

SECTION II
VEGETABLE PRODUCTS

Note.

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

CHAPTER 6

**LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND
THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE**

Notes.

1. Subject to the second part of heading 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.
2. Any reference in heading 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 97.01.

| HS | CET | DESCRIPTION OF GOODS | DUTY RATE | UNIT | SITC REV 4 |
|--------------|-----|---|-----------|---------|------------|
| 06.01 | | 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. | | | |
| 0601.10 | 00 | - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant | Free | kg & No | 292.611 |
| | | - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots: | | | |
| 0601.20 | 10 | - - - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower | Free | kg & No | 292.612 |
| 0601.20 | 20 | - - - Chicory plants | Free | kg & No | 292.613 |
| 0601.20 | 30 | - - - Roots | 5% | kg & No | 292.619 |
| 06.02 | | Other live plants (including their roots), cuttings and slips; mushroom spawn. | | | |
| 0602.10 | 00 | - Unrooted cuttings and slips | Free | kg & No | 292.691 |
| 0602.20 | 00 | - Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts | Free | kg & No | 292.692 |
| 0602.30 | 00 | - Rhododendrons and azaleas, grafted or not | Free | kg & No | 292.693 |
| 0602.40 | 00 | - Roses, grafted or not | Free | kg & No | 292.694 |
| | | - Other: | | | |
| 0602.90 | 10 | - - - Banana plants | 15% | kg | 292.695 |
| 0602.90 | 20 | - - - Coconut plants | 15% | kg | 292.696 |
| 0602.90 | 30 | - - - Cocoa plants | 15% | kg | 292.697 |
| 0602.90 | 40 | - - - Citrus plants | 15% | kg | 292.698 |
| 0602.90 | 90 | - - - Other | Free | kg | 292.699 |
| 06.03 | | Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared. | | | |
| | | - Fresh: | | | |
| 0603.11 | 00 | - - Roses | 40% | kg | 292.7111 |
| 0603.12 | 00 | - - Carnations | 40% | kg | 292.7112 |
| 0603.13 | 00 | - - Orchids | 40% | kg | 292.7113 |
| 0603.14 | 00 | - - Chrysanthemums | 40% | kg | 292.7114 |
| | | - - Lilies (<i>Lilium spp.</i>): | | | |
| 0603.15 | 10 | - - - Ginger lilies | 40% | kg | 292.7116 |
| 0603.15 | 90 | - - - Other lilies | 40% | kg | 292.71191 |
| | | - - Other: | | | |
| 0603.19 | 10 | - - - Anthuriums | 40% | kg | 292.7115 |
| 0603.19 | 30 | - - - Gerberas | 40% | kg | 292.7117 |
| 0603.19 | 40 | - - - Heliconias (<i>Heliconia spp.</i>) | 40% | kg | 292.7118 |
| 0603.19 | 90 | - - - Other | 40% | kg | 292.71199 |
| 0603.90 | 00 | - Other | 40% | kg | 292.719 |

| HS | CET | DESCRIPTION OF GOODS | DUTY RATE | UNIT | SITC REV 4 |
|--------------|-----|---|-----------|------|------------|
| 06.04 | | 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. | | | |
| 0604.20 | 00 | - Fresh | 40% | kg | 292.723 |
| 0604.90 | 00 | - Other | 40% | kg | 292.724 |

CHAPTER 7

EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

Notes.

1. This Chapter does not cover forage products of heading 12.14.
2. In headings 07.09, 07.10, 07.11 and 07.12 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).
3. Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than:
 - (a) dried leguminous vegetables, shelled (heading 07.13);
 - (b) sweet corn in the forms specified in headings 11.02 to 11.04;
 - (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05);
 - (d) flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 11.06).
4. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 09.04).
5. Heading 07.11 applies to vegetables which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

| HS | CET | DESCRIPTION OF GOODS | DUTY RATE | UNIT | SITC REV 4 |
|----------------|-----------|--|-----------|-----------|--------------|
| 07.01 | | Potatoes, fresh or chilled. | | | |
| 0701.10 | 00 | - Seed | Free | kg | 054.11 |
| 0701.90 | 00 | - Other | 5% | kg | 054.19 |
| 0702.00 | 00 | Tomatoes, fresh or chilled. | 5% | kg | 054.4 |
| 07.03 | | Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled. | | | |
| | | - Onions and shallots: | | | |
| 0703.10 | 10 | - - - Onions | 5% | kg | 054.511 |
| 0703.10 | 20 | - - - Shallots (eschallots) | 5% | kg | 054.512 |
| 0703.20 | 00 | - Garlic | Free | kg | 054.521 |
| 0703.90 | 00 | - Leeks and other alliaceous vegetables | 5% | kg | 054.529 |
| 07.04 | | Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled. | | | |
| | | - Cauliflowers and broccoli: | | | |
| 0704.10 | 10 | - - - Cauliflowers | 5% | kg | 054.531 |
| 0704.10 | 90 | - - - Other | 5% | kg | 054.532 |
| 0704.20 | 00 | - Brussels sprouts | 5% | kg | 054.533 |
| | | - Other: | | | |
| 0704.90 | 10 | - - - Cabbages | 5% | kg | 054.534 |
| 0704.90 | 90 | - - - Other | 5% | kg | 054.539 |
| 07.05 | | Lettuce (<i>Lactuca stavia</i>) and chicory (<i>Chichorium spp.</i>), fresh or chilled | | | |
| | | - Lettuce: | | | |
| 0705.11 | 00 | - - Cabbage lettuce (head lettuce) | 5% | kg | 054.541 |
| 0705.19 | 00 | - - Other | 5% | kg | 054.542 |
| | | - Chicory: | | | |
| 0705.21 | 00 | - - Witloof chicory (<i>Chichorium intybus var. foliosum</i>) | 5% | kg | 054.543 |
| 0705.29 | 00 | - - Other | 5% | kg | 054.549 |
| 07.06 | | Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled. | | | |
| | | - Carrots and turnips: | | | |
| 0706.10 | 10 | - - - Carrots | 15% | kg | 054.551 |
| 0706.10 | 90 | - - - Other | 15% | kg | 054.552 |
| | | - Other: | | | |
| 0706.90 | 10 | - - - Beets | 15% | kg | 054.553 |
| 0706.90 | 90 | - - - Other | 15% | kg | 054.559 |
| 0707.00 | | Cucumbers and gherkins, fresh or chilled. | | | |
| 0707.00 | 10 | - - - Cucumbers | 15% | kg | 054.561 |
| 0707.00 | 20 | - - - Gherkins | 15% | kg | 054.562 |
| 07.08 | | Leguminous vegetables, shelled or unshelled, fresh or chilled. | | | |
| 0708.10 | 00 | - Peas (<i>Pisum Sativum</i>): | Free | kg | 054.573 |

