

SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY

Note.

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

CHAPTER 16

PREPARATIONS OF MEAT, OF FISH, OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES OR OF INSECTS

Notes.

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, as well as insects, prepared or preserved by the processes specified in Chapter 2 or 3, Note 6 to Chapter 4 or in heading 05.04.”..
2. Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

Subheading Notes.

1. For the purposes of subheading 1602.10, the expression "homogenised preparations" means preparations of meat, meat offal, blood or insects, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat, meat offal or insects. This subheading takes precedence over all other subheadings of heading 16.02.

2. The fish, crustaceans, molluscs and other aquatic invertebrates specified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
1601.00		Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products.			
1601.00	10	- - - Chicken sausages, canned	Free	kg	017.21
1601.00	20	- - - Other chicken sausages	Free	kg	017.22
1601.00	30	- - - Salami sausages	Free	kg	017.23
1601.00	40	- - - Other sausages, canned	Free	kg	017.24
1601.00	90	- - - Other	Free	kg	017.29
16.02		Other prepared or preserved meat, meat offal, blood or insects.			
		- Homogenised preparations:			
1602.10	20	- - - Preparations for infant use, as defined in Subheading Note 1 to this Chapter	10%	kg	098.112
1602.10	90	- - - Other, as defined in Subheading Note 1 to this Chapter	15%	kg	098.119
1602.20	00	- Of liver of any animal	25%	kg	017.3
		- Of poultry of heading 01.05:			
1602.31	00	- - Of turkeys:	25%	kg	017.41
		- - Of fowls:			
1602.32	10	- - - Homogenised preparations for use in the production of chicken sausages:	Free	kg	017.431
1602.32	20	--- Marinated Chicken	25%	kg	012.358
1602.32	90	- - - Other	25%	kg	017.439
1602.39	00	- - Other	25%	kg	017.49
		- Of swine:			
1602.41	00	- - Hams and cuts thereof	15%	kg	017.51
1602.42	00	- - Shoulders and cuts thereof	15%	kg	017.52
		- - Other, including mixtures:			
1602.49	10	- - - Luncheon meat	25%	kg	017.53
1602.49	90	- - - Other	25%	kg	017.59
		- Of bovine animals:			
1602.50	10	- - - Canned corned beef	Free	kg	017.61
1602.50	90	- - - Other	25%	kg	017.69
		- Other, including preparations of blood of any animal:			
1602.90	10	- - - Corned mutton	5%	kg	017.91
1602.90	90	- - - Other	25%	kg	017.99
1603.00	00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	5%	kg	017.1

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
16.04		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.			
		- Fish, whole or in pieces, but not minced:			
1604.11	00	- - Salmon	Free	kg	037.11
1604.12	00	- - Herring	Free	kg	037.121
		- - Sardines, sardinella and brisling or sprats:			
1604.13	10	- - - Sardines	Free	kg	037.122
1604.13	20	- - - Sardinella and brisling or sprats	Free	kg	037.123
		--Tunas, skipjack tuna and bonito (Sarda spp.):			
1604.14	10	- - - Tunas	Free	kg	037.131
1604.14	20	- - - Skipjack and bonito	Free	kg	037.132
1604.15	00	- - Mackerel	Free	kg	037.14
1604.16	00	- - Anchovies	5%	kg	037.151
1604.17	00	- - Eels	5%	kg	037.152
1604.18	00	- - Shark Fins	5%	kg	037.153
1604.19	00	- - Other	5%	kg	037.159
1604.20	00	- Other prepared or preserved fish	5%	kg	037.16
		- Caviar and caviar substitutes:			
1604.31	00	- - Caviar	25%	kg	037.171
1604.32	00	- - Caviar substitutes	25%	kg	037.172
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.			
1605.10	00	- Crab	25%	kg	037.211
		- Shrimps and prawns:			
1605.21	00	- - Not in airtight container	25%	kg	037.2121
1605.29	00	- - Other	25%	kg	037.2129
1605.30	00	- Lobster	25%	kg	037.213
1605.40	00	- Other crustaceans	25%	kg	037.219
		- Molluscs:			
1605.51	00	- - Oysters	25%	kg	037.2211
1605.52	00	- - Scallops, including queen scallops	25%	kg	037.2212
1605.53	00	- - Mussels	25%	kg	037.2213
1605.54	00	- - Cuttle fish and squid	25%	kg	037.2214
1605.55	00	- - Octopus	25%	kg	037.2215
1605.56	00	- - Clams, cockles and arkshells	25%	kg	037.2216
1605.57	00	- - Abalone	25%	kg	037.2217
1605.58	00	- - Snails, other than sea snails	25%	kg	037.2218
		- - Other:			
1605.59	10	- - - Conch	25%	kg	037.2191

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
1605.59	90	- - - Other	25%	kg	037.2199
		- Other aquatic invertebrates:			
1605.61	00	- - Sea cucumbers	25%	kg	037.2221
1605.62	00	- - Sea urchins	25%	kg	037.2222
1605.63	00	- - Jellyfish	25%	kg	037.2223
1605.69	00	- - Other	25%	kg	037.2229

CHAPTER 17

SUGARS AND SUGAR CONFECTIONERY

Note.

1. This Chapter does not cover:
 - (a) Sugar confectionery containing cocoa (heading 18.06);
 - (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40 or
 - (c) Medicaments or other products of Chapter 30.

