

Part 3

Section 1
Notes for Schedule of Indonesia

The terms and conditions in the following notes indicated with a serial number from 1 through 15 shall apply to originating goods of Japan imported from Japan specified with that number in Column 5 of the Schedule of Indonesia, in Section 2.

On the request of either Party, the Parties shall consult with each other, in the sixth year or thereafter, on whether to modify the scope of originating goods classified under the tariff lines to be indicated with "2" in Column 5 of the Schedule of Indonesia, in Section 2.

1. The customs duty shall be eliminated in equal annual installments from 5.0 percent to free, as from the date of entry into force of this Agreement, in accordance with the following:

- (a) The reduction for the first year shall take place on the date of entry into force of this Agreement;
- (b) The subsequent annual reductions shall take place on January 1 of each following year; and
- (c) Free, as from January 1, 2010.

2. (a) As from the date of entry into force of this Agreement, the customs duty shall not be applied to originating goods where:

- (i) the originating goods are imported and used directly by the approved manufacturers and approved steel service centers in such sectors as:
 - (A) automotive, motorcycle and components thereof;
 - (B) electrical and electronics;
 - (C) construction machineries and heavy equipment; and
 - (D) petroleum, gas and electric power,

provided that goods which satisfy the requirements of a user of such originating goods in respect of specification, grade, quantity and time of delivery are not produced in Indonesia and, with respect to subparagraph (D), that such originating goods shall be used in a project with respect to which a substantial share is held by investors of Japan and/or Indonesia; or

Note: Subparagraph (D) and its related condition shall be subject to review by the Parties in the fourth year.

(ii) the originating goods are imported for users who are in Bonded Zone, Bonded Piling Location or Bonded Warehouses and Special Economic Zone.

(b) On the request of either Party, the Parties shall consult on any matters related to this note. Either Party may invite representatives from users, producers and other related entities to the consultations.

3. The rate of customs duty shall be reduced in accordance with the following:

(a) 15.0 percent, as from the date of entry into force of this Agreement; and

(b) 12.0 percent, as from January 1, 2016.

4. The customs duty shall be eliminated in equal annual installments from 5.0 percent to free, as from the date of entry into force of this Agreement, in accordance with the following:

(a) The reduction for the first year shall take place on the date of entry into force of this Agreement;

(b) The subsequent annual reductions shall take place on January 1 of each following year; and

(c) Free, as from January 1, 2009.

5. The rate of customs duty shall be reduced in accordance with the following:

(a) 20.0 percent, as from the date of entry into force of this Agreement; and

(b) 16.0 percent, as from January 1, 2016.

6. The rate of customs duty shall be reduced in accordance with the following:

- (a) 10.0 percent, as from the date of entry into force of this Agreement; and
- (b) 5.0 percent or the rate of customs duty applied by Indonesia at the time of importation under the Agreement on Goods under the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Member Countries of the Association of Southeast Asian Nations and the Republic of Korea, done at Kuala Lumpur, December 13, 2005, as may be amended, and all related agreements (hereinafter referred to in this Section as "AKFTA"), whichever is the less, as from January 1, 2016.

7. The customs duty shall be eliminated in equal annual installments from 10.0 percent to free, as from the date of entry into force of this Agreement, in accordance with the following:

- (a) The reduction for the first year shall take place on the date of entry into force of this Agreement;
- (b) The subsequent annual reductions shall take place on January 1 of each following year; and
- (c) Free, as from January 1, 2010.

8. The customs duty shall be eliminated in accordance with the following:

- (a) 13.0 percent, as from the date of entry into force of this Agreement;
- (b) 10.0 percent, as from January 1, 2008;
- (c) 8.0 percent, as from January 1, 2009;
- (d) 6.0 percent, as from January 1, 2010;
- (e) 4.0 percent, as from January 1, 2011; and
- (f) Free, as from January 1, 2012.

9. The customs duty shall be eliminated in equal annual installments from 15.0 percent to free, as from the date of entry into force of this Agreement, in accordance with the following:

- (a) The reduction for the first year shall take place on the date of entry into force of this Agreement;
- (b) The subsequent annual reductions shall take place on January 1 of each following year; and
- (c) Free, as from January 1, 2011.

10. The customs duty shall be eliminated in equal annual installments from 8.0 percent to free, as from the date of entry into force of this Agreement, in accordance with the following:

- (a) The reduction for the first year shall take place on the date of entry into force of this Agreement;
- (b) The subsequent annual reductions shall take place on January 1 of each following year; and
- (c) Free, as from January 1, 2009.

11. The rate of customs duty shall be reduced in accordance with the following:

- (a) 8.0 percent, as from the date of entry into force of this Agreement; and
- (b) 5.0 percent or the rate of customs duty applied by Indonesia at the time of importation under the AKFTA, whichever is the less, as from January 1, 2016.

12. The rate of customs duty shall be reduced in accordance with the following:

- (a) 8.0 percent, as from the date of entry into force of this Agreement; and
- (b) 6.4 percent, as from January 1, 2016.

13. The rate of customs duty shall be reduced in accordance with the following:

- (a) 60.0 percent, as from the date of entry into force of this Agreement;

- (b) 20.0 percent, as from January 1, 2012; and
- (c) 5.0 percent or the rate of customs duty applied by Indonesia at the time of importation under the AKFTA, whichever is the less, as from January 1, 2016.

14. The rate of customs duty shall be reduced in accordance with the following:

- (a) 45.0 percent, as from the date of entry into force of this Agreement;
- (b) 20.0 percent, as from January 1, 2012; and
- (c) 5.0 percent or the rate of customs duty applied by Indonesia at the time of importation under the AKFTA, whichever is the less, as from January 1, 2016.

15. The rate of customs duty shall be reduced in accordance with the following:

- (a) 40.0 percent, as from the date of entry into force of this Agreement;
- (b) 20.0 percent, as from January 1, 2012; and
- (c) 5.0 percent or the rate of customs duty applied by Indonesia at the time of importation under the AKFTA, whichever is the less, as from January 1, 2016.