| HS | CET | DESCRIPTION OF GOODS | DUTY RATE | UNIT | SITC REV 4 |
|--------------|-----|--|-----------|------|------------|
| | | - Beans (<i>Vigna spp, Phaseolus spp.</i>): | | | |
| 0708.20 | 10 | - - - String beans (<i>Phaseolus vulgaris</i>) | Free | kg | 054.574 |
| 0708.20 | 20 | - - - Bora (bodi) beans (<i>Vigna spp.</i>) | Free | kg | 054.575 |
| 0708.20 | 30 | - - - Blackeye peas (<i>Vigna unguiculata</i>) | Free | kg | 054.572 |
| 0708.20 | 90 | - - - Other | Free | kg | 054.576 |
| | | - Other leguminous vegetables: | | | |
| 0708.90 | 10 | - - - Pigeon peas (<i>Cajanus cajan</i>) | Free | kg | 054.571 |
| 0708.90 | 90 | - - - Other | Free | kg | 054.579 |
| 07.09 | | Other vegetables, fresh or chilled. | | | |
| 0709.20 | 00 | - Asparagus | 15% | kg | 054.592 |
| 0709.30 | 00 | - Aubergines (egg-plants) | 5% | kg | 054.593 |
| 0709.40 | 00 | - Celery other than celeriac | 15% | kg | 054.594 |
| | | - Mushrooms and truffles: | | | |
| 0709.51 | 00 | - - Mushrooms of the genus <i>Agaricus</i> | 15% | kg | 054.581 |
| 0709.52 | 00 | - - Mushrooms of the genus <i>Boletus</i> | 15% | kg | 054.581 |
| 0709.53 | 00 | -- Mushrooms of the genus <i>Cantharellus</i> | 15% | kg | 054.582 |
| 0709.54 | 00 | -- Shiitake (<i>Lentinus edodes</i>) | 15% | kg | 054.583 |
| 0709.55 | 00 | -- Matsutake (<i>Tricholoma matsutake</i> , <i>Tricholoma magnivelare</i> , <i>Tricholoma anatolicum</i> , <i>Tricholoma dulciolens</i> , <i>Tricholoma caligatum</i>) | 15% | kg | 054.584 |
| 0709.56 | 00 | --Truffles (<i>Tuber spp.</i>). | 15% | kg | 054.585 |
| 0709.59 | 00 | - - Other | 15% | kg | 054.589 |
| | | - Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> : | | | |
| 0709.60 | 10 | - - - Sweet peppers | 5% | kg | 054.5941 |
| 0709.60 | 90 | - - - Other | 40% | kg | 054.5949 |
| 0709.70 | 00 | - Spinach, New Zealand spinach and orache spinach (garden spinach) | 15% | kg | 054.595 |
| | | - Other: | | | |
| 0709.91 | 00 | - - Globe artichokes | 15% | kg | 054.5995 |
| 0709.92 | 00 | - - Olives | 15% | kg | 054.5996 |
| | | - - Pumpkins, squash and gourds (<i>Cucurbita spp.</i>): | | | |
| 0709.93 | 10 | - - - Pumpkins | 40% | kg | 054.5993 |
| 0709.93 | 90 | - - - Other | 15% | kg | 054.5999 |
| | | - Other: | | | |
| 0709.99 | 10 | - - - Zucchini | 5% | kg | 054.5991 |
| 0709.99 | 20 | - - - Ochroes | 15% | kg | 054.5992 |
| 0709.99 | 30 | - - - Sweet corn (corn on the cob) | 15% | kg | 054.5994 |
| 0709.99 | 90 | - - - Other | 15% | kg | 054.5999 |
| 07.10 | | Vegetables (uncooked or cooked by steaming or boiling in water), frozen. | | | |
| 0710.10 | 00 | - Potatoes | 5% | kg | 054.691 |

| HS | CET | DESCRIPTION OF GOODS | DUTY RATE | UNIT | SITC REV 4 |
|--------------|-----|--|-----------|------|------------|
| | | - Leguminous vegetables, shelled or unshelled: | | | |
| | | - - Peas (<i>Pisum Sativum</i>): | | | |
| 0710.21 | 10 | - - - Garden peas for use in industry | Free | kg | 054.6921 |
| 0710.21 | 20 | - - - Other peas for use in industry | Free | kg | 054.6922 |
| 0710.21 | 90 | - - - Other | 15% | kg | 054.6929 |
| | | - - Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>): | | | |
| 0710.22 | 10 | - - - String beans, for use in industry | Free | kg | 054.6931 |
| 0710.22 | 20 | - - - Other beans for use in industry | Free | kg | 054.6932 |
| 0710.22 | 90 | - - - Other | 15% | kg | 054.6939 |
| | | - - Other: | | | |
| 0710.29 | 10 | - - - For use in industry | Free | kg | 054.6941 |
| 0710.29 | 90 | - - - Other | 15% | kg | 054.6942 |
| | | - Spinach, New Zealand spinach and orache spinach (garden spinach): | | | |
| 0710.30 | 10 | - - - For use in industry | Free | kg | 054.6951 |
| 0710.30 | 90 | - - - Other | 15% | kg | 054.6959 |
| | | - Sweet corn: | | | |
| 0710.40 | 10 | - - - For use in industry | Free | kg | 054.611 |
| 0710.40 | 90 | - - - Other | 15% | kg | 054.619 |
| | | - Other vegetables: | | | |
| 0710.80 | 10 | - - - Beets, for use in industry | Free | kg | 054.6961 |
| 0710.80 | 20 | - - - Other beets | 15% | kg | 054.6969 |
| 0710.80 | 30 | - - - Carrots, for use in industry | Free | kg | 054.6971 |
| 0710.80 | 40 | - - - Other carrots | 15% | kg | 054.6979 |
| 0710.80 | 80 | - - - Other, for use in industry | Free | kg | 054.6981 |
| 0710.80 | 90 | - - - Other | 15% | kg | 054.6989 |
| | | - Mixtures of vegetables: | | | |
| 0710.90 | 10 | - - - For use in industry | Free | kg | 054.6991 |
| 0710.90 | 90 | - - - Other | 15% | kg | 054.6999 |
| 07.11 | | Vegetables provisionally preserved, but unsuitable in that state for immediate consumption. | | | |
| 0711.20 | 00 | - Olives | Free | kg | 054.71 |
| 0711.40 | 00 | - Cucumbers and gherkins | Free | kg | 054.72 |
| | | - Mushrooms and truffles: | | | |
| 0711.51 | 00 | - - Mushrooms of the genus <i>Agaricus</i> | Free | kg | 054.731 |
| 0711.59 | 00 | - - Other | Free | kg | 054.739 |
| 0711.90 | 00 | vegetables; mixtures of vegetables | Free | kg | 054.79 |
| 07.12 | | Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared. | | | |
| 0712.20 | 00 | - Onions | Free | kg | 056.12 |
| | | - Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles: | | | |