Subheading Notes.

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

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
17.01		Cane or beet sugar and chemically pure sucrose, in solid form.			
		- Raw sugar not containing added flavouring or colouring matter:			
1701.12	00	- - Beet sugar	40%	kg	061.12
		- - Cane sugar specified in Subheading Note 2 to this Chapter:			
1701.13	10	- - - For retail sale in packages of not more than 10kg	40%	kg	061.1211
1701.13	90	- - - Other	40%	kg	061.1129
		- - Other cane sugar:			
1701.14	10	- - - For retail sale in packages of not more than 10kg	40%	kg	061.1131
1701.14	90	- - - Other	40%	kg	061.1139
		- Other:			
1701.91	00	- - Containing added flavouring or colouring matter	40%	kg	061.21
		- - Other:			
1701.99	10	- - - Icing sugar	25%	kg	061.291
1701.99	90	- - - Other	6.60 per 100kg	kg	061.299
17.02		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.			
		- Lactose and lactose syrup:			
1702.11	00	- - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	5%	kg	061.911
1702.19	00	- - Other	5%	kg	061.919
1702.20	00	- Maple sugar and maple syrup	40%	kg	061.92
1702.30	00	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	5%	kg	061.93
1702.40	00	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	5%	kg	061.94
1702.50	00	- Chemically pure fructose	5%	kg	061.95
1702.60	00	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	5%	kg	061.96
		- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:			
1702.90	10	- - - Syrup of cane sugar	40%	kg	061.991

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
1702.90	20	- - - Caramel	40%	kg	061.992
1702.90	90	- - - Other	40%	kg	061.999
17.03		Molasses resulting from the extraction or refining of sugar.			
		- Cane molasses:			
1703.10	10	- - - Inedible	15%	kg&l	061.511
1703.10	20	- - - Edible	15%	kg&l	061.512
1703.90	00	- Other	15%	kg&l	061.59
17.04		Sugar confectionery (including white chocolate), not containing cocoa.			
1704.10	00	- Chewing gum, whether or not sugar-coated	25%	kg	062.21
		- Other:			
1704.90	10	- - - Guava cheese	25%	kg	062.291
1704.90	90	- - - Other	25%	kg	062.299

CHAPTER 18

COCOA AND COCOA PREPARATIONS

Notes.

1. This Chapter does not cover :
 - (a) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (b) Preparations of heading 04.03, 19.01, 19.02 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.
2. Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
1801.00		Cocoa beans, whole or broken, raw or roasted.			
1801.00	10	- - - Raw	Free	kg	072.11
1801.00	20	- - - Roasted	Free	kg	072.12
1802.00	00	Cocoa shell, husk, skins and other cocoa waste.	Free	kg	072.5
18.03		Cocoa paste, whether or not defatted.			
1803.10	00	- Not defatted	Free	kg	072.31
1803.20	00	- Wholly or partly defatted	Free	kg	072.32
1804.00	00	Cocoa butter, fat and oil.	Free	kg	072.4
1805.00		Cocoa powder, not containing added sugar or other sweetening matter.			
1805.00	10	- - - Put up for retail sale in packages of not more than 2 kg	Free	kg	072.21
1805.00	90	- - - Other	5%	kg	072.29
18.06		Chocolate and other food preparations containing cocoa.			
1806.10	00	- Cocoa powder, containing added sugar or other sweetening matter	Free	kg	073.1
1806.20	00	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	25%	kg	073.2
		- Other, in blocks, slabs or bars:			
1806.31	00	- - Filled	25%	kg	073.31
1806.32	00	- - Not filled	25%	kg	073.39
1806.90	00	- Other	25%	kg	073.9

CHAPTER 19

PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS

Notes.

1. This Chapter does not cover:
 - (a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or
 - (c) Medicaments or other products of Chapter 30.
2. For the purposes of heading 19.01:
 - (a) The term "groats" means cereals groats of Chapter 11;
 - (b) The terms "flour" and "meal" mean:
 - (1) Cereal flour and meal of Chapter 11, and
 - (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).
3. Heading 19.04 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).
4. For the purposes of heading 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
19.01		Malt extract; food preparations of flour, groats, 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 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.			
1901.10	00	- Preparations suitable for infants or young children, put up for retail sale	Free	kg	098.93
		- Mixes and doughs for the preparation of bakers' wares of heading 19.05:			
1901.20	10	- - - Cake mix in retail packages not exceeding 2 kg.	5%	kg	048.51
1901.20	90	- - - Other	5%	kg	048.59
		- Other:			
1901.90	10	- - - Malt extract	Free	kg	098.941
1901.90	20	- - - Preparations of malt extract	25%	kg	098.942
1901.90	90	- - - Other	25%	kg	098.949
19.02		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.			
		- Uncooked pasta, not stuffed or otherwise prepared:			
1902.11	00	- - Containing eggs	Free	kg	048.31
1902.19	00	- - Other	Free	kg	098.39
1902.20	00	- Stuffed pasta, whether or not cooked or otherwise prepared	Free	kg	098.911
1902.30	00	- Other pasta	Free	kg	098.912
1902.40	00	- Couscous	Free	kg	098.913
1903.00	00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	15%	kg	056.45
19.04		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 of other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.			
1904.10	00	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	Free	kg	048.111

