions of marine mammals	10	I	5	5	5	5
1504.30.00	- Fats and oils and their fractions of fish, other than liver	10	I	5	5	5	5
1505	Wool grease and fatty substances derived there from						
1505.10.00	- Wool grease, crude	15	I	5	5	5	5
1505.90.00	- Other	15	I	5	5	5	5
1506.00.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.						
		15	I	5	5	5	5
1507	Soybean oils and it's fractions, whether or not refined by not chemically modified						
1507.00	-Soya oil and ingredients refined or not, but chemical composition is not charged						
1507.10.00	-- Crude oils, whether or not degummed	5	I	5	5	5	5
1507.90	- Other						
1507.90.10	--Refined oil	50	T	20	15	10	5
1507.90.20	-- Fractions of unrefined soya-bean oil	5	I	5	5	5	5
1507.90.90	--Other	50	T	20	15	10	5
1508	Peanut oil and its elements whether refined or not , but its chemical composition is not changed						
1508.10.00	- Not refined one	5	I	5	5	5	5
1508.90	- Other						
1508.90.10	--Refined oil	50	T	20	15	10	5
1508.90.20	-- Fractions of unrefined ground-nut oil	5	I	5	5	5	5
1508.90.90	-- Other	50	T	20	15	10	5
1509	Olive oil and its elements whether refine or not, but its chemical composition 'is not changed						
1509.10	- Crude oil						
1509.10.10	--In packing of net weight not exceeding 30 kg	5	I	5	5	5	0
1509.10.90	-- Other	5	I	5	5	5	5
1509.90	- Other						
	-- Refined oil						
1509.90.11	--- In packing of net weight not exceeding 30kg	40	T	20	15	10	5
1509.90.19	--- Other	40	T	20	15	10	5
	--Fractions of unrefined oil						
1509.90.21	---In packing of net weight not exceeding 30 kg	5	I	5	5	5	0



1509.90.29	--- Other	5	I	5	5	5	0
	-- Other						
1509.90.91	--- In packing of net weight not exceeding 30 kg	40	T	20	15	10	5
1509.90.99	--- Other	40	T	20	15	10	5
1510	Other oil and its elements made from olive oil or olive residue whether refined or not, but its chemical composition is not changed including mixture of these oil or their elements and the oils or their elements of group 1509						
1510.00.10	- Crude oil	5	I	5	5	5	0
	- Other						
1510.00.91	-- Refined oil	40	T	20	15	10	5
1510.00.92	-- Fractions of unrefined oil	5	I	5	5	5	0
1510.00.99	-- Other	40	T	20	15	10	5
1511	Palm oils and its fractions, whether or not refined, but not chemically modified						
1511.10.00	- Crude oil	5	I	5	5	5	5
1511.90	- Other						
1511.90.10	-- Concentrated palm stearin	30	T	20	15	10	5
1511.90.90	-- Other	50	T	20	15	10	5
1512	Sunflower oil, tinctorial oil, cotton seed oil and its elements whether refined or not, but its chemical composition is not changed						
	- Sunflower-seed or safflower oil and fractions thereof.						
1512.11	-- Crude oil	5	I	5	5	5	0
1512.19	-- Other						
1512.19.10	--- Refined oil	40	T	20	15	10	5
1512.19.20	--- Fractions of unrefined sunflower-seed or sunflower oil	5	I	5	5	5	0
	- Cotton-seed oil and its compositions						
1512.21.00	-- Crude oil	5	I	5	5	5	0
1512.29	-- Other						
1512.29.10	--- Refined oil	40	T	20	15	10	5
1512.29.20	--- The composition of cotton-seed oil, not refined one	5	I	5	5	5	0
1512.29.90	--- Other	40	T	20	15	10	5
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined but not chemically modified						
	- Coconut (copra) oil and its fractions.						
1513.11.00	-- Crude oil	5	I	5	5	5	0
1513.19	-- Other						
1513.19.10	--- Refined oil	50	T	20	15	10	5
1513.19.20	--- The composition of coconut oil, not refined one	5	I	5	5	5	0
1513.19.90	--- Other	50	T	20	15	10	5
	- Palm kernel or babassu oil and fractions thereof						
1513.21.00	-- Crude oil	5	I	5	5	5	0

1513.29	-- Other						
1513.29.10	---Refined oil	40	T	20	15	10	5
1513.29.20	--- Fractions of unrefined palm kernel and babassu oil	5	I	5	5	5	0
1513.29.90	---Other	40	T	20	15	10	5
1514	Mustard seed oil and mustard oil wether refined or not , but chemical composition is not changed						
	- Low erucic acid rape or colza oil and it fractions						
1514.11.00	- Crude oils	5	I	5	5	5	5
1514.19	- Other						
1514.19.10	--Refined oil	40	T	20	15	10	5
1514.19.20	-- Fractions of unrefined oil	5	I	5	5	5	5
1514.19.90	--- Other	40	T	20	15	10	5
	- Other						
1514.91	-- Crude oil	5	I	5	5	5	5
1514.91.10	---Rape or colza oil and its fractions	5	I	5	5	5	5
1514.91.90	--- Other						
1514.99	-- Other						
1514.99.10	---Refined oil	40	T	20	15	10	5
1514.99.20	--- Fractions of unrefined oil	5	I	5	5	5	0
	---- Other						
1514.99.91	----Rape or colza oil and its fractions	40	T	20	15	10	5
1514.99.99	---- Other	40	T	20	15	10	5
1515	Other condense vegetable oils or fat (including JOJOBA) and other elements whether refined or not but its chemical composition is not changed.						
	- Linseed oils and its fractions						
1515.11.00	-- Crude oil	5	I	5	5	5	0
1515.19.00	-- Other	10	I	5	5	5	5
	- Corn oil and its compositions						
1515.21.00	-- Crude oil	5	I	5	5	5	5
1515.29	-- Other						
1515.29.10	--- The composition of corn-seed oil, nof refined one	5	I	5	5	5	0
1515.29.90	---Other	40	T	20	15	10	5
1515.30	- Castor oil and its fractions						
1515.30.10	-- Crude oil	5	I	5	5	5	0
1515.30.90	-- Other	10	I	5	5	5	0
1515.40	- Tung oil and its fractions						
1515.40.10	-- Crude oil	5	I	5	5	5	0
1515.40.20	-- The composition of Tungoil, not refined one	5	I	5	5	5	0
1515.40.90	-- Other	10	T	10	10	5	5
1515.50	- Sesame oil and its fractions						
1515.50.10	-- Crude oil	5	I	5	5	5	0