| HS | CET | DESCRIPTION OF GOODS | DUTY RATE | UNIT | SITC REV 4 |
|--------------|-----|---|-----------|------|------------|
| 0712.31 | 00 | - - Mushrooms of the genus <i>Agaricus</i> | Free | kg | 056.131 |
| 0712.32 | 00 | - - Wood ears (<i>Auricularia spp.</i>) | Free | kg | 056.132 |
| 0712.33 | 00 | - - Jelly fungi (<i>Tremella spp.</i>) | Free | kg | 056.133 |
| 0712.34 | 00 | --Shiitake (<i>lentinus edodes</i>) | Free | kg | 056.134 |
| 0712.39 | 00 | - - Other | Free | kg | 056.139 |
| | | - Other vegetables; mixtures of vegetables: | | | |
| 0712.90 | 10 | - - - Sweet corn, for sowing | Free | kg | 056.191 |
| 0712.90 | 90 | - - - Other | Free | kg | 056.199 |
| 07.13 | | Dried leguminous vegetables, shelled, whether or not skinned or split. | | | |
| | | - Peas (<i>Pisum Sativum</i>): | | | |
| 0713.10 | 20 | - - - Split peas | Free | kg | 054.212 |
| 0713.10 | 90 | - - - Other peas | Free | kg | 054.219 |
| 0713.20 | 00 | - Chickpeas (<i>Garbanzos</i>) | Free | kg | 054.22 |
| | | - Beans (<i>Vigna spp.</i> ; <i>Phaseolus spp.</i>): | | | |
| 0713.31 | 00 | - - Beans of the species <i>Vigna mungo (L.) Hepper</i> or <i>Vigna radiata (L.) Wilczek</i> | Free | kg | 054.231 |
| 0713.32 | 00 | - - Small red (<i>adzuki</i>) beans (<i>Phaseolus or vigna angularis</i>) | Free | kg | 054.232 |
| | | - - Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>): | | | |
| 0713.33 | 10 | - - - Red kidney beans | Free | kg | 054.233 |
| 0713.33 | 90 | - - - Other | Free | kg | 054.234 |
| 0713.34 | 00 | - - Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>) | Free | kg | 054.235 |
| 0713.35 | 00 | - - Cow peas (<i>Vigna unguiculata</i>) | Free | kg | 054.236 |
| | | - - Other: | | | |
| 0713.39 | 10 | - - - Blackeye peas | Free | kg | 054.213 |
| 0713.39 | 90 | - - - Other | Free | kg | 054.239 |
| 0713.40 | 00 | - Lentils | Free | kg | 054.24 |
| 0713.50 | 00 | - Broad beans (<i>Vicia faba var. major</i>) and horse beans (<i>Vicia faba bar. Equina, Vicia faba var. minor</i>) | Free | kg | 054.25 |
| 0713.60 | 00 | - Pigeon peas (<i>Cajanus cajan</i>) | Free | kg | 054.292 |
| 0713.90 | 00 | - Other | Free | kg | 054.299 |
| 07.14 | | 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 | 00 | - Manioc (cassava) | 40% | kg | 054.81 |
| 0714.20 | 00 | - Sweet potatoes | 40% | kg | 054.831 |
| 0714.30 | 00 | - Yams (<i>Dioscorea spp.</i>) | 40% | kg | 054.836 |

| HS | CET | DESCRIPTION OF GOODS | DUTY RATE | UNIT | SITC REV 4 |
|---------|-----|-------------------------------------|-----------|------|------------|
| 0714.40 | 00 | - Taro (<i>Colocasia spp.</i>) | 40% | kg | 054.837 |
| 0714.50 | 00 | - Yautia (<i>Xanthosoma spp.</i>) | 40% | kg | 054.838 |
| | | - Other: | | | |
| 0714.90 | 10 | - - - Arrowroot | 40% | kg | 054.832 |
| 0714.90 | 20 | - - - Dasheens | 40% | kg | 054.833 |
| 0714.90 | 30 | - - - Eddoes | 40% | kg | 054.834 |
| 0714.90 | 40 | - - - Tannias | 40% | kg | 054.835 |
| 0714.90 | 90 | - - - Other | 40% | kg | 054.839 |

CHAPTER 8

EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS

Notes.

1. This Chapter does not cover inedible nuts or fruits.
2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.
3. Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes -
 - (a) For additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),
 - (b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.
4. Heading 08.12 applies to fruit and nuts which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

| HS | CET | DESCRIPTION OF GOODS | DUTY RATE | UNIT | SITC REV 4 |
|--------------|-----|---|-----------|------|------------|
| 08.01 | | Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled. | | | |
| | | - Coconuts: | | | |
| 0801.11 | 00 | - - Desiccated | 40% | kg | 057.711 |
| 0801.12 | 00 | - - In the inner shell (endocarp) | 40% | kg | 057.7121 |
| | | - - Other: | | | |
| 0801.19 | 10 | - - - In shell (exocarp and mesocarp) | 40% | kg | 057.7122 |
| 0801.19 | 90 | - - - Other | 40% | kg | 057.719 |
| | | - Brazil nuts: | | | |
| 0801.21 | 00 | - - In shell | 25% | kg | 057.721 |
| 0801.22 | 00 | - - Shelled | 25% | kg | 057.722 |
| | | - Cashew nuts: | | | |
| 0801.31 | 00 | - - In shell | 25% | kg | 057.731 |
| 0801.32 | 00 | - - Shelled | 25% | kg | 057.732 |
| 08.02 | | Other nuts, fresh or dried, whether or not shelled or peeled. | | | |
| | | - Almonds: | | | |
| 0802.11 | 00 | - - In shell | 25% | kg | 057.741 |
| 0802.12 | 00 | - - Shelled | 25% | kg | 057.742 |
| | | - Hazelnuts or filberts (Corylus spp.): | | | |
| 0802.21 | 00 | - - In shell | 25% | kg | 057.751 |
| 0802.22 | 00 | - - Shelled | 25% | kg | 057.752 |
| | | - Walnuts: | | | |
| 0802.31 | 00 | - - In shell | 25% | kg | 057.761 |
| 0802.32 | 00 | - - Shelled | 25% | kg | 057.762 |
| | | - Chestnuts (Castanea spp.): | | | |
| 0802.41 | 00 | - - In shell | 25% | kg | 057.771 |
| 0802.42 | 00 | - - Shelled | 25% | kg | 057.772 |
| | | - Pistachios: | | | |
| 0802.51 | 00 | - - In shell | 25% | kg | 057.781 |
| 0802.52 | 00 | - - Shelled | 25% | kg | 057.782 |
| | | - Macadamia nuts: | | | |
| 0802.61 | 00 | - - In shell | 25% | kg | 057.7921 |
| 0802.62 | 00 | - - Shelled | 25% | kg | 057.7922 |
| 0802.70 | 00 | - Kola nuts (Kola spp.) | 5% | kg | 057.791 |
| 0802.80 | 00 | - Areca nuts | 5% | kg | 057.793 |
| | | - Other: | | | |
| 0802.91 | 00 | --Pine nuts, in shell | 5% | kg | 057.794 |
| 0802.92 | 00 | --Pine nuts, shelled | 5% | kg | 057.795 |

