

## SECTION IV

### Prepared Foodstuff; Beverages, Spirit and Vinegar; Tobacco and manufactured Tobacco Substitues

Tariff #	Supplimentary Unit	Chapter Description	Rate of Duty
<b>16</b>		<b>Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates.</b>	
<b>1601</b>		<b>Sausages and similar products, of meat offal or blood; food preparations based on these products.</b>	
1601001000		CHICKEN SAUSAGES, CANNED	15%
1601002000		OTHER CHICKEN SAUSAGES	15%
1601003000		SALAMI SAUSAGES	15%
1601004000		OTHER SAUSAGES CANNED	15%
1601009000		OTHER SAUSAGES AND SIMILAR PRODUCTS, OF MEAT, MEAT OFFAL OR BLOOD;	15%
<b>1602</b>		<b>Other prepared or preserved meat, meat offal or blood.</b>	
1602101000		FOR USE IN THE PRODUCTION OF CHICKEN SAUSAGES	0%
1602102000		PREPARATION FOR INFANT USE, PUT UP FOR RETAIL SALE (HOMOGENISED)	10%
1602109000		OTHER HOMOGENISED PREPARATIONS	15%
1602200000		HOMOGENISED PREPARATION OF LIVER OF ANY ANIMAL	25%
1602300000		OF POULTRY OF HEADING NO. 01. 05:	
1602311000		CURED OR SMOKED OF TURKEY	25%
1602319000		OTHER OF TURKEYS	25%
1602320000		TURKEY OF THE FOWLS OF THE SPECIES GALLUS DOMESTICUS	25%
1602390000		OTHER OF POULTRY OF HEADING NO. 01. 05	25%
1602400000		OTHER PREPARED OR PRESERVED MEAT OF SWINE	
1602410000		HAM AND CUTS THEREOF	15%
1602420000		SHOULDERS AND CUTS THEREOF	15%
1602491000		LUNCHEON MEAT	25%
1602499000		OTHER HAM AND CUTS THEREOF	25%
1602501000		CANNED CORNED BEEF OF BOVINE ANIMALS	5%
1602509000		OTHER OF BOVINE ANIMALS	25%
1602900000		OTHER INCLUDING PREPARATIONS OF BLOOD OF ANY ANIMALS	
1602901000		CORNED MUTTON & OTHER PREPARED OR PRESERVED MEAT, MEAT OFFAL OR BLOOD	5%

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1602909000		OTHER BLOOD OF ANY ANIMAL:	25%
<b>1603</b>		<b>Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.</b>	
1603000000		EXTRACTS OR JUICES OF MEAT FISH OR CRUSTANCANES	5%
<b>1604</b>		<b>Prepared or preserved fish; caviar and caviar substitutes prepared from fi</b>	
1604110000		SALMON	5%
1604120000		HERRINGS	5%
1604130000		SARDINED, SARDINELLA AND BRISLING OR SPRATS:	
1604131000		SARDINES	5%
1604132000		SARDINELLA AND BRISLING OR SPRATS	5%
1604141000		TUNAS	5%
1604142000		SKIPJACK AND BONITO	5%
1604150000		MACKEREL	5%
1604160000		ANCHOVIES	5%
1604190000		OTHER TUNAS SKIP JACK & BONITO	5%
1604200000		OTHER PREPARED OR PRESERVED FISH	5%
1604301000		CAVIAR	25%
1604302000		CAVIAR SUBSTITUTES	25%
<b>1605</b>		<b>Crustaceans, molluscs and other aquatic invertabrates, prepared or preserved.</b>	
1605100000		CRAB	25%
1605200000		SHRIMPS AND PRAWNS	25%
1605300000		LOBSTER	25%
1605400000		OTHER CRUSTACEANS:	
1605401000		CONCH	25%
1605409000		OTHER CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES.	25%
1605900000		OTHER CRUSTACEANS	25%
<b>17</b>		<b>Sugars and sugar confectionery</b>	
<b>1701</b>		<b>Cane or beat sugar and chemically pure sucrose, in solid form.</b>	
1701110000		CANE SUGAR	40%
1701120000		BEET SUGAR	40%
1701910000		CANE OR BEET SUGAR & CHEM.PURE SUCROSE, CONTAINING ADDED FLAVOURING OR COL	40%