1515.50.20	-- The composition of sesameoil, not refined one	5	I	5	5	5	0
1515.50.90	-- Other	50	T	20	15	10	5
1515.90	- Other						
	--Tengkawang oil						
1515.90.11	--- Crude oil	5	I	5	5	5	0
1515.90.12	'---Fractions of unrefined oil	5	I	5	5	5	0
1515.90.19	--- Other	40	T	20	15	10	5
	-- Other						
1515.90.91	--- Crude oil	5	I	5	5	5	0
1515.90.92	--- Fractions of unrefined oil	5	I	5	5	5	0
1515.90.99	--- Other	40	T	20	15	10	5
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenatedinter-esterified, re-esterified or, elaidinised, whether or not refined, but not further prepared						
1516.10	- Animal fats and oils and their fractions:						
1516.10.10	--In packing of 10 kg net weight or more	40	T	20	15	10	5
1516.10.90	-- Other	40	T	20	15	10	5
1516.20	- Vegetable fats and oils and their fractions"						
	--Re-esterified fats and oils and their fractions						
1516.20.11	--- Of soybean	50	T	20	15	10	5
1516.20.12	--- Of palm oil, crude	50	T	20	15	10	5
	---Of palm oil,other than crude:						
1516.20.21	----In packings of a net weight not exceeding 20 kg	50	T	20	15	10	5
1516.20.29	----Other	50	T	20	15	10	5
1516.20.30	--- Of coconut	50	T	20	15	10	5
	--- Of palm kernel oil						
1516.20.41	---- Crude oil	50	T	20	15	10	5
1516.20.42	---- Refined, bleached and deodorised (RBD)	50	T	20	15	10	5
	---Of palm kernel olein						
1516.20.51	---- Crude oil	50	T	20	15	10	5
1516.20.52	---- Refined, bleached and deodorised (RBD)	50	T	20	15	10	5
1516.20.61	--- Of illipenut oil	50	T	20	15	10	5
1516.20.69	--- Other	50	T	20	15	10	5
	-- Other						
1516.20.71	--- Hydrogenated fats in flakes, in packages of a net weight of less than 10 kg						
		50	T	20	15	10	5
1516.20.72	--- Hydrogenated fats in flakes, in packages of a net weight of 10 kg						
	or more	50	T	20	15	10	5
1516.20.73	--- Hydrogenated castor oil	50	T	20	15	10	5
1516.20.81	--- Of palm kernel stearin, crude	50	T	20	15	10	5
1516.20.82	--- Of palm kernel stearin, refined, bleached and deodorised palm kernel olein or stearin						
		50	T	20	15	10	5
	--- Of palm stearin of iodine value not exceeding 48						
1516.20.84	---- Crude oil	50	T	20	15	10	5

1516.20.85	----Refined, bleached and deodorised	50	T	20	15	10	5
1516.20.86	---- Other	50	T	20	15	10	5
1516.20.99	---- Other	50	T	20	15	10	5
1517	Margarine, edible mixtures or preparations of animal or vegetable fat 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						
1517.10.00	-Margarine, excluding liquid margarine	40	T	20	15	10	5
1517.90	- Other						
1517.90.10	-- Imitation ghee	50	T	20	15	10	5
1517.90.20	-- Liquid margarine	50	T	20	15	10	5
1517.90.30	-- Mould release preparation	50	T	20	15	10	5
	-- Imitation lard, shortening						
1517.90.41	---Imitation lard of animal origin	50	T	20	15	10	5
1517.90.42	--- Imitation lard of vegetable origin	50	T	20	15	10	5
1517.90.43	--- Shortening	30	T	20	15	10	5
	-- Of mixtures or preparations of vegetable fats or oils or of their fractions:						
1517.90.51	---Solid mixtures or preparations	50	T	20	15	10	5
	--- Liquid mixtures or preparations						
1517.90.61	---- In which ground-nut oil predominates:	50	T	20	15	10	5
	---- In which palm oil predominates						
1517.90.71	----- Crude	50	T	20	15	10	5
1517.90.72	----Other, in packings of net weight not exceeding 20kg	50	T	20	15	10	5
1517.90.81	---- In which crude palm kernel oil predominates	50	T	20	15	10	5
1517.90.82	---- In which, refined, bleached and deodorised (RBD) palm kernel oil predominates	50	T	20	15	10	5
1517.90.83	---- In which crude palm kernel olein predominates	50	T	20	15	10	5
1517.90.84	----In which, refined, bleached and deodorised (RBD) palm kernel olein predominates	50	T	20	15	10	5
1517.90.85	---- In which soybean oil or coconut oil predominates	50	T	20	15	10	5
1517.90.86	---- In which illipenut oil predominates	50	T	20	15	10	5
1517.90.89	---- Other	50	T	20	15	10	5
1517.90.90	-- Other	50	T	20	15	10	5
1518	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. 1516; inedible mixture of 'preparations of animal or vegetable fats or oils fraction of different fatctiions of different fats or oils of this Chapter, not elsewhere specified or included.						
		5	I	5	5	5	0
	- 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 excuding those heading 15.16						
1518.00.11	-- Linoxyn	5	I	5	5	5	0
1518.00.12	-- Animal fats and oils	5	I	5	5	5	0

1518.00.13	-- Vegetable fats and oils	5	I	5	5	5	0
1518.00.19	-- Other	5	I	5	5	5	0
1518.00.20	- Inedible mixtures or preparations of animal fats or oils of fractions of different fats or oils	5	I	5	5	5	0
	- Inedible mixtures or preparations of vegetable fats or oils or of fractions of different fats or oils						
1518.00.31	-- Of ground-nut oil	5	I	5	5	5	0
1518.00.32	-- Of linseed oil	5	I	5	5	5	0
1518.00.33	-- Of palm oil	5	I	5	5	5	0
1518.00.34	-- Of palm oil, other than crude, in packings of net weight not exceeding 20 kg	5	I	5	5	5	0
1518.00.35	-- Of palm oil, other than crude, in packings of net exceeding 20kg	5	I	5	5	5	0
1518.00.36	-- of palm kernel oil, crude	5	I	5	5	5	0
1518.00.37	-- Of palm kernel oil, refined, bleached and deodorised (RBD)	5	I	5	5	5	0
1518.00.38	-- Of palm kernel olein, crude	5	I	5	5	5	0
1518.00.41	-- Of palm kernel olein, refined, bleached and deodorised (RBD)	5	I	5	5	5	0
1518.00.42	-- Of castor or sesame oil	5	I	5	5	5	0
1518.00.43	-- Of soya bean or cotton oil	5	I	5	5	5	0
1518.00.44	-- Of illipenut oil	5	I	5	5	5	0
1518.00.45	-- Of coconut oil	5	I	5	5	5	0
1518.00.49	-- Other	5	I	5	5	5	0
1518.00.60	- inedible mixtures and preparations of animal fats or oils or fractions thereof and vegetable fats or oils or fractions thereof	5	I	5	5	5	0
1518.00.90	- Other	5	I	5	5	5	0
1520.00	- Glycerol, crude; glycerol waters and glycerol lyes						
1520.00.10	-- Glycerol. Crude	3	I	3	3	3	0
1520.00.90	-- Other.	3	I	3	3	3	0
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.						
1521.10.00	- Vegetable wax	3	I	3	3	3	0
1521.90.00	- Other	3	I	3	3	3	0
1522.00.00	Degrease; residues resulting from the treatment of fatty substances or animal or veg. waxes	3	I	3	3	0	