Section 2
Schedule of Indonesia

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Notes
Chapter 1	Live animals			
01.01	Live horses, asses, mules and hinnies.			
0101.10.00.00	- Pure-bred breeding animals		A	
0101.90	- Other:			
0101.90.10.00	-- Race horses	5%	B3	
0101.90.20.00	-- Other horses	5%	B3	
0101.90.90.00	-- Other	5%	B3	
01.02	Live bovine animals.			
0102.10.00.00	- Pure-bred breeding animals		A	
0102.90	- Other:			
0102.90.10.00	-- Oxen		X	
0102.90.20.00	-- Buffaloes		X	
0102.90.90.00	-- Other		X	
01.03	Live swine.			
0103.10.00.00	- Pure-bred breeding animals		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Notes
0103.91.00.00	- Other: -- Weighing less than 50 kg	5%	B3	
0103.92.00.00	-- Weighing 50 kg or more	5%	B3	
01.04	Live sheep and goats.			
0104.10	- Sheep:			
0104.10.10.00	-- Pure-bred breeding animals		A	
0104.10.90.00	-- Other		X	
0104.20	- Goats:			
0104.20.10.00	-- Pure-bred breeding animals		A	
0104.20.90.00	-- Other		X	
01.05	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls.			
	- Weighing not more than 185 g:			
0105.11	-- Fowls of the species <i>Gallus domesticus</i> :			
0105.11.10.00	--- Breeding fowls		A	
0105.11.90.00	--- Other		X	
0105.12	-- Turkeys:			
0105.12.10.00	--- Breeding Turkeys		A	
0105.12.90.00	--- Other		X	
0105.19	-- Other:			
0105.19.10.00	--- Breeding ducklings		A	
0105.19.20.00	--- Other ducklings		X	
0105.19.30.00	--- Breeding goslings		A	
0105.19.40.00	--- Other goslings		X	
0105.19.50.00	--- Breeding guinea fowls		A	
0105.19.90.00	--- Other		X	
	- Other:			
0105.92	-- Fowls of the species <i>Gallus domesticus</i> weighing not more than 2,000 g:			
0105.92.10.00	--- Breeding fowls		A	
0105.92.20.00	--- Fighting cocks		X	
0105.92.90.00	--- Other		X	
0105.93	-- Fowls of the species <i>Gallus domesticus</i> , weighing more than 2,000 g:			
0105.93.10.00	--- Breeding fowls		A	
0105.93.20.00	--- Fighting cocks		X	
0105.93.90.00	--- Other		X	
0105.99	-- Other:			
0105.99.10.00	--- Breeding ducks		A	
0105.99.20.00	--- Other ducks		X	
0105.99.30.00	--- Breeding geese, turkeys and guinea fowls		A	
0105.99.40.00	--- Other geese, turkeys and guinea fowls		X	
01.06	Other live animals.			
	- Mammals:			
0106.11.00.00	-- Primates		A	
0106.12.00.00	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)		X	
0106.19.00.00	-- Other		A	
0106.20.00.00	- Reptiles (including snakes and turtles)		A	
	- Birds:			
0106.31.00.00	-- Birds of prey		X	
0106.32.00.00	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)		X	
0106.39.00.00	-- Other		X	
0106.90	- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Notes
0106.90.10.00	-- For human consumption		A	
0106.90.90.00	-- Other		A	
Chapter 2	Meat and edible meat offal			
02.01	Meat of bovine animals, fresh or chilled.			
0201.10.00.00	- Carcasses and half-carcasses		X	
0201.20.00.00	- Other cuts with bone in		X	
0201.30.00.00	- Boneless		X	
02.02	Meat of bovine animals, frozen.			
0202.10.00.00	- Carcasses and half-carcasses		X	
0202.20.00.00	- Other cuts with bone in		X	
0202.30.00.00	- Boneless		X	
02.03	Meat of swine, fresh, chilled or frozen.			
	- Fresh or chilled:			
0203.11.00.00	-- Carcasses and half-carcasses	5%	B3	
0203.12.00.00	-- Hams, shoulders and cuts thereof, with bone in	5%	B3	
0203.19.00.00	-- Other	5%	B3	
	- Frozen:			
0203.21.00.00	-- Carcasses and half-carcasses	5%	B10	
0203.22.00.00	-- Hams, shoulders and cuts thereof, with bone in	5%	B3	
0203.29.00.00	-- Other	5%	B3	
02.04	Meat of sheep or goats, fresh, chilled or frozen.			
0204.10.00.00	- Carcasses and half-carcasses of lamb, fresh or chilled		X	
	- Other meat of sheep, fresh or chilled:			
0204.21.00.00	-- Carcasses and half-carcasses		X	
0204.22.00.00	-- Other cuts with bone in		X	
0204.23.00.00	-- Boneless		X	
0204.30.00.00	- Carcasses and half-carcasses of lamb, frozen		X	
	- Other meat of sheep, frozen:			
0204.41.00.00	-- Carcasses and half-carcasses		X	
0204.42.00.00	-- Other cuts with bone in		X	
0204.43.00.00	-- Boneless		X	
0204.50.00.00	- Meat of goats	5%	B5	
0205.00.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	5%	B3	
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.			
0206.10.00.00	- Of bovine animals, fresh or chilled		X	
	- Of bovine animals, frozen:			
0206.21.00.00	-- Tongues		X	
0206.22.00.00	-- Livers		X	
0206.29.00.00	-- Other		X	
0206.30.00.00	- Of swine, fresh or chilled		X	
	- Of swine, frozen :			
0206.41.00.00	-- Livers		X	
0206.49.00.00	-- Other		X	
0206.80.00.00	- Other, fresh or chilled		X	
0206.90.00.00	- Other, frozen		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Notes
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.			
	- Of fowls of the species <i>Gallus domesticus</i> :			
0207.11.00.00	-- Not cut in pieces, fresh or chilled		X	
0207.12.00.00	-- Not cut in pieces, frozen		X	
0207.13.00.00	-- Cuts and offal, fresh or chilled		X	
0207.14	-- Cuts and offal, frozen:			
0207.14.10.00	--- Wings		X	
0207.14.20.00	--- Thighs		X	
0207.14.30.00	--- Livers		X	
0207.14.90.00	--- Other		X	
	- Of turkeys:			
0207.24.00.00	-- Not cut in pieces, fresh or chilled		X	
0207.25.00.00	-- Not cut in pieces, frozen		X	
0207.26.00.00	-- Cuts and offal, fresh or chilled		X	
0207.27	-- Cuts and offal, frozen:			
0207.27.10.00	--- Livers		X	
0207.27.90.00	--- Other		X	
	- Of ducks, geese or guinea fowls:			
0207.32	-- Not cut in pieces, fresh or chilled:			
0207.32.10.00	--- Of ducks	5%	B5	
