Customs Tariff Act 1995

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This compilation is in 7 volumes

Volume 1: sections 1–22
Schedule 2
Volume 2: Schedule 3 (Chapters 1–38)
Volume 3: Schedule 3 (Chapters 39–59)
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Volume 5: Schedule 3 (Chapters 74–97)
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Each volume has its own contents

This compilation was rectified to take into account a retrospective amendment made by Act No. 22, 2024. The original compilation is available in the replacement history on the Federal Register of Legislation.

Prepared by the Office of Parliamentary Counsel, Canberra

About this compilation

This compilation

This is a compilation of the *Customs Tariff Act 1995* that shows the text of the law as amended and in force on 4 July 2022 (the ***compilation date***).

The notes at the end of this compilation (the ***endnotes***) include information about amending laws and the amendment history of provisions of the compiled law.

Uncommenced amendments

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Register (www.legislation.gov.au). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the Register for the compiled law.

Application, saving and transitional provisions for provisions and amendments

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

Editorial changes

For more information about any editorial changes made in this compilation, see the endnotes.

Modifications

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the Register for the compiled law.

Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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Schedule 3—Classification of goods and general and special rates of duty

Note 1: See sections 15 and 16.

Note 2: The text in this Schedule is based on the wording in the Harmonized Commodity Description and Coding System that is referred to in the International Convention on the Harmonized Commodity Description and Coding System done at Brussels on 14 June 1983.

Note 3: The text of the Convention is set out in Australian Treaty Series 1988 No. 30. In 2006, the text of a Convention in the Australian Treaty Series was accessible through the Australian Treaties Library on the AustLII website (www.austlii.edu.au).

Section I—Live animals; animal products

Notes.

1.- Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.

2.- Except where the context otherwise requires, throughout this Schedule any reference to “dried” products also covers products which have been dehydrated, evaporated or freeze-dried.

Chapter 1—Live animals

Note.

1.- This Chapter covers all live animals except:
(a) Fish and crustaceans, molluscs and other aquatic invertebrates, of 0301, 0306, 0307 or 0308;
(b) Cultures of micro-organisms and other products of 3002; and
(c) Animals of 9508.

0101	LIVE HORSES, ASSES, MULES AND HINNIES:	
0101.2	-Horses:	
0101.21.00	--Pure-bred breeding animals	Free

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0101.29.00	--Other	Free
0101.30.00	-Asses	Free
0101.90.00	-Other	Free
0102	LIVE BOVINE ANIMALS:	
0102.2	-Cattle:	
0102.21.00	--Pure-bred breeding animals	Free
0102.29.00	--Other	Free
0102.3	-Buffalo:	
0102.31.00	--Pure-bred breeding animals	Free
0102.39.00	--Other	Free
0102.90.00	-Other	Free
0103	LIVE SWINE:	
0103.10.00	-Pure-bred breeding animals	Free
0103.9	-Other:	
0103.91.00	--Weighing less than 50 kg	Free
0103.92.00	--Weighing 50 kg or more	Free
0104	LIVE SHEEP AND GOATS:	
0104.10.00	-Sheep	Free
0104.20.00	-Goats	Free
0105	LIVE POULTRY, THAT IS TO SAY, FOWLS OF THE SPECIES *Gallus domesticus*, DUCKS, GEESE, TURKEYS AND GUINEA FOWLS:	
0105.1	-Weighing not more than 185 g:	
0105.11.00	--Fowls of the species *Gallus domesticus*	Free
0105.12.00	--Turkeys	Free
0105.13.00	--Ducks	Free
0105.14.00	--Geese	Free
0105.15.00	--Guinea fowls	Free

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0105.9	-Other:	
0105.94.00	--Fowls of the species *Gallus domesticus*	Free
0105.99.00	--Other	Free
0106	OTHER LIVE ANIMALS:	
0106.1	-Mammals:	
0106.11.00	--Primates	Free
0106.12.00	--Whales, dolphins and porpoises (mammals of the order *Cetacea*); manatees and dugongs (mammals of the order *Sirenia*); seals, sea lions and walruses (mammals of the suborder *Pinnipedia*)	Free
0106.13.00	--Camels and other camelids (*Camelidae*)	Free
0106.14.00	--Rabbits and hares	Free
0106.19.00	--Other	Free
0106.20.00	-Reptiles (including snakes and turtles)	Free
0106.3	-Birds:	
0106.31.00	--Birds of prey	Free
0106.32.00	--Psittaciformes (including parrots, parakeets, macaws and cockatoos)	Free
0106.33.00	--Ostriches; emus (*Dromaius novaehollandiae*)	Free
0106.39.00	--Other	Free
0106.4	-Insects:	
0106.41.00	--Bees	Free
0106.49.00	--Other	Free
0106.90.00	-Other	Free

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Chapter 2—Meat and edible meat offal

Note.

1.- This Chapter does not cover:

(a) Products of the kinds described in 0201 to 0208 or 0210, unfit or unsuitable for human consumption;

(b) Edible, non-living insects (0410);

(c) Guts, bladders or stomachs of animals (0504.00.00) or animal blood (0511 or 3002); or

(d) Animal fat, other than products of 0209 (Chapter 15).

0201	MEAT OF BOVINE ANIMALS, FRESH OR CHILLED:	
0201.10.00	-Carcasses and half-carcasses	Free
0201.20.00	-Other cuts with bone in	Free
0201.30.00	-Boneless	Free
0202	MEAT OF BOVINE ANIMALS FROZEN:	
0202.10.00	-Carcasses and half-carcasses	Free
0202.20.00	-Other cuts with bone in	Free
0202.30.00	-Boneless	Free
0203	MEAT OF SWINE, FRESH, CHILLED OR FROZEN:	
0203.1	-Fresh or chilled:	
0203.11.00	--Carcasses and half-carcasses	Free
0203.12.00	--Hams, shoulders and cuts thereof, with bone in	Free
0203.19.00	--Other	Free
0203.2	-Frozen:	
0203.21.00	--Carcasses and half-carcasses	Free
0203.22.00	--Hams, shoulders and cuts thereof, with bone in	Free
0203.29.00	--Other	Free

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0204	MEAT OF SHEEP OR GOATS, FRESH, CHILLED OR FROZEN:	
0204.10.00	-Carcasses and half-carcasses of lamb, fresh or chilled	Free
0204.2	-Other meat of sheep, fresh or chilled:	
0204.21.00	--Carcasses and half-carcasses	Free
0204.22.00	--Other cuts with bone in	Free
0204.23.00	--Boneless	Free
0204.30.00	-Carcasses and half-carcasses of lamb, frozen	Free
0204.4	-Other meat of sheep, frozen:	
0204.41.00	--Carcasses and half-carcasses	Free
0204.42.00	--Other cuts with bone in	Free
0204.43.00	--Boneless	Free
0204.50.00	-Meat of goats	Free
0205.00.00	MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN	Free
0206	EDIBLE OFFAL OF BOVINE ANIMALS, SWINE, SHEEP, GOATS, HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN:	
0206.10.00	-Of bovine animals, fresh or chilled	Free
0206.2	-Of bovine animals, frozen:	
0206.21.00	--Tongues	Free
0206.22.00	--Livers	Free
0206.29.00	--Other	Free
0206.30.00	-Of swine, fresh or chilled	Free
0206.4	-Of swine, frozen:	
0206.41.00	--Livers	Free
0206.49.00	--Other	Free
0206.80.00	-Other, fresh or chilled	Free
0206.90.00	-Other, frozen	Free

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0207	MEAT AND EDIBLE OFFAL, OF THE POULTRY OF 0105, FRESH, CHILLED OR FROZEN:	
0207.1	-Of fowls of the species *Gallus domesticus*:	
0207.11.00	--Not cut in pieces, fresh or chilled	Free
0207.12.00	--Not cut in pieces, frozen	Free
0207.13.00	--Cuts and offal, fresh or chilled	Free
0207.14.00	--Cuts and offal, frozen	Free
0207.2	-Of turkeys:	
0207.24.00	--Not cut in pieces, fresh or chilled	Free
0207.25.00	--Not cut in pieces, frozen	Free
0207.26.00	--Cuts and offal, fresh or chilled	Free
0207.27.00	--Cuts and offal, frozen	Free
0207.4	-Of ducks:	
0207.41.00	--Not cut in pieces, fresh or chilled	Free
0207.42.00	--Not cut in pieces, frozen	Free
0207.43.00	--Fatty livers, fresh or chilled	Free
0207.44.00	--Other, fresh or chilled	Free
0207.45.00	--Other, frozen	Free
0207.5	-Of geese:	
0207.51.00	--Not cut in pieces, fresh or chilled	Free
0207.52.00	--Not cut in pieces, frozen	Free
0207.53.00	--Fatty livers, fresh or chilled	Free
0207.54.00	--Other, fresh or chilled	Free
0207.55.00	--Other, frozen	Free
0207.60.00	-Of guinea fowls	Free
0208	OTHER MEAT AND EDIBLE MEAT OFFAL, FRESH, CHILLED OR FROZEN:	
0208.10.00	-Of rabbits or hares	Free
0208.30.00	-Of primates	Free

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0208.40.00	-Of whales, dolphins and porpoises (mammals of the order *Cetacea*); of manatees and dugongs (mammals of the order *Sirenia*); of seals, sea lions and walruses (mammals of the suborder *Pinnipedia*)	Free
0208.50.00	-Of reptiles (including snakes and turtles)	Free
0208.60.00	-Of camels and other camelids (*Camelidae*)	Free
0208.90.00	-Other	Free
0209	PIG FAT, FREE OF LEAN MEAT, AND POULTRY FAT, NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED:	
0209.10.00	-Of pigs	Free
0209.90.00	-Other	Free
0210	MEAT AND EDIBLE MEAT OFFAL, SALTED, IN BRINE, DRIED OR SMOKED; EDIBLE FLOURS AND MEALS OF MEAT OR MEAT OFFAL:	
0210.1	-Meat of swine:	
0210.11.00	--Hams, shoulders and cuts thereof, with bone in	Free
0210.12.00	--Bellies (streaky) and cuts thereof	Free
0210.19.00	--Other	Free
0210.20.00	-Meat of bovine animals	Free
0210.9	-Other, including edible flours and meals of meat or meat offal:	
0210.91.00	--Of primates	Free
0210.92.00	--Of whales, dolphins and porpoises (mammals of the order *Cetacea*); of manatees and dugongs (mammals of the order *Sirenia*); of seals, sea lions and walruses (mammals of the suborder *Pinnipedia*)	Free
0210.93.00	--Of reptiles (including snakes and turtles)	Free
0210.99.00	--Other	Free

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Chapter 3—Fish and crustaceans, molluscs and other aquatic invertebrates

Notes.

1.- This Chapter does not cover:
  (a) Mammals of 0106;
  (b) Meat of mammals of 0106 (0208 or 0210);
  (c) Fish (including livers, roes and milt thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (2301); or
  (d) Caviar or caviar substitutes prepared from fish eggs (1604).

2.- In this Chapter, "pellets" means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

3.- 0305 to 0308 do not cover flours, meals and pellets, fit for human consumption (0309).

0301	LIVE FISH:	
0301.1	-Ornamental fish:	
0301.11.00	--Freshwater	Free
0301.19.00	--Other	Free
0301.9	-Other live fish:	
0301.91.00	--Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	Free
0301.92.00	--Eels (*Anguilla spp.*)	Free

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0301.93.00	--Carp (*Cyprinus spp*., *Carassius spp*., *Ctenopharyngodon idellus*, *Hypophthalmichthys spp*., *Cirrhinus spp*., *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp*., *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp*.)	Free
0301.94.00	--Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)	Free
0301.95.00	--Southern bluefin tunas (Thunnus maccoyii)	Free
0301.99.00	--Other	Free
0302	FISH, FRESH OR CHILLED, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF 0304:	
0302.1	-Salmonidae, excluding edible fish offal of 0302.91.00 to 0302.99.00:	
0302.11.00	--Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	Free
0302.13.00	--Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*)	Free
0302.14.00	--Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	Free
0302.19.00	--Other	Free
0302.2	-Flat fish (*Pleuronectidae*, *Bothidae*, *Cynoglossidae*, *Soleidae*, *Scophthalmidae* and *Citharidae*), excluding edible fish offal of 0302.91.00 to 0302.99.00:	
0302.21.00	--Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	Free
0302.22.00	--Plaice (*Pleuronectes platessa*)	Free
0302.23.00	--Sole (*Solea spp*.)	Free
0302.24.00	--Turbots (*Psetta maxima*)	Free
0302.29.00	--Other	Free

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0302.3	-Tunas (of the genus *Thunnus*), skipjack tuna (stripe-bellied bonito) (*Katsuwonus pelamis*), excluding edible fish offal of 0302.91.00 to 0302.99.00:	
0302.31.00	--Albacore or longfinned tunas (*Thunnus alalunga*)	Free
0302.32.00	--Yellowfin tunas (*Thunnus albacares*)	Free
0302.33.00	--Skipjack tuna (stripe-bellied bonito) (*Katsuwonus pelamis*)	Free
0302.34.00	--Bigeye tunas (*Thunnus obesus*)	Free
0302.35.00	--Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)	Free
0302.36.00	--Southern bluefin tunas (*Thunnus maccoyii*)	Free
0302.39.00	--Other	Free
0302.4	-Herrings (*Clupea harengus*, *Clupea pallasii*), anchovies (*Engraulis spp*.), sardines (*Sardina pilchardus*, *Sardinops spp*.), sardinella (*Sardinella spp*.), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scomber japonicus*), Indian mackerels (*Rastrelliger spp*.), seerfishes (*Scomberomorus spp*.), jack and horse mackerel (*Trachurus spp*.), jacks, crevalles (*Caranx spp*.), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp*.), Pacific saury (*Cololabis saira*), scads (*Decapterus spp.*), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp*.), marlins, sailfishes, spearfish (*Istiophoridae*), excluding edible fish offal of 0302.91.00 to 0302.99.00:	
0302.41.00	--Herrings (*Clupea harengus, Clupea pallasii*)	Free
0302.42.00	--Anchovies (*Engraulis spp.*)	Free
0302.43.00	--Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp*.), brisling or sprats (*Sprattus sprattus*)	Free
0302.44.00	--Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)	Free
0302.45.00	--Jack and horse mackerel (*Trachurus spp.*)	Free
0302.46.00	--Cobia (*Rachycentron canadum*)	Free
0302.47.00	--Swordfish (*Xiphias gladius*)	Free
0302.49.00	--Other	Free