### Chapter XVI: Preparation of meat, of fish or of crustaceanous, molluscs or other aquatic invertebrates

Code Number	Products	Pre.rate (%)	CEPT Rates 2003-06 (%)				
			Code	03	04	05	06
1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products						
	- Sausages						
1601.00.11	-- Containing pork	50	-	-	-	-	-
1601.00.12	-- Containing beef	50	-	-	-	-	-

1601.00.13	-- Containing both pork and beef	50	-	-	-	-	-
1601.00.19	-- Other	50	-	-	-	-	-
1601.00.90	- Other	50	-	-	-	-	-
1602	Other preparation of preserved meat, meat offal or blood						
1602.10.00	- Homogenised preparations	50	-	-	-	-	-
1602.20.00	- Of liver of any animal	50	-	-	-	-	-
	- Of poultry heading 01.05:						
1602.31.00	-- Of turkeys	50	-	-	-	-	-
1602.32	-- Of fowls of species Gallus domesticus						
1602.32.10	--- Canned chicken curry	50	-	-	-	-	-
1602.32.90	--- Other	50	-	-	-	-	-
1602.39.00	-- Other	50	-	-	-	-	-
	- Of swine						
1602.41.00	-- Hams and cuts thereof	50	-	-	-	-	-
1602.42.00	-- Shoulders and cuts thereof	50	-	-	-	-	-
1602.49	-- Other, including mixtures						
1602.49.10	--- Luncheon meat	50	-	-	-	-	-
1602.49.90	--- Other	50	-	-	-	-	-
1602.50	- Of bovine animals						
1602.50.10	-- Corned beef	50	-	-	-	-	-
1602.50.90	-- Other	50	-	-	-	-	-
1602.90	- Other, including preparations of blood of any animal						
1602.90.10	-- Canned mutton curry	50	-	-	-	-	-
1602.90.90	-- Other	50	-	-	-	-	-
1603	Extracts and juices of meat, fish or crusaceans, molluscs or other aquatic invertebrates						
1603.00.10	- Of chicken, with herbs	50	I	20	15	5	5
1603.00.20	- Of chicken, without herbs	50	I	20	15	5	5
1603.00.30	- Other, with herbs	50	I	20	15	5	5
1603.00.90	- Other	50	I	20	15	5	5
1604	Prepared or preserved fish; caviar substitutes prepared						
	-Fish, whole or in pieces, but not minced						
1604.11	-- Salmon						
1604.11.10	---In airtight containers	50	I	20	15	10	5
1604.11.90	--- Other	50	I	20	15	10	5
1604.12	- Herrings						
1604.12.10	--- In airtight containers	50	I	20	15	10	5
1604.12.90	--- Other	50	I	20	15	10	5
1604.13	-- Sardines, sardinella and brisling or sparts						
	--- Sardines:						
1604.13.10	---- In airtight containers	50	I	20	15	10	5
1604.13.19	---- Other	50	I	20	15	10	5

	--- Other						
1604.13.91	---- In airtight containers						
1604.13.99	---- Other						
1604.14	- -Tunas, skipjack and bonito						
1604.14.10	---In airtight containers	50	I	20	15	10	5
1604.14.90	--- Other	50	I	20	15	10	5
1604.15	-- Mackerel						
1604.15.10	--- In airtight containers	50	I	20	15	10	5
1604.15.90	--- Other	50	I	20	15	10	5
1604.16	- -Anchovies						
1604.16.10	--- In airtight containers	50	I	20	15	10	5
1604.16.90	--- Other	50	I	20	15	10	5
1604.19	- -Others						
1604.19.10	--- In airtight containers	50	I	20	15	10	5
1604.19.90	--- Other	50	I	20	15	10	5
1604.20	- Other prepared and preserved fish						
1604.20.10	-- Shark's fins, prepared and ready to use	50	I	20	15	10	5
1604.20.20	-- Fish sausages	50	I	20	15	10	5
	-- Other						
1604.20.91	--- In airtight containers	50	I	20	15	10	5
1604.20.99	--- Other	50	I	20	15	10	5
1604.30	- Caviar and caviar substitutes						
1604.30.10	-- In airtight containers	50	I	20	15	10	5
1604.30.90	-- Other	50	I	20	15	10	5
1605	Crustaceans, molluscs and other aquatic invertebrates,						
	prepared or preserved	50	I	20	15	10	5
1605.10.00	- Crab	50	I	20	15	10	5
1605.20	- Shrimps and prawn						
1605.20.10	--Shrimps paste	50	I	20	15	10	5
1605.20.90	-- Other	50	I	20	15	10	5
1605.30.00	- Lobster	50	I	20	15	10	5
1605.40.00	- Other crustaceans	50	I	20	15	10	5
1605.90.00	- Other	50	I	20	15	10	5

### Chapter VVII: Sugar and sugar confectionery

Code Number	Products	Pre.rate (%)	CEPT Rates 2003-06 (%)				
			Code	03	04	05	06
1701	Cane or beet sugar and chemically pure sucrose, in solid form						
	- Raw sugar not containing added flavouring or colouring matter						
1701.11.00	-- Cane sugar	30	-	-	-	-	-
1701.12.00	-- Beet sugar	30	I	20	15	10	5
	- Other						
1701.91.00	-- Containing added flavoring or coloring matter	40	-	-	-	-	-
1701.99	-- Other	40	-	-	-	-	-

