

## List 1

### Products qualifying for 100 per cent reduction of the normally applicable customs duty when originating in an "ordinary" GSP-country

Heading No.	Description of products
<b>ex 02.08</b>	<b>Other meat and edible meat offal, fresh, chilled or frozen.</b>
.9060	- Frogs' legs
<b>ex 03.05</b>	<b>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.</b>
	- Smoked fish, including fillets :
.4200	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )
.4900	-- Other
<b>ex 03.06</b>	<b>Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.</b>
	- Frozen :
.1100	-- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus Panulirus spp.</i> , <i>Jasus spp.</i> )
.1200	-- Lobsters ( <i>Homarus spp.</i> )
	-- Crabs :
.1401	--- King crabs ( <i>Paralithodes camchatica</i> )
.1409	--- Other
.1900	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption
	- Not frozen :
.2100	-- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus Panulirus spp.</i> , <i>Jasus spp.</i> )
	-- Lobsters ( <i>Homarus spp.</i> ) :
.2201	--- American lobster ( <i>Homarus americanus</i> )
.2209	--- Other
	-- Crabs :
.2401	--- King crabs ( <i>Paralithodes camchatica</i> )
.2409	--- Other
.2900	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption
<b>ex 03.07</b>	<b>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.</b>
.1000	- Oysters
	- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :
	-- Live, fresh or chilled :
.2101	--- Of the species <i>Pecten Maximus</i>
.2109	--- Other
	-- Other :
.2901	--- Frozen
.2909	--- Other

Heading No.	Description of products
	- Mussels ( <i>Mytilus spp.</i> , <i>Perna spp.</i> ) :
	-- Live, fresh or chilled :
.3101	--- In packages of a net weight not exceeding 25 kgs
.3109	--- Other
.3900	-- Other
	- Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i> ) and squid ( <i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i> ) :
.4100	-- Live, fresh or chilled
.4900	-- Other
	- Octopus ( <i>Octopus spp.</i> ) :
.5100	-- Live, fresh or chilled
.5900	-- Other
.6000	- Snails, other than sea snails
	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption :
	-- Live, fresh or chilled :
ex .9101	--- Live sea Urchins
ex .9102	--- Fresh roe from Sea Urchins roe
ex .9109	--- Other
ex .9900	-- Other
<b>ex 04.07</b>	<b>Birds' eggs in shell, fresh preserved or cooked.</b>
	- Other :
.0091	-- For hatching
.0099	-- Other
<b>ex 04.09</b>	<b>Natural honey.</b>
	- within a quota of 192 tonnes (cf. List 3)
<b>05.05</b>	<b>Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.</b>
<b>05.08</b>	<b>Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.</b>
<b>ex 05.11</b>	<b>Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.</b>
.1000	- Bovine semen
	- Other :
	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3 :
	--- Other (but excluding edible products) :
.9191	---- Waste fish (industrial fish)
.9193	---- Other fish waste
.9199	---- Other (including fertilized roes for hatching)
	-- Other :

Heading No.	Description of products
	--- Blood powder, unfit for human consumption :
.9921	---- Other
	--- Meat and blood :
.9940	---- Other
	--- Other :
	---- Other :
.9998	----- Other
<b>06.01</b>	<b>Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.</b>
<b>ex 06.02</b>	<b>Other live plants (including their roots), cuttings and slips; mushroom spawn.</b>
	- Unrooted cuttings and slips :
	-- Cuttings, unrooted or <i>in vitro</i> , for horticultural purposes :
.1010	--- Of green plants from 15 December to 30 April
	-- Other unrooted cuttings, including slips :
.1091	---- Other unrooted cuttings
.1092	---- Slips
.2000	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts
	- Rhododendrons and azaleas, grafted or not :
.3090	-- Other
	- Other :
.9020	-- Stocks
	-- Other :
	--- With balled roots or other culture media :
.9030	---- Box ( <i>Buxus</i> ), <i>Dracaena</i> , <i>Camelia</i> , <i>Araucaria</i> , Holly ( <i>Ilex</i> ), Laurel ( <i>Laurus</i> ), Kalmia, Magnolia, palm ( <i>Palmae</i> ), witch hazel ( <i>Hamamelis</i> ), <i>Aucuba</i> , Pieris, firethorn ( <i>Pyracantha</i> ) and <i>Stranvaesia</i>
	---- Trees and bushes other than mentioned above and perennial plants :
.9041	----- Trees and bushes, other than mentioned above
.9042	----- Perennial plants
	---- Pot plants or bedding plants :
.9050	----- Green pot plants from 15 December to 30 April also when imported as part of mixed groups of plants
.9080	--- Without balled roots or other culture media
<b>ex 06.03</b>	<b>Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.</b>
	- Fresh :
	-- Roses :
.1110	--- From 1 November to 31 March
	-- Carnations :
.1210	--- <i>Dianthus caryophyllus</i> from 1 November to 15 May
.1290	--- Other
.1300	--- Orchids
	-- Chrysanthemums :
.1410	--- From 15 December to 15 March
	-- Other :