0207.32.20.00	--- Of geese or guinea fowls	5%	B5	
0207.33	-- Not cut in pieces, frozen:			
0207.33.10.00	--- Of ducks	5%	B5	
0207.33.20.00	--- Of geese or guinea fowls	5%	B5	
0207.34.00.00	-- Fatty livers, fresh or chilled	5%	B5	
0207.35.00.00	-- Other, fresh or chilled	5%	B5	
0207.36	-- Other, frozen:			
0207.36.10.00	--- Fatty livers	5%	B5	
0207.36.20.00	--- Cuts of ducks	5%	B5	
0207.36.30.00	--- Cuts of geese or guinea fowls	5%	B5	
02.08	Other meat and edible meat offal, fresh, chilled or frozen.			
0208.10.00.00	- Of rabbits or hares		A	
0208.20.00	- Frogs' legs:			
0208.20.00.10	-- Fresh or chilled		A	
0208.20.00.20	-- Frozen		A	
0208.30.00.00	- Of primates		A	
0208.40.00.00	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	5%	B10	
0208.50.00.00	- Of reptiles (including snakes and turtles)	5%	B3	
0208.90.00.00	- Other	5%	B3	
0209.00.00.00	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	5%	B3	
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.			
	- Meat of swine:			
0210.11.00.00	-- Hams, shoulders and cuts thereof, with bone in	5%	B3	
0210.12.00.00	-- Bellies (streaky) and cuts thereof	5%	B10	
0210.19	-- Other:			
0210.19.10.00	--- Bacon	5%	B3	
0210.19.20.00	--- Ham, boneless	5%	B10	
0210.19.90.00	--- Other	5%	B3	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Notes
0210.20.00.00	- Meat of bovine animals	5%	B3	
	- Other, including edible flours and meals of meat and meat offal:			
0210.91.00.00	-- Of primates	5%	B3	
0210.92.00.00	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	5%	B3	
0210.93.00.00	-- Of reptiles (including snakes and turtles)	5%	B3	
0210.99	-- Other:			
0210.99.10.00	--- Freeze dried chicken dice	5%	B3	
0210.99.20.00	--- Dried pork skin	5%	B10	
0210.99.90.00	--- Other	5%	B3	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates			
03.01	Live fish.			
0301.10	- Ornamental fish:			
0301.10.10.00	-- Fish fry		A	
0301.10.20.00	-- Other, marine fish	5%	B10	
0301.10.30.00	-- Other, freshwater fish	5%	B10	
	- Other live fish:			
0301.91.00.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)		A	
0301.92.00.00	-- Eels (<i>Anguilla spp.</i>)		A	
0301.93	-- Carp:			
0301.93.10.00	--- Carp breeder		A	
0301.93.90	--- Other:			
0301.93.90.10	---- Fish fry		A	
0301.93.90.90	---- Other	15%	B15	
0301.99	-- Other:			
	--- Milkfish or lapu lapu fry:			
0301.99.11.00	---- For breeding		A	
0301.99.19.00	---- Other		A	
	--- Other fish fry:			
0301.99.21.00	---- For breeding		A	
0301.99.29.00	---- Other	15%	B3	
0301.99.30	--- Other marine fish:			
0301.99.30.10	---- Kerapu	15%	B15	
0301.99.30.90	---- Other		A	
0301.99.40	--- Other freshwater fish:			
0301.99.40.10	---- Tilapia	15%	B15	
0301.99.40.90	---- Other	15%	B15	
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.			
	- Salmonidae, excluding livers and roes:			
0302.11.00.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	5%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Notes
0302.12.00.00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	5%	B10	
0302.19.00.00	-- Other - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:	5%	B10	
0302.21.00.00	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	5%	B10	
0302.22.00.00	-- Plaice (<i>Pleuronectes platessa</i>)	5%	B10	
0302.23.00.00	-- Sole (<i>Solea spp.</i>)	5%	B10	
0302.29.00.00	-- Other - Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:	5%	B10	
0302.31.00.00	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	5%	B10	
0302.32.00.00	-- Yellowfin tunas (<i>Thunnus albacares</i>)	5%	B10	
0302.33.00.00	-- Skipjack or stripe-bellied bonito	5%	B10	
0302.34.00.00	-- Bigeye tunas (<i>Thunnus obesus</i>)	5%	B10	
0302.35.00.00	-- Bluefin tunas (<i>Thunnus thynnus</i>)	5%	B10	
0302.36.00.00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	5%	B10	
0302.39.00.00	-- Other	5%	B10	
0302.40.00.00	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	5%	B10	
0302.50.00.00	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes - Other fish, excluding livers and roes:	5%	B10	
0302.61.00.00	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	5%	B10	
0302.62.00.00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	5%	B10	
0302.63.00.00	-- Coalfish (<i>Pollachius virens</i>)	5%	B10	
0302.64.00.00	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	5%	B10	
0302.65.00.00	-- Dogfish and other sharks	5%	B10	
0302.66.00.00	-- Eels (<i>Anguilla spp.</i>)	5%	B10	
0302.69	-- Other:			
0302.69.10	--- Marine Fish			
0302.69.10.10	---- Kerapu	15%	B10	
0302.69.10.90	---- Other		A	
0302.69.20	--- Freshwater fish:			
0302.69.20.10	---- Tilapia	15%	B10	
0302.69.20.90	---- Other	5%	B10	
0302.70.00	- Livers and roes:			
0302.70.00.10	-- Liver		A	
0302.70.00.20	-- Roes		A	
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Notes
	- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), excluding livers and roes:			
0303.11.00.00	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	5%	B10	
0303.19.00.00	-- Other	5%	B10	
	- Other salmonidae, excluding livers and roes:			
0303.21.00.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	5%	B10	
0303.22.00.00	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	5%	B10	
0303.29.00.00	-- Other	5%	B10	
	- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:			
0303.31.00.00	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	5%	B10	
0303.32.00.00	-- Plaice (<i>Pleuronectes platessa</i>)	5%	B10	
0303.33.00.00	-- Sole (<i>Solea spp.</i>)	5%	B10	