| HS | CET | DESCRIPTION OF GOODS | DUTY RATE | UNIT | SITC REV 4 |
|--------------|-----|--|-----------|------|------------|
| 0802.99 | 00 | --Other | 5% | kg | 057.799 |
| 08.03 | | Bananas, including plantains, fresh or dried. | | | |
| | | - Plantains: | | | |
| 0803.10 | 10 | - - - Fresh | 40% | kg | 057.32 |
| 0803.10 | 20 | - - - Dried | 40% | kg | 057.331 |
| | | - Other: | | | |
| | | --- Bananas: | | | |
| 0803.90 | 11 | ---- Fresh | 40% | kg | 057.31 |
| 0803.90 | 12 | ---- Dried | 40% | kg | 057.321 |
| 0803.90 | 90 | --- Other | 40% | kg | 057.339 |
| 08.04 | | Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried. | | | |
| 0804.10 | 00 | - Dates | 25% | kg | 057.96 |
| 0804.20 | 00 | - Figs | 25% | kg | 057.6 |
| 0804.30 | 00 | - Pineapples | 25% | kg | 057.95 |
| 0804.40 | 00 | - Avocados | 25% | kg | 057.971 |
| | | - Guavas, mangoes and mangosteens: | | | |
| 0804.50 | 10 | - - - Guavas | 25% | kg | 057.972 |
| 0804.50 | 20 | - - - Mangoes | 40% | kg | 057.973 |
| 0804.50 | 30 | - - - Mangosteens | 25% | kg | 057.974 |
| 08.05 | | Citrus fruit, fresh or dried. | | | |
| 0805.10 | 00 | - Oranges | 40% | kg | 057.11 |
| | | - Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids: | | | |
| | | - - Mandarins (including tangerines and satsumas) | | | |
| 0805.21 | 10 | - - - Ugli fruit | 40% | kg | 057.121 |
| 0805.21 | 20 | - - - Ortaniques | 40% | kg | 057.122 |
| 0805.21 | 90 | - - - Other | 40% | kg | 057.125 |
| 0805.22 | 00 | - - Clementines | 40% | kg | 057.123 |
| 0805.29 | 00 | - - Other | 40% | kg | 057.1299 |
| 0805.40 | 00 | - Grapefruit and pomelos | 40% | kg | 057.22 |
| | | - Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia): | | | |
| 0805.50 | 10 | - - - Lemons | 40% | kg | 057.211 |
| 0805.50 | 20 | - - - Limes | 40% | kg | 057.212 |
| 0805.90 | 00 | - Other | 40% | kg | 057.29 |
| 08.06 | | Grapes, fresh or dried. | | | |
| 0806.10 | 00 | - Fresh | Free | kg | 057.51 |
| 0806.20 | 00 | - Dried | 25% | kg | 057.52 |

| HS | CET | DESCRIPTION OF GOODS | DUTY RATE | UNIT | SITC REV 4 |
|--------------|-----|--|-----------|------|------------|
| 08.07 | | Melons (including watermelons) and papaw (papayas), fresh. | | | |
| | | - Melons (including watermelons): | | | |
| 0807.11 | 00 | - - Watermelons | 25% | kg | 057.911 |
| | | - - Other: | | | |
| 0807.19 | 10 | - - - Cantaloupes | 25% | kg | 057.912 |
| 0807.19 | 20 | - - - Muskmelons | 25% | kg | 057.913 |
| 0807.19 | 90 | - - - Other | 25% | kg | 057.914 |
| 0807.20 | 00 | - Papaws (papayas) | 25% | kg | 057.915 |
| 08.08 | | Apples, pears and quinces, fresh. | | | |
| 0808.10 | 00 | - Apples | Free | kg | 057.4 |
| 0808.30 | 00 | - Pears | Free | kg | 057.921 |
| 0808.40 | 00 | - Quinces | Free | kg | 057.922 |
| 08.09 | | Apricots, cherries, peaches (including nectarines), plums and sloes, fresh. | | | |
| 0809.10 | 00 | - Apricots | 15% | kg | 057.931 |
| | | - Cherries: | | | |
| 0809.21 | 00 | - - Sour cherries (Prunus cerasus) | 15% | kg | 057.9321 |
| 0809.29 | 00 | - - Other | 15% | kg | 057.9329 |
| 0809.30 | 00 | - Peaches, including nectarines | 15% | kg | 057.933 |
| 0809.40 | 00 | - Plums and sloes | 15% | kg | 057.934 |
| 08.10 | | Other fruit, fresh. | | | |
| 0810.10 | 00 | - Strawberries | 15% | kg | 057.941 |
| 0810.20 | 00 | - Raspberries, blackberries, mulberries and Loganberries | 15% | kg | 057.942 |
| 0810.30 | 00 | - Black, white or red currants and gooseberries | 40% | kg | 057.98933 |
| 0810.40 | 00 | - Cranberries, bilberries and other fruits of the genus Vaccinium | 15% | kg | 057.944 |
| 0810.50 | 00 | - Kiwifruit | Free | kg | 057.981 |
| 0810.60 | 00 | - Durians | 40% | kg | 057.9891 |
| 0810.70 | 00 | - Persimmons | 40% | kg | 057.9894 |
| | | - Other: | | | |
| 0810.90 | 10 | - - - Sapodillas | 40% | kg | 057.982 |
| 0810.90 | 20 | - - - Yellow mombin (golden apples) | 40% | kg | 057.983 |
| 0810.90 | 30 | - - - Passion fruit | 40% | kg | 057.984 |
| 0810.90 | 40 | - - - Soursop | 40% | kg | 057.985 |
| 0810.90 | 50 | - - - Breadfruit | 40% | kg | 057.986 |
| 0810.90 | 60 | - - - Carambolas | 40% | kg | 057.987 |
| 0810.90 | 70 | - - - Akee (ackee) (Blighia sapida koenig) | 40% | kg | 057.988 |
| 0810.90 | 80 | - - - Christophine (Choyote) | 40% | kg | 057.9892 |

| HS | CET | DESCRIPTION OF GOODS | DUTY RATE | UNIT | SITC REV 4 |
|----------------|-----|---|-----------|------|------------|
| 0810.90 | 90 | - - - Other | 40% | kg | 057.9899 |
| 08.11 | | 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 | 15% | kg | 058.31 |
| 0811.20 | 00 | - Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries | 15% | kg | 058.32 |
| | | - Other: | | | |
| 0811.90 | 10 | - - - Pineapples | 15% | kg | 058.391 |
| 0811.90 | 20 | - - - West Indian cherries (Malpighia punicifolio L.) | 15% | kg | 058.392 |
| 0811.90 | 30 | - - - Suriname cherries (Eugenia uniflora) | 15% | kg | 058.393 |
| 0811.90 | 90 | - - - Other | 15% | kg | 058.399 |
| 08.12 | | Fruit and nuts provisionally preserved, but unsuitable in that state for immediate consumption. | | | |
| 0812.10 | 00 | - Cherries | 15% | kg | 058.211 |
| | | - Other: | | | |
| 0812.90 | 10 | - - - Pineapples | 15% | kg | 058.213 |
| 0812.90 | 90 | - - - Other | 15% | kg | 058.219 |
| 08.13 | | Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter. | | | |
| 0813.10 | 00 | - Apricots | 15% | kg | 057.991 |
| 0813.20 | 00 | - Prunes | 15% | kg | 057.992 |
| 0813.30 | 00 | - Apples | 15% | kg | 057.993 |
| 0813.40 | 00 | - Other fruit | 15% | kg | 057.994 |
| 0813.50 | 00 | - Mixtures of nuts or dried fruits of this Chapter | 15% | kg | 057.995 |
| 0814.00 | | Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions. | | | |
| 0814.00 | 10 | - - - Of citrus | 15% | kg | 058.221 |
| 0814.00 | 90 | - - - Other | 15% | kg | 058.229 |

CHAPTER 9
COFFEE, TEA, MATÉ AND SPICES

Notes.

1. Mixtures of the products of headings 09.04 to 09.10 are to be classified as follows:
 - (a) Mixtures of two or more of the products of the same heading are to be classified in that heading;
 - (b) Mixtures of two or more of the products of different headings are to be classified in heading 09.10.

The addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.03.

2. This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading 12.11.

| HS | CET | DESCRIPTION OF GOODS | DUTY RATE | UNIT | SITC REV 4 |
|----------------|-----------|---|-----------|-----------|---------------|
| 09.01 | | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion. | | | |
| | | - Coffee, not roasted: | | | |
| | | - - Not decaffeinated: | | | |
| 0901.11 | 10 | - - - Beans for blending | 5% | kg | 071.1111 |
| 0901.11 | 90 | - - - Other | 25% | kg | 071.1112 |
| | | - - Decaffeinated: | | | |
| 0901.12 | 10 | - - - Beans for blending | 5% | kg | 071.121 |
| 0901.12 | 90 | - - - Other | 25% | kg | 071.122 |
| | | - Coffee, roasted: | | | |
| 0901.21 | 00 | - - Not decaffeinated | 25% | kg | 071.21 |
| 0901.22 | 00 | - - Decaffeinated | 25% | kg | 071.22 |
| | | - Other: | | | |
| 0901.90 | 10 | - - - Coffee husks and skins | 25% | kg | 071.321 |
| 0901.90 | 20 | - - - Coffee substitutes containing coffee in any proportion | 25% | kg | 071.322 |
| 09.02 | | Tea, whether or not flavoured. | | | |
| 0902.10 | 00 | - Green tea (not fermented) in immediate packings of a content not exceeding 3 kg | 5% | kg | 074.11 |
| 0902.20 | 00 | - Other green tea (not fermented) | 5% | kg | 074.12 |
| 0902.30 | 00 | - Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg | 5% | kg | 074.13 |
| 0902.40 | 00 | - Other black tea (fermented) and other partly fermented tea | 5% | kg | 074.14 |
| 0903.00 | 00 | Maté. | 5% | kg | 074.31 |
| 09.04 | | Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>. | | | |
| | | - Pepper: | | | |
| 0904.11 | 00 | - - Neither crushed nor ground | 40% | kg | 075.11 |
| 0904.12 | 00 | - - Crushed or ground | 40% | kg | 075.12 |
| | | - Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> : | | | |
| | | - - Dried, neither crushed nor ground: | | | |
| 0904.21 | 10 | - - - Paprika | 5% | kg | 075.1341 |
| 0904.21 | 20 | - - - Pimento (allspice) | 40% | kg | 075.1342 |
| 0904.21 | 90 | - - - Other | 5% | kg | 075.1349 |
| | | - - Crushed or ground: | | | |
| 0904.22 | 10 | - - - Paprika | 5% | kg | 075.1351 |
| 0904.22 | 20 | - - - Pimento (allspice) | 40% | kg | 075.1352 |
| 0904.22 | 90 | - - - Other | 5% | kg | 075.1399 |

| HS | CET | DESCRIPTION OF GOODS | DUTY RATE | UNIT | SITC REV 4 |
|--------------|-----|---|-----------|------|------------|
| 09.05 | | Vanilla. | | | |
| 0905.10 | 00 | - Neither crushed nor ground | 5% | kg | 075.211 |
| 0905.20 | 00 | - Crushed or ground | 5% | kg | 075.212 |
| 09.06 | | Cinnamon and cinnamon-tree flowers. | | | |
| | | - Neither crushed nor ground: | | | |
| 0906.11 | 00 | - - Cinnamon (<i>Cinnamomum zeylanicum Blume</i>) | 40% | kg | 075.221 |
| 0906.19 | 00 | - - Other | 40% | kg | 075.229 |
| 0906.20 | 00 | - Crushed or ground | 40% | kg | 075.23 |
| 09.07 | | Cloves (whole fruit, cloves and stems). | | | |
| 0907.10 | 00 | - Neither crushed nor ground | 40% | kg | 075.241 |
| 0907.20 | 00 | - Crushed or ground | 40% | kg | 075.242 |
| 09.08 | | Nutmeg, mace and cardamoms. | | | |
| | | - Nutmeg: | | | |
| 0908.11 | 00 | - - Neither crushed nor ground | 40% | kg | 075.2511 |
| 0908.12 | 00 | - - Crushed or ground | 40% | kg | 075.2512 |
| | | - Mace: | | | |
| 0908.21 | 00 | - - Neither crushed nor ground | 40% | kg | 075.2521 |
| 0908.22 | 00 | - - Crushed or ground | 40% | kg | 075.2522 |
| | | - Cardamoms: | | | |
| 0908.31 | 00 | - - Neither crushed nor ground | 5% | kg | 075.2531 |
| 0908.32 | 00 | - - Crushed or ground | 5% | kg | 075.2532 |
| 09.09 | | Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries. | | | |
| | | - Seeds of coriander: | | | |
| 0909.21 | 00 | - - Neither crushed nor ground | 5% | kg | 075.2621 |
| 0909.22 | 00 | - - Crushed or ground | 5% | kg | 075.2622 |
| | | - Seeds of cumin: | | | |
| 0909.31 | 00 | - - Neither crushed nor ground | 5% | kg | 075.2631 |
| 0909.32 | 00 | - - Crushed or ground | 5% | kg | 075.2632 |
| | | - Seeds of anise, badian, caraway or fennel; juniper berries: | | | |
| 0909.61 | 00 | - - Neither crushed nor ground | 5% | kg | 075.2661 |
| 0909.62 | 00 | - - Crushed or ground | 5% | kg | 075.2662 |
| 09.10 | | Ginger, saffron, turmeric (<i>curcuma</i>), thyme, bay leaves, curry and other spices. | | | |
| | | - Ginger: | | | |
| 0910.11 | 00 | - - Neither crushed nor ground | 40% | kg | 075.271 |
| 0910.12 | 00 | - - Crushed or ground | 40% | kg | 075.272 |
| 0910.20 | 00 | - Saffron | 40% | kg | 075.281 |
| 0910.30 | 00 | - Turmeric (<i>curcuma</i>) | 40% | kg | 075.291 |
| | | - Other spices: | | | |
| 0910.91 | 00 | - - Mixtures referred to in Note 1 (b) to this Chapter | 5% | kg | 075.293 |

| HS | CET | DESCRIPTION OF GOODS | DUTY RATE | UNIT | SITC REV 4 |
|-----------|------------|-----------------------------|------------------|-------------|-------------------|
| | | - - Other: | | | |
| 0910.99 | 10 | - - - Thyme | 40% | kg | 075.294 |
| 0910.99 | 20 | - - - Bay leaves | 40% | kg | 075.295 |
| 0910.99 | 30 | - - - Curry | 40% | kg | 075.292 |
| 0910.99 | 90 | - - - Other | 5% | kg | 075.299 |

CHAPTER 10

CEREALS

Notes.

1. (A) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.

(B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06. Similarly, quinoa from which the pericarp has been wholly or partly removed in order to separate the saponin, but which has not undergone any other processes, remains classified in heading 10.08.
2. Heading 10.05 does not cover sweet corn (Chapter 7).

Subheading Note.