Heading No.	Description of products
	- - - <i>Anemone, Genista, Mimosa, Ranunculus, Syringa, Argyranthemum frutescens, Chrysanthemum frutescens</i> from 1 Nov. - 30 April, <i>Freesia</i> from 1 Dec. – 31 Mar., <i>Tulipa</i> from 1 May – 31 May :
.1921	- - - - <i>Anemone, Genista, Mimosa, Ranunculus</i> and <i>Syringa</i> also when imported as part of mixed bouquets and similar
.1922	- - - <i>Argyranthemum frutescens, Chrysanthemum frutescens</i> from 1 Nov. - 30 Apr., <i>Freesia</i> from 1 Dec. - 31. Mar. and <i>Tulipa</i> from 1 May – 31 May, also when imported as parts of mixed bouquets and similar
	- - - Other :
.1991	- - - <i>Alchemilla, Anthurium, Aster, Astilbe, Centaurea, Erigeron, Gerbera, Gladiolus, Lathyrus, Liatris, Physostegia, Protea, Scabiosa, Sedum, Solidago, Solidaster, Strelizia, Trachelium</i> and <i>Zinnia</i> , also when imported as part of mixed bouquets and similar
.9000	- Other
<b>06.04</b>	<b>Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.</b>
<b>ex 07.02</b>	<b>Tomatoes, fresh or chilled.</b>
.0011	- From 1 November to 9 May
<b>ex 07.03</b>	<b>Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.</b>
	- Onions and shallots :
	- - Shallots :
.1031	- - - From 1 September to 30 June
.1032	- - - From 1 July to 31 August
.2000	- Garlic
	- Leeks and other alliaceous vegetables :
.9002	- - Spring onion
.9009	- - Other alliaceous vegetables
<b>ex 07.04</b>	<b>Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.</b>
	- Cauliflowers and headed broccoli :
	- - Cauliflowers :
.1041	- - - From 1 December to 31 May
.1050	- - Headed broccoli
.9060	- - Chinese cabbage
<b>ex 07.05</b>	<b>Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.</b>
	- Lettuce :
	- - Cabbage lettuce (head lettuce) :
	- - - Iceberg lettuce :
.1130	- - - - From 1 December to 28/29 February
	- - - Other :
.1170	- - - - From 1 December to 28/29 February
	- Chicory :
	- - Witloof chicory ( <i>Cichorium intybus var. foliosum</i> ) :
.2110	- - - From 1 April to 30 November