0303.39.00.00	-- Other	5%	B10	
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:			
0303.41.00.00	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	5%	B10	
0303.42.00.00	-- Yellowfin tunas (<i>Thunnus albacares</i>)	5%	B10	
0303.43.00.00	-- Skipjack or strip-bellied bonito	5%	B10	
0303.44.00.00	-- Bigeye tunas (<i>Thunnus obesus</i>)	5%	B10	
0303.45.00.00	-- Bluefin tunas (<i>Thunnus thynnus</i>)	5%	B10	
0303.46.00.00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	5%	B10	
0303.49.00.00	-- Other	5%	B10	
0303.50.00.00	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	5%	B10	
0303.60.00.00	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes	5%	B10	
	- Other fish, excluding livers and roes:			
0303.71.00.00	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	5%	B10	
0303.72.00.00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	5%	B10	
0303.73.00.00	-- Coalfish (<i>Pollachius virens</i>)	5%	B10	
0303.74.00.00	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	5%	B10	
0303.75.00.00	-- Dogfish and other sharks	5%	B10	
0303.76.00.00	-- Eels (<i>Anguilla spp.</i>)	5%	B10	
0303.77.00.00	-- Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	5%	B10	
0303.78.00.00	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	5%	B10	
0303.79	-- Other:			
0303.79.10	--- Marine Fish			
0303.79.10.10	---- Kerapu	15%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Notes
0303.79.10.90	---- Other		A	
0303.79.20	--- Freshwater fish:			
0303.79.20.10	---- Tilapia	15%	B10	
0303.79.20.90	---- Other	5%	B10	
0303.80	- Livers and roes:			
0303.80.10.00	-- Livers	5%	B10	
0303.80.20.00	-- Roes		A	
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.			
0304.10.00.00	- Fresh or chilled	5%	B10	
0304.20.00.00	- Frozen fillets	5%	B10	
0304.90.00.00	- Other	5%	B10	
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.			
0305.10.00.00	- Flours, meals and pellets of fish, fit for human consumption		A	
0305.20.00.00	- Livers and roes of fish, dried, smoked, salted or in brine	5%	B10	
0305.30.00.00	- Fish fillets, dried, salted or in brine, but not smoked	5%	B10	
0305.41.00.00	- Smoked fish, including fillets: -- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	5%	B10	
0305.42.00.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	5%	B10	
0305.49.00.00	-- Other - Dried fish, whether or not salted but not smoked:	5%	B10	
0305.51.00.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	5%	B10	
0305.59	-- Other:			
0305.59.10.00	--- Sharks fins	5%	B10	
0305.59.90	--- Other:			
0305.59.90.10	---- Teri fish	5%	B10	
0305.59.90.90	---- Other - Fish, salted but not dried or smoked and fish in brine:	5%	B10	
0305.61.00.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	5%	B10	
0305.62.00.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	5%	B10	
0305.63.00.00	-- Anchovies (<i>Engraulis spp.</i>)	5%	B10	
0305.69.00	-- Other:			
0305.69.00.10	--- Teri fish	5%	B10	
0305.69.00.90	--- Other	5%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Notes
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.			
	- Frozen:			
0306.11.00.00	-- Rock lobster and other sea rawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	5%	B10	
0306.12.00.00	-- Lobsters (<i>Homarus spp.</i>)	5%	B10	
0306.13.00.00	-- Shrimps and prawns	5%	B10	
0306.14.00.00	-- Crabs	5%	B10	
0306.19.00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:			
0306.19.00.10	--- Crayfish	5%	B10	
0306.19.00.90	--- Other	5%	B10	
	- Not frozen:			
0306.21	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):			
0306.21.10.00	--- Breeder		A	
0306.21.20.00	--- Other, live	5%	B10	
0306.21.30.00	---- Fresh or chilled	5%	B10	
0306.21.90.00	--- Other	5%	B10	
0306.22	-- Lobsters (<i>Homarus spp.</i>):			
0306.22.10.00	--- Breeder		A	
0306.22.20.00	--- Other, live	5%	B10	
0306.22.30.00	--- Fresh or chilled	5%	B10	
0306.22.40.00	--- Dried	5%	B10	
0306.22.90.00	--- Other	5%	B10	
0306.23	-- Shrimps and prawns:			
0306.23.10.00	--- Breeder		A	
0306.23.20.00	--- Other, live	5%	B10	
0306.23.30.00	--- Fresh or chilled	5%	B10	
0306.23.40.00	--- Dried	5%	B10	
0306.23.90.00	--- Other	5%	B10	
0306.24	-- Crabs:			
0306.24.10.00	--- Live	5%	B10	
0306.24.20.00	--- Fresh or chilled	5%	B10	
0306.24.90.00	--- Other	5%	B10	
0306.29	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:			
0306.29.10.00	--- Live	5%	B10	
0306.29.20.00	--- Fresh or chilled	5%	B10	
0306.29.90.00	--- Other	5%	B10	
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals, and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.			
	- Oysters:			
0307.10	-- Live	5%	B10	
0307.10.10.00	-- Live	5%	B10	
0307.10.20.00	-- Fresh, chilled or frozen	5%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Notes
0307.10.30.00	-- Dried, salted or in brine - Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten:	5%	B10	
0307.21	-- Live, fresh or chilled:			
0307.21.10.00	--- Live	5%	B10	
0307.21.20.00	--- Fresh or chilled	5%	B10	
0307.29	-- Other:			
0307.29.10.00	--- Frozen	5%	B10	
0307.29.20.00	--- Dried, salted or in brine - Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>):	5%	B10	
0307.31	-- Live, fresh or chilled:			
0307.31.10.00	--- Live	5%	B10	
0307.31.20.00	--- Fresh or chilled	5%	B10	
0307.39	-- Other:			
0307.39.10.00	--- Frozen	5%	B10	
0307.39.20.00	--- Dried, salted or in brine - Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>):	5%	B10	
0307.41	-- Live, fresh or chilled:			
0307.41.10.00	--- Live	5%	B10	