1. The term "*durum wheat*" means wheat of the *Triticum durum* species and the hybrids derived from the inter-specific crossing of *Triticum durum* which have the same number (28) of chromosomes as that species.

| HS | CET | DESCRIPTION OF GOODS | DUTY RATE | UNIT | SITC REV 4 |
|--------------|-----|---|-----------|------|------------|
| 10.01 | | Wheat and meslin. | | | |
| | | - Durum wheat: | | | |
| 1001.11 | 00 | - - Seed | Free | kg | 041.11 |
| 1001.19 | 00 | - - Other | Free | kg | 041.19 |
| | | - Other: | | | |
| 1001.91 | 00 | - - Seed | Free | kg | 041.21 |
| 1001.99 | 00 | - - Other | Free | kg | 041.29 |
| 10.02 | | Rye. | | | |
| 1002.10 | 00 | - Seed | Free | kg | 045.11 |
| 1002.90 | 00 | - Other | Free | kg | 045.19 |
| 10.03 | | Barley. | | | |
| 1003.10 | 00 | - Seed | Free | kg | 043.01 |
| 1003.90 | 00 | - Other | Free | kg | 043.09 |
| 10.04 | | Oats. | | | |
| 1004.10 | 00 | - Seed | Free | kg | 045.21 |
| 1004.90 | 00 | - Other | Free | kg | 045.29 |
| 10.05 | | Maize (corn). | | | |
| 1005.10 | 00 | - Seed | Free | kg | 044.1 |
| 1005.90 | 00 | - Other | 5% | kg | 044.9 |
| 10.06 | | Rice. | | | |
| | | - Rice in the husk (paddy or rough): | | | |
| 1006.10 | 10 | - - - For sowing | Free | kg | 042.11 |
| 1006.10 | 90 | - - - Other | 25% | kg | 042.19 |
| | | - Husked (brown) rice: | | | |
| 1006.20 | 20 | - - - Brown rice, not parboiled | 25% | kg | 045.25 |
| 1006.20 | 30 | - - - Parboiled brown rice, in packages for retail sale | 25% | kg | 042.23 |
| 1006.20 | 40 | - - - Other parboiled brown rice | 25% | kg | 042.24 |
| | | - Semi-milled or wholly milled rice, whether or not polished or glazed: | | | |
| | | - - - Semi-milled white rice: | | | |
| 1006.30 | 11 | - - - - In packages for retail sale | 25% | kg | 042.3181 |
| 1006.30 | 12 | - - - - In packages of not more than 10 kg, not for retail sale | 25% | kg | 042.3182 |
| 1006.30 | 19 | - - - - Other | 25% | kg | 042.3183 |
| 1006.30 | 20 | - - - Semi-milled parboiled rice:, in packages of not more than 10 kg | 25% | kg | 042.313 |
| 1006.30 | 30 | - - - Other semi-milled parboiled rice | 25% | kg | 042.314 |
| | | - - - Wholly milled white rice: | | | |
| 1006.30 | 41 | - - - - In packages for retail sale | 25% | kg | 042.3184 |
| 1006.30 | 42 | - - - - In packages of not more than 10 kg, not for retail sale | 25% | kg | 042.3185 |
| 1006.30 | 49 | - - - - Other wholly milled white rice | 25% | kg | 042.3186 |

| HS | CET | DESCRIPTION OF GOODS | DUTY RATE | UNIT | SITC REV 4 |
|--------------|-----|--|-----------|------|------------|
| 1006.30 | 50 | - - - Wholly milled parboiled rice, in packages of not more than 10 kg | 25% | kg | 042.317 |
| 1006.30 | 60 | - - - Other wholly milled parboiled rice | 25% | kg | 042.319 |
| | | - Broken rice: | | | |
| 1006.40 | 10 | - - - In packages for retail sale | 25% | kg | 042.321 |
| 1006.40 | 90 | - - - Other broken rice | 25% | kg | 042.329 |
| 10.07 | | Grain Sorghum. | | | |
| 1007.10 | 00 | - Seed | Free | kg | 045.31 |
| 1007.90 | 00 | - Other | 40% | kg | 045.39 |
| 10.08 | | Buckwheat, millet and canary seeds; other cereals. | | | |
| 1008.10 | 00 | - Buckwheat | Free | kg | 045.92 |
| | | - Millet: | | | |
| 1008.21 | 00 | - - Seed | Free | kg | 045.911 |
| 1008.29 | 00 | - - Other | Free | kg | 045.919 |
| 1008.30 | 00 | - Canary seeds | Free | kg | 045.93 |
| 1008.40 | 00 | - Fonio (<i>Digitaria spp.</i>) | Free | kg | 045.991 |
| 1008.50 | 00 | - Quinoa (<i>Chenoposium quinoa</i>) | Free | kg | 045.992 |
| 1008.60 | 00 | - Triticale | Free | kg | 045.993 |
| 1008.90 | 00 | - Other cereals | Free | kg | 045.999 |

CHAPTER 11

PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN

Notes.

1. This Chapter does not cover:
 - (a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
 - (b) Prepared flours, groats, meals or starches of heading 19.01;
 - (c) Corn flakes or other products of heading 19.04;
 - (d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
 - (e) Pharmaceutical products (Chapter 30); or
 - (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

2. (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product:
 - (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
 - (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

Otherwise, they fall in heading 23.02. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 11.04.

- (B) Products falling in this Chapter under the above provisions shall be classified in heading 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned. Otherwise, they fall in heading 11.03 or 11.04.

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

2. For the purposes of heading 11.03, the terms “groats” and “meal” mean products obtained by the fragmentation of cereal grains of which:
- (a) In the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm.
 - (b) In the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

| HS | CET | DESCRIPTION OF GOODS | DUTY RATE | UNIT | SITC REV 4 |
|----------------|-----|--|-----------|------|------------|
| 1101.00 | | Wheat or meslin flour. | | | |
| 1101.00 | 10 | - - - Of durum wheat | Free | kg | 046.11 |
| 1101.00 | 90 | - - - Other | Free | kg | 046.19 |
| 11.02 | | Cereal flours other than of wheat or meslin. | | | |
| 1102.20 | 00 | - Maize (corn) flour | 5% | kg | 047.11 |
| | | - Other: | | | |
| 1102.90 | 10 | - - - Rice flour | 40% | kg | 047.192 |
| 1102.90 | 90 | - - - Other | 5% | kg | 047.199 |
| 11.03 | | Cereal groats, meal and pellets. | | | |
| | | - Groats and meal: | | | |
| 1103.11 | 00 | - - Of wheat | Free | kg | 046.2 |
| 1103.13 | 00 | - - Of maize (corn) | Free | kg | 047.21 |
| 1103.19 | 00 | - - Of other cereals | 5% | kg | 047.22 |
| 1103.20 | 00 | - Pellets | 5% | kg | 047.23 |
| 11.04 | | Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground. | | | |
| | | - Rolled or flaked grains: | | | |
| 1104.12 | 00 | - - Of oats | Free | kg | 048.132 |
| 1104.19 | 00 | - - Of other cereals | 5% | kg | 048.139 |
| | | - Other worked grains (for example, hulled, pearled, sliced or kibbled): | | | |
| 1104.22 | 00 | - - Of oats | 5% | kg | 048.142 |
| 1104.23 | 00 | - - Of maize (corn) | Free | kg | 048.143 |
| 1104.29 | 00 | - - Of other cereals | 5% | kg | 048.149 |
| 1104.30 | 00 | - Germ of cereals, whole, rolled, flaked or ground | 5% | kg | 048.15 |
| 11.05 | | Flour, meal, powder, flakes, granules and pellets of potatoes. | | | |
| 1105.10 | 00 | - Flour, meal and powder | 5% | kg | 056.41 |
| 1105.20 | 00 | - Flakes, granules and pellets | 5% | kg | 056.42 |
| 11.06 | | 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. | | | |
| 1106.10 | 00 | - Of the dried leguminous vegetables of heading 07.13 | 5% | kg | 056.46 |
| | | - Of sago or of roots or tubers of heading 07.14: | | | |
| 1106.20 | 10 | - - - Of manioc (cassava) | 40% | kg | 056.471 |
| 1106.20 | 20 | - - - Arrowroot flour | 40% | kg | 056.472 |
| 1106.20 | 90 | - - - Other | 5% | kg | 056.479 |
| | | - Of the products of Chapter 8: | | | |
| 1106.30 | 10 | - - - Banana flour | 40% | kg | 056.481 |