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0302.5	-Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*, excluding edible fish offal of 0302.91.00 to 0302.99.00:	
0302.51.00	--Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	Free
0302.52.00	--Haddock (*Melanogrammus aeglefinus*)	Free
0302.53.00	--Coalfish (*Pollachius virens*)	Free
0302.54.00	--Hake (*Merluccius spp., Urophycis spp.*)	Free
0302.55.00	--Alaska Pollock (*Theragra chalcogramma*)	Free
0302.56.00	--Blue whitings (*Micromesistius poutassou, Micromesistius australis*)	Free
0302.59.00	--Other	Free
0302.7	-Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp.*, *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*), excluding edible fish offal of 0302.91.00 to 0302.99.00:	
0302.71.00	--Tilapias (*Oreochromis spp.*)	Free
0302.72.00	--Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)	Free
0302.73.00	--Carp (*Cyprinus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp.*, *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp.*)	Free
0302.74.00	--Eels (*Anguilla spp.*)	Free
0302.79.00	--Other	Free
0302.8	-Other fish, excluding edible fish offal of 0302.91.00 to 0302.99.00:	
0302.81.00	--Dogfish and other sharks	Free
0302.82.00	--Rays and skates (*Rajidae*)	Free

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0302.83.00	--Toothfish (*Dissostichus spp.*)	Free
0302.84.00	--Seabass (*Dicentrarchus spp.*)	Free
0302.85.00	--Seabream (*Sparidae*)	Free
0302.89.00	--Other	Free
0302.9	-Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:	
0302.91.00	--Livers, roes and milt	Free
0302.92.00	--Shark fins	Free
0302.99.00	--Other	Free
0303	FISH, FROZEN, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF 0304:	
0303.1	-Salmonidae, excluding edible fish offal of 0303.91.00 to 0303.99.00:	
0303.11.00	--Sockeye salmon (red salmon) (*Oncorhynchus nerka*)	Free
0303.12.00	--Other Pacific salmon (*Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*)	Free
0303.13.00	--Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	Free
0303.14.00	--Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	Free
0303.19.00	--Other	Free
0303.2	-Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp.*, *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*), excluding edible fish offal of 0303.91.00 to 0303.99.00:	
0303.23.00	--Tilapias (*Oreochromis spp.*)	Free

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0303.24.00	--Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)	Free
0303.25.00	--Carp (*Cyprinus spp*., *Carassius spp*., *Ctenopharyngodon idellus*, *Hypophthalmichthys spp*., *Cirrhinus spp*., *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp*., *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp*.)	Free
0303.26.00	--Eels (*Anguilla spp.*)	Free
0303.29.00	--Other	Free
0303.3	-Flat fish (*Pleuronectidae*, *Bothidae*, *Cynoglossidae*, *Soleidae*, *Scophthalmidae* and *Citharidae*), excluding edible fish offal of 0303.91.00 to 0303.99.00:	
0303.31.00	--Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	Free
0303.32.00	--Plaice (*Pleuronectes platessa*)	Free
0303.33.00	--Sole (*Solea spp.*)	Free
0303.34.00	--Turbots (*Psetta maxima*)	Free
0303.39.00	--Other	Free
0303.4	-Tunas (of the genus *Thunnus*), skipjack tuna (stripe-bellied bonito) (*Katsuwonus pelamis*), excluding edible fish offal of 0303.91.00 to 0303.99.00:	
0303.41.00	--Albacore or longfinned tunas (*Thunnus alalunga*)	Free
0303.42.00	--Yellowfin tunas (*Thunnus albacares*)	Free
0303.43.00	--Skipjack tuna (stripe-bellied bonito) (*Katsuwonus pelamis*)	Free
0303.44.00	--Bigeye tunas (*Thunnus obesus*)	Free
0303.45.00	--Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)	Free
0303.46.00	--Southern bluefin tunas (*Thunnus maccoyii*)	Free
0303.49.00	--Other	Free

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0303.5	-Herrings (*Clupea harengus*, *Clupea pallasii*), anchovies (*Engraulis spp.*), sardines (*Sardina pilchardus*, *Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scomber japonicus*), Indian mackerels (*Rastrelliger spp.*), seerfishes (*Scomberomorus spp.*), jack and horse mackerel (*Trachurus spp.*), jacks, crevalles (*Caranx spp.*), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp.*), Pacific saury (*Cololabis saira*), scads (*Decapterus spp.*), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp.*), marlins, sailfishes, spearfish (*Istiophoridae*), excluding edible fish offal of 0303.91.00 to 0303.99.00:	
0303.51.00	--Herrings (*Clupea harengus, Clupea pallasii*)	Free
0303.53.00	--Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)	Free
0303.54.00	--Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)	Free
0303.55.00	--Jack and horse mackerel (*Trachurus spp.*)	Free
0303.56.00	--Cobia (*Rachycentron canadum*)	Free
0303.57.00	--Swordfish (*Xiphias gladius*)	Free
0303.59.00	--Other	Free
0303.6	-Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*, excluding edible fish offal of 0303.91.00 to 0303.99.00:	
0303.63.00	--Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	Free
0303.64.00	--Haddock (*Melanogrammus aeglefinus*)	Free
0303.65.00	--Coalfish (*Pollachius virens*)	Free
0303.66.00	--Hake (*Merluccius spp., Urophycis spp.*)	Free
0303.67.00	--Alaska Pollock (*Theragra chalcogramma*)	Free
0303.68.00	--Blue whitings (*Micromesistius poutassou, Micromesistius australis*)	Free
0303.69.00	--Other	Free

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0303.8	-Other fish, excluding edible fish offal of 0303.91.00 to 0303.99.00:	
0303.81.00	--Dogfish and other sharks	Free
0303.82.00	--Rays and skates (*Rajidae*)	Free
0303.83.00	--Toothfish (*Dissostichus spp.*)	Free
0303.84.00	--Seabass (*Dicentrarchus spp.*)	Free
0303.89.00	--Other	Free
0303.9	-Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:	
0303.91.00	--Livers, roes and milt	Free
0303.92.00	--Shark fins	Free
0303.99.00	--Other	Free
0304	FISH FILLETS AND OTHER FISH MEAT (WHETHER OR NOT MINCED), FRESH, CHILLED OR FROZEN:	
0304.3	-Fresh or chilled fillets of tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp.*, *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*):	
0304.31.00	--Tilapias (*Oreochromis spp.*)	Free
0304.32.00	--Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)	Free
0304.33.00	--Nile perch (*Lates niloticus*)	Free
0304.39.00	--Other	Free
0304.4	-Fresh or chilled fillets of other fish:	
0304.41.00	--Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	Free

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0304.42.00	--Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	Free
0304.43.00	--Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*)	Free
0304.44.00	--Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Moridae* and *Muraenolepididae*	Free
0304.45.00	--Swordfish (*Xiphias gladius*)	Free
0304.46.00	--Toothfish (*Dissostichus spp*.)	Free
0304.47.00	--Dogfish and other sharks	Free
0304.48.00	--Rays and skates (*Rajidae*)	Free
0304.49.00	--Other	Free
0304.5	-Other, fresh or chilled:	
0304.51.00	--Tilapias (*Oreochromis spp*.), catfish (*Pangasius spp*., *Silurus spp*., *Clarias spp*., *Ictalurus spp*.), carp (*Cyprinus spp*., *Carassius spp*., *Ctenopharyngodon idellus*, *Hypophthalmichthys spp*., *Cirrhinus spp*., *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp*., *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp*.), eels (*Anguilla spp*.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp*.)	Free
0304.52.00	--Salmonidae	Free
0304.53.00	--Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*	Free
0304.54.00	--Swordfish (*Xiphias gladius*)	Free
0304.55.00	--Toothfish (*Dissostichus spp.*)	Free
0304.56.00	--Dogfish and other sharks	Free
0304.57.00	--Rays and skates (*Rajidae*)	Free
0304.59.00	--Other	Free

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0304.6	-Frozen fillets of tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp.*, *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*):	
0304.61.00	--Tilapias (*Oreochromis spp.*)	Free
0304.62.00	--Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)	Free
0304.63.00	--Nile perch (*Lates niloticus*)	Free
0304.69.00	--Other	Free
0304.7	-Frozen fillets of fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*:	
0304.71.00	--Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	Free
0304.72.00	--Haddock (*Melanogrammus aeglefinus*)	Free
0304.73.00	--Coalfish (*Pollachius virens*)	Free
0304.74.00	--Hake (*Merluccius spp., Urophycis spp.*)	Free
0304.75.00	--Alaska Pollock (*Theragra chalcogramma*)	Free
0304.79.00	--Other	Free
0304.8	-Frozen fillets of other fish:	
0304.81.00	--Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	Free
0304.82.00	--Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	Free
0304.83.00	--Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*)	Free
0304.84.00	--Swordfish (*Xiphias gladius*)	Free

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0304.85.00	--Toothfish (*Dissostichus spp*.)	Free
0304.86.00	--Herrings (*Clupea harengus, Clupea pallasii*)	Free
0304.87.00	--Tunas (of the genus *Thunnus*), skipjack tuna (stripe-bellied bonito) (*Katsuwonus pelamis*)	Free
0304.88.00	--Dogfish, other sharks, rays and skates (*Rajidae*)	Free
0304.89.00	--Other	Free
0304.9	-Other, frozen:	
0304.91.00	--Swordfish (*Xiphias gladius*)	Free
0304.92.00	--Toothfish (*Dissostichus spp.*)	Free
0304.93.00	--Tilapias (*Oreochromis spp*.), catfish (*Pangasius spp*., *Silurus spp*., *Clarias spp*., *Ictalurus spp*.), carp (*Cyprinus spp*., *Carassius spp*., *Ctenopharyngodon idellus*, *Hypophthalmichthys spp*., *Cirrhinus spp*., *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp*., *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp*.), eels (*Anguilla spp*.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp*.)	Free
0304.94.00	--Alaska Pollock (*Theragra chalcogramma*)	Free
0304.95.00	--Fish of the families *Bregmacerotidae*, *Euclichthyidae, Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*, other than Alaska Pollock (*Theragra chalcogramma*)	Free
0304.96.00	--Dogfish and other sharks	Free
0304.97.00	--Rays and skates (*Rajidae*)	Free
0304.99.00	--Other	Free
0305	FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS:	
0305.20.00	-Livers, roes and milt of fish, dried, smoked, salted or in brine	Free
0305.3	-Fish fillets, dried, salted or in brine, but not smoked:	

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0305.31.00	--Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp.*, *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	Free
0305.32.00	--Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*	Free
0305.39.00	--Other	Free
0305.4	-Smoked fish, including fillets, other than edible fish offal:	
0305.41.00	--Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	Free
0305.42.00	--Herrings (*Clupea harengus, Clupea pallasii*)	Free
0305.43.00	--Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	Free
0305.44.00	--Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp.*, *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	Free
0305.49.00	--Other	Free
0305.5	-Dried fish, other than edible fish offal, whether or not salted but not smoked:	
0305.51.00	--Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	Free

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0305.52.00	--Tilapias (*Oreochromis spp*.), catfish (*Pangasius spp*., *Silurus spp*., *Clarias spp*., *Ictalurus spp*.), carp (*Cyprinus spp*., *Carassius spp*., *Ctenopharyngodon idellus*, *Hypophthalmichthys spp*., *Cirrhinus spp*., *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp*., *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp*.), eels (*Anguilla spp*.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp*.)	Free
0305.53.00	--Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*, other than cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)	Free
0305.54.00	--Herrings (*Clupea harengus*, *Clupea pallasii*), anchovies (*Engraulis spp*.), sardines (*Sardina pilchardus*, *Sardinops spp*.), sardinella (*Sardinella spp*.), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scomber japonicus*), Indian mackerels (*Rastrelliger spp*.), seerfishes (*Scomberomorus spp*.), jack and horse mackerel (*Trachurus spp*.), jacks, crevalles (*Caranx spp*.), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp*.), Pacific saury (*Cololabis saira*), scads (*Decapterus spp.*), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp*.), marlins, sailfishes, spearfish (*Istiophoridae*)	Free
0305.59.00	--Other	Free
0305.6	-Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:	
0305.61.00	--Herrings (*Clupea harengus, Clupea pallasii*)	Free
0305.62.00	--Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	Free
0305.63.00	--Anchovies (*Engraulis spp*.)	Free

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0305.64.00	--Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp.*, *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	Free
0305.69.00	--Other	Free
0305.7	-Fish fins, heads, tails, maws and other edible fish offal:	
0305.71.00	--Shark fins	Free
0305.72.00	--Fish heads, tails and maws	Free
0305.79.00	--Other	Free
0306	CRUSTACEANS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED CRUSTACEANS, WHETHER IN SHELL OR NOT, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; CRUSTACEANS, IN SHELL, COOKED BY STEAMING OR BY BOILING IN WATER, WHETHER OR NOT CHILLED, FROZEN, DRIED, SALTED OR IN BRINE:	
0306.1	-Frozen:	
0306.11.00	--Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp.*)	Free
0306.12.00	--Lobsters (*Homarus spp.*)	Free
0306.14.00	--Crabs	Free
0306.15.00	--Norway lobsters (*Nephrops norvegicus*)	Free
0306.16.00	--Cold-water shrimps and prawns (*Pandalus spp., Crangon crangon*)	Free
0306.17.00	--Other shrimps and prawns	Free
0306.19.00	--Other	Free
0306.3	-Live, fresh or chilled:	
0306.31.00	--Rock lobster and other sea crawfish (*Palinurus spp.*, *Panulirus spp.*, *Jasus spp.*)	Free