0307.41.20.00	--- Fresh or chilled	5%	B10	
0307.49	-- Other:			
0307.49.10.00	--- Frozen	5%	B10	
0307.49.20.00	--- Dried, salted or in brine - Octopus (<i>Octopus spp.</i>):	5%	B10	
0307.51	-- Live, fresh or chilled:			
0307.51.10.00	--- Live	5%	B10	
0307.51.20.00	--- Fresh or chilled	5%	B10	
0307.59	-- Other:			
0307.59.10.00	--- Frozen	5%	B10	
0307.59.20.00	--- Dried, salted or in brine - Snails, other than sea snails:	5%	B10	
0307.60	-- Live	5%	B10	
0307.60.10.00	-- Fresh, chilled or frozen	5%	B10	
0307.60.20.00	-- Dried, salted or in brine	5%	B10	
0307.60.30.00	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:			
0307.91	-- Live, fresh or chilled:			
0307.91.10.00	--- Live	5%	B10	
0307.91.20.00	--- Fresh or chilled	5%	B10	
0307.99	-- Other:			
0307.99.10.00	--- Frozen	5%	B10	
0307.99.20.00	--- Beche-de-mer (trepang), dried, salted or in brine	5%	B10	
0307.99.90	--- Other:			
0307.99.90.10	---- Jelly fish	5%	B10	
0307.99.90.90	---- Other	5%	B10	
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included			
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.			
0401.10.00.00	- Of a fat content, by weight, not exceeding 1%		X	
0401.20.00.00	- Of a fat content, by weight, exceeding 1% but not exceeding 6%		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Notes
0401.30.00.00	- Of a fat content, by weight, exceeding 6%		X	
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.			
0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%:			
	-- Fit for human consumption:			
0402.10.11.00	--- Not containing added sugar or other sweetening matter, in powder form		X	
0402.10.12.00	--- Not containing added sugar or other sweetening matter, in other form		X	
0402.10.13.00	--- Other, in powder form		X	
0402.10.19.00	--- Other, in other form		X	
	-- Other:			
0402.10.21.00	--- Not containing added sugar or other sweetening matter, in powder form		X	
0402.10.22.00	--- Not containing added sugar or other sweetening matter, in other form		X	
0402.10.23.00	--- Other, in powder form		X	
0402.10.29.00	--- Other, in other form		X	
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:			
0402.21	-- Not containing added sugar or other sweetening matter:			
0402.21.10.00	--- In powder form		X	
0402.21.90.00	--- In other form		X	
0402.29	-- Other:			
0402.29.10.00	--- In powder form		X	
0402.29.90.00	--- In other form		X	
	- Other:			
0402.91.00.00	-- Not containing added sugar or other sweetening matter		X	
0402.99.00.00	-- Other		X	
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.			
0403.10	- Yogurt:			
	-- Containing fruit, nuts, cocoa or flavoring matter; liquid yogurt:			
0403.10.11.00	--- In liquid form, including condensed form		X	
0403.10.19.00	--- Other		X	
	-- Other:			
0403.10.91.00	--- In condensed form		X	
0403.10.99.00	--- Other		X	
0403.90	- Other:			
0403.90.10.00	-- Buttermilk		X	
0403.90.90.00	-- Other		X	
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Notes
0404.10	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:			
	-- Fit for human consumption:			
0404.10.11.00	--- Whey	5%	B3	
0404.10.19.00	--- Other	5%	B3	
	-- Fit for animal feeding:			
0404.10.91.00	--- Whey	5%	B3	
0404.10.99.00	--- Other	5%	B3	
0404.90	- Other:			
0404.90.10.00	-- Concentrated, sweetened, with added preservative, or in hermetically sealed cans	5%	B3	
0404.90.90.00	-- Other	5%	B3	
04.05	Butter and other fats and oils derived from milk; dairy spreads.			
0405.10.00.00	- Butter	5%	B3	
0405.20.00.00	- Dairy spreads	5%	B3	
0405.90	- Other:			
0405.90.10.00	-- Anhydrous butterfat	5%	B3	
0405.90.20.00	-- Butter oil	5%	B3	
0405.90.30.00	-- Ghee	5%	B10	
0405.90.90.00	-- Other	5%	B3	
04.06	Cheese and curd.			
0406.10.00.00	- Fresh (unripened or uncured)cheese, including whey cheese, and curd	5%	B3	
0406.20	- Grated or powdered cheese, of all kinds:			
0406.20.10.00	-- In packages of a gross weight exceeding 20 kg	5%	B3	
0406.20.90.00	-- Other	5%	B3	
0406.30.00.00	- Processed cheese, not grated or powdered	5%	B3	
0406.40.00.00	- Blue-veined cheese	5%	B3	
0406.90.00.00	- Other cheese	5%	B3	
04.07	Birds' eggs, in shell, fresh, preserved or cooked.			
	- For hatching:			
0407.00.11.00	-- Hens' eggs		A	
0407.00.12.00	-- Ducks eggs		A	
0407.00.19.00	-- Other		A	
	- Other:			
0407.00.91.00	-- Hens' eggs		A	
0407.00.92.00	-- Ducks eggs		A	
0407.00.99.00	-- Other	5%	B3	
04.08	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.			
	- Egg yolks:			
0408.11.00.00	-- Dried	5%	B3	
0408.19.00.00	-- Other	5%	B3	
	- Other:			
0408.91.00.00	-- Dried	5%	B3	
0408.99.00.00	-- Other	5%	B3	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Notes
0409.00.00.00	Natural honey.	5%	B3	
04.10	Edible products of animal origin, not elsewhere specified or included.			
0410.00.10.00	- Birds' nests	5%	B3	
0410.00.90.00	- Other	5%	B3	
Chapter 5	Products of animal origin, not elsewhere specified or included			
0501.00.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	5%	B3	
05.02	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.			
0502.10.00.00	- Pigs', hogs' or boars' bristles and hair and waste thereof	5%	B3	
0502.90.00.00	- Other	5%	B3	
0503.00.00.00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	5%	B3	
0504.00.00.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	5%	B3	
05.05	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.			
0505.10	- Feathers of a kind used for stuffing; down:			
0505.10.10.00	-- Duck feathers		A	