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1701991000		ICINING SUGAR	25%
1701999000	50	OTHER	6.60/100kg
<b>1702</b>		<b>Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; carmel.</b>	
1702110000		OTHER SUGARS CONTAINING BY WEIGHT 99% OR MORE LACTOSE , EXPRESSED AS ANHY.	5%
1702190000		OTHER LACTOSE AND LACTOSE SYRUP	5%
1702200000		MAPLE SUGAR AND MAPLE SYRUP	40%
1702300000		GLUCOSE AND GLUCOSE SYRUP, NOT CONTAINING FRUCTOSE OR CONTAINING IN THE	5%
1702400000		GLUCOSE AND GLUCOSE SYRUP, CONTAINING IN THE DRY STATE AT LEAST 20% BUT <	5%
1702500000		CHEMICALLY PURE FRUCTOSE	5%
1702600000		OTHER FRUCTOSE OR FRUCTOSE SYRUP	5%
1702901000	9	SYRUP OF CANE SUGAR	40%
1702902000		CARAMEL	40%
1702909000		OTHER SUGARS INCLUDING CHEM. PURE LACTOSE MULTOSE, GLUCOSE	40%
<b>1703</b>		<b>Molasses resulting from the extraction or refining of sugar.</b>	
1703101000	9	INEDIBLE	15%
1703102000	9	EDIBLE	15%
1703900000	9	OTHER MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR	15%
<b>1704</b>		<b>Sugar confectionery (including white chocolate), not containing cocoa.</b>	
1704100000		CHEWING GUM, WHETHER OR NOT SUGAR COATED	25%
1704900000		OTHER SUGAR CONFECTIONERY	25%
<b>18</b>		<b>Cocoa and cocoa preparations.</b>	
<b>1801</b>		<b>Cocoa beans, whole or broken, raw or roasted.</b>	
1801001000		RAW COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED	0%
1801002000		ROASTED COCOA BEANS, WHOLE OR BROKEN.	0%
<b>1802</b>		<b>Cocoa shells, husks, skins and other cocoa waste.</b>	
1802000000		COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE	0%
<b>1803</b>		<b>Cocoa paste, whether or not defatted.</b>	
1803100000		NOT DEFATTED COCOA PASTE	0%

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1803200000		WHOLLY OR PARTLY DEFATTED COCOA PASTE	0%
<b>1804</b>		<b>Cocoa butter, fat and oil.</b>	
1804000000		COCOA BUTTER, FAT AND OIL	0%
<b>1805</b>		<b>Cocoa powder, not containing added sugar or other sweetening matter.</b>	
1805001000		PUT UP FOR RETAIL SALE IN PACKAGES OF NOT MORE THAN 2 KG	25%
1805009000		OTHER COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	5%
<b>1806</b>		<b>Chocolate and other food preparations containing cocoa.</b>	
1806100000		COCOA POWDER CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	25%
1806200000		OTHER PREPARATIONS IN BLOCKS, SLABS OR BARS WEIGHING MORE THAN 2KG OR IN	25%
1806310000		FILLED IN BLOCKS, SLABS OR BARS	25%
1806320000		NOT FILLED IN BLOCKS, SLABS OR BARS	25%
1806900000		OTHER CHOCLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA	25%
<b>19</b>		<b>Preparations of cereals flour, starch or milk; pastrycooks' products.</b>	
<b>1901</b>		<b>Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis; not elsewhere specified or included; food preparations of goods of headings Nos. 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.</b>	
1901100000		MALT EXTRACT PREPARATIONS FOR INFANT USE, PUT UP FOR RETAIL SALE	0%
1901200000		MIXES AND DOUGHS FOR THE PREPARATION OF BAKERS' WARES OF HEAD. NO.19.05	5%
1901901000		MALT EXTRACT	5%
1901902000		PREPARATIONS OF MALT EXTRACT	25%
1901909000		OTHER MALT EXTRACT, FOOD PREPARATION OF FLOUR, MEAL, STARCH OR MALT EXTRAC	25%
<b>1902</b>		<b>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.</b>	
1902110000		PASTA CONTAINING EGGS	50%
1902190000		OTHER PASTA WHETHER OR NOT COOKED OR STUFFED (WITH MEAT OR OTHER SUBSTAN.)	50%
1902200000		STUFFED PASTA, WHETHER OR NOT COOKED OR OTHERWISE PREPARED	50%
1902300000		OTHER PASTA	50%
1902400000		COUSCOUS	50%