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0306.32.00	--Lobsters (*Homarus spp*.)	Free
0306.33.00	--Crabs	Free
0306.34.00	--Norway lobsters (*Nephrops norvegicus*)	Free
0306.35.00	--Cold-water shrimps and prawns (*Pandalus spp*., *Crangon crangon*)	Free
0306.36.00	--Other shrimps and prawns	Free
0306.39.00	--Other	Free
0306.9	-Other:	
0306.91.00	--Rock lobster and other sea crawfish (*Palinurus spp*., *Panulirus spp*., *Jasus spp*.)	Free
0306.92.00	--Lobsters (*Homarus spp*.)	Free
0306.93.00	--Crabs	Free
0306.94.00	--Norway lobsters (*Nephrops norvegicus*)	Free
0306.95.00	--Shrimps and prawns	Free
0306.99.00	--Other	Free
0307	MOLLUSCS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED MOLLUSCS, WHETHER IN SHELL OR NOT, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS:	
0307.1	-Oysters:	
0307.11.00	--Live, fresh or chilled	Free
0307.12.00	--Frozen	Free
0307.19.00	--Other	Free
0307.2	-Scallops and other molluscs of the family *Pectinidae*:	
0307.21.00	--Live, fresh or chilled	Free
0307.22.00	--Frozen	Free
0307.29.00	--Other	Free
0307.3	-Mussels (*Mytilus spp., Perna spp.*):	
0307.31.00	--Live, fresh or chilled	Free
0307.32.00	--Frozen	Free
0307.39.00	--Other	Free

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0307.4	-Cuttle fish and squid:	
0307.42.00	--Live, fresh or chilled	Free
0307.43.00	--Frozen	Free
0307.49.00	--Other	Free
0307.5	-Octopus (*Octopus spp.*):	
0307.51.00	--Live, fresh or chilled	Free
0307.52.00	--Frozen	Free
0307.59.00	--Other	Free
0307.60.00	-Snails, other than sea snails	Free
0307.7	-Clams, cockles and arkshells (families *Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae* and *Veneridae*):	
0307.71.00	--Live, fresh or chilled	Free
0307.72.00	--Frozen	Free
0307.79.00	--Other	Free
0307.8	-Abalone (*Haliotis spp*.) and stromboid conchs (*Strombus spp*.):	
0307.81.00	--Live, fresh or chilled abalone (*Haliotis spp*.)	Free
0307.82.00	--Live, fresh or chilled stromboid conchs (*Strombus spp*.)	Free
0307.83.00	--Frozen abalone (*Haliotis spp*.)	Free
0307.84.00	--Frozen stromboid conchs (*Strombus spp*.)	Free
0307.87.00	--Other abalone (*Haliotis spp*.)	Free
0307.88.00	--Other stromboid conchs (*Strombus spp*.)	Free
0307.9	-Other:	
0307.91.00	--Live, fresh or chilled	Free
0307.92.00	--Frozen	Free
0307.99.00	--Other	Free

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0308	AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS:	
0308.1	-Sea cucumbers (*Stichopus japonicus*, *Holothuroidea*):	
0308.11.00	--Live, fresh or chilled	Free
0308.12.00	--Frozen	Free
0308.19.00	--Other	Free
0308.2	-Sea urchins (*Strongylocentrotus spp.*, *Paracentrotus lividus*, *Loxechinus albus*, *Echinus esculentus*):	
0308.21.00	--Live, fresh or chilled	Free
0308.22.00	--Frozen	Free
0308.29.00	--Other	Free
0308.30.00	-Jellyfish (*Rhopilema spp.*)	Free
0308.90.00	-Other	Free
0309	FLOURS, MEALS AND PELLETS OF FISH, CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES, FIT FOR HUMAN CONSUMPTION:	
0309.10.00	-Of fish	Free
0309.90.00	-Other	Free

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Chapter 4—Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included

Notes.

1.- "Milk" means full cream milk or partially or completely skimmed milk.

2.- For the purposes of 0403, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.

3.- For the purposes of 0405:

(a) "Butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2% by weight and a maximum water content of 16% by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.

(b) "Dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39% or more but less than 80% by weight.

4.- Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in 0406 provided that they have the three following characteristics:

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(a) a milkfat content, by weight of the dry matter, of 5% or more;
(b) a dry matter content, by weight, of at least 70% but not exceeding 85%; and
(c) they are moulded or capable of being moulded.

5.- This Chapter does not cover:
(a) Non-living insects, unfit for human consumption (0511); or
(b) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (1702); or
(c) Products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substance (for example, oleic fats) (1901 or 2106); or
(d) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (3502) or globulins (3504.00.00).

6.- For the purposes of 0410, "insects" means edible non-living insects, whole or in parts, fresh, chilled, frozen, dried, smoked, salted or in brine, as well as flours and meals of insects, fit for human consumption. However, it does not cover edible non-living insects otherwise prepared or preserved (generally Section IV).

Subheading Notes.

1.- For the purposes of 0404.10.00, "modified whey" means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.

2.- For the purposes of 0405.10.00, "butter" does not include dehydrated butter or ghee (0405.90.00).

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0401	MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER:	
0401.10.00	-Of a fat content, by weight, not exceeding 1%	Free
0401.20.00	-Of a fat content, by weight, exceeding 1% but not exceeding 6%	Free
0401.40.00	-Of a fat content, by weight, exceeding 6% but not exceeding 10%	Free
0401.50.00	-Of a fat content, by weight, exceeding 10%	Free
0402	MILK AND CREAM, CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER:	
0402.10.00	-In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	Free
0402.2	-In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:	
0402.21.00	--Not containing added sugar or other sweetening matter	Free
0402.29.00	--Other	Free
0402.9	-Other:	
0402.91.00	--Not containing added sugar or other sweetening matter	Free
0402.99.00	--Other	Free
0403	YOGURT; BUTTERMILK, CURDLED MILK AND CREAM, 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:	
0403.20	-Yogurt:	
0403.20.10	---Containing chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares	5% DCS: 4% DCT: 5%
0403.20.90	---Other	Free

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0403.90.00	-Other	Free
0404	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:	
0404.10.00	-Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	Free
0404.90.00	-Other	Free
0405	BUTTER AND OTHER FATS AND OILS DERIVED FROM MILK; DAIRY SPREADS:	
0405.10.00	-Butter	Free
0405.20.00	-Dairy spreads	4% DCS:Free
0405.90.00	-Other	Free
0406	CHEESE AND CURD:	
0406.10.00	-Fresh (unripened or uncured) cheese, including whey cheese, and curd	$1.220/kg DC:$1.220/kg, less 5%
0406.20.00	-Grated or powdered cheese, of all kinds	$1.220/kg DC:$1.220/kg, less 5%
0406.30.00	-Processed cheese, not grated or powdered	$1.220/kg DC:$1.220/kg, less 5%
0406.40	-Blue-veined cheese and other cheese containing veins produced by *Penicillium roqueforti*:	
0406.40.10	---Cheese, of the following types: (a) roquefort; (b) stilton	Free

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0406.40.90	---Other	$1.220/kg DC:$1.220/kg, less 5%
0406.90	-Other cheese:	
0406.90.10	---Cheese, of the following types: (a) made wholly from goats' milk, other than fetta or kasseri; (b) surface-ripened soft, having: (i) a fat content in the dry matter of not less than 50% by weight; and (ii) a moisture content of not less than 65% by weight of the non-fatty matter	Free
0406.90.90	---Other	$1.220/kg DC:$1.220/kg, less 5%
0407	BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED:	
0407.1	-Fertilised eggs for incubation:	
0407.11.00	--Of fowls of the species *Gallus domesticus*	Free
0407.19.00	--Other	Free
0407.2	-Other fresh eggs:	
0407.21.00	--Of fowls of the species *Gallus domesticus*	Free
0407.29.00	--Other	Free
0407.90.00	-Other	Free
0408	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:	
0408.1	-Egg yolks:	
0408.11.00	--Dried	Free
0408.19.00	--Other	Free

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0408.9	-Other:	
0408.91.00	--Dried	Free
0408.99.00	--Other	Free
0409.00.00	NATURAL HONEY	Free
0410	INSECTS AND OTHER EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED:	
0410.10.00	-Insects	Free
0410.90.00	-Other	Free

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Chapter 5—Products of animal origin, not elsewhere specified or included

Notes.

1.- This Chapter does not cover:

(a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);

(b) Hides or skins (including furskins) other than goods of 0505 and parings and similar waste of raw hides or skins of 0511 (Chapter 41 or 43);

(c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or

(d) Prepared knots or tufts for broom or brush making (9603).

2.- For the purposes of 0501.00.00, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

3.- Throughout this Schedule, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".

4.- Throughout this Schedule, "horsehair" means hair of the manes or tails of equine or bovine animals. 0511 covers, *inter alia*, horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.

0501.00.00	HUMAN HAIR, UNWORKED, WHETHER OR NOT WASHED OR SCOURED; WASTE OF HUMAN HAIR	Free
0502	PIGS', HOGS' OR BOARS' BRISTLES AND HAIR; BADGER HAIR AND OTHER BRUSH MAKING HAIR; WASTE OF SUCH BRISTLES OR HAIR:	
0502.10.00	-Pigs', hogs' or boars' bristles and hair and waste thereof	Free

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0502.90.00	-Other	Free
0504.00.00	GUTS, BLADDERS AND STOMACHS OF ANIMALS (OTHER THAN FISH), WHOLE AND PIECES THEREOF, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED	Free
0505	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:	
0505.10.00	-Feathers of a kind used for stuffing; down	Free
0505.90.00	-Other	Free
0506	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	-Ossein and bones treated with acid	Free
0506.90.00	-Other	Free
0507	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:	
0507.10.00	-Ivory; ivory powder and waste	Free
0507.90.00	-Other	Free

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0508.00.00	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	Free
0510.00.00	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	Free
0511	ANIMAL PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED; DEAD ANIMALS OF CHAPTER 1 OR 3, UNFIT FOR HUMAN CONSUMPTION:	
0511.10.00	-Bovine semen	Free
0511.9	-Other:	
0511.91.00	--Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	Free
0511.99	--Other:	
0511.99.10	---Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	5%
0511.99.90	---Other	Free

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Section II—Vegetable products

Note.

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

Chapter 6—Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage

Notes.

1.- Subject to the second part of 0601, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.

2.- Any reference in 0603 or 0604 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of 9701.

0601	BULBS, TUBERS, TUBEROUS ROOTS, CORMS, CROWNS AND RHIZOMES, DORMANT, IN GROWTH OR IN FLOWER; CHICORY PLANTS AND ROOTS OTHER THAN ROOTS OF 1212:	
0601.10.00	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	Free
0601.20.00	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	Free

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0602	OTHER LIVE PLANTS (INCLUDING THEIR ROOTS), CUTTINGS AND SLIPS; MUSHROOM SPAWN:	
0602.10.00	-Unrooted cuttings and slips	Free
0602.20.00	-Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	Free
0602.30.00	-Rhododendrons and azaleas, grafted or not	Free
0602.40.00	-Roses, grafted or not	Free
0602.90.00	-Other	Free
0603	CUT FLOWERS AND FLOWER BUDS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED:	
0603.1	-Fresh:	
0603.11.00	--Roses	Free
0603.12.00	--Carnations	Free
0603.13.00	--Orchids	Free
0603.14.00	--Chrysanthemums	Free
0603.15.00	--Lilies (*Lilium spp.*)	Free
0603.19.00	--Other	Free
0603.90.00	-Other	Free
0604	FOLIAGE, BRANCHES AND OTHER PARTS OF PLANTS, WITHOUT FLOWERS OR FLOWER BUDS, AND GRASSES, MOSSES AND LICHENS, BEING GOODS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED:	
0604.20.00	-Fresh	Free
0604.90.00	-Other	Free

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Chapter 7—Edible vegetables and certain roots and tubers

Notes.

1.- This Chapter does not cover forage products of 1214.

2.- In 0709, 0710, 0711 and 0712 “vegetables” includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).

3.- 0712 covers all dried vegetables of the kinds falling in 0701 to 0711, other than:
(a) dried leguminous vegetables, shelled (0713);
(b) sweet corn in the forms specified in 1102 to 1104;
(c) flour, meal, powder, flakes, granules and pellets of potatoes (1105);
(d) flour, meal and powder of the dried leguminous vegetables of 0713 (1106).

4.- However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (0904).