0505.10.90.00	-- Other	5%	B3	
0505.90	- Other:			
0505.90.10.00	-- Duck feathers	5%	B3	
0505.90.90.00	-- Other	5%	B3	
05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.			
0506.10.00.00	- Ossein and bones treated with acid	5%	B3	
0506.90.00.00	- Other	5%	B3	
05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.			
0507.10	- Ivory; ivory powder and waste:			
0507.10.10.00	-- Rhinoceros horns; ivory powder and waste	5%	B3	
0507.10.90.00	-- Other	5%	B3	
0507.90	- Other:			
0507.90.10.00	-- Horns, antlers, hooves, nails, claws and beaks	5%	B3	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Notes
0507.90.20.00	-- Tortoise-shell	5%	B3	
0507.90.90.00	-- Other	5%	B3	
05.08	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.			
0508.00.10.00	- Coral and similar material		A	
0508.00.20.00	- Shells of molluscs, crustaceans or echinoderms		A	
0508.00.90.00	- Other		A	
0509.00.00.00	Natural sponges of animal origin.	5%	B3	
05.10	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.			
0510.00.10.00	- Cantharides	5%	B3	
0510.00.20.00	- Musk	5%	B10	
0510.00.90.00	- Other	5%	B3	
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.			
0511.10.00.00	- Bovine semen		A	
0511.91	-- Product of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:			
0511.91.10.00	--- Dead animals of Chapter 3	5%	B3	
0511.91.20.00	--- Roes	15%	B15	
0511.91.30.00	--- Artemia egg (Brine shrimp egg)		A	
0511.91.40.00	--- Fish bladder	5%	B3	
0511.91.90.00	--- Other	5%	B3	
0511.99	-- Other:			
0511.99.11.00	---- Domestic animal semen:			
0511.99.19.00	---- Of swine, sheep or goats		A	
0511.99.20.00	---- Other	5%	B3	
0511.99.90.00	--- Silk worm egg		A	
0511.99.90.00	--- Other	5%	B3	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage			
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.			
0601.10.00.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	10%	B3	
0601.20	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:			
0601.20.10.00	-- Chicory plants	10%	B3	
0601.20.20.00	-- Chicory roots	5%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Notes
0601.20.90.00	-- Other	10%	B3	
06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn.			
0602.10	- Unrooted cuttings and slips:			
0602.10.10.00	-- Orchid cuttings and slips	10%	B3	
0602.10.20.00	-- Rubber wood		A	
0602.10.90.00	-- Other	10%	B3	
0602.20.00.00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	10%	B3	
0602.30.00.00	- Rhododendrons and azaleas, grafted or not	10%	B3	
0602.40.00.00	- Roses, grafted or not	10%	B10	
0602.90	- Other:			
0602.90.10.00	-- Rooted orchid cuttings and slips	25%	B3	
0602.90.20.00	-- Orchid seedlings		A	
0602.90.30.00	-- Aquarium plants	5%	B3	
0602.90.40.00	-- Budded rubber stumps	10%	B3	
0602.90.50.00	-- Rubber seedlings	10%	B10	
0602.90.60.00	-- Rubber budwood		A	
0602.90.90.00	-- Other	10%	B3	
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.			
0603.10	- Fresh:			
0603.10.10.00	-- Orchids	25%	B10	
0603.10.90.00	-- Other	25%	B10	
0603.90.00.00	- Other	25%	B10	
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.			
0604.10.00.00	- Mosses and lichens	20%	B10	
	- Other:			
0604.91.00.00	-- Fresh	20%	B10	
0604.99.00.00	-- Other	20%	B10	
Chapter 7	Edible vegetables and certain roots and tubers			
07.01	Potatoes, fresh or chilled.			
0701.10.00.00	- Seed		A	
0701.90.00.00	- Other	25%	B10	
0702.00.00.00	Tomatoes, fresh or chilled.	5%	B3	
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.			
0703.10	- Onions and shallots:			
	-- Onions:			
0703.10.11.00	--- Bulbs for propagation		A	
0703.10.19.00	--- Other	5%	B3	
	-- Shallots:			
0703.10.21.00	--- Bulbs for propagation		A	
0703.10.29.00	--- Other	25%	B10	
0703.20	- Garlic:			
0703.20.10.00	-- Bulbs for propagation		A	
0703.20.90.00	-- Other	5%	B3	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Notes
0703.90	- Leeks and other alliaceous vegetables :			
0703.90.10.00	-- Bulbs for propagation		A	
0703.90.90.00	-- Other	5%	B3	
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.			
0704.10	- Cauliflowers and headed broccoli:			
0704.10.10.00	-- Cauliflowers	5%	B3	
0704.10.20.00	-- Headed broccoli	5%	B3	
0704.20.00.00	- Brussels sprouts	5%	B3	
0704.90	- Other:			
0704.90.10.00	-- Cabbages	5%	B3	
0704.90.90.00	-- Other	5%	B3	
07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.			
	- Lettuce:			
0705.11.00.00	-- Cabbage lettuce (head lettuce)	5%	B3	
0705.19.00.00	-- Other	5%	B3	
	- Chicory:			
0705.21.00.00	-- Witloof chicory (<i>Cichorium intybus var. foliosum</i>)	5%	B3	
0705.29.00.00	-- Other	5%	B3	
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.			
0706.10	- Carrots and turnips:			
0706.10.10.00	-- Carrots	25%	B10	
0706.10.20.00	-- Turnips	5%	B3	
0706.90.00.00	- Other	5%	B3	
0707.00.00.00	Cucumbers and gherkins, fresh or chilled.		A	
07.08	Leguminous vegetable, shelled or unshelled, fresh or chilled.			
0708.10.00.00	- Peas (<i>Pisum sativum</i>)	5%	B3	
0708.20.00.00	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)		A	
0708.90.00.00	- Other leguminous vegetables		A	
07.09	Other vegetables, fresh or chilled.			
0709.10.00.00	- Globe artichokes	5%	B3	
0709.20.00.00	- Asparagus	5%	B3	
0709.30.00.00	- Aubergines (egg-plants)		A	
0709.40.00.00	- Celery other than celeriac	5%	B3	
	- Mushrooms and truffles:			
0709.51.00.00	-- Mushrooms of the genus <i>Agaricus</i>	5%	B5	
0709.52.00.00	-- Truffles	5%	B3	
0709.59.00.00	-- Other	5%	B3	