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<b>1903</b>		<b>Tapioca and substitutes thereof prepared from starch, in the form of flake grains, pearls, siftings or in similar forms.</b>	
1903000000		TAPIOCA AND SUBSTITUTES THEREFOR PREPARED FOR STARCH, IN THE FORM OF FLAKES	15%
<b>1904</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>	
1904100000		PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CER. PRO	20%
1904200000		PREPARED FOODS OBTAINED FROM UNROASTED CEREAL FLAKES OR FROM MIXTURES OF	20%
1904900000		OTHER PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS	25%
<b>1905</b>		<b>Bread, pastry, cakes, biscuits and other bakers' wares whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.</b>	
1905100000		CRISP BREAD	25%
1905200000		GINGER BREAD AND THE LIKE	25%
1905301000		SWEET BISCUITS	25%
1905302000		COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE	0%
1905303000		SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS	5%
1905309000		OTHER BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKERS WARES, WHETHER OR NO	25%
1905400000		RUSKS, TOASTED BREAD AND SIMILAR TOASTED PRODUCTS	25%
1905901000		BISCUITS, UNSWEETENED	25%
1905902000		ICE CREAM CONES	25%
1905909000		OTHER BREAD, PASTRY, CAKES, BISCUITS & OTHER BAKERS WARES	25%
<b>20</b>		<b>Preparations of vegetables, fruit nuts or other parts of plants.</b>	
<b>2001</b>		<b>Vegetable, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.</b>	
2001101000		CUCUMBERS AND GHERKINS IN PACKAGES NOT LESS THAN 50 KG	0%
2001109000		OTHER CUCUMBERS AND GHERKINS	20%
2001201000		ONIONS IN PACKAGES NOT LESS THAN 50 KG	0%
2001209000		OTHER ONIONS	20%
2001901000		VEG. FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANT IN PACKAGES NOT < 50 KG	0%
2001909000		OTHER VEG. FRUITS, NUTS AND OTHER EDIBLE PARTS OF PLANT, PREPARED OR PRESE	20%

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<b>2002</b>		<b>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.</b>	
2002101000		TOMATOES WHOLE OR IN PIECES IN PACKAGES NOT LESS THAN 50 KG	0%
2002109000		OTHER TOMATOES WHOLE OR IN PIECES	20%
2002901000		TOMATO PASTE IN PACKAGES NOT LESS THAN 50 KG	0%
2002902000		TOMATO PASTE OTHER	20%
2002903000		OTHER TOMATO PASTE IN PACKAGES NOT LESS THAN 50 KG	0%
2002909000		OTHER TOMATOES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC	25%
<b>2003</b>		<b>Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.</b>	
2003101000		MUSHROOMS IN PACKAGES NOT LESS THAN 50 KG	0%
2003109000		OTHER MUSHROOMS	25%
2003201000		TRUFFLES IN PACKAGES NOT LESS THAN 50 KG	0%
2003209000		OTHER MUSHROOMS, & TRUFFLES PREPARED OR PRESERVED	25%
<b>2004</b>		<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic, frozen, other than products of heading No. 20.06</b>	
2004101000		POTATOES IN PACKAGES NOT LESS THAN 50 KG	0%
2004109000		OTHER POTATOES	20%
2004901000		VEGETABLES IN PACKAGES NOT LESS THAN 50 KG	0%
2004909000		OTHER VEGETABLES	20%
<b>2005</b>		<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No.20.06</b>	
2005101000		HOMOGENIZED VEGETABLES IN PACKAGES NOT LESS THAN 50 KG	0%
2005102000		HOMOGENIZED VEGETABLES: PREPARATION FOR INFANT USE, PUT UP FOR RETAIL SALE	10%
2005109000		OTHER HOMOGENIZED VEGETABLES	20%
2005201000		POTATOES IN PACKAGES NOT LESS THAN 50 KG	0%
2005209000		OTHER POTATOES	20%
2005401000		PEAS (PISUM SATIVUM) IN PACKAGES NOT LESS THAN 50 KG	0%
2005409000		OTHER PEAS (PISUM SATIVUM)	20%
2005511000		BEANS, SHELLLED IN PACKAGES NOT LESS THAN 50 KG	0%
2005519000		OTHER BEANS (VIGNA SPP.,PHASEOLUS SPP.):	20%
2005591000		BEANS (VIGNA SPP., PHASEOLUS SPP.) IN PACKAGES NOT LESS THAN 50 KG	0%