	--- Refined sugar						
1701.99.11	---- White	40	-	-	-	-	-
1701.99.19	---- Other	40	-	-	-	-	-
1701.99.90	--- Other	40	-	-	-	-	-
1702	Other sugar, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.						
	- Lactose and lactose syrup						
1702.11.00	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	0	I	0	0	0	0
1702.90.00	-- Other	0	I	0	0	0	0
1702.20.00	-Maple sugar and maple syrup	3	I	3	3	3	0
1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose						
1702.30.10	-- Glucose	10	I	5	5	5	5
1702.30.20	-- Glucose syrup	10	I	5	5	5	5
1702.40.00	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose	10	I	5	5	5	5
1702.50.00	- Chemically pure fructose	3	I	3	3	3	0
1702.60	- Other fructose and fructose syrup, containing in the dry matter more than 50% by weight of fructose						
1702.60.10	-- Fructose	3	I	3	3	3	0
1702.60.20	-- Fructose syrup	3	I	3	3	3	0
1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:						
1702.90.10	-- Maltose	3	I	3	3	3	0
1702.90.20	-- Artificial honey, whether or not mixed with natural honey	5	I	5	5	5	0
1702.90.30	-- Flavoured or coloured sugars (excluding maltose)	5	I	5	5	5	0
1702.90.40	-- Caramel	5	I	5	5	5	0
1702.90.90	-- Other	5	I	5	5	5	0
1703	Molasses resulting from the extraction of refining of sugar						
1703.10.00	- Cane molasses	10	I	5	5	5	5
1703.90.00	- Other	10	I	5	5	5	5
1704	Sugar confectionery (including white chocolate), not containing cocoa						
1704.10.00	- Chewing gum, whether or not sugar-coated	50	T	20	15	10	5
1704.90	- Other						
1704.90.10	-- Medicated sweets	20	I	20	20	5	5
1704.90.20	-- White chocolate	50	T	20	15	10	5
1704.90.90	-- Other	50	T	20	15	10	5



## Chapter XVIII: Cocoa and cocoa preparations

Code Number	Products	Pre.rate (%)	CEPT Rates 2003-06 (%)				
			Code	03	04	05	06
1801.00.00	Cocoa beans, whole or broken, raw or roasted	10	I	5	5	5	0
1802.00.00	Cocoa shells, husks, skins and other waste	10	I	5	5	5	0
1803	Cocoa paste, whether or not defatted						
1803.10.00	- Not defatted	10	I	5	5	5	0
1803.20.00	- Wholly or partly defatted	10	I	5	5	5	0
1804.00.00	Cocoa butter, fat and oil	10	I	5	5	5	0
1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter	20	I	5	5	5	5
1806	Chocolate and other food preparations containing cocoa						
1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	30	T	20	15	10	5
1806.20	- 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:						
1806.20.10	-- Chocolate confectionery in blocks, slabs or bars	30	T	20	15	10	5
1806.20.90	-- Other						
	-Other, in blocks, slabs or bars						
1806.31	-- Filled						
1806.31.10	---Chocolate confectionery in blocks, slabs or bars	50	T	20	15	10	5
1806.31.90	--- Other	50	T	20	15	10	5
1806.32	-- Not filled						
1806.32.10	--- Chocolate confectionery in blocks, slabs and bars	50	T	20	15	10	5
1806.32.90	--- Other	50	T	20	15	10	5
1806.90	- Other						
1806.90.10	-- Chocolate confectionery in tablets or pastilles	50	T	20	15	10	5
1806.90.20	-- Food preparations of flour, meal, starch or malt extract, containing 40% or more but less than 50% by weight of cocoa and food preparations of goods of heading 04.01 to 04.04, containing 5% but less than 10% by weight of cocoa; preparations of cereals containing 6% but not more than 5* by weight of cocoa						
		50	T	20	15	10	5
1806.90.30	-- Other preparations of flour, meal, starch or malt extract, containing 40% or more but less than 50% by weight of cocoa; other food preparations of goods of heading 04.01 to 04.04, containing 5% or more but less than 10% by weight of cocoa; preparations of cereals containing 6% but not more than 8% by weight of cocoa						
1806.90.90	-- Other	50	T	20	15	10	5

**Chapter XIX: Preparation of cereals; flour, starch or milk; pastrycooks' products**

Code Number	Products	Pre.rate (%)	CEPT Rates 2003-06 (%)				
			Code	03	04	05	06
1901	Malt extract; food preparations of flour, meal, starch or malt extract not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of good headings 'to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included						
1901.10	-- Preparations for infant use, put up for retail sale						
1901.10.10	-- Of malt extract	30	T	20	15	10	5
	-- Of goods of heading 04.01 to 04.04						
1901.10.21	--- Medical food	15	I	5	5	5	5
1901.10.29	--- Other	30	T	20	15	10	5
1901.10.30	-- Of soya bean powder	50	T	20	15	10	5
	-- Other						
1901.10.91	--- For lactase deficiency infants	30	T	20	15	10	5
1901.10.92	--- For medical food	15	I	5	5	5	5
1901.10.93	--- Other, containing cocoa	50	T	20	15	10	5
1901.10.99	--- Other	50	T	20	15	10	5
1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05:						
1901.20.10	-- Of flour, groats, meal, starch or malt extract, not containing cocoa	50	I	20	15	5	5
1901.20.20	-- Of flour, groats, meal, starch or malt extract, containing cocoa	50	I	20	15	5	5
1901.20.30	-- Other, not containing cocoa	50	I	20	15	5	5
1901.20.40	-- Other, containing cocoa	50	I	20	15	5	5
1901.90	- Other						
	-- Infant food, not put up for retail						
1901.90.11	--- Of goods of heading 04.01 to 04.04	30	T	20	15	10	5
1901.90.12	--- For lactase deficient infants	30	I	20	15	5	5
1901.90.13	--- Other medical food	15	I	5	5	5	5
1901.90.19	--- Other	40	I	20	15	5	5
1901.90.20	-- Malt extracts	30	T	20	15	10	5
	-- Other, of goods of heading 04.01 to 04.04						
1901.90.31	--- Filled milk	30	T	20	15	10	5
1901.90.32	--- Medical food	15	I	5	5	5	5
1901.90.33	--- Other, not containing cocoa	30	T	20	15	10	5
1901.90.34	--- Other, containing cocoa	30	T	20	15	10	5