0709.60	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :			
0709.60.10.00	-- Chillies, other than giant chillies	5%	B3	
0709.60.90.00	-- Other	5%	B3	
0709.70.00.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	5%	B3	
0709.90.00.00	- Other	5%	B3	
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.			
0710.10.00.00	- Potatoes	5%	B3	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Notes
	- Leguminous vegetable, shelled or unshelled:			
0710.21.00.00	-- Peas (<i>Pisum sativum</i>)	5%	B3	
0710.22.00.00	-- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	5%	B3	
0710.29.00.00	-- Other	5%	B3	
0710.30.00.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	5%	B3	
0710.40.00.00	- Sweet corn	5%	B3	
0710.80.00.00	- Other vegetables	5%	B3	
0710.90.00.00	- Mixtures of vegetables	5%	B3	
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.			
0711.20	- Olives:			
0711.20.10.00	-- Preserved by sulphur dioxide gas	5%	B3	
0711.20.90.00	-- Other	5%	B3	
0711.30	- Capers:			
0711.30.10.00	-- Preserved by sulphur dioxide gas	5%	B3	
0711.30.90.00	-- Other	5%	B3	
0711.40	- Cucumbers and gherkins:			
0711.40.10.00	-- Preserved by sulphur dioxide gas	5%	B3	
0711.40.90.00	-- Other	5%	B3	
	- Mushrooms and truffles:			
0711.51.00.00	-- Mushrooms of the genus <i>Agaricus</i>	5%	B7	
0711.59.00.00	-- Other	5%	B3	
0711.90	- Other vegetables; mixtures of vegetables:			
0711.90.10.00	-- Sweet corn	5%	B3	
0711.90.20.00	-- Chillies	5%	B3	
0711.90.30.00	-- Onions, preserved by sulphur dioxide gas	5%	B3	
0711.90.40.00	-- Onions, preserved other than by sulphur dioxide gas	5%	B10	
0711.90.50.00	-- Other, preserved by sulphur dioxide gas	5%	B3	
0711.90.90.00	-- Other	5%	B3	
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.			
0712.20.00.00	- Onions	5%	B3	
	- Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles:			
0712.31.00.00	-- Mushrooms of the genus <i>Agaricus</i>	5%	B3	
0712.32.00.00	-- Wood ears (<i>Auricularia spp.</i>)	5%	B3	
0712.33.00.00	-- Jelly fungi (<i>Tremella spp.</i>)	5%	B10	
0712.39	-- Other:			
0712.39.10.00	--- Truffles	5%	B3	
0712.39.20.00	--- Shiitake (dong-gu)	5%	B10	
0712.39.90.00	--- Other	5%	B3	
0712.90.00.00	- Other vegetables; mixtures of vegetables	5%	B3	
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.			
0713.10	- Peas (<i>Pisum sativum</i>):			
0713.10.10.00	-- For sowing		A	
0713.10.90.00	-- Other	5%	B3	
0713.20	- Chickpeas (garbanzos):			
0713.20.10.00	-- For sowing		A	
0713.20.90.00	-- Other	5%	B3	
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Notes
0713.31	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek:			
0713.31.10.00	--- For sowing		A	
0713.31.90.00	--- Other	5%	B3	
0713.32	-- Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>):			
0713.32.10.00	--- For sowing		A	
0713.32.90.00	--- Other	5%	B3	
0713.33	-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>):			
0713.33.10.00	--- For sowing		A	
0713.33.90.00	--- Other	5%	B3	
0713.39	-- Other:			
0713.39.10.00	--- For sowing		A	
0713.39.90.00	--- Other	5%	B3	
0713.40	- Lentils:			
0713.40.10.00	-- For sowing		A	
0713.40.90.00	-- Other	5%	B3	
0713.50	- Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>):			
0713.50.10.00	-- For sowing		A	
0713.50.90.00	-- Other	5%	B3	
0713.90	- Other:			
0713.90.10.00	-- For sowing		A	
0713.90.90.00	-- Other	5%	B3	
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	- Manioc (cassava):			
0714.10.10.00	-- Sliced or in form of pellets	5%	B3	
0714.10.90.00	-- Other	5%	B3	
0714.20.00.00	- Sweet potatoes	5%	B3	
0714.90	- Other:			
0714.90.10.00	-- Sago pith	5%	B3	
0714.90.90.00	-- Other	5%	B3	
Chapter 8	Edible fruit and nuts; peel of citrus fruit or melons			
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.			
0801.11.00.00	- Coconuts:			
0801.11.00.00	-- Desiccated	5%	B3	
0801.19.00.00	-- Other	5%	B3	
0801.21.00.00	- Brazil nuts:			
0801.21.00.00	-- In shell	5%	B3	
0801.22.00.00	-- Shelled	5%	B3	
0801.31.00.00	- Cashew nuts:			
0801.31.00.00	-- In shell	5%	B3	
0801.32.00.00	-- Shelled	5%	B3	
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.			
0802.11.00.00	- Almonds:			
0802.11.00.00	-- In shell	5%	B3	
0802.12.00.00	-- Shelled	5%	B3	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Notes
0802.21.00.00	- Hazelnuts or filberts (<i>Corylus spp.</i>): -- In shell	5%	B3	
0802.22.00.00	-- Shelled	5%	B3	
0802.31.00.00	- Walnuts: -- In shell	5%	B3	
0802.32.00.00	-- Shelled	5%	B3	
0802.40.00.10	- Chestnuts (<i>Castanea spp.</i>): -- In shell	5%	B3	
0802.40.00.20	-- Shelled	5%	B3	
0802.50.00.00	- Pistachios	5%	B3	
0802.90	- Other:			
0802.90.10.00	-- Areca nuts (betel nuts)	5%	B3	
0802.90.90.00	-- Other	5%	B3	
0803.00.00.00	Bananas, including plantains, fresh or dried.		A	
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.			
0804.10.00.00	- Dates	5%	B3	
0804.20.00.00	- Figs	5%	B3	
0804.30.00.00	- Pineapples		A	
0804.40.00.00	- Avocados	5%	B3	
0804.50.00	- Guavas, mangoes and mangosteens:			
0804.50.00.10	-- Guavas	5%	B3	
0804.50.00.20	-- Mangoes	25%	B15	
0804.50.00.30	-- Mangosteens	5%	B3	
08.05	Citrus fruit, fresh or dried.			
0805.10.00	- Oranges:			
0805.10.00.10	-- Fresh		X	
0805.10.00.20	-- Dried		X	
0805.20.00.00	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids		X	
0805.40.00	- Grapefruit:			
0805.40.00.10	-- Fresh		X	
0805.40.00.20	-- Dried		X	
0805.50.00.00	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)		X	
0805.90.00.00	- Other		X	
08.06	Grapes, fresh or dried.			