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2005599000		OTHER BEANS SHELLLED	20%
2005600000		ASPARAGUS	20%
2005701000		OLIVES IN PACKAGES NOT LESS THAN 50 KG	0%
2005709000		OTHER OLIVES	20%
2005801000		SWEET CORN (ZEA MAYS VAR.SACCHARATA)IN PACKAGES NOT LESS THAN 50 KG	0%
2005809000		OTHER SWEET CORN IZEA MAYS VAR. SACCHARATA):	20%
2005901000		SAUERKRAUT, IN PACKAGES NOT LESS THAN 50 KG	0%
2005902000		SAUERKRAUT, OTHER	20%
2005903000		OTHER VEGETABLES AND MIXTURES OF VEGETABLES IN PACKAGES NOT LESS THAN 50 K	0%
2005909000		OTHER VEGETABLES AND MIXTURES OF VEGETABLES	20%
<b>2006</b>		<b>Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised).</b>	
2006001000		CITRUS PEAL	15%
2006002000		MARASCHINO AND GLACE CHERRIES	25%
2006009000		OTHER VEGETABLES, FRUIT, NUTS,FRUIT-PEAL AND OTHER PARTS OF PLANT,PRESERVE	15%
<b>2007</b>		<b>Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.</b>	
2007101000		HOMOGENISED PREPARATIONS FOR INFANT USE, PUT UP FOR RETAIL SALE	10%
2007109000		OTHER HOMOGENISED PREPARATIONS	25%
2007911000		FRUIT PUREE AND FRUIT PASTE, NOT IN RETAIL PACKAGES	15%
2007919000		OTHER CITRUS FRUIT	25%
2007991000		FRUIT PUREE AND FRUIT PASTE NOT IN RETAIL PACKAGES	15%
2007992000		PINEAPPLE BASED	25%
2007993000		GUAVA JAMS AND JELLIES	25%
2007994000		GUAVA CHEESE	25%
2007995000		NUTMEG JAMS AND JELLIES	25%
2007999000		OTHER JAMS, FRUIT JELLIES, MARMALADES, FRUIT OR NUT PUREE AND FRUIT OR OTH	25%
<b>2008</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>	
2008110000		GROUND NUTS	25%

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2008191000		PEANUT BUTTER	25%
2008199000		OTHER INCLUDING MIXTURES	25%
2008200000		PINEAPPLES	25%
2008301000		ORANGES	25%
2008302000		GRAPEFRUITS	25%
2008309000		OTHER CITRUS FRUITS	25%
2008400000		PEARS	25%
2008500000		APRICOTS	25%
2008600000		CHERRIES	25%
2008700000		PEACHES	25%
2008800000		STRAWBERRIES	25%
2008910000		PALM HEARTS	25%
2008920000		MIXTURES	25%
2008991000		MANGOES	25%
2008992000		BANANA AND PLANTIN CHIPS	25%
2008993000		AKEE (AKEE) (BILGHIA SAPIDA KEONIG)	25%
2008994000		CHRISTOPHINE	25%
2008999000		OTHER FRUIT NUTS & OTHER EDIBLE PARTS OF PLANT OTHERWISE PREPARED OR PRESE	25%
<b>2009</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>	
2009111000	1	CONCENTRATED ORANGE JUICE	40%
2009112000	1	ORANGE JUICE PREPARATIONS FOR INFANT USE, PUT UP FOR RETAIL SALE	10%
2009119000	9	OTHER ORANGE JUICE	40%
2009191000	9	CONCENTRATED FROZEN ORANGE JUICE	40%
2009192000	9	ORANGE JUICE PREPARATION FOR INFANT USE	10%
2009199000	9	OTHER FRUIT JUICES	40%
2009201000	9	CONCENTRATED GRAPEFRUIT JUICE	40%
2009202000	9	CONCENTRATED GRAPEFRUIT JUICE PREPARATIONS FOR INFANT USE PUT UP FOR RETAI	10%
2009209000	9	OTHER GRAPEFRUIT JUICE	40%
2009301000	9	LIME JUICE CONCENTRATED	40%