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
1904.20	00	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	20%	kg	048.112
1904.30	00	- Bulgur wheat	20%	kg	048.121
1904.90	00	- Other	25%	kg	048.129
19.05		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.			
1905.10	00	- Crispbread	25%	kg	048.411
1905.20	00	- Gingerbread and the like	25%	kg	048.421
		- Sweet biscuits; waffles and wafers:			
1905.31	00	- - Sweet biscuits	25%	kg	048.422
		- - Waffles and wafers:			
1905.32	10	- - - Communion wafers, empty cachets of a kind suitable for pharmaceutical use	Free	kg	048.423
1905.32	20	- - - Sealing wafers, rice paper and similar products	5%	kg	048.424
1905.32	90	- - - Other	25%	kg	048.429
1905.40	00	- Rusks, toasted bread and similar toasted products	25%	kg	048.412
		- Other:			
1905.90	10	- - - Biscuits, unsweetened	25%	kg	048.491
1905.90	20	- - - Ice cream cones	25%	kg	048.492
1905.90	90	- - - Other	25%	kg	048.499

CHAPTER 20

PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

Notes.

1. This Chapter does not cover:
 - (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
 - (b) Vegetable fats and oils (chapter 15);
 - (c) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (d) Bakers' wares and other products of heading 19.05; or
 - (e) Homogenised composite food preparations of heading 21.04.
2. Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).
3. Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1(a).
4. Tomato juice the dry weight content of which is 7% or more is to be classified in heading 20.02.
5. For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.
6. For the purposes of heading 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% vol.

Subheading Notes.

1. For the purposes of subheading 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a

net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.

2. For the purposes of subheading 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.
3. For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41.00, 2009.61 and 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtain from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20° C or corrected for 20° C if the reading is made at a different temperature.

Additional CARICOM Guidelines.

1. Reconstituted juices, i.e., products obtained by the addition of a quantity of water not exceeding that contained in similar non-concentrated juices of normal composition, are classified in this Chapter. However, fruit juices in which one of the constituents (e.g., water, citric acid or essential oil extracted from the fruit) has been added in such quantity that the balance of the different constituents as found in the natural juice is clearly upset, and the natural juice has lost its original character, are classified in Heading 21.06 or in Chapter 22.
2. Coconut milk, generally consisting of coconut flesh extract (57%) and water (43%), put up for retail sale, is classified in Heading 21.06.
3. For the purposes of Subheadings 2009.61 and 2009.69, grape must partially fermented (whether or not fermentation has been arrested) and unfermented grape must with alcohol added, both having an alcoholic strength by volume exceeding 0.5 % vol., are classified in Heading 22.04.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.			
		- Cucumbers and gherkins:			
2001.10	10	- - - In packages not less than 50 kg	Free	kg	056.711
2001.10	90	- - - Other	20%	kg	056.712
		- Other:			
2001.90	10	- - - In packages not less than 50 kg	Free	kg	056.715
2001.90	90	- - - Other	20%	kg	056.719
20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.			
		- Tomatoes, whole or in pieces:			
2002.10	10	- - - In packages not less than 50 kg	Free	kg	056.721
2002.10	90	- - - Other	20%	kg	056.729
		- Other:			
2002.90	10	- - - Tomato paste, in packages not less than 50 kg	Free	kg	056.731
2002.90	20	- - - Tomato paste, other	20%	kg	056.732
2002.90	30	- - - Other, in packages not less than 50 kg	Free	kg	056.733
2002.90	90	- - - Other	25%	kg	056.739
20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.			
		- Mushrooms of the genus Agaricus:			
2003.10	10	- - - In packages not less than 50 kg	Free	kg	056.741
2003.10	90	- - - Other	25%	kg	056.742
		- Other:			
		- - - Other mushrooms:			
2003.90	11	- - - - In packages not less than 50 kg	Free	kg	056.7411
2003.90	19	- - - - Other	25%	kg	056.7419
		- - - Truffles:			
2003.90	91	- - - - In packages not less than 50 kg	Free	kg	056.7491
2003.90	99	- - - - Other	25%	kg	056.7499
20.04		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06			
		- Potatoes:			
2004.10	10	- - - In packages not less than 50 kg	Free	kg	056.611
2004.10	90	- - - Other	20%	kg	056.619
		- Other vegetables and mixtures of vegetables:			
2004.90	10	- - - In packages not less than 50 kg	Free	kg	056.691
2004.90	90	- - - Other	20%	kg	056.699