5.- 0711 applies to vegetables which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

0701	POTATOES, FRESH OR CHILLED:	
0701.10.00	-Seed	Free
0701.90.00	-Other	Free
0702.00.00	TOMATOES, FRESH OR CHILLED	Free

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0703	ONIONS, SHALLOTS, GARLIC, LEEKS AND OTHER ALLIACEOUS VEGETABLES, FRESH OR CHILLED:	
0703.10.00	-Onions and shallots	Free
0703.20.00	-Garlic	Free
0703.90.00	-Leeks and other alliaceous vegetables	Free
0704	CABBAGES, CAULIFLOWERS, KOHLRABI, KALE AND SIMILAR EDIBLE BRASSICAS, FRESH OR CHILLED:	
0704.10.00	-Cauliflowers and broccoli	Free
0704.20.00	-Brussels sprouts	Free
0704.90.00	-Other	Free
0705	LETTUCE (*Lactuca sativa*) AND CHICORY (*Cichorium spp.*), FRESH OR CHILLED:	
0705.1	-Lettuce:	
0705.11.00	--Cabbage lettuce (head lettuce)	Free
0705.19.00	--Other	Free
0705.2	-Chicory:	
0705.21.00	--Witloof chicory (*Cichorium intybus var. foliosum*)	Free
0705.29.00	--Other	Free
0706	CARROTS, TURNIPS, SALAD BEETROOT, SALSIFY, CELERIAC, RADISHES AND SIMILAR EDIBLE ROOTS, FRESH OR CHILLED:	
0706.10.00	-Carrots and turnips	Free
0706.90.00	-Other	Free
0707.00.00	CUCUMBERS AND GHERKINS, FRESH OR CHILLED	Free
0708	LEGUMINOUS VEGETABLES, SHELLED OR UNSHELLED, FRESH OR CHILLED:	
0708.10.00	-Peas (*Pisum sativum*)	Free

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0708.20.00	-Beans (*Vigna spp., Phaseolus spp.*)	Free
0708.90.00	-Other leguminous vegetables	Free
0709	OTHER VEGETABLES, FRESH OR CHILLED:	
0709.20.00	-Asparagus	Free
0709.30.00	-Aubergines (egg-plants)	Free
0709.40.00	-Celery other than celeriac	Free
0709.5	-Mushrooms and truffles:	
0709.51.00	--Mushrooms of the genus *Agaricus*	5% DCS:4% DCT:5%
0709.52.00	--Mushrooms of the genus *Boletus*	5% DCS:4% DCT:5%
0709.53.00	--Mushrooms of the genus *Cantharellus*	5% DCS:4% DCT:5%
0709.54.00	--Shiitake (*Lentinus edodes*)	5% DCS:4% DCT:5%
0709.55.00	--Matsutake (*Tricholoma matsutake*, *Tricholoma magnivelare*, *Tricholoma anatolicum*, *Tricholoma dulciolens*, *Tricholoma caligatum*)	5% DCS:4% DCT:5%
0709.56.00	--Truffles (*Tuber spp*.)	5% DCS:4% DCT:5%
0709.59.00	--Other	5% DCS:4% DCT:5%
0709.60.00	-Fruits of the genus *Capsicum* or of the genus *Pimenta*	Free
0709.70.00	-Spinach, New Zealand spinach and orache spinach (garden spinach)	Free
0709.9	-Other:	
0709.91.00	--Globe artichokes	Free
0709.92.00	--Olives	Free

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0709.93.00	--Pumpkins, squash and gourds (*Cucurbita spp.*)	Free
0709.99.00	--Other	Free
0710	VEGETABLES (UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER), FROZEN:	
0710.10.00	-Potatoes	5% DCS:4% DCT:5%
0710.2	-Leguminous vegetables, shelled or unshelled:	
0710.21.00	--Peas (*Pisum sativum*)	Free
0710.22.00	--Beans (*Vigna spp*., *Phaseolus spp*.)	Free
0710.29.00	--Other	5% DCS:4% DCT:5%
0710.30.00	-Spinach, New Zealand spinach and orache spinach (garden spinach)	5% DCS:4% DCT:5%
0710.40.00	-Sweet corn	5% DCS:4% DCT:5%
0710.80.00	-Other vegetables	5% DCS:4% DCT:5%
0710.90.00	-Mixtures of vegetables	5% DCS:4% DCT:5%
0711	VEGETABLES PROVISIONALLY PRESERVED, BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION:	
0711.20.00	-Olives	Free
0711.40.00	-Cucumbers and gherkins	Free
0711.5	-Mushrooms and truffles:	
0711.51.00	--Mushrooms of the genus *Agaricus*	Free
0711.59.00	--Other	Free

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0711.90.00	-Other vegetables; mixtures of vegetables	Free
0712	DRIED VEGETABLES, WHOLE, CUT, SLICED, BROKEN OR IN POWDER, BUT NOT FURTHER PREPARED:	
0712.20.00	-Onions	5% DCS:4% DCT:5%
0712.3	-Mushrooms, wood ears (*Auricularia spp*.), jelly fungi (*Tremella spp*.) and truffles:	
0712.31.00	--Mushrooms of the genus *Agaricus*	5% DCS:4% DCT:5%
0712.32.00	--Wood ears (*Auricularia spp*.)	5% DCS:4% DCT:5%
0712.33.00	--Jelly fungi (*Tremella spp*.)	5% DCS:4% DCT:5%
0712.34.00	--Shiitake (*Lentinus edodes*)	5% DCS:4% DCT:5%
0712.39.00	--Other	5% DCS:4% DCT:5%
0712.90	-Other vegetables; mixtures of vegetables:	
0712.90.10	---Potatoes	5%
0712.90.90	---Other	5% DCS:4% DCT:5%
0713	DRIED LEGUMINOUS VEGETABLES, SHELLED, WHETHER OR NOT SKINNED OR SPLIT:	
0713.10.00	-Peas (*Pisum sativum*)	Free
0713.20.00	-Chickpeas (garbanzos)	Free
0713.3	-Beans (*Vigna spp., Phaseolus spp.*):	

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0713.31.00	--Beans of the species *Vigna mungo (L.) Hepper* or *Vigna radiata (L.) Wilczek*	Free
0713.32.00	--Small red (Adzuki) beans (*Phaseolus* or *Vigna angularis*)	Free
0713.33.00	--Kidney beans, including white pea beans (*Phaseolus vulgaris*)	Free
0713.34.00	--Bambara beans (*Vigna subterranea* or *Voandzeia subterranea*)	Free
0713.35.00	--Cow peas (*Vigna unguiculata*)	Free
0713.39.00	--Other	Free
0713.40.00	-Lentils	Free
0713.50.00	-Broad beans (*Vicia faba var. major*) and horse beans (*Vicia faba var. equina, Vicia faba var. minor*)	Free
0713.60.00	-Pigeon peas (*Cajanus cajan*)	Free
0713.90.00	-Other	Free
0714	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	---Frozen	5% DCS:Free CA:Free
0714.10.90	---Other	Free
0714.20	-Sweet potatoes:	
0714.20.10	---Frozen	5% DCS:Free CA:Free
0714.20.90	---Other	Free
0714.30	-Yams (*Dioscorea spp.*):	
0714.30.10	---Frozen	5% DCS:Free CA:Free

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0714.30.90	---Other	Free
0714.40	-Taro (*Colocasia spp.*):	
0714.40.10	---Frozen	5% DCS:Free CA:Free
0714.40.90	---Other	Free
0714.50	-Yautia (*Xanthosoma spp.*):	
0714.50.10	---Frozen	5% DCS:Free CA:Free
0714.50.90	---Other	Free
0714.90	-Other:	
0714.90.10	---Frozen	5% DCS:Free CA:Free
0714.90.90	---Other	Free

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Chapter 8—Edible fruit and nuts; peel of citrus fruit or melons

Notes.

1.- This Chapter does not cover inedible nuts or fruits.

2.- Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.

3.- Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:

(a) For additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),

(b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup),

provided that they retain the character of dried fruit or dried nuts.

4.- 0812 applies to fruit and nuts which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

0801	COCONUTS, BRAZIL NUTS AND CASHEW NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED:	
0801.1	-Coconuts:	
0801.11.00	--Desiccated	Free
0801.12.00	--In the inner shell (endocarp)	Free
0801.19.00	--Other	Free
0801.2	-Brazil nuts:	
0801.21.00	--In shell	Free

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0801.22.00	--Shelled	Free
0801.3	-Cashew nuts:	
0801.31.00	--In shell	Free
0801.32.00	--Shelled	Free
0802	OTHER NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED:	
0802.1	-Almonds:	
0802.11.00	--In shell	5% DCS:4% DCT:5%
0802.12.00	--Shelled	5% DCS:4% DCT:5%
0802.2	-Hazelnuts or filberts (*Corylus spp.*):	
0802.21.00	--In shell	Free
0802.22.00	--Shelled	Free
0802.3	-Walnuts:	
0802.31.00	--In shell	Free
0802.32.00	--Shelled	Free
0802.4	-Chestnuts (*Castanea spp.*):	
0802.41.00	--In shell	Free
0802.42.00	--Shelled	Free
0802.5	-Pistachios:	
0802.51.00	--In shell	Free
0802.52.00	--Shelled	Free
0802.6	-Macadamia nuts:	
0802.61.00	--In shell	Free
0802.62.00	--Shelled	Free
0802.70.00	-Kola nuts (*Cola spp.*)	Free
0802.80.00	-Areca nuts	Free
0802.9	-Other:	
0802.91.00	--Pine nuts, in shell	Free

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0802.92.00	--Pine nuts, shelled	Free
0802.99.00	--Other	Free
0803	BANANAS, INCLUDING PLANTAINS, FRESH OR DRIED:	
0803.10.00	-Plantains	Free
0803.90.00	-Other	Free
0804	DATES, FIGS, PINEAPPLES, AVOCADOS, GUAVAS, MANGOES AND MANGOSTEENS, FRESH OR DRIED:	
0804.10.00	-Dates	Free
0804.20.00	-Figs	Free
0804.30.00	-Pineapples	Free
0804.40.00	-Avocados	Free
0804.50.00	-Guavas, mangoes and mangosteens	Free
0805	CITRUS FRUIT, FRESH OR DRIED:	
0805.10.00	-Oranges	Free
0805.2	-Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:	
0805.21.00	--Mandarins (including tangerines and satsumas)	Free
0805.22.00	--Clementines	Free
0805.29.00	--Other	Free
0805.40.00	-Grapefruit and pomelos	Free
0805.50.00	-Lemons (*Citrus limon, Citrus limonum*) and limes (*Citrus aurantifolia, Citrus latifolia*)	Free
0805.90.00	-Other	Free
0806	GRAPES, FRESH OR DRIED:	
0806.10.00	-Fresh	5%
0806.20.00	-Dried	5%

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0807	MELONS (INCLUDING WATERMELONS) AND PAWPAWS (PAPAYAS), FRESH:	
0807.1	-Melons (including watermelons):	
0807.11.00	--Watermelons	Free
0807.19.00	--Other	Free
0807.20.00	-Pawpaws (papayas)	Free
0808	APPLES, PEARS AND QUINCES, FRESH:	
0808.10.00	-Apples	Free
0808.30.00	-Pears	Free
0808.40.00	-Quinces	Free
0809	APRICOTS, CHERRIES, PEACHES (INCLUDING NECTARINES), PLUMS AND SLOES, FRESH:	
0809.10.00	-Apricots	Free
0809.2	-Cherries:	
0809.21.00	--Sour cherries (*Prunus cerasus*)	Free
0809.29.00	--Other	Free
0809.30.00	-Peaches, including nectarines	Free
0809.40.00	-Plums and sloes	Free
0810	OTHER FRUIT, FRESH:	
0810.10.00	-Strawberries	Free
0810.20.00	-Raspberries, blackberries, mulberries and loganberries	Free
0810.30.00	-Black, white or red currants and gooseberries	Free
0810.40.00	-Cranberries, bilberries and other fruits of the genus *Vaccinium*	Free
0810.50.00	-Kiwifruit	Free
0810.60.00	-Durians	Free
0810.70.00	-Persimmons	Free
0810.90.00	-Other	Free

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0811	FRUIT AND NUTS, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER:	
0811.10.00	-Strawberries	4% DCS:Free
0811.20.00	-Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	Free
0811.90.00	-Other	Free
0812	FRUIT AND NUTS PROVISIONALLY PRESERVED, BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION:	
0812.10.00	-Cherries	Free
0812.90.00	-Other	Free
0813	FRUIT, DRIED, OTHER THAN THAT OF 0801 TO 0806; MIXTURES OF NUTS OR DRIED FRUITS OF THIS CHAPTER:	
0813.10.00	-Apricots	5%
0813.20.00	-Prunes	5%
0813.30.00	-Apples	5%
0813.40.00	-Other fruit	5%
0813.50.00	-Mixtures of nuts or dried fruits of this Chapter	5%
0814.00.00	PEEL OF CITRUS FRUIT OR MELONS (INCLUDING WATERMELONS), FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS	Free

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Chapter 9—Coffee, tea, mate and spices

Notes.

1.- Mixtures of the products of 0904 to 0910 are to be classified as follows:

(a) Mixtures of two or more of the products of the same heading are to be classified in that heading;

(b) Mixtures of two or more of the products of different headings are to be classified in 0910.

The addition of other substances to the products of 0904 to 0910 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in 2103.

2.- This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of 1211.

0901	COFFEE, WHETHER OR NOT ROASTED OR DECAFFEINATED; COFFEE HUSKS AND SKINS; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTION:	
0901.1	-Coffee, not roasted:	
0901.11.00	--Not decaffeinated	Free
0901.12.00	--Decaffeinated	Free
0901.2	-Coffee, roasted:	
0901.21.00	--Not decaffeinated	Free
0901.22.00	--Decaffeinated	Free
0901.90.00	-Other	Free
0902	TEA, WHETHER OR NOT FLAVOURED:	
0902.10.00	-Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	Free

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0902.20.00	-Other green tea (not fermented)	Free
0902.30.00	-Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	Free
0902.40.00	-Other black tea (fermented) and other partly fermented tea	Free
0903.00.00	MATE	Free
0904	PEPPER OF THE GENUS *Piper*; DRIED OR CRUSHED OR GROUND FRUITS OF THE GENUS *Capsicum* OR OF THE GENUS *Pimenta*:	
0904.1	-Pepper:	
0904.11.00	--Neither crushed nor ground	Free
0904.12.00	--Crushed or ground	Free
0904.2	-Fruits of the genus *Capsicum* or of the genus *Pimenta*:	
0904.21.00	--Dried, neither crushed nor ground	Free
0904.22.00	--Crushed or ground	Free
0905	VANILLA:	
0905.10.00	-Neither crushed nor ground	Free
0905.20.00	-Crushed or ground	Free
0906	CINNAMON AND CINNAMON-TREE FLOWERS:	
0906.1	-Neither crushed nor ground:	
0906.11.00	--Cinnamon (*Cinnamomum zeylanicum Blume*)	Free
0906.19.00	--Other	Free
0906.20.00	-Crushed or ground	Free
0907	CLOVES (WHOLE FRUIT, CLOVES AND STEMS):	
0907.10.00	-Neither crushed nor ground	Free
0907.20.00	-Crushed or ground	Free
0908	NUTMEG, MACE AND CARDAMOMS:	
0908.1	-Nutmeg:	

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0908.11.00	--Neither crushed nor ground	Free
0908.12.00	--Crushed or ground	Free
0908.2	-Mace:	
0908.21.00	--Neither crushed nor ground	Free
0908.22.00	--Crushed or ground	Free
0908.3	-Cardamoms:	
0908.31.00	--Neither crushed nor ground	Free
0908.32.00	--Crushed or ground	Free
0909	SEEDS OF ANISE, BADIAN, FENNEL, CORIANDER, CUMIN OR CARAWAY; JUNIPER BERRIES:	
0909.2	-Seeds of coriander:	
0909.21.00	--Neither crushed nor ground	Free
0909.22.00	--Crushed or ground	Free
0909.3	-Seeds of cumin:	
0909.31.00	--Neither crushed nor ground	Free
0909.32.00	--Crushed or ground	Free
0909.6	-Seeds of anise, badian, caraway or fennel; juniper berries:	
0909.61.00	--Neither crushed nor ground	Free
0909.62.00	--Crushed or ground	Free
0910	GINGER, SAFFRON, TURMERIC (CURCUMA), THYME, BAY LEAVES, CURRY AND OTHER SPICES:	
0910.1	-Ginger:	
0910.11.00	--Neither crushed nor ground	Free
0910.12.00	--Crushed or ground	Free
0910.20.00	-Saffron	Free
0910.30.00	-Turmeric (curcuma)	Free
0910.9	-Other spices:	
0910.91.00	--Mixtures referred to in Note 1(b) to this Chapter	Free
0910.99.00	--Other	Free

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Chapter 10—Cereals

Notes.