Heading No.	Description of products
.2190	--- From 1 December to 31 March
<b>ex 07.06</b>	<b>Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.</b>
	- Other :
.9020	-- Radishes from 1 April to 30 November
.9030	-- Radishes from 1 December to 31 March
.9099	-- Other
<b>ex 07.07</b>	<b>Cucumbers and gherkins, fresh or chilled.</b>
	- cucumbers :
.0030	-- From 1 December to 9 March
<b>07.08</b>	<b>Leguminous vegetables, shelled or unshelled, fresh or chilled.</b>
<b>ex 07.09</b>	<b>Other vegetables, fresh or chilled.</b>
	Except sweet corn classified within commodity number 07.09.9041.
<b>ex 07.10</b>	<b>Vegetables (uncooked or cooked by steaming or boiling in water), frozen.</b>
	- Leguminous vegetables, shelled or unshelled :
ex .2100	-- Peas ( <i>Pisum sativum</i> ), with a diameter not exceeding 7.5 mm (cf. List 3)
	-- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ) :
ex .2201	--- asparagus beans (Hericot vert (cf. List 3))
.2900	-- Other
.3000	- Spinach, New Zealand spinach and orache spinach (garden spinach)
	- Sweet corn :
.4090	-- Other
	- Other vegetables :
.8010	-- Asparagus and globe artichokes
.8030	-- Curled parsley
.8040	-- Mushrooms
	-- Other :
.8095	--- Sweet peppers ( <i>Capsicum annum var. annum</i> )
.8099	--- Other
<b>ex 07.11</b>	<b>Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.</b>
	- Olives :
.2010	-- In brine
.2090	-- Other
	- Other vegetables; mixtures of vegetables :
	-- Sweet corn :
.9020	--- Other
.9030	-- Onions
.9040	-- Capers
<b>ex 07.12</b>	<b>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.</b>
.2000	- Onions
	- Mushrooms, wood ears ( <i>Auricularia spp.</i> ), jelly fungi ( <i>Tremella spp.</i> ) and truffles :

Heading No.	Description of products
.3100	-- Mushrooms of the genus <i>Agaricus</i>
.3200	-- Wood ears ( <i>Auricularia spp.</i> )
.3300	-- Jelly fungi ( <i>Tremella spp.</i> )
	-- Other :
.3901	-- Truffles
.3909	-- Other
	- Other vegetables; mixtures of vegetables :
	-- Potatoes :
.9012	--- Broken or in powder
.9020	-- Garlic
	-- Sweet corn :
.9040	--- Other
	-- Other :
.9091	--- Tomatoes
.9092	--- Carrots
.9099	--- Other, including mixtures of vegetables
<b>ex 07.14</b>	<b>Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.</b>
	- Manioc (cassava) :
.1090	-- Other
	- Sweet potatoes :
.2090	-- Other
<b>08.01</b>	<b>Coconuts, brazil nuts and cashew nuts, fresh, dried, whether or not shelled or peeled.</b>
<b>08.02</b>	<b>Other nuts, fresh or dried, whether or not shelled or peeled.</b>
<b>08.03</b>	<b>Bananas, including plantains, fresh or dried.</b>
<b>08.04</b>	<b>Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.</b>
<b>ex 08.05</b>	<b>Citrus fruit, fresh or dried.</b>
	- Oranges :
.1090	-- Other
	- Mandarins (including tangerines and satsumas) ; clementines, wilkings and similar citrus hybrids :
.2090	-- Other
	- Grapefruit, including pomelos :
.4090	-- Other
	- Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> ) :
	-- Other :
.5020	--- Lemons
.5030	--- Limes
	- Other :
.9090	-- Other
<b>08.06</b>	<b>Grapes, fresh or dried.</b>
<b>08.07</b>	<b>Melons (including watermelons) and papaws (papayas), fresh.</b>

Heading No.	Description of products
<b>ex 08.08</b>	<b>Apples, pears and quinces, fresh.</b>
	- Apples :
ex .1011	-- From 1 May to 30 November, within a quota of 8000 tonnes (cf. List 3)
.1022	-- From 1 December to 30 April
	- Pears and quinces :
	-- Pears :
.2012	--- From 1 December to 10 August
ex .2021	--- From 11 August to 30 November, within a quota of 250 tonnes (cf. List 3)
.2060	-- Quinces
<b>08.09</b>	<b>Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.</b>
<b>ex 08.10</b>	<b>Other fruit, fresh.</b>
	- Strawberries :
.1011	-- From 15 April to 8 June
.1030	-- From 1 November to 31 March
.1040	-- From 1 April to 14 April
	- Raspberries, blackberries, mulberries and loganberries :
.2010	-- Raspberries
	-- Other :
.2091	--- Blackberries
.2099	--- Other
	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i> :
.4010	-- Cowberries
.4090	-- Other
.5000	- Kiwifruit
	- Other :
.9010	-- Cloudberries
.9020	-- Black currant
.9030	-- White and red currants
.9040	-- Gooseberries
.9090	-- Other
<b>ex 08.11</b>	<b>Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.</b>
	- Blackberries, mulberries, loganberries and gooseberries :
ex .2001	-- Containing added sugar or other sweetening matter (cf. List 3)
	-- Other :
ex. 2008	--- Other (cf. List 3)
	- Other :
.9001	-- Cowberries
.9002	-- Cloudberries
.9003	-- Cherries
.9004	-- Bilberries