	-- Other soya based preparations						
1901.90.41	--- In powder form	50	T	20	15	5	5
1901.90.49	--- Other form	50	T	20	15	5	5
	-- Other						
1901.90.51	--- Medical food	15	I	5	5	5	5
1901.90.52	--- Other, not containing coca	50	T	20	15	5	5
1901.90.53	--- Other, containing cocoa	50	T	20	15	5	5
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne,gnocchi, ravioli, cannelloni, cosuscous, whether or not prepared.						
	- Uncooked pasta, not stuffed or otherwise prepared.						
1902.11.00	-- Containing eggs	50	I	20	15	5	5
1902.19	-- Other						
1902.19.10	--- Bean vermicilli (tang hoon)	50	I	20	15	5	5
1902.19.20	--- Rice vermicilli (bee hoon)	50	I	20	15	5	5
1902.19.90	--- Other	50	I	20	15	5	5
1902.20.00	- Stuffed pasta, whether or not cooked or otherwise prepared	50	I	20	15	5	5
1902.30	- Other stuffed pasta						
1902.30.10	-- Instant noodles	50	I	20	15	5	5
1902.30.90	-- Other	50	I	20	15	5	5
1902.40.00	- Couscous	50	I	20	15	5	5
1903.00.00	Tapioca and substitutes, therefor prepared from starch, in the form of flakes, grains pearls, siftings or in a similar form.	50	I	20	15	5	5
1904	Prepared food obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn), in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked and otherwise prepared 'not elsewhere specified or included.						
1904.10.00	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	50	I	20	15	5	5
1904.20	- Prepared foods obtained from unroasted cereal flakes or from mixture of unroasted cereal flakes and roasted cereal flakes or swelled cereals						
1904.20.10	-- Mixtures of roasted or unroasted cereal flakes	50	I	20	15	5	5
1904.20.90	-- Other	50	I	20	15	5	5
1904.30.00	-Bulgur wheat	50	I	20	15	5	5
1904.90	- Other						
1904.90.10	-- Rice preparations, including pre-cooked rice	50	I	20	15	5	5
1904.90.90	-- Other	50	I	20	15	5	5

1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.						
1905.10.00	-Cripbread	50	T	20	15	10	5
1905.20.00	- Gingerbread and the like	50	T	20	15	10	5
	- Sweet biscuit; waffles and wafers						
1905.31	-- Sweet biscuit						
1905.31.10	--- Not containing cocoa	50	T	20	15	10	5
1905.31.20	--- Containing cocoa	50	T	20	15	10	5
1905.32	--Waffles and wafers:						
1905.32.10	---Waffles	50	T	20	15	10	5
1905.32.20	--- Wafers	50	T	20	15	10	5
1905.40.00	- Rusks, toasted bread and similar toasted products	50	T	20	15	10	5
1905.90	- Other:						
1905.90.10	-- Unsweetened teething biscuit	50	T	20	15	5	5
1905.90.20	-- Other unsweetened biscuit	50	T	20	15	5	5
1905.90.30	-- Cakes	50	T	20	15	5	5
1905.90.40	-- Pastries	50	T	20	15	5	5
1905.90.50	--Bakery products made without flour	5	T	0	0	0	0
1905.90.60	-- Empty cachets of a kind suitable for pharmaceutical use	0	I	0	0	0	0
1905.90.70	-- Communion wafers, sealing wafers, rice paper and similar products	50	T	20	15	5	5
1905.90.80	-- Other crisp savoury food products	50	T	20	15	5	5
1905.90.10	-- Empty cachets of a kind of suitable for pharmaceutical use	50	T	20	15	5	5
1905.90.90	-- Other	50	T	20	15	5	5

### Chapter XX: Preparations of vegetables, fruit, nuts or other parts of plants

Code Number	Products	Pre.rate (%)	CEPT Rates 2003-06 (%)				
			Code	03	04	05	06
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.						
2001.10.00	- Cucumbers and gherkins	50	I	5	5	5	5
2001.90	- Other						
2001.90.10	-- Onion	50	I	5	5	5	5
2001.90.90	-- Other	50	I	20	15	5	5
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid						
2002.10.00	- Tomatoes, whole or in pieces	50	T	20	15	10	5
2002.90	-- Other						
2002.90.10	--- Tomato paste	50	T	20	15	10	5
2002.90.90	--- Other	50	T	20	15	10	5
2003	Mushroom and truffles, prepared or preserved otherwise than by vinegar or acetic acid.						

2003.10.00	- Mushroom	50	T	20	15	10	5
2003.20.00	- Truffles	50	T	20	15	10	5
2003.90.00	- Other	50	T	20	15	10	5
2004	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid						
2004.10.00	- Potatoes	50	T	20	15	10	5
2004.90	- Other vegetables and mixtures of vegetables						
2004.90.10	-- Infant food	50	T	20	15	10	5
2004.90.20	-- Other preparations of sweet corn	50	T	20	15	10	5
2004.90.90	-- Other	50	T	20	15	10	5
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No.2006						
2005.10.00	- Homogenised vegetables	50	T	20	15	10	5
2005.20	- Potatoes						
2005.20.10	-- Chips and sticks	50	T	20	15	10	5
2005.20.90	-- Other	50	T	20	15	10	5
2005.40.00	- Peas	50	T	20	15	10	5
	- Beans						
2005.51.00	-- Beans, shelled	50	T	20	15	10	5
2005.59.00	-- Other	50	T	20	15	10	5
2005.60.00	-- Asparagus	50	T	20	15	10	5
2005.70.00	- Olives	50	I	20	15	5	5
2005.80.00	- Sweet corn	50	T	20	15	10	5
2005.90	- Other vegetables and mixtures of vegetables						
2005.90.10	-- Smoked garlic	50	T	20	15	10	5
2005.90.10	-- Other	50	T	20	15	10	5
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained glaze or crystallised)						
2006.00.10	- Fruits or nuts	50	I	20	15	5	5
2006.00.90	- Other	50	I	20	15	5	5
2007	Jams, fruit jellies, marmalades, fruit or nut pure and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter						
2007.10.00	- Homogenised preparations	50	I	20	15	5	5
	- Other						
2007.91.00	-- Citrus fruit	50	I	20	15	5	5
2007.99	-- Other						
2007.99.10	--- Fruit gains and pastes other than of mango, pineapple or strawberries	50	I	20	15	5	5
2007.99.90	--- Other	50	I	20	15	5	5