| HS | CET | DESCRIPTION OF GOODS | DUTY RATE | UNIT | SITC REV 4 |
|----------------|-----------|--|-----------|-----------|---------------|
| 1106.30 | 20 | - - - Plantain flour | 40% | kg | 056.482 |
| 1106.30 | 30 | - - - Coconut Flour | 40% | kg | 056.483 |
| 1106.30 | 90 | - - - Other | 5% | kg | 056.489 |
| 11.07 | | Malt, whether or not roasted. | | | |
| | | - Not roasted: | | | |
| 1107.10 | 10 | - - - Malt flour | Free | kg | 048.21 |
| 1107.10 | 90 | - - - Other | Free | kg | 048.22 |
| | | - Roasted: | | | |
| 1107.20 | 10 | - - - Malt flour | Free | kg | 048.23 |
| 1107.20 | 90 | - - - Other | Free | kg | 048.29 |
| 11.08 | | Starches; inulin. | | | |
| | | - Starches: | | | |
| 1108.11 | 00 | - - Wheat starch | 5% | kg | 592.11 |
| 1108.12 | 00 | - - Maize (corn) starch | 5% | kg | 592.12 |
| 1108.13 | 00 | - - Potato starch | 5% | kg | 592.13 |
| 1108.14 | 00 | - - Manioc (cassava) starch | 5% | kg | 592.14 |
| | | - - Other starches: | | | |
| 1108.19 | 10 | - - - Arrowroot starch | 40% | kg | 592.151 |
| 1108.19 | 90 | - - - Other | 5% | kg | 592.159 |
| 1108.20 | 00 | - Inulin | 5% | kg | 592.16 |
| 1109.00 | 00 | Wheat gluten, whether or not dried. | 5% | kg | 592.17 |

CHAPTER 12

OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER

Notes.

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

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

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

Heading 12.11 does not, however, apply to:

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

5. For the purposes of heading 12.12, the term "seaweeds and other algae" does not include:
- (a) Dead single-cell micro-organisms of heading 21.02;
 - (b) Cultures of micro-organisms of heading 30.02; or
 - (c) Fertilisers of heading 31.01 or 31.05.

1. Subheading Note.

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

| HS | CET | DESCRIPTION OF GOODS | DUTY RATE | UNIT | SITC REV 4 |
|----------------|-----------|--|------------|-----------|--------------|
| 12.01 | | Soya beans, whether or not broken. | | | |
| | | - Seed: | | | |
| 1201.10 | 10 | - - - For sowing | Free | kg | 222.21 |
| 1201.10 | 90 | - - - Other | Free | kg | 222.291 |
| 1201.90 | 00 | - Other | Free | kg | 222.299 |
| 12.02 | | Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken. | | | |
| | | - Seed: | | | |
| 1202.30 | 10 | - - - For sowing | Free | kg | 222.121 |
| 1202.30 | 90 | - - - Other | 40% | kg | 222.129 |
| | | - Other | | | |
| 1202.41 | 00 | - - In shell | 40% | kg | 222.11 |
| 1202.42 | 00 | - - Shelled, whether or not broken | 40% | kg | 222.129 |
| 1203.00 | 00 | Copra. | 40% | kg | 223.1 |
| 1204.00 | 00 | Linseed, whether or not broken. | | | |
| 1204.00 | 10 | - - - For sowing | Free | kg | 223.41 |
| 1204.00 | 90 | - - - Other | Free | kg | 223.49 |
| 12.05 | | Rape or colza seeds, whether or not broken. | | | |
| | | - Low erucic acid rape or colza seeds: | | | |
| 1205.10 | 10 | - - - For sowing | Free | kg | 222.611 |
| 1205.10 | 20 | - - - Other | Free | kg | 222.612 |
| 1205.90 | 00 | - Other | Free | kg | 222.619 |
| 1206.00 | 00 | Sunflower seeds, whether or not broken. | | | |
| 1206.00 | 10 | - - - For sowing | Free | kg | 222.41 |
| 1206.00 | 90 | - - - Other | Free | kg | 222.49 |
| 12.07 | | Other oil seeds and oleaginous fruits, whether or not broken. | | | |
| | | - Palm nuts and kernels: | | | |
| 1207.10 | 10 | - - - For sowing | Free | kg | 223.721 |
| 1207.10 | 90 | - - - Other | Free | kg | 223.722 |
| | | - Cotton seeds: | | | |
| | | - - Seeds: | | | |
| 1207.21 | 10 | - - - For sowing | Free | kg | 222.31 |
| 1207.21 | 90 | - - - Other | Free | kg | 222.39 |
| 1207.29 | 00 | - - Other | Free | kg | 223.39 |
| | | - Castor oil seeds: | | | |
| 1207.30 | 10 | - - - For sowing | Free | kg | 223.741 |
| 1207.30 | 90 | - - - Other | Free | kg | 223.749 |
| | | - Sesamum seeds: | | | |