Heading No.	Description of products
.9008	-- Other
<b>ex 08.12</b>	<b>Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.</b>
.1000	- Cherries
	- Other :
.9010	-- Citrus fruit
.9020	-- Apricots and peaches
ex .9090	-- Other (except for raspberries and black, white and red currants (cf. List 3))
<b>08.13</b>	<b>Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.</b>
<b>08.14</b>	<b>Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.</b>
<b>09.01</b>	<b>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.</b>
<b>09.03</b>	<b>Maté.</b>
<b>09.09</b>	<b>Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.</b>
<b>09.10</b>	<b>Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.</b>
<b>ex 10.06</b>	<b>Rice.</b>
	- Semi-milled or wholly milled rice, whether or not polished or glazed :
.3010	-- For human consumption
.3099	-- Other
	- Broken rice :
.4010	-- For human consumption
.4099	-- Other
<b>ex 10.08</b>	<b>Buckwheat, millet and canary seed; other cereals.</b>
	- Buckwheat :
.1090	-- Other
	- Millet :
.2090	-- Other
	- Canary seed :
.3090	-- Other
<b>ex 11.06</b>	<b>Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.</b>
	- Of the dried leguminous vegetables of heading 07.13 :
.1090	-- Other
	- Of the products of Chapter 8 :
.3090	-- Other
<b>ex 11.07</b>	<b>Malt, whether or not roasted.</b>
	- Not roasted :
.1090	-- Other
	- Roasted :
.2090	-- Other
<b>ex 11.08</b>	<b>Starches; inulin.</b>
	- Starches :

Heading No.	Description of products
	-- Maize (corn) starch:
	--- Other :
.1290	---- Other
	-- Manioc (cassava) starch :
	--- Other :
.1490	---- Other
	-- Other starches :
	--- Other :
	---- Other :
.1990	----- Other
	- Inulin :
.2090	-- Other
<b>ex 11.09</b>	<b>Wheat gluten, whether or not dried.</b>
.0090	- Other
<b>ex 12.09</b>	<b>Seeds, fruit and spores, of a kind used for sowing.</b>
.1000	-- Sugar beet seed
.3000	- Seeds of herbaceous plants cultivated principally for their flowers
	- Other :
	-- Vegetable seeds :
.9110	--- Cucumber, cauliflower, carrot, onion, shallot, leek, parsley, endive and lettuce seed
	--- Other :
.9191	---- Cabbage seed
.9199	---- Other
.9900	-- Other
<b>12.10</b>	<b>Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.</b>
<b>13.02</b>	<b>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.</b>
<b>ex 15.02</b>	<b>Fats of bovine animals, sheep or goats, other than those of heading 15.03.</b>
.0090	-- Other
<b>15.03.</b>	<b>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.</b>
<b>ex 15.04</b>	<b>Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.</b>
	- Fish-liver oils and their fractions :
	-- Other :
.1020	--- Solid fractions
	- Fats and oils and their fractions, of fish, other than liver oils :
	-- Other :
	--- Other :
.2040	---- Solid fractions
.2099	---- Other
	- Fats and oils and their fractions, of marine mammals :
.3021	-- Fats for other purposes

Heading No.	Description of products
15.05	<b>Wool grease and fatty substances derived therefrom (including lanolin).</b>
ex 15.06	<b>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.</b>
	- Other :
.0021	-- Bone fat, bone oil and neat's-foot oil
	-- Other :
.0030	--- Solid fractions
.0099	--- Other
ex 15.08	<b>Ground-nut oil and its fractions, whether or not refined, but not chemically modified.</b>
	- Crude oil :
.1090	-- Other
	- Other :
.9090	-- Other
ex 15.09	<b>Olive oil and its fractions, whether or not refined, but not chemically modified.</b>
	- Virgin :
.1090	-- Other
	- Other:
.9090	-- Other
ex 15.10	<b>Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.</b>
.0090	- Other
ex 15.11	<b>Palm oil and its fractions, whether or not refined, but not chemically modified.</b>
	- Other :
	-- Other :
.9020	--- Solid fractions
ex 15.12	<b>Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.</b>
	- Sunflower-seed or safflower oil and fractions thereof :
	-- Crude oil :
.1190	--- Other
	- Cotton seed oil and its fractions :
	-- Crude oil, whether or not gossypol has been removed :
.2190	--- Other
ex 15.13	<b>Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.</b>
	- Coconut (copra) oil and its fractions :
	-- Crude oil :
.1190	--- Other
	-- Other :
	--- Other :
.1920	---- Solid fractions
.1999	---- Other
	- Palm kernel or babassu oil and fractions thereof :