2008	Fruit,nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included						
	- Nuts, ground-nuts and other seeds, whether or not mixed together						
2008.11	-- Ground nuts						
2008.11.10	--- Roasted nut	50	T	20	15	10	5
2008.11.20	--- Peanut butter	50	T	20	15	10	5
2008.11.90	--- Other	50	T	20	15	10	5
2008.19	-- Other, including mixtures						
2008.19.10	--- Cashew	50	T	20	15	10	5
2008.19.90	--- Other	50	T	20	15	10	5
2008.20.00	- Pineapples	50	T	20	15	10	5
2008.30	- Citrus fruits						
	-- Containing added sugar or other sweetening matter or spirits:						
2008.30.11	--- In airtight containers	50	T	20	15	10	5
2008.30.19	--- Other	50	T	20	15	10	5
	-- Other						
2008.30.91	--- In airtight containers	50	T	20	15	10	5
2008.30.90	--- Other	50	T	20	15	10	5
2008.40	- Pears						
	-- Containing added sugar or other sweetening matter or spirits						
2008.40.11	--- In airtight containers	50	T	20	15	10	5
2008.40.19	--- Other	50	T	20	15	10	5
	-- Other						
2008.40.91	--- In airtight containers	50	T	20	15	10	5
2008.40.99	--- Other	50	T	20	15	10	5
2008.50	- Arpicots						
	--Containing added sugar or other sweetening matter or spirits						
2008.50.11	--- In airtight containers	50	T	20	15	5	5
2008.50.19	--- Other	50	T	20	15	5	5
	--Other						
2008.50.91	--- In airtight containers	50	T	20	15	5	5
2008.50.99	--- Other	50	T	20	15	5	5
2008.60	- Cherries						
	-- Containing added sugar or other sweetening matter or spirits						
2008.60.11	--- In airtight containers	50	T	20	15	5	5
2008.60.19	--- Other	50	T	20	15	5	5
	-- Other						
2008.60.91	--- In airtight containers	50	T	20	15	5	5
2008.60.99	--- Other	50	T	20	15	5	5

2008.70	- Peaches including nectaries						
	-- Containing added sugar or other sweetening matter or spirits						
2008.70.11	--- In airtight containers	50	T	20	15	5	5
2008.70.19	--- Other	50	T	20	15	5	5
	-- Other						
2008.70.91	--- In airtight containers	50	T	20	15	5	5
2008.70.99	--- Other	50	T	20	15	5	5
2008.80	- Strawberries						
	-- Containing added sugar or other sweetening matter or spirits						
2008.80.11	--- In airtight containers	50	I	5	5	5	5
2008.80.19	--- Other	50	I	5	5	5	5
	-- Other						
2008.80.91	--- In airtight containers	50	I	5	5	5	5
2008.80.99	--- Other	50	I	5	5	5	5
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirits, whether or not containing added sugar or other sweetening matter						
	- Orange juice:						
2009.11.00	-- Frozen	50	T	20	15	10	5
2009.12.00	-- Not frozen, of a Brix value not exceeding 20	50	T	20	15	10	5
2009.19.00	-- Other	50	T	20	15	10	5
	- Grapefruit juice:						
2009.21.00	-- Of a Brix value not exceeding 20	50	T	20	15	10	5
2009.29.00	-- Other	50	T	20	15	10	5
	- Juices of any other single fruits						
2009.31.00	-- Of a Brix value not exceeding 20	50	T	20	15	10	5
2009.39.00	-- Other	50	T	20	15	10	5
	- Pineapple juice:						
2009.41.00	-- Of a Brix value not exceeding 20	50	T	20	15	10	5
2009.49.00	-- Other	50	T	20	15	10	5
2009.50.00	- Tomato juice						
	-Grape juice (including grape must)						
2009.61.00	-- Of a Brix value not exceeding 20	50	T	20	15	10	5
2009.69.00	-- Other	50	T	20	15	10	5
	- Apple juice						
2009.71.00	-- Of a Brix value not exceeding 20	50	T	20	15	10	5
2009.79.00	-- Other	50	T	20	15	10	5
2009.80	-- Juice of any other single fruits or vegetables						
2009.80.10	-- Blackcurrant juice	50	T	20	15	10	5
2009.80.90	-- Other	50	T	20	15	10	5
2009.90.90	- Mixtures of juices	50	T	20	15	10	5

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**Chapter XXI: Miscellaneous edible preparations**

Code Number	Products	Pre.rate (%)	CEPT Rates 2003-06 (%)				
			Code	03	04	05	06
2101	Extracts, essences and concentrates, of coffee tea or mate and preparations with a basic of coffee, tea or mate; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrated thereof						
	- Extracts, essences and concentrates of coffee, and preparations with a basic of these extracts, essences and concentrates or with a basic of coffee.						
2101.11	-- Extracts, essences and concentrates						
2101.11.10	--- Instant coffee	50	T	20	15	10	5
2101.11.90	--- Other	50	T	20	15	10	5
2101.12.00	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee						
		50	T	20	15	10	5
2101.20.00	- Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate						
		50	T	20	15	5	5
2101.30.00	- Roasted chicory and other roasted coffee substitutes, and extracts essences and concentrates thereof						
		50	T	20	15	5	5
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders						
2102.10	- Active yeast						
2102.10.10	-- Brewery yeast	20	I	5	5	5	0
2102.10.90	-- Other	5	I	5	5	5	0
2102.20.00	- Inactive yeast; other single-cell micro-organisms, dead	5	I	5	5	5	0
2102.30.00	- Prepared baking powder	5	I	5	5	5	0
2103	Sauces and preparation thereof; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard						
2103.10.00	- Soya sauce	50	I	20	15	5	5
2103.20.00	- Tomato ketchup and other tomato sauces	50	I	20	15	5	5
2103.30.00	- Mustard flour and meal and prepared mustard	50	I	20	15	5	5
2103.90	- Other						
2103.90.10	-- Mosodium glutamate	50	I	20	15	10	5
2103.90.20	-- Seasonings	50	I	20	15	10	5
2103.90.30	-- Fish souce	50	I	20	15	10	5
2103.90.90	-- Other	50	I	20	15	5	5
2104	Soup and broths and preparations therefor; homogenised composite food preparation						
2104.10	- Soup and broths and preparations therefor						
2104.10.10	-- Containing meat	40	I	20	15	5	5
2104.10.90	-- Other	40	I	20	15	5	5