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

(B) This Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in 1006. Similarly, quinoa from which the pericarp has been wholly or partly removed in order to separate the saponin, but which has not undergone any other processes, remains classified in 1008.

2.- 1005 does not cover sweet corn (Chapter 7).

Subheading Note.

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

1001	WHEAT AND MESLIN:	
1001.1	-Durum wheat:	
1001.11.00	--Seed	Free
1001.19.00	--Other	Free
1001.9	-Other:	
1001.91.00	--Seed	Free
1001.99.00	--Other	Free
1002	RYE:	
1002.10.00	-Seed	Free
1002.90.00	-Other	Free

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1003	BARLEY:	
1003.10.00	-Seed	Free
1003.90.00	-Other	Free
1004	OATS:	
1004.10.00	-Seed	Free
1004.90.00	-Other	Free
1005	MAIZE (CORN):	
1005.10.00	-Seed	Free
1005.90.00	-Other	Free
1006	RICE:	
1006.10.00	-Rice in the husk (paddy or rough)	Free
1006.20.00	-Husked (brown) rice	Free
1006.30.00	-Semi-milled or wholly milled rice, whether or not polished or glazed	Free
1006.40.00	-Broken rice	Free
1007	GRAIN SORGHUM:	
1007.10.00	-Seed	Free
1007.90.00	-Other	Free
1008	BUCKWHEAT, MILLET AND CANARY SEEDS; OTHER CEREALS:	
1008.10.00	-Buckwheat	Free
1008.2	-Millet:	
1008.21.00	--Seed	Free
1008.29.00	--Other	Free
1008.30.00	-Canary seeds	Free
1008.40.00	-Fonio (*Digitaria spp.*)	Free
1008.50.00	-Quinoa (*Chenopodium quinoa*)	Free

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1008.60.00	-Triticale	Free
1008.90.00	-Other cereals	Free

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Chapter 11—Products of the milling industry; malt; starches; inulin; wheat gluten

Notes.

1.- This Chapter does not cover:

(a) Roasted malt put up as coffee substitutes (0901 or 2101);

(b) Prepared flours, groats, meals or starches of 1901;

(c) Corn flakes or other products of 1904;

(d) Vegetables, prepared or preserved, of 2001, 2004 or 2005;

(e) Pharmaceutical products (Chapter 30); or

(f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

2.- (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product:

(a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and

(b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

Otherwise, they fall in 2302. However, germ of cereals, whole, rolled, flaked or ground, is always classified in 1104.

(B) Products falling in this Chapter under the above provisions shall be classified in 1101.00.00 or 1102 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall in 1103 or 1104.

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

3.- For the purposes of 1103, “groats” and “meal” mean products obtained by the fragmentation of cereal grains, of which:

(a) in the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;

(b) in the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

1101.00.00	WHEAT OR MESLIN FLOUR	Free
1102	CEREAL FLOURS OTHER THAN OF WHEAT OR MESLIN:	
1102.20.00	-Maize (corn) flour	Free
1102.90.00	-Other	Free
1103	CEREAL GROATS, MEAL AND PELLETS:	
1103.1	-Groats and meal:	
1103.11.00	--Of wheat	Free
1103.13.00	--Of maize (corn)	Free
1103.19.00	--Of other cereals	Free

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1103.20.00	-Pellets	Free
1104	CEREAL GRAINS OTHERWISE WORKED (FOR EXAMPLE, HULLED, ROLLED, FLAKED, PEARLED, SLICED OR KIBBLED), EXCEPT RICE OF 1006; GERM OF CEREALS, WHOLE, ROLLED, FLAKED OR GROUND:	
1104.1	-Rolled or flaked grains:	
1104.12.00	--Of oats	Free
1104.19.00	--Of other cereals	Free
1104.2	-Other worked grains (for example, hulled, pearled, sliced or kibbled):	
1104.22.00	--Of oats	Free
1104.23.00	--Of maize (corn)	Free
1104.29.00	--Of other cereals	Free
1104.30.00	-Germ of cereals, whole, rolled, flaked or ground	Free
1105	FLOUR, MEAL, POWDER, FLAKES, GRANULES AND PELLETS OF POTATOES:	
1105.10.00	-Flour, meal and powder	5%
1105.20.00	-Flakes, granules and pellets	5%
1106	FLOUR, MEAL AND POWDER OF THE DRIED LEGUMINOUS VEGETABLES OF 0713, OF SAGO OR OF ROOTS OR TUBERS OF 0714 OR OF THE PRODUCTS OF CHAPTER 8:	
1106.10.00	-Of the dried leguminous vegetables of 0713	Free
1106.20.00	-Of sago or of roots or tubers of 0714	Free
1106.30.00	-Of the products of Chapter 8	Free
1107	MALT, WHETHER OR NOT ROASTED:	
1107.10.00	-Not roasted	Free
1107.20.00	-Roasted	Free

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1108	STARCHES; INULIN:	
1108.1	-Starches:	
1108.11.00	--Wheat starch	Free
1108.12.00	--Maize (corn) starch	Free
1108.13.00	--Potato starch	5% DCS:4% DCT:5%
1108.14.00	--Manioc (cassava) starch	Free
1108.19.00	--Other starches	5% DCS:Free
1108.20.00	-Inulin	Free
1109.00.00	WHEAT GLUTEN, WHETHER OR NOT DRIED	Free

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Chapter 12—Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder

Notes.

1.- 1207 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of 0801 or 0802 or to olives (Chapter 7 or Chapter 20).

2.- 1208 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of 2304.00.00 to 2306.

3.- For the purposes of 1209, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as "seeds of a kind used for sowing".

1209 does not, however, apply to the following even if for sowing:

(a) Leguminous vegetables or sweet corn (Chapter 7);
(b) Spices or other products of Chapter 9;
(c) Cereals (Chapter 10); or
(d) Products of 1201 to 1207 or 1211.

4.- 1211 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

1211 does not, however, apply to:

(a) Medicaments of Chapter 30;
(b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
(c) Insecticides, fungicides, herbicides, disinfectants or similar products of 3808.

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5.- For the purposes of 1212, "seaweeds and other algae" does not include:
(a) Dead single-cell micro-organisms of 2102;
(b) Cultures of micro-organisms of 3002; or
(c) Fertilisers of 3101.00.00 or 3105.

Subheading Note.

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

1201	SOYA BEANS, WHETHER OR NOT BROKEN:	
1201.10.00	-Seed	Free
1201.90.00	-Other	Free
1202	GROUND-NUTS, NOT ROASTED OR OTHERWISE COOKED, WHETHER OR NOT SHELLED OR BROKEN:	
1202.30.00	-Seed	5% DCS:4% DCT:5%
1202.4	-Other:	
1202.41.00	--In shell	5% DCS:4% DCT:5%
1202.42.00	--Shelled, whether or not broken	5% DCS:4% DCT:5%
1203.00.00	COPRA	Free
1204.00.00	LINSEED, WHETHER OR NOT BROKEN	Free

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1205	RAPE OR COLZA SEEDS, WHETHER OR NOT BROKEN:	
1205.10.00	-Low erucic acid rape or colza seeds	Free
1205.90.00	-Other	Free
1206.00.00	SUNFLOWER SEEDS, WHETHER OR NOT BROKEN	Free
1207	OTHER OIL SEEDS AND OLEAGINOUS FRUITS, WHETHER OR NOT BROKEN:	
1207.10.00	-Palm nuts and kernels	Free
1207.2	-Cotton seeds:	
1207.21.00	--Seed	Free
1207.29.00	--Other	Free
1207.30.00	-Castor oil seeds	Free
1207.40.00	-Sesamum seeds	Free
1207.50.00	-Mustard seeds	Free
1207.60.00	-Safflower (*Carthamus tinctorius*) seeds	Free
1207.70.00	-Melon seeds	Free
1207.9	-Other:	Free
1207.91.00	--Poppy seeds	Free
1207.99.00	--Other	Free
1208	FLOURS AND MEALS OF OIL SEEDS OR OLEAGINOUS FRUITS, OTHER THAN THOSE OF MUSTARD:	
1208.10.00	-Of soya beans	Free
1208.90.00	-Other	Free
1209	SEEDS, FRUIT AND SPORES, OF A KIND USED FOR SOWING:	
1209.10.00	-Sugar beet seeds	Free
1209.2	-Seeds of forage plants:	

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1209.21.00	--Lucerne (alfalfa) seeds	Free
1209.22.00	--Clover (*Trifolium spp.*) seeds	Free
1209.23.00	--Fescue seeds	Free
1209.24.00	--Kentucky blue grass (*Poa pratensis L.*) seeds	Free
1209.25.00	--Rye grass (*Lolium multiflorum Lam., Lolium perenne L.*) seeds	Free
1209.29.00	--Other	Free
1209.30.00	-Seeds of herbaceous plants cultivated principally for their flowers	Free
1209.9	-Other:	
1209.91.00	--Vegetable seeds	Free
1209.99.00	--Other	Free
1210	HOP CONES, FRESH OR DRIED, WHETHER OR NOT GROUND, POWDERED OR IN THE FORM OF PELLETS; LUPULIN:	
1210.10.00	-Hop cones, neither ground nor powdered nor in the form of pellets	5% DCS:4% DCT:5%
1210.20.00	-Hop cones, ground, powdered or in the form of pellets; lupulin	5% DCS:4% DCT:5%
1211	PLANTS AND PARTS OF PLANTS (INCLUDING SEEDS AND FRUITS), OF A KIND USED PRIMARILY IN PERFUMERY, IN PHARMACY OR FOR INSECTICIDAL, FUNGICIDAL OR SIMILAR PURPOSES, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT CUT, CRUSHED OR POWDERED:	
1211.20	-Ginseng roots:	
1211.20.10	---Fresh or dried	Free
1211.20.20	---Chilled or frozen	5% DCS:Free CA:Free

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1211.30.00	-Coca leaf	Free
1211.40.00	-Poppy straw	Free
1211.50.00	-Ephedra	Free
1211.60	-Bark of African cherry (*Prunus africana*):	
1211.60.1	---Chilled or frozen:	
1211.60.11	----Edible parts of plants	5% DCS:Free CA:Free
1211.60.19	----Other	Free
1211.60.90	---Other	Free
1211.90	-Other:	
1211.90.10	---Fresh or dried	Free
1211.90.2	---Chilled or frozen:	
1211.90.21	----Edible parts of plants	5% DCS:Free CA:Free
1211.90.29	----Other	Free
1212	LOCUST BEANS, SEAWEEDS AND OTHER ALGAE, SUGAR BEET AND SUGAR CANE, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT GROUND; FRUIT STONES AND KERNELS AND OTHER VEGETABLE PRODUCTS (INCLUDING UNROASTED CHICORY ROOTS OF THE VARIETY *Cichorium intybus sativum*) OF A KIND USED PRIMARILY FOR HUMAN CONSUMPTION, NOT ELSEWHERE SPECIFIED OR INCLUDED:	
1212.2	-Seaweeds and other algae:	
1212.21	--Fit for human consumption:	
1212.21.10	---Frozen	5% DCS:Free CA:Free
1212.21.90	---Other	Free
1212.29	--Other:	

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1212.29.10	---Frozen	5% DCS:Free CA:Free
1212.29.90	---Other	Free
1212.9	-Other:	
1212.91.00	--Sugar beet	Free
1212.92.00	--Locust beans (carob)	Free
1212.93.00	--Sugar cane	Free
1212.94.00	--Chicory roots	Free
1212.99.00	--Other	Free
1213.00.00	CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS	Free
1214	SWEDES, MANGOLDS, FODDER ROOTS, HAY, LUCERNE (ALFALFA), CLOVER, SAINFOIN, FORAGE KALE, LUPINES, VETCHES AND SIMILAR FORAGE PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS:	
1214.10.00	-Lucerne (alfalfa) meal and pellets	Free
1214.90.00	-Other	Free

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Chapter 13—Lac; gums, resins and other vegetable saps and extracts

Note.

1.- 1302 applies, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.

The heading does not apply to:

(a) Liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (1704);

(b) Malt extract (1901);

(c) Extracts of coffee, tea or mate (2101);

(d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);

(e) Camphor, glycyrrhizin or other products of 2914 or 2938;

(f) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (2939);

(g) Medicaments of 3003 or 3004 or blood-grouping reagents (3822);

(h) Tanning or dyeing extracts (3201 or 3203.00.00);

(ij) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or

(k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (4001).