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006.00			
		- Homogenized vegetables:			
2005.10	20	- - - Preparations for infant use, as defined in Subheading Note 1 to this Chapter	10%	kg	098.122
2005.10	90	- - - Other, as defined in Subheading Note 1 to this Chapter	20%	kg	098.129
		- Potatoes:			
2005.20	10	- - - In packages not less than 50 kg	Free	kg	098.761
2005.20	90	- - - Other	20%	kg	098.769
		- Peas (<i>Pisum sativum</i>):			
2005.40	10	- - - In packages not less than 50 kg	Free	kg	098.7911
2005.40	90	- - - Other	Free	kg	098.7919
		- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):			
		- - Beans, shelled:			
2005.51	10	- - - In packages not less than 50 kg	Free	kg	056.7921
2005.51	90	- - - Other	Free	kg	056.7922
		- - Other:			
2005.59	10	- - - In packages not less than 50 kg	Free	kg	056.7923
2005.59	90	- - - Other	Free	kg	056.7929
2005.60	00	- Asparagus	20%	kg	056.797
		- Olives:			
2005.70	10	- - - In packages not less than 50 kg	Free	kg	056.7931
2005.70	90	- - - Other	20%	kg	056.7939
		- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>):			
2005.80	10	- - - In packages not less than 50 kg	Free	kg	056.771
2005.80	90	- - - Other	20%	kg	056.779
		- Other vegetables and mixtures of vegetables:			
		- - Bamboo shoots:			
2005.91	10	- - - In packages not less than 50 kg	Free	kg	056.7941
2005.91	90	- - - Other	20%	kg	056.7949
		- - Other:			
2005.99	10	- - - Sauerkraut, in packages not less than 50 kg	Free	kg	056.7951
2005.99	20	- - - Sauerkraut, other	20%	kg	056.7959
		- - - Other:			
2005.99	91	- - - - Homogenized vegetables in packages not less than 50 kg	Free	kg	098.7992
2005.99	98	- - - - Other vegetables and mixtures of vegetables in packages not less than 50 kg	Free	kg	056.7991
2005.99	99	- - - - Other	20%	kg	056.7999

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
2006.00		Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized).			
2006.00	10	- - - Citrus peel	15%	kg	062.11
2006.00	20	- - - Glacé cherries	25%	kg	062.12
2006.00	90	- - - Other	15%	kg	062.19
20.07		Jams, fruit jellies, marmalade, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.			
		- Homogenised preparations:			
2007.10	10	- - - For infant use, as defined in Subheading Note 2 to this Chapter	10%	kg	098.131
2007.10	90	- - - Other, as defined in Subheading Note 2 to this Chapter	25%	kg	098.139
		- Other:			
		- - Citrus fruit:			
2007.91	10	- - - Fruit purée and fruit paste, not in retail packages	15%	kg	058.11
2007.91	90	- - - Other	25%	kg	058.12
		- - Other:			
2007.99	10	- - - Fruit purée and fruit paste, not in retail packages	15%	kg	058.13
2007.99	20	- - - Pineapple jams and jellies	25%	kg	058.14
2007.99	30	- - - Guava jams and jellies	25%	kg	058.15
2007.99	50	- - - Nutmeg jams and jellies	25%	kg	058.17
2007.99	90	- - - Other	25%	kg	058.19
20.08		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.			
		- Nuts, ground-nuts and other seeds, whether or not mixed together:			
		- - Ground-nuts:			
2008.11	10	- - - Peanut butter	25%	kg	058.922
2008.11	90	- - - Other	25%	kg	058.929
		- - Other, including mixtures:			
2008.19	10	- - - Coconut Cream	25%	kg	058.921
2008.19	90	- - - Other	25%	kg	058.929
2008.20	00	- Pineapples	25%	kg	058.93
		- Citrus fruit:			
2008.30	10	- - - Oranges	25%	kg	058.941
2008.30	20	- - - Grapefruits	25%	kg	058.942
2008.30	90	- - - Other	25%	kg	058.949

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
2008.40	00	- Pears	25%	kg	058.961
2008.50	00	- Apricots	25%	kg	058.951
		- Cherries:			
2008.60	10	- - - Maraschino cherries	25%	kg	058.9521
2008.60	90	- - - Other	25%	kg	058.9529
2008.70	00	- Peaches, including nectarines	25%	kg	058.953
2008.80	00	- Strawberries	25%	kg	058.962
		- Other, including mixtures other than those of subheading 2008.19:			
2008.91	00	- - Palm hearts	25%	kg	058.963
2008.93	00	- - Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>); lingonberries (<i>Vaccinium vitis-idaea</i>)	25%	kg	058.97
2008.97	00	- - Mixtures	25%	kg	058.97
		- - Other:			
2008.99	10	- - - Mangoes	25%	kg	058.964
2008.99	20	- - - Banana and plantain chips	25%	kg	058.965
2008.99	30	- - - Akee (ackee) (<i>Blighia sapida</i> Koenig)	25%	kg	058.966
2008.99	40	- - - Christophine (choyote)	25%	kg	058.967
2008.99	90	- - - Other	25%	kg	058.969
20.09		Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.			
		- Orange juice:			
		- - Frozen:			
2009.11	10	- - - Concentrated	40%	kg&l	059.111
2009.11	20	- - - Other	40%	kg&l	059.119
		- - Not frozen, of a Brix value not exceeding 20:			
2009.12	10	- - - For infant use, in packages put up for retail sale	Free	kg&l	059.121
2009.12	20	- - - Other, in packages put up for retail sale, not concentrated	40%	kg&l	059.122
2009.12	30	- - - Other, not concentrated	40%	kg&l	059.129
2009.12	90	- - - Other, concentrated	40%	kg&l	059.123
		- - Other:			
2009.19	10	- - - For infant use, in packages put up for retail sale	Free	kg&l	059.131
2009.19	20	- - - Other, in packages put up for retail sale	40%	kg&l	059.132
2009.19	90	- - - Not in packages put up for retail sale	40%	kg&l	059.139
		- Grapefruit juice; pomelo juice:			
		- - Brix value not exceeding 20:			
2009.21	10	- - - For infant use, in packages put up for retail sale	Free	kg&l	059.211
2009.21	20	- - - Other, in packages put up for retail sale, not concentrated	40%	kg&l	059.212