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2009302000	9	PREPARATIONS OF LIME JUICE FOR INFANT USE, PUT UP FOR RETAIL SALE	10%
2009303000	9	OTHER LIME JUICE	40%
2009304000	9	PREPARATIONS OF THE JUICE OF ANY SINGLE CITRUS FRUIT FOR INFANT USE,RETAIL	10%
2009309000	9	OTHER JUICES OF ANY OTHER SINGLE CITRUS FRUIT	40%
2009401000	9	PINEAPPLE JUICE CONCENTRATED NOT IN RETAIL PACKAGES	15%
2009402000		PINEAPPLE JUICE CONCENTRATED, PREPARATIONS FOR INFANT USE PUT UP RET. SALE	10%
2009409000	9	OTHER PINEAPPLE JUICE	25%
2009501000	9	TOMATO JUICE CONCENTRATED, NOT IN RETAIL PACKAGES	5%
2009502000	9	TOMATO JUICE PREPARATIONS FOR INFANT USE, PUT UP FOR RETAIL SALE	10%
2009509000	9	OTHER TOMATO JUICE	25%
2009601000	9	CONCENTRATED GRAPE JUICE NOT IN RETAIL PACKAGES	5%
2009602000	9	GRAPE MUST	5%
2009603000	9	GRAPE MUST PREPARATIONS FOR INFANT USE, PUT UP FOR RETAIL SALE	10%
2009609000	9	OTHER GRAPE JUICE	25%
2009701000	9	CONCENTRATED APPLE JUICE NOT IN RETAIL PACKAGES	5%
2009702000	9	APPLE JUICE PREPARATIONS FOR INFANT USE, PUT UP FOR RETAIL SALE	10%
2009709000	9	OTHER APPLE JUICE	25%
2009801000	9	PASSION FRUIT JUICE CONCENTRATED NOT IN RETAIL PACKAGES	15%
2009802000	9	PREPARATIONS OF PASSION FRUIT JUICE FOR INFANT USE, PUT UP FOR RET. SALE	10%
2009803000	9	PASSION FRUIT JUICE OTHER	15%
2009804000	9	TAMARIND JUICE, CONCENTRATED, NOT IN RETAIL PACKAGES	25%
2009805000	9	PREPARATIONS OF TAMARIND JUICE FOR INFANT USE, PUT UP FOR RETAIL SALE	10%
2009806000	9	TAMARIND JUICE OTHER	25%
2009807000	9	OTHER TAMARIND JUICE CONCENTRATED, NOT IN RETAIL PACKAGES	15%
2009808000	9	PREPARATIONS OF THE JUICE OF ANY OTHER SINGLE FRUIT OR VEG. INFANT USE	10%
2009809000	9	OTHER JUICE OF ANY OTHER SINGLE FRUIT OR VEGETABLE	25%
2009901000	9	PREPARATIONS OF GRAPEFRUIT AND ORANGE JUICES FOR INFANT USE ,PUT UP RET.SA	10%
2009902000	9	OTHER MIXTURES OF GRAPEFRUIT AND ORANGE JUICES	40%
2009903000	9	PREPARATIONS OF PINEAPPLE-BASED JUICES FOR INFANT USE, PUT UP FOR RET.SALE	10%
2009904000	9	OTHER PINEAPPLE-BASED JUICES	25%