1301	LAC; NATURAL GUMS, RESINS, GUM-RESINS AND OLEORESINS (FOR EXAMPLE, BALSAMS):	
1301.20.00	-Gum Arabic	Free
1301.90.00	-Other	Free

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1302	VEGETABLE SAPS AND EXTRACTS; PECTIC SUBSTANCES, PECTINATES AND PECTATES; AGAR-AGAR AND OTHER MUCILAGES AND THICKENERS, WHETHER OR NOT MODIFIED, DERIVED FROM VEGETABLE PRODUCTS:	
1302.1	-Vegetable saps and extracts:	
1302.11.00	--Opium	Free
1302.12.00	--Of liquorice	Free
1302.13.00	--Of hops	5%
1302.14.00	--Of ephedra	Free
1302.19	--Other:	
1302.19.10	---Oleoresin of ginger (gingerin)	5% DCS:4% DCT:5%
1302.19.90	---Other	Free
1302.20.00	-Pectic substances, pectinates and pectates	Free
1302.3	-Mucilages and thickeners, whether or not modified, derived from vegetable products:	
1302.31.00	--Agar-agar	Free
1302.32.00	--Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seed	Free
1302.39.00	--Other	Free

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Chapter 14—Vegetable plaiting materials; vegetable products not elsewhere specified or included

Notes.

1.- This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.

2.- 1401 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (4404).

3.- 1404 does not apply to wood wool (4405.00.00) and prepared knots or tufts for broom or brush making (9603).

1401	VEGETABLE MATERIALS OF A KIND USED PRIMARILY FOR PLAITING (FOR EXAMPLE, BAMBOOS, RATTANS, REEDS, RUSHES, OSIER, RAFFIA, CLEANED, BLEACHED OR DYED CEREAL STRAW, AND LIME BARK):	
1401.10.00	-Bamboos	Free
1401.20.00	-Rattans	Free
1401.90.00	-Other	Free
1404	VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED:	
1404.20.00	-Cotton linters	Free
1404.90.00	-Other	Free

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Section III—Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes

Chapter 15—Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes

Notes.

1.- This Chapter does not cover:
   (a) Pig fat or poultry fat of 0209;
   (b) Cocoa butter, fat or oil (1804.00.00);
   (c) Edible preparations containing by weight more than 15% of the products of 0405 (generally Chapter 21);
   (d) Greaves (2301) or residues of 2304.00.00 to 2306;
   (e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
   (f) Factice derived from oils (4002).

2.- 1509 does not apply to oils obtained from olives by solvent extraction (1510).

3.- 1518 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.

4.- Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in 1522.00.00.

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Subheading Notes.

1.- For the purposes of 1509.30.00, virgin olive oil has a free acidity expressed as oleic acid not exceeding 2.0 g/100 g and can be distinguished from the other virgin olive oil categories according to the characteristics indicated in the Codex Alimentarius Standard 33-1981.

2.- For the purposes of 1514.11.00 and 1514.19.00, “low erucic acid rape or colza oil” means the fixed oil which has an erucic acid content of less than 2% by weight.

Additional Note.

1.- This Chapter does not cover biodiesel (which is covered in Chapter 38).

1501	PIG FAT (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF 0209 OR 1503.00.00:	
1501.10.00	-Lard	Free
1501.20.00	-Other pig fat	Free
1501.90.00	-Other	Free
1502	FATS OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN THOSE OF 1503.00.00:	
1502.10.00	-Tallow	Free
1502.90.00	-Other	Free
1503.00.00	LARD STEARIN, LARD OIL, OLEOSTEARIN, OLEO-OIL AND TALLOW OIL, NOT EMULSIFIED OR MIXED OR OTHERWISE PREPARED	Free
1504	FATS AND OILS AND THEIR FRACTIONS, OF FISH OR MARINE MAMMALS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:	

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1504.10.00	-Fish-liver oils and their fractions	Free
1504.20.00	-Fats and oils and their fractions, of fish, other than liver oils	Free
1504.30.00	-Fats and oils and their fractions, of marine mammals	Free
1505.00.00	WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM (INCLUDING LANOLIN)	Free
1506.00.00	OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	Free
1507	SOYA-BEAN OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:	
1507.10.00	-Crude oil, whether or not degummed	5% DCS:4% DCT:5%
1507.90.00	-Other	5% DCS:4% DCT:5%
1508	GROUND-NUT OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:	
1508.10.00	-Crude oil	5% DCS:4% DCT:5%
1508.90.00	-Other	5% DCS:4% DCT:5%
1509	OLIVE OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:	

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1509.20.00	-Extra virgin olive oil	Free
1509.30.00	-Virgin olive oil	Free
1509.40.00	-Other virgin olive oils	Free
1509.90.00	-Other	Free
1510	OTHER OILS AND THEIR FRACTIONS, OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF THESE OILS OR FRACTIONS WITH OILS OR FRACTIONS OF 1509:	
1510.10.00	-Crude olive pomace oil	Free
1510.90.00	-Other	Free
1511	PALM OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:	
1511.10.00	-Crude oil	Free
1511.90.00	-Other	Free
1512	SUNFLOWER-SEED, SAFFLOWER OR COTTON-SEED OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:	
1512.1	-Sunflower-seed or safflower oil and fractions thereof:	
1512.11.00	--Crude oil	5% DCS:4% DCT:5%
1512.19.00	--Other	5% DCS:4% DCT:5%
1512.2	-Cotton-seed oil and its fractions:	
1512.21.00	--Crude oil, whether or not gossypol has been removed	5% DCS:4% DCT:5%

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1512.29.00	--Other	5% DCS:4% DCT:5%
1513	COCONUT (COPRA), PALM KERNEL OR BABASSU OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:	
1513.1	-Coconut (copra) oil and its fractions:	
1513.11.00	--Crude oil	Free
1513.19.00	--Other	Free
1513.2	-Palm kernel or babassu oil and fractions thereof:	
1513.21.00	--Crude oil	Free
1513.29.00	--Other	Free
1514	RAPE, COLZA OR MUSTARD OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:	
1514.1	-Low erucic acid rape or colza oil and its fractions:	
1514.11.00	--Crude oil	5% DCS:4% CA:Free DCT:5%
1514.19.00	--Other	5% DCS:4% CA:Free DCT:5%
1514.9	-Other:	
1514.91.00	--Crude oil	5% DCS:4% CA:Free DCT:5%

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1514.99.00	--Other	5% DCS:4% CA:Free DCT:5%
1515	OTHER FIXED VEGETABLE OR MICROBIAL FATS AND OILS (INCLUDING JOJOBA OIL) AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:	
1515.1	-Linseed oil and its fractions:	
1515.11.00	--Crude oil	5% DCS:4% DCT:5%
1515.19.00	--Other	5% DCS:4% DCT:5%
1515.2	-Maize (corn) oil and its fractions:	
1515.21.00	--Crude oil	Free
1515.29.00	--Other	5% DCS:4% DCT:5%
1515.30.00	-Castor oil and its fractions	Free
1515.50.00	-Sesame oil and its fractions	Free
1515.60.00	-Microbial fats and oils and their fractions	Free
1515.90.00	-Other	Free
1516	ANIMAL, VEGETABLE OR MICROBIAL FATS AND OILS AND THEIR FRACTIONS, PARTLY OR WHOLLY HYDROGENATED, INTER-ESTERIFIED, RE-ESTERIFIED OR ELAIDINISED, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED:	
1516.10.00	-Animal fats and oils and their fractions	Free
1516.20.00	-Vegetable fats and oils and their fractions	Free
1516.30.00	-Microbial fats and oils and their fractions	Free

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1517	MARGARINE; EDIBLE MIXTURES OR PREPARATIONS OF ANIMAL, VEGETABLE OR MICROBIAL FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, OTHER THAN EDIBLE FATS AND OILS OR THEIR FRACTIONS OF 1516:	
1517.10.00	-Margarine, excluding liquid margarine	5% DCS:4% DCT:5%
1517.90.00	-Other	5% DCS:4% DCT:5%
1518	ANIMAL, VEGETABLE OR MICROBIAL FATS AND OILS AND THEIR FRACTIONS, BOILED, OXIDISED, DEHYDRATED, SULPHURISED, BLOWN, POLYMERISED BY HEAT IN VACUUM OR IN INERT GAS OR OTHERWISE CHEMICALLY MODIFIED, EXCLUDING THOSE OF 1516; INEDIBLE MIXTURES OR PREPARATIONS OF ANIMAL, VEGETABLE OR MICROBIAL FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED:	
1518.00.10	---Epoxidised vegetable oils	5% DCS:4% DCT:5%
1518.00.90	---Other	Free
1520.00.00	GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES	Free
1521	VEGETABLE WAXES (OTHER THAN TRIGLYCERIDES), BEESWAX, OTHER INSECT WAXES AND SPERMACETI, WHETHER OR NOT REFINED OR COLOURED:	

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1521.10.00	-Vegetable waxes	Free
1521.90.00	-Other	Free
1522.00.00	DEGRAS; RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES	Free

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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, “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.

Additional Note.

1.- Goods that are excluded from headings 3003 and 3004 by Additional Note 2 or 3 to Chapter 30 must be classified under heading 2106 unless classifiable under another heading.

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 0504.00.00.

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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 1902 or to the preparations of 2103 or 2104.

Subheading Notes.

1.- For the purposes of 1602.10.00, “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. That subheading takes precedence over all other subheadings of 1602.

2.- The fish, crustaceans, molluscs and other aquatic invertebrates specified in the subheadings of 1604 or 1605 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

1601.00.00	SAUSAGES AND SIMILAR PRODUCTS, OF MEAT, MEAT OFFAL, BLOOD OR INSECTS; FOOD PREPARATIONS BASED ON THESE PRODUCTS	5% DCS:4% DCT:5%

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1602	OTHER PREPARED OR PRESERVED MEAT, MEAT OFFAL, BLOOD OR INSECTS:	
1602.10.00	-Homogenised preparations	5% DCS:4% CA:Free DCT:5%
1602.20.00	-Of liver of any animal	5% DCS:4% CA:Free DCT:5%
1602.3	-Of poultry of 0105:	
1602.31.00	--Of turkeys	Free
1602.32.00	--Of fowls of the species *Gallus domesticus*	Free
1602.39.00	--Other	Free
1602.4	-Of swine:	
1602.41.00	--Hams and cuts thereof	5% DCS:4% CA:Free DCT:5%
1602.42.00	--Shoulders and cuts thereof	5% DCS:4% CA:Free DCT:5%
1602.49.00	--Other, including mixtures	5% DCS:4% CA:Free DCT:5%
1602.50.00	-Of bovine animals	5% DCS:4% CA:Free DCT:5%

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1602.90.00	-Other, including preparations of blood of any animal	5% DCS:4% CA:Free DCT:5%
1603.00.00	EXTRACTS AND JUICES OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES	Free
1604	PREPARED OR PRESERVED FISH; CAVIAR AND CAVIAR SUBSTITUTES PREPARED FROM FISH EGGS:	
1604.1	-Fish, whole or in pieces, but not minced:	
1604.11.00	--Salmon	Free
1604.12.00	--Herrings	Free
1604.13.00	--Sardines, sardinella and brisling or sprats	Free
1604.14.00	--Tunas, skipjack tuna and bonito (*Sarda spp*.)	5%
1604.15.00	--Mackerel	Free
1604.16.00	--Anchovies	Free
1604.17.00	--Eels	Free
1604.18.00	--Shark fins	Free
1604.19.00	--Other	Free
1604.20.00	-Other prepared or preserved fish	Free
1604.3	-Caviar and caviar substitutes:	
1604.31.00	--Caviar	Free
1604.32.00	--Caviar substitutes	Free
1605	CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES, PREPARED OR PRESERVED:	
1605.10.00	-Crab	Free
1605.2	-Shrimps and prawns:	

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1605.21.00	--Not in airtight container	Free
1605.29.00	--Other	Free
1605.30.00	-Lobster	Free
1605.40.00	-Other crustaceans	Free
1605.5	-Molluscs:	
1605.51.00	--Oysters	Free
1605.52.00	--Scallops, including queen scallops	Free
1605.53.00	--Mussels	Free
1605.54.00	--Cuttle fish and squid	Free
1605.55.00	--Octopus	Free
1605.56.00	--Clams, cockles and arkshells	Free
1605.57.00	--Abalone	Free
1605.58.00	--Snails, other than sea snails	Free
1605.59.00	--Other	Free
1605.6	-Other aquatic invertebrates:	
1605.61.00	--Sea cucumbers	Free
1605.62.00	--Sea urchins	Free
1605.63.00	--Jellyfish	Free
1605.69.00	--Other	Free

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Chapter 17—Sugars and sugar confectionery

Note.

1.- This Chapter does not cover:
(a) Sugar confectionery containing cocoa (1806);
(b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of 2940.00.00; or
(c) Medicaments or other products of Chapter 30.

Subheading Notes.

1.- For the purposes of 1701.12.00, 1701.13.00 and 1701.14.00, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.55.

2.- 1701.13.00 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 anhedral microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

1701	CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM:	
1701.1	-Raw sugar not containing added flavouring or colouring matter:	
1701.12.00	--Beet sugar	Free
1701.13.00	--Cane sugar specified in Subheading Note 2 to this Chapter	Free
1701.14.00	--Other cane sugar	Free
1701.9	-Other:	
1701.91.00	--Containing added flavouring or colouring matter	Free

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1701.99.00	--Other	Free
1702	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:	
1702.1	-Lactose and lactose syrup:	
1702.11.00	--Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	Free
1702.19.00	--Other	Free
1702.20.00	-Maple sugar and maple syrup	5% DCS:Free CA:Free
1702.30.00	-Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	4%
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	4% DCS:Free
1702.50.00	-Chemically pure fructose	Free
1702.60.00	-Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	5% DCS:4% DCT:5%
1702.90	-Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:	
1702.90.10	---Goods, as follows: (a) liquid sugars and invert sugars derived from sugar cane or sugar beet; (b) golden syrup	Free

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1702.90.90	---Other	5% DCS:4% DCT:5%
1703	MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR:	
1703.10.00	-Cane molasses	Free
1703.90.00	-Other	Free
1704	SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA:	
1704.10.00	-Chewing gum, whether or not sugar-coated	5%
1704.90.00	-Other	5%

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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); or

(b) Preparations of 0403, 1901, 1902, 1904, 1905, 2105.00.00, 2202, 2208, 3003 or 3004.