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
2009.21	30	- - - Other, not concentrated	40%	kg&l	059.219
2009.21	90	- - - Other, concentrated	40%	kg&l	059.213
		- - Other:			
2009.29	10	- - - For infant use, in packages put up for retail sale	Free	kg&l	059.221
2009.29	20	- - - Other, in packages put up for retail sale	40%	kg&l	059.222
2009.29	90	- - - Not in packages put up for retail sale	40%	kg&l	059.229
		- Juice of any other single citrus fruit:			
		- - Of a Brix value not exceeding 20:			
		- - - Lime juice of a Brix value not exceeding 20:			
2009.31	11	- - - - For infant use, in packages put up for retail sale	Free	kg&l	059.311
2009.31	12	- - - - Other, in packages put up for retail sale, concentrated	40%	kg&l	059.314
2009.31	13	- - - - Other, in packages put up for retail sale, not concentrated	40%	kg&l	059.315
2009.31	19	- - - - Not in packages put up for retail sale	40%	kg&l	059.319
		- - - Other single citrus fruit of a Brix value not exceeding 20:			
2009.31	91	- - - - For infant use, in packages put up for retail sale	Free	kg&l	059.321
2009.31	92	- - - - Other, in packages put up for retail sale	40%	kg&l	059.322
2009.31	99	- - - - Not in packages put up for retail sale	40%	kg&l	059.329
		- - Other:			
		- - - Lime juice of a Brix value exceeding 20:			
2009.39	11	- - - - For infant use, in packages put up for retail sale	Free	kg&l	059.332
2009.39	12	- - - - Other, in packages put up for retail sale, concentrated	40%	kg&l	059.334
2009.39	13	- - - - Other, in packages put up for retail sale, not concentrated	40%	kg&l	059.335
2009.39	19	- - - - Not in packages put up for retail sale.	40%	kg&l	059.3391
		- - - Other single citrus fruit of a Brix value exceeding 20:			
2009.39	91	- - - - For infant use, in packages put up for retail sale	Free	kg&l	059.392
2009.39	92	- - - - Other, in packages put up for retail sale	40%	kg&l	059.393
2009.39	99	- - - - Not in packages put up for retail sale	40%	kg&l	059.339
		- Pineapple juice:			
		- - Of a Brix value not exceeding 20:			
2009.41	10	- - - For infant use, in packages put up for retail sale	Free	kg&l	059.911
2009.41	30	- - - Other, in packages put up for retail sale	25%	kg&l	059.916
2009.41	40	- - - Not in packages put up for retail sale	15%	kg&l	059.912
		- - Other:			
2009.49	10	- - - For infant use, in packages put up for retail sale	Free	kg&l	059.913
2009.49	20	- - - Other, in packages put up for retail sale	25%	kg&l	059.915
2009.49	40	- - - Not in packages put up for retail sale	25%	kg&l	059.919

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
		- Tomato juice:			
2009.50	10	- - - For infant use, in packages put up for retail sale	Free	kg&l	059.922
2009.50	90	- - - Other tomato juice (see Chapter Note 4)	25%	kg&l	059.929
		- Grape Juice (including Grape Must):			
		- - Of a Brix value not exceeding 30:			
2009.61	10	- - - Concentrated, other than grape must	5%	kg&l	059.931
2009.61	20	- - - Grape Must (see Additional CARICOM Guideline 3)	5%	kg&l	059.935
2009.61	30	- - - Other, for infant use, in packages put up for retail sale	Free	kg&l	059.932
2009.61	40	- - - Other, in packages put up for retail sale	25%	kg&l	059.933
2009.61	90	- - - Other, not in packages put up for retail sale	25%	kg&l	059.934
		- - Other:			
2009.69	10	- - - For infant use, in packages put up for retail sale	Free	kg&l	059.936
2009.69	20	- - - Grape Must (see Additional CARICOM Guideline 3)	10%	kg&l	059.939
2009.69	30	- - - Other, in packages put up for retail sale	25%	kg&l	059.937
2009.69	90	- - - Other, not in packages put up for retail sale	25%	kg&l	059.938
		- Apple juice:			
		- - Of a Brix value not exceeding 20:			
2009.71	10	- - - Concentrated, not in packages put up for retail sale	5%	kg&l	059.941
2009.71	20	- - - Other, for infant use, in packages put up for retail sale	Free	kg&l	059.942
2009.71	30	- - - Other, in packages put up for retail sale	25%	kg&l	059.943
2009.71	80	- - - Other, not in packages put up for retail sale	25%	kg&l	059.944
		- - Other:			
2009.79	10	- - - For infant use, in packages put up for retail sale	Free	kg&l	059.945
2009.79	20	- - - Other, in packages put up for retail sale	25%	kg&l	059.946
2009.79	80	- - - Not in packages put up for retail sale	25%	kg&l	059.949
		- Juice of any other single fruit, nut or vegetable:			
		- - Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium Oxycoccus</i>) juice; lingonberry (<i>Vaccinium vitis-idaea</i>) juice:			
2009.81	10	- - - For infant use, in packages put up for retail sale	Free	kg&l	059.9592 (A)
2009.81	90	- - - Other	25%	kg&l	059.9593 (B)
		- - Other:			
		- - - Passion fruit juice:			
2009.89	11	- - - - For infant use, in packages put up for retail sale	Free	kg&l	059.952
2009.89	12	- - - - Other, in packages put up for retail sale	25%	kg&l	059.953