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2009905000	9	PREPARATIONS OF OTHER MIXTURES OF JUICES FOR INFANT USE, PUT UP FOR RET.SAL	10%
2009909000	9	OTHER MIXTURES OF JUICES, FRUIT JUICES INCLUDING (GRAPE MUST) & VEG. JUICE	25%
<b>21</b>		<b>Miscellaneous edible preparations.</b>	
<b>2101</b>		<b>Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea of mate; roasted coffee substitutes, and extracts, essences and concentrates thereof.</b>	
2101110000		EXTRACTS, ESSENCES AND CONCENTRATES	25%
2101120000		PREPARATIONS WITH A BASIS OF EXTRACTS, ESSENCES OR CONCENTRATES OR COFFEE	25%
2101200000		EXTRACTS, ESSENCES, AND CONCENTRATES OF TEA OR MATE	25%
2101300000		ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES, AND EXTRACTS THEREOF	25%
<b>2102</b>		<b>Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No.30.02); prepared baking powders.</b>	
2102100000		ACTIVE YEASTS	15%
2102201000		INACTIVE YEASTS	15%
2102202000		OTHER SINGLE-CELL MICRO-ORGANISMS, DEAD	5%
2102300000		PREPARED BAKING POWDERS	15%
<b>2103</b>		<b>Sauces and preparations thereof; mixed condiments and mixed seasonings mustard flour and meal and prepared mustard.</b>	
2103100000		SOYA SAUCE	25%
2103201000		TOMATO KETCHUP	20%
2103202000		OTHER TOMATO SAUCES	20%
2103301000		MUSTARD FLOUR AND MEAL	15%
2103302000		PREPARED MUSTARD	20%
2103901000		PEPPER SAUCE	25%
2103902000		MAYONNAISE	20%
2103903000		WORCESTERSHIRE SAUCE	20%
2103909000		OTHER SAUCES AND PREPARATIONS	20%
<b>2104</b>		<b>Soups and broths and preparations therefor; homogenised composite food preparations.</b>	
2104101000		SOUPS AND BROTHS AND PREPARATIONS THEREOF IN LIQUID FORM	25%
2104102000		SOUPS AND BROTHS AND PREPARATIONS THEREOF IN SOLID OR POWDER FORM	25%

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2104201000		HOMOGENISED COMPOSITE FOOD PREPARATIONS FOR INFANT USE PUT UP FOR RETAIL S	10%
2104209000		OTHER SOUPS AND BROTHS AND PREPARATIONS THEREFOR	25%
<b>2105</b>		<b>Ice cream and other edible ice, whether or not containing cocoa.</b>	
2105001000		ICE CREAM	25%
2105009000		OTHER ICE CREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA	25%
<b>2106</b>		<b>Food preparations not elsewhere specified or included.</b>	
2106101000		PROTEIN HYDROLYSATES	5%
2106109000		OTHER PROTEIN CONCENTRATES AND TEXTURED PROTEIN SUBSTANCES	25%
2106901000		MAUBY SYRUP	25%
2106902000		OTHER FLAVOURED OR COLOURED SUGAR SYRUPS	25%
2106903000		FLAVOURING POWDERS FOR MAKING BEVERAGES	5%
2106904000		AUTOLYSED YEAST	15%
2106905000		ICE CREAM POWDERS	25%
2106906000		PREPARATIONS CONSISTING OF SACCHARIN AND A FOODSTUFF, USED FOR SWEETENING	25%
2106907000		PROTEIN CONCENTRATES PREPARATIONS FOR INFANT USE PUT UP FOR RETAIL SALE	10%
2106908000	9	PREPARATIONS OF TYPES USED IN MANUFACTURE OF BEV. WITH ALCO > 0.5% VOLUME	25%
2106909000		OTHER FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED	25%
<b>22</b>		<b>Beverages, spirits and vinegar.</b>	
<b>2201</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>	
2201101000	9	MINERAL WATERS	25%
2201102000	9	AERATED WATERS	50%
2201901000	9	ORDINARY NATURAL WATERS	25%
2201909000	9	OTHER WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS	25%
<b>2202</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 No. 20.09.</b>	
2202101000	9	AERATED BEVERAGES	50%
2202109000	9	OTHER WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS CONT. SUGAR	25%
2202901000	9	BEVERAGES CONTAINING COCOA	25%

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### Prepared Foodstuff; Beverages, Spirit and Vinegar; Tobacco and manufactured Tobacco Substitues