Heading No.	Description of products
	-- Crude oil :
.2190	--- Other
	-- Other :
	--- Other :
.2920	---- Solid fractions
.2999	---- Other
<b>ex 15.14</b>	<b>Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.</b>
	- Low erucic acid rape or colza oil and its fractions :
	-- Other :
.1990	--- Other
<b>ex 15.15</b>	<b>Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined but not chemically modified.</b>
	- Linseed oil and its fractions :
	-- Crude oil :
.1190	--- Other
	- Maize (corn) oil and its fractions :
	-- Crude oil :
.2190	--- Other
	- Castor oil and its fractions :
.3090	-- Other
	- Sesame oil and its fractions :
	-- Other :
.5020	--- Crude oil
	- Other :
ex .9021	-- Wood oils (including tung oil and its fractions) or oiticica oil, not for feed purpose
	-- Other :
.9070	--- Crude oil
	--- Other :
.9080	---- Solid fractions
ex .9099	---- Other (Croton seed oil and tobacco seed oil)
<b>ex 15.16</b>	<b>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.</b>
	- Animal fats and oils and their fractions :
	-- Other :
.1020	--- Extracted entirely from fish or marine mammals
.1099	--- Other
	- Vegetable fats and oils and their fractions :
	-- Other :
.2099	--- Other

Heading No.	Description of products
ex 15.18	<b>Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.</b>
	- Other :
.0031	-- Siccative oils
.0041	-- Linseed oil, boiled
.0051	-- Linoxyn
ex 16.02	<b>Other prepared or preserved meat, meat offal or blood.</b>
	- Of swine :
ex .4100	-- Hams and cuts thereof
	-- - Within a quota of 100 tonnes of hermetic ham (cf. List 4)
	- Of bovine animals :
ex .5009	-- Other
	-- Within a quota of 200 tonnes of "Corned Beef" (cf. List 4)
	-- Within a quota of 50 tonnes of hermetic tongue (cf. List 4)
ex 16.03	<b>Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.</b>
.0010	- Whale-meat extracts
	- Other :
.0020	-- Of fish , crustaceans, molluscs or other aquatic invertebrates
	-- Other :
.0092	-- - Juices of whale meat
16.04	<b>Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.</b>
16.05	<b>Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.</b>
ex 17.01	<b>Cane or beet sugar and chemically pure sucrose, in solid form.</b>
	- Raw sugar not containing added flavouring or colouring matter :
	-- Cane sugar :
.1190	-- - Other
	-- Beet sugar :
.1290	-- - Other
	- Other :
	-- Containing added flavouring or colouring matter :
.9190	-- - Other
	-- Other :
	-- - Other :
.9991	-- - - In lumps or powdered
	-- - - Other sugar :
.9995	-- - - In retail sale packages of a weight not exceeding 24 kg
.9999	-- - - Other (in bulk or whole sale packages)
ex 17.02	<b>Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar, syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.</b>