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
2009.89	13	- - - - Other, concentrated, not in packages put up for retail sale	15%	kg&l	059.951
2009.89	19	- - - - Other	25%	kg&l	059.954
		- - - Tamarind Juice:			
2009.89	22	- - - - For infant use, in packages put up for retail sale	Free	kg&l	059.956
2009.89	23	- - - - Other, in packages put up for retail sale	25%	kg&l	059.957
2009.89	29	- - - - Not in packages put up for retail sale	25%	kg&l	059.958
2009.89	30	- - - Other, for infant use, in packages put up for retail sale	Free	kg&l	059.9591(A)
2009.89	40	--- Coconut water	20%	kg&l	059.9593
2009.89	90	- - - Other	25%	kg&l	059.9599(B)
		- Mixtures of juices:			
2009.90	10	- - - Mixtures of grapefruit juice and orange juice, for infant use, in packages put up for retail sale	Free	kg&l	059.962
2009.90	20	- - - Other mixtures of grapefruit juice and other juice	40%	kg&l	059.9631
2009.90	30	- - - Other mixtures of orange juice with other juice	40%	kg&l	059.9631
2009.90	40	- - - Mixtures of pineapple juice with other juice, for infant use, in packages put up for retail sale	Free	kg&l	059.968
2009.90	50	- - - Other mixtures of pineapple juice with other juice	25%	kg&l	059.965
2009.90	60	- - - Other mixtures of juices, for infant use, in packages put up for retail sale	Free	kg&l	059.966
2009.90	90	- - - Other mixtures of juices	25%	kg&l	059.969

CHAPTER 21

MISCELLANEOUS EDIBLE PREPARATIONS

Notes.

1. This Chapter does not cover:
 - (a) Mixed vegetables of heading 07.12.;
 - (b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
 - (c) Flavoured tea (heading 09.02);
 - (d) Spices or other products of headings 09.04 to 09.10;
 - (e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20% by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (f) Products of heading 24.04;
 - (g) Yeast put up as a medicament or other products of heading 30.03 or 30.04;
or
 - (h) Prepared enzymes of heading 35.07.
2. Extracts of the substitutes referred to in Note 1(b) above are to be classified in heading 21.01.
3. For the purposes of heading 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables, fruit or nuts, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
21.01		Extracts, 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.			
		- Extracts, essences and concentrates, of coffee and preparations with a basis of these extracts essences or concentrates or with a basis of coffee:			
2101.11	00	- - Extracts, essences and concentrates	25%	Kg	071.311
2101.12	00	- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	25%	Kg	071.312
2101.20	00	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences, or concentrates or with a basis of tea or mate	25%	Kg	071.32
2101.30	00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	25%	kg	071.33
21.02		Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.			
2102.10	00	- Active yeasts	15%	kg	098.61
		- Inactive yeasts; other single-cell micro-organisms, dead:			
2102.20	10	- - - Inactive yeasts	15%	kg	098.62
2102.20	20	- - - Other single-cell micro-organisms, dead	5%	kg	098.63
2102.30	00	- Prepared baking powders	15%	kg	098.64
21.03		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.			
2103.10	00	- Soya sauce	25%	kg	098.41
		- Tomato ketchup and other tomato sauces:			
2103.20	10	- - - Tomato ketchup	Free	kg	098.421
2103.20	20	- - - Other tomato sauces	20%	kg	098.422
		- Mustard flour and meal and prepared mustard:			
2103.30	10	- - - Mustard flour and meal	15%	kg	098.431
2103.30	20	- - - Prepared mustard	20%	kg	098.432
		- Other:			
2103.90	10	- - - Pepper sauce	25%	kg	098.491
2103.90	20	- - - Mayonnaise	20%	kg	098.492
2103.90	30	- - - Worcestershire sauce	20%	kg	098.493
2103.90	40	- - - Amchar, kuchela and similar preparations	20%	kg	098.494