2.- 1806 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

1801.00.00	COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED	Free
1802.00.00	COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE	Free
1803	COCOA PASTE, WHETHER OR NOT DEFATTED:	
1803.10.00	-Not defatted	Free
1803.20.00	-Wholly or partly defatted	Free
1804.00.00	COCOA BUTTER, FAT AND OIL	Free
1805.00.00	COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	Free
1806	CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA:	

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1806.10.00	-Cocoa powder, containing added sugar or other sweetening matter	5%
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	5%
1806.3	-Other, in blocks, slabs or bars:	
1806.31.00	--Filled	5%
1806.32.00	--Not filled	5%
1806.90.00	-Other	5%

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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 1902, 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 (2309); or

(c) Medicaments or other products of Chapter 30.

2.- For the purposes of 1901:

(a) "Groats" means cereal groats of Chapter 11;

(b) "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 (0712), of potatoes (1105) or of dried leguminous vegetables (1106).

3.- 1904 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 1806 (1806).

4.- For the purposes of 1904, "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

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Additional Note.

1.- For the purposes of 1902, "pasta" includes kneaded noodle dough formed into sheets or other specific shapes (for example, rice noodles, wonton skins, Udon noodles and buckwheat noodles), whether or not cooked or stuffed or otherwise prepared.

1901	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 0401 TO 0404, 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
1901.20.00	-Mixes and doughs for the preparation of bakers' wares of 1905	5% DCS:4% DCT:5%
1901.90.00	-Other	5% DCS:4% DCT:5%
1902	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:	
1902.1	-Uncooked pasta, not stuffed or otherwise prepared:	

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1902.11.00	--Containing eggs	5% DCS:4% DCT:5%
1902.19.00	--Other	5% DCS:4% DCT:5%
1902.20.00	-Stuffed pasta, whether or not cooked or otherwise prepared	5% DCS:4% DCT:5%
1902.30.00	-Other pasta	5% DCS:4% DCT:5%
1902.40.00	-Couscous	Free
1903.00.00	TAPIOCA AND SUBSTITUTES THEREFOR PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS, SIFTINGS OR IN SIMILAR FORMS	Free
1904	PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS (FOR EXAMPLE, CORN FLAKES); CEREALS (OTHER THAN MAIZE (CORN)) IN GRAIN FORM OR IN THE FORM OF FLAKES OR OTHER WORKED GRAINS (EXCEPT FLOUR, 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	5% DCS:4% DCT:5%
1904.20	-Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:	
1904.20.10	---"Muesli" type preparations	5%

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1904.20.90	---Other	5% DCS:4% DCT:5%
1904.30.00	-Bulgur wheat	4% DCS:Free
1904.90.00	-Other	4% DCS:Free
1905	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	Free
1905.20.00	-Gingerbread and the like	5% DCS:Free
1905.3	-Sweet biscuits; waffles and wafers:	
1905.31.00	--Sweet biscuits	5% DCS:Free
1905.32.00	--Waffles and wafers	5% DCS:Free
1905.40.00	-Rusks, toasted bread and similar toasted products	5% DCS:Free
1905.90.00	-Other	5% DCS:Free

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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 1905; or
   (e) Homogenised composite food preparations of 2104.

2.- 2007 and 2008 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (1704) or chocolate confectionery (1806).

3.- 2001, 2004 and 2005 cover, as the case may be, only those products of Chapter 7 or of 1105 or 1106 (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 2002.

5.- For the purposes of 2007, "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.

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6.- For the purposes of 2009, "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 2005.10.00, "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 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 vegetables. 2005.10.00 takes precedence over all other subheadings of 2005.

2.- For the purposes of 2007.10.00, "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. 2007.10.00 takes precedence over all other subheadings of 2007.

3.- For the purposes of 2009.12.00, 2009.21.00, 2009.31, 2009.41.00, 2009.61.00 and 2009.71.00, "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20ºC or corrected for 20ºC if the reading is made at a different temperature.

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Additional Notes.

1.- For the purposes of 2009, "TSS" means total soluble solids as determined by the International Federation of Fruit Juice Producers analysis method No. 8B, 1968.

2.- For the purposes of 2009 and 2009.1, "juice" shall be taken to include products of oranges, regardless of method of derivation.

2001	VEGETABLES, FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, PREPARED OR PRESERVED BY VINEGAR OR ACETIC ACID:	
2001.10.00	-Cucumbers and gherkins	5% CA:2%
2001.90	-Other:	
2001.90.10	---Onions	5% CA:2%
2001.90.90	---Other	5%
2002	TOMATOES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID:	
2002.10.00	-Tomatoes, whole or in pieces	5%
2002.90.00	-Other	5%
2003	MUSHROOMS AND TRUFFLES, PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID:	
2003.10.00	-Mushrooms of the genus *Agaricus*	5%
2003.90	-Other:	
2003.90.10	---Truffles	Free
2003.90.90	---Other	5%

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2004	OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, FROZEN, OTHER THAN PRODUCTS OF 2006:	
2004.10.00	-Potatoes	5% DCS:4% DCT:5%
2004.90.00	-Other vegetables and mixtures of vegetables	5% DCS:4% DCT:5%
2005	OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, NOT FROZEN, OTHER THAN PRODUCTS OF 2006:	
2005.10.00	-Homogenised vegetables	5% CA:2%
2005.20.00	-Potatoes	Free
2005.40.00	-Peas (*Pisum sativum*)	5% CA:2%
2005.5	-Beans (*Vigna spp., Phaseolus spp.*):	
2005.51.00	--Beans, shelled	Free
2005.59.00	--Other	5%
2005.60.00	-Asparagus	5% CA:2%
2005.70.00	-Olives	5%
2005.80.00	-Sweet corn (*Zea mays var. saccharata*)	5%
2005.9	-Other vegetables and mixtures of vegetables:	
2005.91.00	--Bamboo shoots	5% CA:2%
2005.99.00	--Other	5% CA:2%

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2006	VEGETABLES, FRUIT, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACE OR CRYSTALLISED):	
2006.00.10	---Vegetables, as follows: (a) beans; (b) olives; (c) sweet corn	Free
2006.00.20	---Vegetables, as follows: (a) peas (*Pisum sativum*); (b) asparagus	5% CA:2%
2006.00.3	---Vegetables, NSA, and mixtures of vegetables:	
2006.00.31	----Frozen	Free
2006.00.39	----Other	5% CA:2%
2006.00.90	---Other	5%
2007	JAMS, FRUIT JELLIES, MARMALADES, FRUIT OR NUT PUREE AND FRUIT OR NUT PASTES, OBTAINED BY COOKING, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER:	
2007.10.00	-Homogenised preparations	5%
2007.9	-Other:	
2007.91.00	--Citrus fruit	5%
2007.99.00	--Other	5%
2008	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:	
2008.1	-Nuts, ground-nuts and other seeds, whether or not mixed together:	

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2008.11.00	--Ground-nuts	5% DCS:Free
2008.19.00	--Other, including mixtures	5%
2008.20.00	-Pineapples	5%
2008.30.00	-Citrus fruit	Free
2008.40.00	-Pears	5%
2008.50.00	-Apricots	5%
2008.60.00	-Cherries	5% CA:2%
2008.70.00	-Peaches, including nectarines	5%
2008.80.00	-Strawberries	5% CA:Free
2008.9	-Other, including mixtures other than those of 2008.19.00:	
2008.91.00	--Palm hearts	Free
2008.93.00	--Cranberries (*Vaccinium macrocarpon*, *Vaccinium oxycoccos*); lingonberries (*Vaccinium vitis-idaea*)	5% DCS:Free CA:Free
2008.97.00	--Mixtures	Free
2008.99.00	--Other	5% DCS:Free CA:Free
2009	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:	
2009.1	-Orange juice:	
2009.11.00	--Frozen	5%
2009.12.00	--Not frozen, of a Brix value not exceeding 20	5%
2009.19.00	--Other	5%

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2009.2	-Grapefruit juice; pomelo juice:	
2009.21.00	--Of a Brix value not exceeding 20	5%, or, if lower, $0.45/kg TSS
2009.29.00	--Other	5%, or, if lower, $0.45/kg TSS
2009.3	-Juice of any other single citrus fruit:	
2009.31	--Of a Brix value not exceeding 20:	
2009.31.10	---Lime juice, unsweetened	Free
2009.31.20	---Mandarin (including tangerine and satsuma) juice or the juice of clementines, wilkings and similar citrus hybrids	5%
2009.31.90	---Other	5%, or, if lower, $0.45/kg TSS
2009.39	--Other:	
2009.39.10	---Lime juice, unsweetened	Free
2009.39.20	---Mandarin (including tangerine and satsuma) juice or the juice of clementines, wilkings and similar citrus hybrids	5%
2009.39.90	---Other	5%, or, if lower, $0.45/kg TSS
2009.4	-Pineapple juice:	
2009.41.00	--Of a Brix value not exceeding 20	5%
2009.49.00	--Other	5%
2009.50.00	-Tomato juice	5%
2009.6	-Grape juice (including grape must):	
2009.61.00	--Of a Brix value not exceeding 30	5%
2009.69.00	--Other	5%
2009.7	-Apple juice:	
2009.71.00	--Of a Brix value not exceeding 20	5%
2009.79.00	--Other	5%
2009.8	-Juice of any other single fruit, nut or vegetable:	

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2009.81.00	--Cranberry (*Vaccinium macrocarpon*, *Vaccinium oxycoccos*) juice; lingonberry (*Vaccinium vitis-idaea*) juice	5%
2009.89.00	--Other	5%
2009.90.00	-Mixtures of juices	5%

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Chapter 21—Miscellaneous edible preparations

Notes.

1.- This Chapter does not cover:
- (a) Mixed vegetables of 0712;
- (b) Roasted coffee substitutes containing coffee in any proportion (0901);
- (c) Flavoured tea of 0902;
- (d) Spices or other products of 0904 to 0910;
- (e) Food preparations, other than the products described in 2103 or 2104, 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 2404;
- (g) Yeast put up as a medicament or other products of 3003 or 3004; or
- (h) Prepared enzymes of 3507.

2.- Extracts of the substitutes referred to in Note 1(b) above are to be classified in 2101.

3.- For the purposes of 2104, “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.

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Additional Notes.

1.- Heading 2103 includes salsas.

2.- For the purposes of 2106.90.15 and 2106.90.95, "formulated supplementary food" has the same meaning as in the Australia New Zealand Food Standards Code (within the meaning of the *Food Standards Australia New Zealand Act 1991*) as in force from time to time.

3.- For the purposes of 2106.90.16 and 2106.90.96, "formulated supplementary sports food" has the same meaning as in the Australia New Zealand Food Standards Code (within the meaning of the *Food Standards Australia New Zealand Act 1991*) as in force from time to time.

2101	EXTRACTS, ESSENCES AND CONCENTRATES, OF COFFEE, TEA OR MATE AND PREPARATIONS WITH A BASIS OF THESE PRODUCTS OR WITH A BASIS OF COFFEE, TEA OR MATE; ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES, AND EXTRACTS, ESSENCES AND CONCENTRATES THEREOF:	
2101.1	-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	Free
2101.12.00	--Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	Free
2101.20.00	-Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	Free
2101.30.00	-Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Free

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2102	YEASTS (ACTIVE OR INACTIVE); OTHER SINGLE-CELL MICRO-ORGANISMS, DEAD (BUT NOT INCLUDING VACCINES OF 3002); PREPARED BAKING POWDERS:	
2102.10.00	-Active yeasts	Free
2102.20.00	-Inactive yeasts; other single-cell micro-organisms, dead	Free
2102.30.00	-Prepared baking powders	Free
2103	SAUCES AND PREPARATIONS THEREFOR; MIXED CONDIMENTS AND MIXED SEASONINGS; MUSTARD FLOUR AND MEAL AND PREPARED MUSTARD:	
2103.10.00	-Soya sauce	Free
2103.20.00	-Tomato ketchup and other tomato sauces	Free
2103.30.00	-Mustard flour and meal and prepared mustard	Free
2103.90.00	-Other	Free
2104	SOUPS AND BROTHS AND PREPARATIONS THEREFOR; HOMOGENISED COMPOSITE FOOD PREPARATIONS:	
2104.10.00	-Soups and broths and preparations therefor	4% DCS:Free
2104.20.00	-Homogenised composite food preparations	4% DCS:Free CA:Free
2105.00.00	ICE CREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA	4% DCS:Free
2106	FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED:	
2106.10	-Protein concentrates and textured protein substances:	

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2106.10.10	---Protein concentrates	Free
2106.10.20	---Textured protein substances	5% DCS:4% DCT:5%
2106.90	-Other:	
2106.90.1	---Goods, as follows: (a) compound alcoholic preparations of a kind used for the manufacture of beverages; (b) food preparations of flour or meal; (c) hydrolysed protein:	
2106.90.15	----Formulated supplementary food, as defined in Additional Note 2 to this Chapter	5% DCS:4% DCT:5%
2106.90.16	----Formulated supplementary sports food, as defined in Additional Note 3 to this Chapter	5% DCS:4% DCT:5%
2106.90.19	----Other	5% DCS:4% DCT:5%
2106.90.9	---Other:	
2106.90.95	----Formulated supplementary food, as defined in Additional Note 2 to this Chapter	4% DCS:Free
2106.90.96	----Formulated supplementary sports food, as defined in Additional Note 3 to this Chapter	4% DCS:Free
2106.90.99	----Other	4% DCS:Free

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Chapter 22—Beverages, spirits and vinegar

Notes.

1.- This Chapter does not cover:

(a) Products of this Chapter (other than those of 2209.00.00) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally 2103);

(b) Sea water (2501.00.00);

(c) Distilled or conductivity water or water of similar purity (2853);

(d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (2915);

(e) Medicaments of 3003 or 3004; 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 2202, "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in 2203 to 2206 or 2208 as appropriate.

Subheading Note.

1.- For the purposes of 2204.10, "sparkling wine" means wine which, when kept at a temperature of 20 °C in closed containers, has an excess pressure of not less than 300 kPa.

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Additional Notes.