2104.20	- Homegenised composite food preparations:						
2104.20.10	-- Containing meat	40	I	20	15	5	5
2104.20.90	-- Other	40	I	20	15	5	5
2105	Ice cream and other edible ice, whether or not containing cocoa	50	I	20	15	5	5
2106	Food preparations not elsewhere specified or included						
2106.10.00	- Proteins concentrates and textured protein substances	10	I	5	5	5	0
2106.90	- Other						
2106.90.10	-- Dried bean curd and bean curd sticks	30	I	20	15	5	5
2106.90.20	-- Flavoured or coloured syrups	30	I	5	5	5	5
2106.90.30	-- None-dairy creamer	30	I	20	15	5	5
2106.90.40	-- Autolysed yeast preparations	20	I	20	15	5	5
	-- Preparations of a kind used in the manufacture of beverages:						
	--- Non-alkoholic preparations:						
2106.90.51	---- Preparations to be used as raw materials in preparing composite concentrates	30	I	20	15	5	5
2106.90.52	--- Composite concentrates for simple dilution with water to make beverages	30	I	20	15	5	5
2106.90.53	--- Gingseng based products	20		10	10	5	5
2106.90.54	--- Other mixtures of chemical with foodstuffs or other substances with nutritive value of a kind used for food processing	20	I	20	15	5	5
2106.90.59	---- Other	30	I	20	15	5	5
	--- Alcoholic preparations"						
	---- Preparations to be used as raw material in preparing composite concentrates						
2106.90.61	----- Of a kind used for the manufacture of alcoholic beverages, in liquid form	30	I	20	15	5	5
2106.90.62	----- Of a kind used for the manufacture of alcoholic beverages in other form	30	I	20	15	5	5
2106.90.63	----- Other	30	I	20	15	5	5
	---- Composite concentrates for simple dilution with water to make beverages						
2106.90.64	----Of a kind usde for the manufacture of alcoholic beverages,in liquid form	30	I	20	15	5	5
2106.90.65	----- Of a kind used for the manufacture of alcoholic beverages in other form	30	I	20	15	5	5
2106.90.66	-----Other	30	I	20	15	5	5
2106.90.67	---- Other mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used for food processing	30	I	20	15	5	5
2106.90.69	---- Other	20	I	20	15	5	5
	--Sweetening preparations consisting of artificial sweeteners and foodstuffs:						
2106.90.71	--- Containing saccharin or aspartame as a sweetener	30	I	20	15	5	5
2106.90.79	--- Other	30	I	20	15	5	5
	-- Flavouring preparations						
2106.90.81	--- Cheese flavouring powder	20	I	20	15	5	5
2106.90.82	--- Other	20	I	20	15	5	5
	-- Food supplements:						
2106.90.83	--- Preparations containing vitamins or minerals	20	I	20	15	5	5
2106.90.84	--- Medical food	15	I	20	15	5	5
2106.90.89	--- Other	20	I	20	15	5	5
	-- Other						
2106.90.91	--- Food preparations of lactase deficient infants	30	I	20	15	5	5

2106.90.92	--- Medical food	15	I	5	5	5	5
2106.90.93	--- Other preparations for infant use	30	I	20	15	5	5
2106.90.94	--- Ice cream powder	30	I	20	15	5	5
2106.90.95	--- Fortificant premixes	20	I	20	15	5	5
2106.90.96	--- Other mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used for food processing	20	I	20	15	5	5
2106.90.99	--- Other	30	I	20	15	5	5

**Chapter XXII: Beverages, spirits and vinegar**

Code Number	Products	Pre.rate (%)	CEPT Rates 2003-06 (%)				
			Code	03	04	05	06
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow						
2201.10.00	- Mineral waters and aerated waters	50	T	20	15	10	5
2201.90	- Other						
2201.90.10	-- Ice and snow	50	T	20	15	10	5
2201.90.90	-- Other	50	T	20	15	10	5
2202	Waters, including mineral waters and aerated waters containing added sugar or the sweetening matter or flavoured, and other non-alcoholic beverages, not including fruits or vegetable juices of heading No.2009						
2202.10	- Waters, including mineral waters and aerated waters containing added sugar or other sweetening matter or flavours.	50	I	20	15	5	5
2202.10.10	-- Sparkling mineral waters and aerated waters, flavoured						
2202.10.90	-- Other	50	I	20	15	5	5
2202.90	- Other						
2202.90.10	-- Flavoured UHT drink milk	50	I	20	15	10	5
2202.90.20	-- Soya milk drink	50	I	20	15	10	5
2202.90.30	-- Non-aerated beverages ready for immediate consumption without dilution	50	I	20	15	10	5
2202.90.90	-- Other	50	I	20	15	10	5
2203	Beer made from malt						
2203.00.10	- Stout and porter	100	T	20	15	10	5
2203.00.90	- Other, including ale	100	T	20	15	10	5
2204	Wine of fresh grapes, including fortified wines; grapes must other than that of heading 20.09						
2204.10.00	- Sparkling wine	100	T	20	15	10	5
	-Other wine; grape must with fermentation prevented or arrested by the additional alcohol:						
2204.21	-- In containers holding 2 liters or less						
	--- Wine						

2204.21.11	---- Of an alcoholic strength by volume not exceeding 15% vol	100	T	20	15	10	5
2204.21.12	---- Of an alcoholic strength by volume exceeding 15% vol	100	T	20	15	10	5
	--- Grape must						
2204.21.21	---- Of an alcoholic strength by volume not exceeding 15% vol	100	T	20	15	10	5
2204.21.22	---- Of an alcoholic strength by volume exceeding 15% vol	100	T	20	15	10	5
2204.29	-- Other						
	--- Wine						
2204.29.11	---- Of an alcoholic strength by volume not exceeding 15% vol	100	T	20	15	10	5
2204.29.12	---- Of an alcoholic strength by volume exceeding 15% vol	100	T	20	15	10	5
	---Grape must						
2204.29.21	---- Of an alcoholic strength by volume not exceeding 15% vol	100	T	20	15	10	5
2204.29.22	---- Of an alcoholic strength by volume exceeding 15% vol	100	T	20	15	10	5
2204.30	- Other grape must						
2204.30.10	---- Of an alcoholic strength by volume not exceeding 15% vol	100	T	20	15	10	5
2204.30.20	---- Of an alcoholic strength by volume exceeding 15% vol	100	T	20	15	10	5
2205	Vermouth and other wines of fresh grapes flavoured with plants or aromatic substances						
2205.10	- In containers holding 2 liters or less						
2205.10.10	-- Of an alcoholic strength by volume not exceeding 15% vol	100	T	20	15	10	5
2205.10.20	-- Of an alcoholic strength by volume exceeding 15% vol	100	T	20	15	10	5
2205.90	- Other						
2205.90.10	-- Of an alcoholic strength by volume not exceeding 15% vol	100	T	20	15	10	5
2205.90.20	-- Of an alcoholic strength by volume exceeding 15% vol	100	T	20	15	10	5
2206	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included						
2206.00.10	- Cider and perry	100	T	20	15	10	5
2206.00.20	- Sake (rice wine)	100	T	20	15	10	5
2206.00.30	- Toddy	100	T	20	15	10	5
2206.00.40	- Shandy of an alcoholic strength by volume exceeding 0.5% but not exceeding 1%						
		100	T	20	15	10	5
2206.00.50	- Shandy of an alcoholic strength by volume exceeding 1% but not exceeding 3%						
		100	T	20	15	10	5
2206.00.90	- Other, including mead	100	T	20	15	10	5
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength						
2207.10.00	- Undenatured ethyl of an alcoholic strength by volume of 80% vol or higher						
		50	T	20	15	10	5
2207.20	- Ethyl alcohol and other spirits, denatured, of any strength						
	-- Denatured ethyl alcohol, including methylated spirits:						
2207.20.11	--- Ethyl alcohol strength by volume of exceeding 99% vol	20	T	20	15	10	5
2207.20.19	--- Other	50	T	20	20	5	5