0806.10.00.00	- Fresh		A	
0806.20.00.00	- Dried	5%	B3	
08.07	Melons (including watermelons) and papaws (papayas), fresh.			
0807.11.00.00	- Melons (including watermelons): -- Watermelons	5%	B3	
0807.19.00.00	-- Other	5%	B3	
0807.20.00.00	- Papaws (papayas)		A	
08.08	Apples, pears and quinces, fresh.			
0808.10.00.00	- Apples		A	
0808.20.00.00	- Pears and quinces		A	
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.			
0809.10.00.00	- Apricots		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Notes
0809.20.00.00	- Cherries	5%	B3	
0809.30.00.00	- Peaches, including nectarines		A	
0809.40.00.00	- Plums and sloes	5%	B3	
08.10	Other fruit, fresh.			
0810.10.00.00	- Strawberries	5%	B3	
0810.20.00.00	- Raspberries, blackberries, mulberries and loganberries	5%	B3	
0810.30.00.00	- Black, white or red currants and gooseberries	5%	B3	
0810.40.00.00	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	5%	B3	
0810.50.00.00	- Kiwi fruit		A	
0810.60.00.00	- Durians		A	
0810.90	- Other:			
0810.90.10.00	-- Longans	5%	B3	
0810.90.20.00	-- Lychees	5%	B3	
0810.90.90.00	-- Other (Persimmons)		A	
0810.90.90.00	--- Other	5%	B3	
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.			
0811.10.00.00	- Strawberries	5%	B3	
0811.20.00.00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	5%	B3	
0811.90.00	- Other:			
0811.90.00.10	-- Sugar contents	5%	B3	
0811.90.00.20	-- Not sugar contents	5%	B3	
08.12	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.			
0812.10.00.00	- Cherries	5%	B3	
0812.90.00.00	- Other	5%	B3	
08.13	Fruit, dried, other than that of headings Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.			
0813.10.00.00	- Apricots	5%	B3	
0813.20.00.00	- Prunes	5%	B3	
0813.30.00.00	- Apples	5%	B3	
0813.40.00.00	- Other fruit	5%	B3	
0813.50.00.00	- Mixtures of nuts or dried fruits of this Chapter	5%	B3	
08.14	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.			
0814.00.00.10	- Fresh		X	
0814.00.00.20	- Frozen		X	
0814.00.00.30	- Dried	5%	B10	
0814.00.00.90	- Other	5%	B3	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Notes
Chapter 9	Coffee, tea, maté and spices			
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.			
	- Coffee, not roasted:			
0901.11	-- Not decaffeinated:			
0901.11.10.00	--- Arabica WIB or Robusta OIB	5%	B3	
0901.11.90.00	--- Other		A	
0901.12	-- Decaffeinated:			
0901.12.10.00	--- Arabica WIB or Robusta OIB	5%	B3	
0901.12.90.00	--- Other		A	
	- Coffee, roasted:			
0901.21	-- Not decaffeinated:			
0901.21.10.00	--- Unground	5%	B3	
0901.21.20.00	--- Ground	5%	B3	
0901.22	-- Decaffeinated:			
0901.22.10.00	--- Unground	5%	B3	
0901.22.20.00	--- Ground	5%	B3	
0901.90.00.00	- Other	5%	B3	
09.02	Tea, whether or not flavoured.			
0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg:			
0902.10.10.00	-- Leaf	5%	B3	
0902.10.90.00	-- Other	5%	B3	
0902.20	- Other green tea (not fermented):			
0902.20.10.00	-- Leaf	5%	B3	
0902.20.90.00	-- Other	5%	B3	
0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg:			
0902.30.10.00	-- Leaf	5%	B3	
0902.30.90.00	-- Other	5%	B3	
0902.40	- Other black tea (fermented) and other partly fermented tea:			
0902.40.10.00	-- Leaf	5%	B3	
0902.40.90.00	-- Other	5%	B3	
0903.00.00.00	Maté.	5%	B3	
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	-- Neither crushed nor ground:			
0904.11.10.00	--- White	5%	B3	
0904.11.20.00	--- Black	5%	B3	
0904.11.90.00	--- Other	5%	B3	
0904.12	-- Crushed or ground:			
0904.12.10.00	--- White	5%	B3	
0904.12.20.00	--- Black	5%	B3	
0904.12.90.00	--- Other	5%	B3	
0904.20	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground:			
0904.20.10.00	-- Chillies, dried	5%	B3	
0904.20.20.00	-- Chillies, crushed or ground	5%	B3	
0904.20.90.00	-- Other	5%	B3	
09.05	Vanilla.			
0905.00.00.10	- Whole	5%	B3	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Notes
0905.00.00.90	- Other	5%	B3	
09.06	Cinnamon and cinnamon-tree flowers.			
0906.10.00.00	- Neither crushed nor ground	5%	B3	
0906.20.00.00	- Crushed or ground	5%	B3	
09.07	Cloves (whole fruit, cloves and stems).			
0907.00.00.10	- Whole fruit	5%	B3	
0907.00.00.20	- Cloves and stems		A	
09.08	Nutmeg, mace and cardamoms.			
0908.10	- Nutmeg:			
0908.10.00.10	-- In shell	5%	B3	
0908.10.00.20	-- Shelled	5%	B3	
0908.20.00.00	- Mace		A	
0908.30.00.00	- Cardamoms		A	
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.			
0909.10	- Seeds of anise or badian:			
0909.10.10.00	-- Of anise		A	
0909.10.20.00	-- Of badian		A	
0909.20.00.00	- Seeds of coriander		A	
0909.30.00.00	- Seeds of cumin		A	
0909.40.00.00	- Seeds of caraway		A	
0909.50.00.00	- Seeds of fennel; juniper berries		A	
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.			
0910.10.00.00	- Ginger	5%	B3	
0910.20.00.00	- Saffron	5%	B3	
0910.30.00.00	- Turmeric (curcuma)	5%	B5	
0910.40.00.00	- Thyme; bay leaves	5%	B3	
0910.50.00.00	- Curry	5%	B5	
	- Other spices:			
0910.91.00.00	-- Mixtures referred to in Note 1(b) to this Chapter	5%	B3	
0910.99.00.00	-- Other	5%	B3	
Chapter 10	Cereals			
10.01	Wheat and meslin.			
1001.10.00.00	- Durum wheat		A	
1001.90	- Other:			
	-- For human consumption:			
1001.90.11.00	--- Meslin	5%	B10	
1001.90.19.00	--- Other		A	
	-- Other:			
1001.90.91.00	--- Meslin	5%	B10	
1001.90.99.00	--- Other		A	
1002.00.00.00	Rye.	5%	B3	
1003.00.00.00	Barley.		A	
1004.00.00.00	Oats.		A	
10.05	Maize (corn).			
1005.10.00.00	- Seed		A	
1005.90	- Other:			
1005.90.10.00	-- Popcorn		X	