| HS | CET | DESCRIPTION OF GOODS | DUTY RATE | UNIT | SITC REV 4 |
|--------------|-----|---|-----------|------|------------|
| 1207.40 | 10 | - - - For sowing | Free | kg | 222.51 |
| 1207.40 | 90 | - - - Other | Free | kg | 222.59 |
| | | - Mustard seeds: | | | |
| 1207.50 | 10 | - - - For sowing | Free | kg | 222.621 |
| 1207.50 | 90 | - - - Other | Free | kg | 222.629 |
| | | - Safflower (Carthamus tinctorius seeds): | | | |
| 1207.60 | 10 | - - - For sowing | Free | kg | 223.751 |
| 1207.60 | 90 | - - - Other | Free | kg | 223.759 |
| | | - Melon seeds: | | | |
| 1207.70 | 10 | - - - For sowing | Free | kg | 223.711 |
| 1207.70 | 90 | - - - Other | Free | kg | 223.769 |
| | | - Other: | | | |
| | | - - Poppy seeds: | | | |
| 1207.91 | 10 | - - - For sowing | Free | kg | 223.711 |
| 1207.91 | 90 | - - - Other | Free | kg | 223.719 |
| | | - - Other: | | | |
| 1207.99 | 10 | - - - For sowing | Free | kg | 223.73 |
| 1207.99 | 90 | - - - Other | Free | kg | 223.79 |
| 12.08 | | Flours and meals of oil seeds or oleaginous fruits, other than those of mustard. | | | |
| 1208.10 | 00 | - Of soya beans | 15% | kg | 223.91 |
| | | - Other: | | | |
| 1208.90 | 10 | - - - Of ground-nuts | Free | kg | 223.92 |
| 1208.90 | 20 | - - - Of copra | 15% | kg | 223.93 |
| 1208.90 | 30 | - - - Of palm nuts or kernels | Free | kg | 223.94 |
| 1208.90 | 40 | - - - Of linseed | Free | kg | 223.95 |
| 1208.90 | 50 | - - - Of cotton seeds | Free | kg | 223.96 |
| 1208.90 | 60 | - - - Of castor oil seeds | Free | kg | 223.97 |
| 1208.90 | 90 | - - - Other | Free | kg | 223.99 |
| 12.09 | | Seeds, fruit and spores, of a kind used for sowing. | | | |
| 1209.10 | 00 | - Sugar beet seeds | Free | kg | 292.51 |
| | | - Seeds of forage plants: | | | |
| 1209.21 | 00 | - - Lucerne (alfalfa) seeds | Free | kg | 292.521 |
| 1209.22 | 00 | - - Clover (Trifolium spp.) seeds | Free | kg | 292.522 |
| 1209.23 | 00 | - - Fescue seeds | Free | kg | 292.523 |
| 1209.24 | 00 | - - Kentucky blue grass (Poa pratensis L.) seeds | Free | kg | 292.524 |
| 1209.25 | 00 | - - Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds | Free | kg | 292.525 |
| 1209.29 | 00 | - - Other | Free | kg | 292.529 |

| HS | CET | DESCRIPTION OF GOODS | DUTY RATE | UNIT | SITC REV 4 |
|--------------|-----|---|-----------|------|------------|
| 1209.30 | 00 | - Seeds of herbaceous plants cultivated principally for their flowers | Free | kg | 292.53 |
| | | - Other: | | | |
| 1209.91 | 00 | - - Vegetable seeds | Free | kg | 292.54 |
| 1209.99 | 00 | - - Other | Free | kg | 292.59 |
| 12.10 | | 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 | Free | kg | 054.841 |
| 1210.20 | 00 | - Hop cones, ground, powdered or in the form of pellets; lupulin | Free | kg | 054.842 |
| 12.11 | | Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered. | | | |
| 1211.20 | 00 | - Ginseng roots | Free | kg | 292.42 |
| 1211.30 | 00 | - Coca leaf | Free | kg | 292.495 |
| 1211.40 | 00 | - Poppy straw | Free | kg | 292.496 |
| 1211.50 | 00 | - Ephedra | Free | kg | 292.497 |
| 1211.60 | 00 | -Bark of African cherry (Prunus africana) | Free | kg | 292.498 |
| | | - Other: | | | |
| 1211.90 | 10 | - - - Tonka beans | Free | kg | 292.491 |
| 1211.90 | 20 | - - - Sarsaparilla | Free | kg | 292.492 |
| 1211.90 | 30 | - - - Aloe vera | Free | kg | 292.493 |
| 1211.90 | 40 | - - - Quassia chips | Free | kg | 292.494 |
| 1211.90 | 90 | - - - Other | Free | kg | 292.499 |
| 12.12 | | Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included. | | | |
| | | - Seaweeds and other algae | | | |
| 1212.21 | 00 | - - Fit for human consumption | Free | kg | 292.971 |
| 1212.29 | 00 | - - Other | Free | kg | 292.979 |
| | | - Other: | | | |
| 1212.91 | 00 | - - Sugar beet | 10% | kg | 054.87 |
| 1212.92 | 00 | - - Locust beans (carob) | Free | kg | 054.894 |
| 1212.93 | 00 | - - Sugar cane | 10% | kg | 054.891 |

| HS | CET | DESCRIPTION OF GOODS | DUTY RATE | UNIT | SITC REV 4 |
|----------------|-----------|--|-------------|-----------|---------------|
| 1212.94 | 00 | - - Chicory roots | Free | kg | 954.892 |
| | | - - Other: | | | |
| 1212.99 | 20 | - - - Mauby bark | 5% | kg | 054.893 |
| 1212.99 | 90 | - - - Other | Free | kg | 054.899 |
| 1213.00 | 00 | Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets. | Free | kg | 081.11 |
| 12.14 | | Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets. | | | |
| 1214.10 | 00 | - Lucerne (alfalfa) meal and pellets | Free | kg | 081.12 |
| 1214.90 | 00 | - Other | Free | kg | 081.13 |

CHAPTER 13

LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

Note.

1. Heading 13.02 applies, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloe and opium.

The heading does not apply to:

- (a) Liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading 17.04);
- (b) Malt extract (heading 19.01);
- (c) Extracts of coffee, tea or maté (heading 21.01);
- (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;
- (f) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 29.39);
- (g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 38.22);
- (h) Tanning or dyeing extracts (heading 32.01 or 32.03);
- (ij) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
- (k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

| HS | CET | DESCRIPTION OF GOODS | DUTY RATE | UNIT | SITC REV 4 |
|--------------|-----|---|-----------|------|------------|
| 13.01 | | Lac; natural gums, resins, gum-resins and oleoresin (for example, balsams). | | | |
| 1301.20 | 00 | - Gum Arabic | 5% | kg | 292.22 |
| | | - Other: | | | |
| 1301.90 | 10 | - - - Gum-resins | 5% | kg | 292.291 |
| 1301.90 | 90 | - - - Other | 5% | kg | 292.299 |
| 13.02 | | Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products. | | | |
| | | - Vegetable saps and extracts: | | | |
| 1302.11 | 00 | - - Opium | 5% | kg | 292.941 |
| 1302.12 | 00 | - - Of liquorice | 5% | kg | 292.942 |
| 1302.13 | 00 | - - Of hops | 5% | kg | 292.943 |
| 1302.14 | 00 | - - Of ephedra | 5% | kg | 292.944 |
| | | - - Other: | | | |
| 1302.19 | 10 | - - - Aloe vera extract | 15% | kg | 292.945 |
| 1302.19 | 90 | - - - Other | 5% | kg | 292.949 |
| 1302.20 | 00 | - Pectic substances, pectinates and pectates | 5% | kg | 292.95 |
| | | - Mucilages and thickeners, whether or not modified, derived from vegetable products: | | | |
| 1302.31 | 00 | - - Agar-agar | 5% | kg | 292.961 |
| 1302.32 | 00 | - - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds | 5% | kg | 292.962 |
| 1302.39 | 00 | - - Other | 5% | kg | 292.969 |

CHAPTER 14

VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes.

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

| HS | CET | DESCRIPTION OF GOODS | DUTY RATE | UNIT | SITC REV 4 |
|--------------|-----|--|-----------|------|------------|
| 14.01 | | Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark). | | | |
| 1401.10 | 00 | - Bamboos | Free | kg | 292.31 |
| 1401.20 | 00 | - Rattans | Free | kg | 292.32 |
| 1401.90 | 00 | - Other | Free | kg | 292.39 |
| [14.02] | | Deleted | | | |
| [14.03] | | Deleted | | | |
| 14.04 | | Vegetable products not elsewhere specified or included. | | | |
| 1404.20 | 00 | - Cotton linters | Free | kg | 263.2 |
| 1404.90 | 00 | - Other | Free | kg | 292.999 |