	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
2103.90	50	- - - Aromatic bitters	25%	kg & l	098.493
2103.90	90	- - - Other	20%	kg	098.499
21.04		Soups and broths and preparations therefor; homogenized composite food preparations.			
		- Soups and broths and preparations therefor:			
2104.10	10	- - - In liquid form	25%	kg	098.51
2104.10	20	- - - In solid or powder form	25%	kg	098.52
		- Homogenized composite food preparations:			
2104.20	10	- - - Preparations for infant use, put up for retail sale	10%	kg	098.141
2104.20	90	- - - Other	25%	kg	098.149
2105.00		Ice cream and other edible ice, whether or not containing cocoa.			
2105.00	10	- - - Ice cream	25%	kg	022.331
2105.00	90	- - - Other	25%	kg	022.339
21.06		Food preparations not elsewhere specified or included.			
		- Protein concentrates and textured protein substances:			
2106.10	10	- - - Protein hydrolysates	5%	kg	098.991
2106.10	90	- - - Other	25%	kg	098.992
		- Other:			
2106.90	10	- - - Mauby syrup	25%	kg	098.993
2106.90	20	- - - Other flavoured or coloured sugar syrups	25%	kg	098.994
2106.90	30	- - - Flavouring powders for making beverages	Free	kg	098.995
2106.90	40	- - - Autolysed yeast	15%	kg	098.996
2106.90	50	- - - Ice cream powders	25%	kg	098.997
2106.90	60	- - - Preparations consisting of saccharin and foodstuff, used for sweetening purposes	25%	kg	098.998
2106.90	70	- - - Preparations for infant use, put up for retail sale:			
2106.90	70.10	- Infant formula (milk based)	Free	kg	098.9991
2106.90	70.90	- - Other	10%	kg	098.9991
2106.90	80	- - - Preparations (other than those based on odoriferous substances) of types used in the manufacture of beverages with an alcoholic strength by volume exceeding 0.5% vol.	25%	kg&l	098.9992
		- - - Other:			
2106.90	91	- - - - Coconut milk including powder form	25%	kg	098.9993
2106.90	99	- - - - Other	25%	kg	098.9999
2106.90	99.10	- Multivitamin supplements (including multivitamins with minerals)	Free	kg	098.9999
2106.90	99.90	- - Other	25%	kg	098.9999

CHAPTER 22

BEVERAGES, SPIRITS AND VINEGAR

Notes.

1. This Chapter does not cover:
 - (a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
 - (b) Sea water (heading 25.01);
 - (c) Distilled or conductivity water or water of similar purity (heading 28.53);
 - (d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading 29.15);
 - (e) Medicaments of heading 30.03 or 30.04; or
 - (f) Perfumery or toilet preparations (Chapter 33).
2. For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20°C.
3. For the purposes of heading 22.02, the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

Sub-heading Note.

1. For the purposes of subheading 2204.10, the expression "sparkling wine" means wine which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 3 bars.

Additional CARICOM Guideline.

1. Aromatic bitters used as flavouring agents for food and beverages are classified in heading 21.03. Chapter Note 1 (a) to Chapter 22 refers.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.			
		- Mineral waters and aerated waters:			
2201.10	10	- - - Mineral waters	25%	kg & l	111.011
2201.10	20	- - - Aerated waters	25%	kg & l	111.012
		- Other:			
2201.90	10	- - - Ordinary natural waters	25%	kg & l	111.013
2201.90	90	- - - Other	25%	kg & l	111.019
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09.			
		- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:			
2202.10	10	- - - Aerated waters	50%	kg & l	111.021
2202.10	90	- - - Other waters	25%	kg & l	111.022
		- Other:			
2202.91	00	- - Non-Alcoholic Beer	50%	kg & l	111.025
		-- Other:			
2202.99	10	- - - Beverages containing cocoa	25%	kg & l	111.023
2202.99	20	- - - Malt beverages	25%	kg & l	111.024
2202.99	30	- - - Coconut Water (Flavoured)	25%	kg & l	111.027
2202.99	90	- - - Other	25%	kg & l	111.026
2203.00		Beer made from malt.			
2203.00	10	- - - Beer	50%	kg & l	112.31
2203.00	20	- - - Stout	50%	kg & l	112.32
2203.00	90	- - - Other	50%	kg & l	112.39
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
2204.10	00	- Sparkling wine	25%	kg & l	112.15
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
2204.21	00	- - In containers holding 2 litres or less	25%	kg & l	112.171
2204.22	00	- - In containers holding more than 2 litres but not more than 10 litres	25%	kg & l	112.173
		- - Other:			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
2204.29	10	- - - Grape must with fermentation prevented or arrested by the addition of alcohol	5%	kg & l	112.172
2204.29	90	- - - Other	25%	kg & l	112.179
2204.30	00	- - Other grape must	25%	kg & l	112.11
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
2205.10	00	- In containers holding 2 litres or less	25%	kg & l	112.131
2205.90	00	- Other	25%	kg & l	113.139
2206.00		Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.			
2206.00	10	- - - Shandy	25%	kg & l	112.21
2206.00	90	- - - Other	25%	kg & l	112.29
22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.			
		- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher			
2207.10	10	- - - Bio-ethanol	1.00 per l	kg & l	512.151
2207.10	90	- - - Other	1.00 per l	kg & l	512.159
		- Ethyl alcohol and other spirits, denatured, of any strength:			
2207.20	10	- - - Bio-ethanol	1.00 per l	kg & l	512.161
2207.20	90	- - - Other	1.00 per l	kg & l	512.169
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.			
		- Spirits obtained by distilling grape wine or grape marc:			
2208.20	10	- - - Brandy, in bottles of a strength not exceeding 46% vol	6.00 per l	kg & l	112.421
2208.20	90	- - - Other	10.50 per l	kg & l	112.429
		- Whiskies:			
2208.30	10	- - - In bottles of a strength not exceeding 46% vol	6.00 per l	kg & l	112.411
2208.30	90	- - - Other	10.50 per l	kg & l	112.419
		- Rum and other spirits obtained by distilling fermented sugarcane products:			
2208.40	10	- - - In bottles of a strength not exceeding 46% vol	6.00 per l	kg & l	112.441
2208.40	90	- - - Other	10.50 per l	kg & l	112.449

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
		- Gin and Geneva:			
2208.50	10	- - - In bottles of a strength not exceeding 46% vol	6.00 per l	kg & l	112.451
2208.50	90	- - - Other	10.50 per l	kg & l	112.459
2208.60	00	- Vodka	2.00 per l	kg & l	112.491
2208.70	00	- Liqueurs and cordials	25%	kg & l	112.492
2208.90	00	- Other	25%	kg & l	112.493
2209.00	00	Vinegar and Substitutes for vinegar obtained from acetic acid	25%	kg	098.44

CHAPTER 23

RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

Note.