Heading No.	Description of products
	- Lactose and lactose syrup :
	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter :
.1190	--- Other
	-- Other :
.1990	--- Other
	- Maple sugar and maple syrup :
.2090	-- Other
	- Chemically pure fructose :
.5090	-- Other
	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar :
.6090	-- Other
	- Other, including invert sugar and sugar surup blends containing in the dry state 50 % by weight of fructose :
	-- Other :
.9030	--- Artificial honey
.9040	--- Caramel, including "colouring caramel"
.9099	--- Other
<b>18.05</b>	<b>Cocoa powder, not containing added sugar or other sweetening matter.</b>
<b>ex 18.06</b>	<b>Chocolate and other food preparations containing cocoa.</b>
.1000	- Cocoa powder, containing added sugar or other sweetening matter
<b>ex 19.04</b>	<b>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.</b>
	- Prepared foods obtained by the swelling or roasting of cereals or cereal products :
.1010	-- "Corn flakes"
	- Other :
	-- Pre-cooked rice not containing any added ingredients :
.9020	--- Other
<b>ex 20.01</b>	<b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.</b>
	- Other :
	-- Vegetables :
.9010	--- Capers
.9020	--- Olives
	--- Sweet corn ( <i>Zea mays var. saccharata</i> ) :
.9041	---- Other
	--- Onions :
.9052	---- In airtight containers
.9058	---- Other
<b>20.02</b>	<b>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.</b>
<b>20.03</b>	<b>Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.</b>
<b>ex 20.04</b>	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.</b>

Heading No.	Description of products
	- Other vegetables and mixtures of vegetables :
	-- Sweet corn ( <i>Zea mays var. saccharata</i> ) :
.9020	--- Other
	-- Other :
.9091	--- Globe artichokes
<b>ex 20.05</b>	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.</b>
	- Peas ( <i>Pisum sativum</i> ) :
	-- of dried, within a quota of 200 tonnes :
ex .4003	--- Other (with a diameter not exceeding 7.5 mm (cf. List 3))
ex .4009	-- Other (with a diameter not exceeding 7.5 mm (cf. List 3))
	- Beans ( <i>Vigna spp., Phaseolus spp.</i> ) :
	-- Other :
ex .5901	--- Green beans and string beans
	---- Within a quota of 50 tonnes green beans (cf. List 3)
	---- Within a quota of 100 tonnes string beans (cf. List 3)
.6000	- Asparagus
.7000	- Olives
	- Sweet corn ( <i>Zea mays var. saccharata</i> ) :
.8090	-- Other
	- Other vegetables and mixtures of vegetables :
.9901	-- Capers; Globe artichokes; Sweet peppers ( <i>Capsicum annum var. annum</i> )
ex .9909	- Other, including mixtures of vegetables (within a quota of 100 tonnes of mixtures of vegetables (cf. List 3))
<b>20.06</b>	<b>Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).</b>
<b>ex 20.07</b>	<b>Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.</b>
	- Other :
	-- Citrus fruit :
.9110	--- Containing added sugar or sweetening matter
.9190	--- Other
<b>ex 20.08</b>	<b>Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.</b>
	- Nuts, ground-nuts and other seeds, whether or not mixed together :
	-- Ground-nuts :
.1110	--- Peanut butter
	--- Other :
.1191	---- Other
.2000	- Pineapples
	- Citrus fruit :
	-- Other :
.3091	--- Mandarins

Heading No.	Description of products
.3099	- - - Other
.4000	- Pears
.5000	- Apricots
.6000	- Cherries
.7000	- Peaches, including nectarines
	- Other, including mixtures other than those of subheading 2008.1900 :
	- - Palm hearts :
.9190	- - - Other
	- - Other :
.9901	- - - Apples
.9902	- - - Plums
<b>ex 20.09</b>	<b>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.</b>
	- Orange juice :
	- - Frozen :
	- - - Containing added sugar or other sweetening matter :
.1111	- - - - Of a Brix value exceeding 67
.1119	- - - - Other
	- - - Other :
.1120	- - - - In containers weighing, with contents, 3 kg or more
	- - - - Other :
.1130	- - - - - Concentrated
	- - - - - Other :
.1191	- - - - - Of a Brix value exceeding 67
.1199	- - - - - Other
	- - Other :
	- - - Containing added sugar or other sweetening matter :
.1912	- - - - Of a Brix value not exceeding 67
.1919	- - - - Other
	- - - Other :
.1920	- - - - In containers weighing, with contents, 3 kg or more
	- - - - Other :
.1992	- - - - - Of a Brix value not exceeding 67
.1999	- - - - - Other
	- Grapefruit (including pomelo) juice :
.2100	- - Of a Brix value not exceeding 20
.2900	- - Other
	- Juice of any other single citrus fruit :
	- - Of a Brix value not exceeding 20 :
.3110	- - - In containers weighing, with contents, 3 kg or more
	- - - Other :
.3191	- - - - Containing added sugar
.3199	- - - - Other