2202902000	9	MALT BEVERAGES	25%
2202909000	9	OTHER WATERS , INCLUDE . MIN. WATERS AND AERATED WATERS CONT ADDED SUGAR	25%
<b>2203</b>		<b>Beer made from malt.</b>	
2203001000	83	BEER	50%
2203002000	83	STOUT	50%
2203009000	83	OTHER BEER MADE FROM MALT	50%
<b>2204</b>		<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09</b>	
2204100000	83	SPARKLING WINE	25%
2204210000	83	OTHER WINE IN CONTAINERS HOLDING 2 LITRES OR LESS	25%
2204291000	83	GRAPE MUST WITH FERMENTATION PREVENTED OR ARRESTED BY ADDING ALCOHOL	5%
2204299000	83	OTHER WINES	25%
2204300000	83	OTHER GRAPE MUST	25%
<b>2205</b>		<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</b>	
2205100000	83	VERMOUTH AND OTHER WINES OF FRESH GRAVES IN CONTAINERS HOLD. 2 LIT OR LESS	25%
2205900000	83	OTHER VERMOUTH AND OTHER WINES OF FRESH GRAPES FLAVOURED WITH PLANTS	25%
<b>2206</b>		<b>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.</b>	
2206001000	83	SHANDY	25%
2206009000	83	OTHER FERMENTED BEVERAGES (EG. CIDER, PERRY, MEAD); MIXTURES OF FERM. BEV.	25%
<b>2207</b>		<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.</b>	
2207100000	83	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOL STRENGTH BY VOL OF 80% OR HIGHER	1
2207200000	83	ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH	1
<b>2208</b>		<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liquers and other spiritious beverages.</b>	
2208201000	83	BRANDY, IN BOTTLES OF A STRENGTH NOT EXCEEDING 46% VOLUME	6
2208209000	83	OTHER SPIRITS OBTAINED BY DISTILLING GRAPE WINE OR GRAPE MARC	10.5
2208301000	83	WHISKIES IN BOTTLES OF A STRENGTH NOT EXCEEDING 46% VOLUME	6
2208309000	83	OTHER WHISKIES	10.5
2208401000	83	RUM AND TAFIA IN BOTTLES OF A STRENGTH NOT EXCEEDING 46% VOLUME	6

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### Prepared Foodstuff; Beverages, Spirit and Vinegar; Tobacco and manufactured Tobacco Substitues

2208409000	83	OTHER RUM AND TAFIA	10.5
2208501000	83	GIN AND GENEVA IN BOTTLES OF A STRENGTH NOT EXCEEDING 46% VOLUME	6
2208509000	83	OTHER GIN AND GENEVA	10.5
2208600000	83	VODKA	2
2208700000	83	LIQUEURS AND CORDIALS	25%
2208901000	83	AROMATIC BITTERS USED AS A FLAVOURING AGENT FOR FOOD AND BEVERAGES	25%
2208902000	83	OTHER AROMATIC BITTERS	25%
2208909000	83	OTHER UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOL < 80%	25%
<b>2209</b>		<b>Vinegar and substitutes for venigar obtained from acetic acid.</b>	
2209000000	9	VINEGAR AND SUBSTITUES FOR VINEGAR OBTAINED FROM ACETIC ACID	25%
<b>23</b>		<b>Residues and waste from the food industries; prepared animal fodder.</b>	
<b>2301</b>		<b>Flours, meals and pellets , of meat or meat offals, of fish or of crustaceans, molluscs or other aquatic invertabrates, unfit for human consumption; greaves.</b>	
2301100000		FLOURS, MEALS, AND PELLETS OF MEAT OR MEAT OFFAL: GREAVES	0%
2301200000		FLOURS, MEALS AND PELLETS, OF FISH OR OF CRUST., MULLUSCS OR OTH AQUA INV.	0%
<b>2302</b>		<b>Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of legumi.</b>	
2302100000		BRAN OF MAIZE (CORN)	0%
2302200000		BRAN OF RICE	0%
2302300000		BRAN OF WHEAT	0%
2302400000		BRAN OF OTHER CEREALS	0%
2302500000		BRAN OF LEGUMINOUS PLANTS	0%
<b>2303</b>		<b>Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and wast whether or not in the form of pellets.</b>	
2303100000		RESIDUES OF STARCH MANUFACTURE AND SIMILAR RESIDUES	0%
2303200000		BEET-PULP, BAGASSE AND OTHER WASTE OF SUGAR MANUFACTURE	0%
2303300000		BREWINGS OF DISTILLING DREGS AND WASTE	0%
<b>2304</b>		<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyobean oil.</b>	
2304000000		OIL-CAKE AND OTHER SOLID RESIDUES WHETHER OR NOT GROUND FROM SOYABEAN OIL	0%