1. Heading 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

Subheading Note.

1. For the purposes of subheading 2306.41, the expression “low erucic acid rape or colza seeds” means seeds as defined in Subheading note 1 to Chapter 12.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
23.01		Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.			
2301.10	00	- Flours, meals and pellets of meat or meat offal; greaves	Free	kg	081.41
2301.20	00	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	Free	kg	081.42
23.02		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 leguminous plants.			
2302.10	00	- Of maize (corn)	Free	kg	081.24
2302.30	00	- Of wheat	Free	kg	081.26
		- Of other cereals:			
2302.40	10	- - - Of rice	Free	kg	081.291
2302.40	90	- - - Other	Free	kg	081.299
2302.50	00	- Of leguminous plants	Free	kg	081.23
23.03		Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.			
2303.10	00	- Residues of starch manufacture and similar residues	Free	kg	081.51
2303.20	00	- Beet-pulp, bagasse and other waste of sugar manufacture	Free	kg	081.52
2303.30	00	- Brewing or distilling dregs and waste	Free	kg	081.53
2304.00	00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.	Free	kg	081.31
2305.00	00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	Free	kg	081.32
23.06		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 23.04 or 23.05.			
2306.10	00	- Of cotton seeds	Free	kg	081.33
2306.20	00	- Of linseed	Free	kg	081.34
2306.30	00	- Of sunflower seeds	Free	kg	081.35
		- Of rape or colza seeds:			
2306.41	00	- - Of low erucic acid rape or colza seeds	Free	kg	081.361

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
2306.49	00	- - Other	Free	kg	081.369
2306.50	00	- Of coconut or copra	15%	kg	081.37
2306.60	00	- Of palm nuts or kernels	Free	kg	081.38
2306.90	00	- Other	Free	kg	081.39
2307.00	00	Wine lees; argol.	Free	kg	081.94
2308.00	00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	Free	kg	081.192
23.09		Preparations of a kind used in animal feeding.			
2309.10	00	- Dog or cat food, put up for retail sale	25%	kg	081.95
		- Other:			
2309.90	10	- - - Mixed bird seeds	25%	kg	081.991
2309.90	20	- - - Other foods for pets	25%	kg	081.992
2309.90	30	- - - Prepared complete poultry feed	25%	kg	081.993
2309.90	40	- - - Prepared complete cattle feed	5%	kg	081.994
2309.90	50	- - - Prepared complete pig feed	15%	kg	081.995
2309.90	60	- - - Other prepared complete animal feeds	15%	kg	081.996
2309.90	90	- - - Other	Free	kg	081.999

CHAPTER 24

TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY

Notes.

1. This Chapter does not cover medicinal cigarettes (Chapter 30).
2. Any products classifiable in heading 24.04 and any other heading of the Chapter are to be classified in heading 24.04.
3. For the purposes of heading 24.04, the expression “inhalation without combustion” means inhalation through heated delivery or other means, without combustion.

Subheading Note.

1. For the purposes of subheading 2403.11, the expression "water pipe tobacco" means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco free products intended for smoking in a water pipe are excluded from this subheading.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UN IT	SITC REV 4
24.01		Unmanufactured tobacco; tobacco refuse.			
2401.10	00	- Tobacco, not stemmed/stripped	5%	kg	121.1
2401.20	00	- Tobacco, partly or wholly stemmed/stripped	5%	kg	121.2
2401.30	00	- Tobacco refuse	5%	kg	121.3
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
2402.10	00	- Cigars, cheroots and cigarillos, containing tobacco	18.00 per kg	kg	122.1
2402.20	00	- Cigarettes containing tobacco	18.00 per kg	kg	122.2
2402.90	00	- Other	18.00 per kg	kg	122.31
24.03		Other manufactured tobacco and manufactured tobacco substitutes; “homogenized” or “reconstituted” tobacco; tobacco extracts and essences.			
		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion			
2403.11	00	- - Water pipe tobacco specified in Subheading Note 1 to this Chapter	18.00 per kg	kg	122.321
2403.19	00	- - Other	18.00 per kg	kg	122.329
		- Other:			
2403.91	00	- - “Homogenised” or “reconstituted” tobacco	18.00 per kg	kg	122.391
		- - Other:			
2403.99	10	- - - Snuff	18.00 per kg	kg	122.392
2403.99	90	- - - Other	18.00 per kg	kg	122.399
24.04		Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.			
		-Products intended for inhalation without combustion:			
2404.11	00	--Containing tobacco or reconstituted tobacco	15%	kg	122.3991
2404.12	00	--Other, containing nicotine	15%	kg	122.3992
2404.19	00	--Other	15%	kg	122.3993
		-Other			
2404.91	00	--For oral application	15%	kg	122.3994
2404.92	00	--For transdermal application	15%	kg	122.3995
2404.99	00	--Other	15%	kg	122.3999