2207.20.90	-- Other	50	T	20	15	10	5
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages						
2208.20	- Spirits obtained by distilling grape wine or grape marc:						
2208.20.10	--Brandy of an alcoholic strength by volume not exceeding 46% vol	100	-	-	-	-	-
2208.20.20	--Brandy of an alcoholic strength by volume exceeding 46% vol	100	-	-	-	-	-
2208.20.30	--Other, of an alcoholic strength by volume not exceeding 46% vol	100	-	-	-	-	-
2208.20.40	--Other, of an alcoholic strength by volume exceeding 46% vol	100	-	-	-	-	-
2208.30	- Whiskies						
2208.30.10	--Of an alcoholic strength by volume not exceeding 46% vol	100	-	-	-	-	-
2208.30.20	-- Of an alcoholic strength by volume exceeding 46% vol	100	-	-	-	-	-
2208.40	- Rum and tafia						
2208.40.10	--Of an alcoholic strength by volume not exceeding 46% vol	100	-	-	-	-	-
2208.40.20	-- Of an alcoholic strength by volume exceeding 46% vol	100	-	-	-	-	-
2208.50	- Gin and Geneva						
2208.50.10	--Of an alcoholic strength by volume not exceeding 46% vol	100	-	-	-	-	-
2208.50.20	-- Of an alcoholic strength by volume exceeding 46% vol	100	-	-	-	-	-
2208.60	- Vodka						
2208.60.10	--Of an alcoholic strength by volume not exceeding 46% vol	100	-	-	-	-	-
2208.60.20	-- Of an alcoholic strength by volume exceeding 46% vol	100	-	-	-	-	-
2208.70	- Liqueurs and cordials						
2208.70.10	-- Of an alcoholic strength by volume not exceeding 57% vol	100	-	-	-	-	-
2208.70.20	-- Of an alcoholic strength by volume exceeding 57% vol	100	-	-	-	-	-
2208.90	- Other						
2208.90.10	-- Medicated samsu of an alcoholic strength by volume not exceeding 40% vol	100	-	-	-	-	-
2208.90.20	-- Medicated samsu of an alcoholic strength by volume exceeding 40% vol	100	-	-	-	-	-
2208.90.30	-- Other samsu of an alcoholic strength by volume not exceeding 40% vol	100	-	-	-	-	-
2208.90.30	-- Other samsu of an alcoholic strength by volume exceeding 40% vol	100	-	-	-	-	-
2208.90.40	-- Medicated samsu of an alcoholic strength by volume not exceeding 40% vol	100	-	-	-	-	-
2208.90.50	-- Arrack and pineapple spirit of an alcoholic strength by volume not exceeding 40% vol	100	-	-	-	-	-
2208.90.60	-- Arrack and pineapple spirit of an alcoholic strength by volume exceeding 40% vol	100	-	-	-	-	-
2208.90.70	-- Bitters and simialar beverages of an alcoholic strength not exceeding 57% vol	100	-	-	-	-	-
2208.90.80	-- Bitters and simialar beverages of an alcoholic strength exceeding 57% vol	100	-	-	-	-	-
2208.90.90	-- Other	100	-	-	-	-	-
2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid	50	T	20	15	10	5

### Chapter XXIII: Residues and waste from the food industries; prepared animal fodder

Code Number	Products	Pre.rate (%)	CEPT Rates 2003-06 (%)				
			Code	03	04	05	06
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves						

2301.10.00	- Flours, meal and pellets, of meat or meat offal, greaves	10	I	5	5	5	0
2301.20.00	- Flours, meal and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates	10	I	5	5	5	5
2302	Bran, sharps and other residues, whether or not in the forms of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants						
2302.10.00	- Of maize	10	I	5	5	5	0
2302.20.00	- Of rice	10	I	5	5	5	0
2302.30.00	- Of wheat	10	I	5	5	5	5
2302.40.00	- Of other cereals	10	I	5	5	5	0
2302.50.00	- Of leguminous plants	10	I	5	5	5	0
2303	Residues of starch manufactured and similar residues, beet-pulp, bagasse and other waste of sugar manufactured, brewing or distilling dregs and waste, whether or not in the form of pellets						
2303.10	- Residues of starch manufactured and similar residues						
2303.10.10	-- Of manioc (cassava) or sargo	10	I	5	5	5	0
2303.10.90	-- Other	10	I	5	5	5	0
2303.20.00	- Beet-pulp, bagasse and other waste of sugar manufacture	10	I	5	5	5	0
2303.30.00	- Brewing or distilling dregs and waste	10	I	5	5	5	0
2304.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soybean oil	0	I	0	0	0	0
2305.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	0	I	5	5	5	0
2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oil, other than those of heading No.3204 or 2305						
2306.10.00	- Of cotton seeds	0	I	5	5	5	0
2306.20.00	- Of linseeds	0	I	5	5	5	0
2306.30.00	- Of sunflower seeds	0	I	5	5	5	0
	- Of rape or colza seeds						
2306.41.00	-- Of low erucic acid rape or colza seeds	0	I	5	5	5	5
2306.49.00	-- Other	0	I	5	5	5	5
2306.50.00	- Of coconut or copra	0	I	5	5	5	0
2306.60.00	- Of palm nut or kernel	0	I	5	5	5	0
2306.70.00	- Of maize	0	I	5	5	5	0
2306.90	- Other						
2306.90.10	-- Of sunflower seed meal	0	I	5	5	5	0
2306.90.90	-- Other	0	I	5	5	5	0
2307.00.00	Wine lees; argol	10	I	5	5	5	0

2308	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included							
2308.10.00	- Acorns and horse-chestnuts	10	I	5	5	5	0	
2308.90.00	- Other	10	I	5	5	5	0	
2309	Preparations of a kind used in animal feeding							
2309.10	- Dog or cat food, put up for retail sale							
2309.10.10	-- Containing meat	10	I	5	5	5	0	
2309.10.90	-- Other	10	I	5	5	5	0	
2309.90	- Other							
	--Complete feed							
2309.90.11	--- For poultry	10	I	5	5	5	5	
2309.90.12	--- For swine	10	I	5	5	5	5	
2309.90.13	--- Prawn feed	10	I	5	5	5	5	
2309.90.19	--- Other	10	I	5	5	5	5	
2309.90.20	--- Primex	5	I	5	5	5	5	
2309.90.30	--- Other, containing meat	10	I	5	5	5	5	
2309.90.90	-- Other	10	I	5	5	5	5	