Heading No.	Description of products
	- Pineapple juice :
	-- Of a Brix value not exceeding 20 :
.4110	-- In containers weighing, with contents, 3 kg or more
.4190	-- Other
	-- Other :
.4910	--- In containers weighing, with contents, 3 kg or more
.4990	--- Other
.5000	- Tomato juice
	- Grape juice (including grape must) :
.6100	-- Of a Brix value not exceeding 30
.6900	-- Other
	- Apple juice :
.7100	-- Of a Brix value not exceeding 20
.7900	-- Other
	- Juice of any other single fruit or vegetable :
	--Black currant juice :
.8010	--- Containing added sugar or other sweetening matter
.8020	--- Other
	-- Other :
.8092	--- Strawberry juice
.8093	--- Cherry juice
.8094	--- Peach juice or apricot juice
.8099	-- Other (except juices of red and white currants (cf. List 3))
	- Mixtures of juices :
.9001	-- Mixtures not containing juices of raspberries, apples- or black, red or white currant
<b>21.01</b>	<b>Extracts and essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.</b>
<b>ex 21.02</b>	<b>Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.</b>
	- Inactive yeasts; other single-cell micro-organisms, dead :
.2020	-- Other inactive yeasts
.3000	- Prepared baking powders
<b>ex 21.03</b>	<b>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.</b>
.1000	- Soya sauce
	- Tomato ketchup and other tomato sauce :
.2010	-- Tomato ketchup
	- Mustard flour and meal and prepared mustard :
.3001	-- Mustard flour and meal
	-- Prepared mustard :
.3002	--- Containing less than 5% by weight of added sugar
.3009	--- Other
<b>ex 21.06</b>	<b>Food preparations not elsewhere specified or included.</b>

Heading No.	Description of products
	- Other :
.9010	-- Non-alcoholic compounds (known as "concentrated extracts") with a basis of goods of heading 13.02, for the manufacture of beverages
	-- Other preparations of a kind used for the manufacture of beverages :
.9031	--- Flavoured or coloured sugar syrups
.9039	--- Other
	-- Drops, pastilles and chewing gum, not containing sugar :
.9041	--- Drops and pastilles
	--- Chewing gum :
.9043	---- Chewing gum containing nicotine
.9044	---- Other
<b>22.01</b>	<b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.</b>
<b>ex 22.02</b>	<b>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.</b>
.1000	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured
	- Other :
.9010	-- Non-alcoholic wines
.9020	-- Non-alcoholic beer (beer with an alcoholic strength not exceeding 0,5% by volume)
	-- Other :
.9091	--- Milk substitutes based on cereals or soya
.9099	--- Other
<b>22.03</b>	<b>Beer made from malt.</b>
<b>22.04</b>	<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.</b>
<b>22.08</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume less than 80% vol; spirits, liqueurs and other spirituous beverages.</b>
<b>22.09</b>	<b>Vinegar and substitutes for vinegar obtained from acetic acid.</b>
<b>ex 23.09</b>	<b>Preparations of a kind used in animal feeding.</b>
	- Dog or cat food, put up for retail sale :
	-- Containing meat or meat offal of land animals, in airtight containers :
.1011	--- Dog food
.1012	--- Cat food
	-- Other :
.1091	--- Dog food
.1092	--- Cat food
	- Other :
	-- Containing meat or meat offal of land animals, in airtight containers :
.9011	--- For pets
	-- Other :
	--- Fish fodder :
.9030	---- For ornamental fish
	--- Birds food :

Heading No.	Description of products
.9050	- - - - For pets
	- - - Other :
.9080	- - - - For pets
<b>24.02</b>	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>
<b>24.03</b>	<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.</b>
<b>ex 38.23</b>	<b>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.</b>
	- Industrial monocarboxylic fatty acids; acid oils from refining :
	- - Stearic acids :
ex .1190	- - - Other (only acid oils from refining)
	- - Oleic acid :
.1290	- - - Other
	- - Tally oil fatty acids :
.1390	- - - Other
	- - Other :
.1990	- - - Other
	- Industrial fatty alcohols :
.7090	- - Other