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### Prepared Foodstuff; Beverages, Spirit and Vinegar; Tobacco and manufactured Tobacco Substitues

<b>2305</b>		<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.</b>	
2305000000		OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND	0%
<b>2306</b>		<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No.2304.00 or 2305.00</b>	
2306100000		OIL-CAKE OF COTTON SEEDS	0%
2306200000		OIL-CAKE OF LINSEED	0%
2306300000		OIL-CAKES OF SUNFLOWER SEEDS	0%
2306400000		OIL-CAKE OF RAPE OR COLZA SEEDS	0%
2306500000		OIL-CAKE OF COCONUT OR COPRA	15%
2306600000		OIL-CAKE OF PALM NUTS OR KERNELS	0%
2306700000		OIL-CAKE OF MAIZE (CORN) GERM	0%
2306900000		OTHER OIL-CAKE	0%
<b>2307</b>		<b>Wine lees; argol.</b>	
2307000000		WINE LEES; ARGOL	0%
<b>2308</b>		<b>Vegetable materials and vegetable waste, vegetable residues and byproducts, whether or not in the form of pellets, of a kind used in animals feeding, not elsewhere specified or included.</b>	
2308100000		ACORNS AND HORSE-CHESTNUTS	0%
2308900000		OTHER VEGETABLE MATERIALS, VEGETABLE WASTE, RESIDUES & BY PRODUCT	0%
<b>2309</b>		<b>Preparations of a kind used in animal feeding.</b>	
2309100000		DOG OR CAT FOOD, PUT UP FOR RETAIL SALE	25%
2309901000		MIXED BIRD SEED	25%
2309902000		OTHER FOODS FOR PETS	25%
2309903000		PREPARED COMPLETE POULTRY FEED	25%
2309904000		PREPARED COMPLETE CATTLE FEED	5%
2309905000		PREPARED COMPLETE PIG FEED	15%
2309906000		OTHER PREPARED COMPLETE ANIMAL FEEDS	15%
2309909000		OTHER PREPARATIONS OF A KIND USED IN ANIMAL FEEDING	0%
<b>24</b>		<b>Tobacco and manufactured tobacco substitutes.</b>	
<b>2401</b>		<b>Unmanufactured tobacco; tobacco refuse.</b>	

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### Prepared Foodstuff; Beverages, Spirit and Vinegar; Tobacco and manufactured Tobacco Substitues

2401100000		TOBACCO, NOT STEMMED/STRIPPED	5%
2401200000		TOBACCO, PARTLY OR WHOLLY STEMMED/STRIPPED	5%
2401300000		TOBACCO REFUSE	5%
<b>2402</b>		<b>Cigars, cherrots, cigarillos and cigarrets, of tobacco or of tobacco substitutes.</b>	
2402100000		CIGARS, CHERROOTS AND CIGARILLOS CONTAINING TOBACCO	18.00/kg
2402200000		CIGARETTES CONTAINING TOBACCO	18.00/kg
2402900000		OTHER CIGARS, CHERROOTS, CIGARILLOS AND CIGARETTES OF TOBACCO OR SUBSTITUTE	18.00/kg
<b>2403</b>		<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.</b>	
2403100000		SMOKING TOBACCO, WHETHER OR NOT CONTAINING TOBACCO SUBSTIT. IN ANY PROPORT	18.00/kg
2403910000		HOMOGENISED OR RECONSTITUTED TOBACCO	18.00/kg
2403991000		SNUFF	18.00/kg
2403999000		OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES	18.00/kg