1.- For the purposes of this Chapter except for 2207, a reference to "alcoholic strength by volume" is a reference to the strength by volume of ethyl alcohol.

2.- For the purposes of this Chapter and of Chapters 20 and 21, specific gravity calculations for determining the volume of alcohol, or the alcoholic strength by volume, shall be made on the basis that, at a temperature of 20 °C and in vacuum, the specific gravity of ethyl alcohol is 0.79067.

3.- For the purposes of this Chapter, except 2208.20, "grape wine" is a beverage that:

(a) has an alcoholic strength by volume exceeding 1.15% vol but not exceeding 22% vol; and

(b) is the product of the complete or partial fermentation of fresh grapes or products derived solely from fresh grapes.

A beverage does not cease to be the product of the complete or partial fermentation of fresh grapes or products derived solely from fresh grapes merely because grape spirit, brandy, or both grape spirit and brandy, have been added to it.

4.- For the purposes of this Chapter, "grape wine product" is a grape wine-based beverage that:

(a) has not had added to it, at any time, the flavour of any alcoholic beverage (other than wine) (whether the flavour is natural or artificial); and

(b) if the beverage has had added to it ethyl alcohol used in preparing vegetable extracts, as mentioned in subparagraph (b)(ii) of Additional Note 4B—complies with the following requirements:

(i) the ethyl alcohol must only be used to extract flavours from vegetable matter;

(ii) the ethyl alcohol must be essential to the extraction process;

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(iii) the ethyl alcohol must not add more than one percentage point to the alcoholic strength by volume of the beverage.

4A.- For the purposes of paragraph (a) of Additional Note 4, "wine" means:

(a) grape wine, as defined in Additional Note 3; or
(b) cider or perry, as defined in Additional Note 5; or
(c) fruit or vegetable wine, as defined in Additional Note 6; or
(d) mead, as defined in Additional Note 7; or
(e) sake, as defined in Additional Note 8.

4B.- For the purposes of this Chapter, "grape wine-based beverage" is a beverage that:

(a) is not grape wine, but contains at least 700 ml of grape wine per litre; and
(b) has not had added to it, at any time, any ethyl alcohol from any other source, except:
(i) grape spirit; or
(ii) alcohol used in preparing vegetable extracts (including spices, herbs and grasses); and
(c) has an alcoholic strength by volume of at least 8% vol but not exceeding 22% vol.

5.- For the purposes of 2206.00.30, "cider or perry" is a beverage that:

(a) has an alcoholic strength by volume exceeding 1.15% vol; and
(b) is the product of the complete or partial fermentation of the juice or must of apples or pears; and
(c) has not had added to it, at any time, any ethyl alcohol from any other source; and
(d) has not had added to it, at any time, any liquor or substance (other than water or the juice or must of apples or pears) that gives colour or flavour.

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6.- For the purposes of 2206.00.30 and 2206.00.4, "fruit or vegetable wine" is a beverage that:

(a) is the product of the complete or partial fermentation of the juice or must of fruit or vegetables, or products derived solely from fruit or vegetables; and

(b) has an alcoholic strength by volume of at least 8% vol but not exceeding 22% vol; and

(c) has not had added to it, at any time, any ethyl alcohol from any other source, except ethyl alcohol from grape spirit or neutral spirit may be added, but only if the resulting beverage has an alcoholic content by volume of at least 15% vol and not exceeding 22% vol; and

(d) has not had added to it, at any time, any liquor or substance that gives colour or flavour.

7.- For the purposes of 2206.00.30 and 2206.00.4, "mead" is a beverage that:

(a) has an alcoholic strength by volume exceeding 1.15% vol; and

(b) is the product of the complete or partial fermentation of honey; and

(c) has not had added to it, at any time, any ethyl alcohol from any other source, except ethyl alcohol from grape spirit or neutral spirit may be added, but only if the resulting beverage has an alcoholic content by volume of at least 15% vol and not exceeding 22% vol; and

(d) has not had added to it, at any time, any liquor or substance (other than honey) that gives colour or flavour, except as follows:

(i) herbs or spices added during or after the production;

(ii) caramel added after the fermentation process is complete;

(iii) fruit, or product derived entirely from fruit, used as set out in Additional Note 7A.

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7A.- For the purposes of subparagraph (d)(iii) of Additional Note 7, fruit, or product derived entirely from fruit, may be used in the production of mead only if:

(a) the fruit or product has not been fermented; and

(b) the fruit or product is added before the fermentation process is complete; and

(c) after the addition of the fruit or product, and before fermentation, the beverage will contain not less than 14% by volume of honey; and

(d) after the addition of the fruit or product, and before fermentation, the fruit or product will constitute not more than 30% by volume of the beverage; and

(e) after the addition of the fruit or product and after fermentation, the beverage will have an ethyl alcohol content by volume of not less than 8%, and not greater than 22%.

7B.- For the purposes of Additional Note 7A, if:

(a) a product derived from fruit is added; and

(b) the product contains concentrated fruit juice or concentrated fruit pulp;

the proportion of fruit or product in the beverage is to be worked out by assuming that the concentrated fruit juice or concentrated fruit pulp has been diluted according to the recommendations of its manufacturer.

8.- For the purposes of 2206.00.30, “sake” is a beverage that:

(a) has an alcoholic strength by volume exceeding 1.15% vol; and

(b) is the product of the complete or partial fermentation of rice; and

(c) has not had added to it, at any time, any ethyl alcohol from any other source; and

(d) has not had added to it, at any time, any liquor or substance that gives colour or flavour.

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9.- For the purposes of 2203.00.6, 2203.00.7, 2206.00.7 and 2206.00.8, "beer" is a brewed beverage that:

(a) is the product of the yeast fermentation of an aqueous extract, being predominantly an aqueous extract of cereals:

(i) whether the cereals are malted or unmalted; and

(ii) whether or not the aqueous extract contains other sources of carbohydrates; and

(b) contains:

(i) hops, or extracts of hops, such that the beverage has international bitterness units of not less than 4.0; or

(ii) other bitters such that the beverage has a bitterness comparable to that of a beverage mentioned in subparagraph (i); and

(c) contains not more than 4.0% by weight of sugars; and

(d) has not had added to it, at any time, artificial sweetener; and

(e) may have had added to it, at any time, other substances, including flavours, but only if, in the case of substances that contain alcohol (other than spirit distilled from beer), the alcohol did not add more than 0.5% to the total volume of the final beverage; and

(f) may have had added to it, at any time, spirit distilled from beer, but only if that spirit did not add more than 0.5% to the total volume of the final beverage.

10.- For the purposes of paragraph (c) of Additional Note 9, "sugar" means:

(a) monosaccharide; or

(b) disaccharide.

11.- For the purposes of 2207.20.10, denatured ethanol must contain no less than 1% and no more than 1.5% by volume of gasoline (or other petroleum products). Otherwise, classification is in 2710 or 3824 as appropriate.

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12.- For the purposes of 2202.10.50, "formulated caffeinated beverage" has the same meaning as in the Australia New Zealand Food Standards Code (within the meaning of the *Food Standards Australia New Zealand Act 1991*) as in force from time to time.

2201	WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED; ICE AND SNOW:	
2201.10.00	-Mineral waters and aerated waters	Free
2201.90.00	-Other	Free
2202	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 2009:	
2202.10	-Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:	
2202.10.50	---Formulated caffeinated beverages, as defined in Additional Note 12 to this Chapter, containing at least 145 mg/L of caffeine	5% DCS:4% DCT:5%
2202.10.90	---Other	5% DCS:4% DCT:5%
2202.9	-Other:	
2202.91.00	--Non-alcoholic beer	5% DCS:4% DCT:5%
2202.99.00	--Other	5% DCS:4%

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		DCT:5%
2203	BEER MADE FROM MALT:	
2203.00.20	---Having an alcoholic strength by volume not exceeding 1.15% vol	Free
2203.00.6	---Other beer, as defined in Additional Note 9 to this Chapter, packaged in an individual container not exceeding 48 L:	
2203.00.63	----In a container of 8 litres or more which is designed to be connected to a pressurised gas delivery system or pump delivery system, and having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 3.0% vol	$8.66/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ/PG/FI/DC/LDC: $8.66/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2203.00.64	----Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 3.0% vol	$43.27/L of alcohol,

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			calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
			NZ/PG/FI/DC/LDC: $43.27/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

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2203.00.65	----In a container of 8 litres or more which is designed to be connected to a pressurised gas delivery system or pump delivery system, and having an alcoholic strength by volume exceeding 3.0% vol but not exceeding 3.5% vol	$27.10/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
		NZ/PG/FI/DC/LDC: $27.10/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2203.00.66	----Other, having an alcoholic strength by volume exceeding 3.0% vol but not exceeding 3.5% vol	$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods

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		exceeds 1.15
		NZ/PG/FI/DC/LDC: $50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2203.00.67	----In a container of 8 litres or more which is designed to be connected to a pressurised gas delivery system or pump delivery system, and having an alcoholic strength by volume exceeding 3.5% vol	$35.50/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
		NZ/PG/FI/DC/LDC: $35.50/L of alcohol, calculated on that alcohol content by which the percentage

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		by volume of alcohol of the goods exceeds 1.15
2203.00.69	----Other	$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ/PG/FI/DC/LDC: $50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2203.00.7	---Other beer, as defined in Additional Note 9 to this Chapter, packaged in an individual container exceeding 48 L:	
2203.00.71	----Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 3.0% vol	$5.69/L of alcohol, calculated on that

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		alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
		NZ/PG/FI/DC: $5.69/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 LDC:$5.86/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2203.00.72	----Having an alcoholic strength by volume exceeding 3.0% vol but not exceeding 3.5% vol	$17.33/L of alcohol, calculated

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			on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ:$17.33/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 PG:$17.33/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 FI:$17.33/L of alcohol, calculated on that alcohol

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		content by which the percentage by volume of alcohol of the goods exceeds 1.15 DC:$17.33/ L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 LDC:$18.41 /L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2203.00.79	----Other	$22.68/L of alcohol, calculated on that alcohol

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			content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ:$22.68/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 PG:$22.68/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 FI:$22.68/L of alcohol, calculated on that alcohol content by which the

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		percentage by volume of alcohol of the goods exceeds 1.15 DC:$22.68/ L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 LDC:$24.09 /L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2203.00.9	---Other:	
2203.00.91	----Having an alcoholic strength by volume exceeding 1.15% vol, but not exceeding 10% vol	$69.57/L of alcohol NZ/PG/FI/ DC/LDC: $69.57/L of alcohol

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2203.00.99	----Other	$69.57/L of alcohol NZ/PG/FI/ DC/LDC: $69.57/L of alcohol
2204	WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER THAN THAT OF 2009:	
2204.10	-Sparkling wine:	
2204.10.2	---In which the natural effervescence is produced solely by secondary fermentation in the bottle:	
2204.10.21	----Having an alcoholic strength by volume not exceeding 1.15% vol	5% DCS:4% DCT:5%
2204.10.22	----Grape wine as defined in Additional Note 3 to this Chapter	5% DCS:4% DCT:5%
2204.10.23	----Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5%, and $66.67/L of alcohol NZ/PG/FI/DC/ LDC: $66.67/L of alcohol DCS:4%, and $66.67/L of alcohol DCT:5%, and $66.67/L of alcohol

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2204.10.29	----Other	5%, and $51.58/L of alcohol NZ:$51.58/L of alcohol PG:$51.58/L of alcohol FI:$51.58/L of alcohol DC:$51.58/L of alcohol DCS:4%, and $51.58/L of alcohol DCT:5%, and $51.58/L of alcohol LDC:$57.97/L of alcohol
2204.10.8	---Other:	
2204.10.81	----Having an alcoholic strength by volume not exceeding 1.15% vol	5%
2204.10.82	----Grape wine as defined in Additional Note 3 to this Chapter	5%
2204.10.83	----Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5%, and $66.67/L of alcohol NZ/PG/FI/DC/LDC: $66.67/L of alcohol

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2204.10.89	----Other	5%, and $51.58/L of alcohol NZ:$51.58/L of alcohol PG:$51.58/L of alcohol FI:$51.58/L of alcohol DC:$51.58/L of alcohol LDC:$57.97/L of alcohol
2204.2	-Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	
2204.21	--In containers holding 2 L or less:	
2204.21.10	---Goods, as follows: (a) having an alcoholic strength by volume not exceeding 1.15% vol; (b) grape must, not potable	5%
2204.21.20	---Grape wine as defined in Additional Note 3 to this Chapter	5%
2204.21.30	---Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5%, and $66.67/L of alcohol NZ/PG/FI/DC/LDC: $66.67/L of alcohol

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2204.21.90	---Other	5%, and $51.58/L of alcohol NZ:$51.58/L of alcohol PG:$51.58/L of alcohol FI:$51.58/L of alcohol DC:$51.58/L of alcohol LDC:$57.97/L of alcohol
2204.22	--In containers holding more than 2 L but not more than 10 L:	
2204.22.10	---Goods, as follows: (a) having an alcoholic strength by volume not exceeding 1.15% vol; (b) grape must, not potable	5%
2204.22.20	---Grape wine as defined in Additional Note 3 to this Chapter	5%
2204.22.30	---Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5%, and $81.21/L of alcohol NZ/PG/FI/DC/LDC: $81.21/L of alcohol
2204.22.90	---Other	5%, and $81.21/L of alcohol NZ/PG/FI/DC/LDC: $81.21/L of alcohol
2204.29	--Other:	

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2204.29.10	---Goods, as follows: (a) having an alcoholic strength by volume not exceeding 1.15% vol; (b) grape must, not potable	5%
2204.29.20	---Grape wine as defined in Additional Note 3 to this Chapter	5%
2204.29.30	---Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5%, and $66.67/L of alcohol NZ/PG/FI/DC/LDC: $66.67/L of alcohol
2204.29.90	---Other	5%, and $51.58/L of alcohol NZ:$51.58/L of alcohol PG:$51.58/L of alcohol FI:$51.58/L of alcohol DC:$51.58/L of alcohol LDC:$57.97/L of alcohol
2204.30	-Other grape must:	
2204.30.10	---Grape wine as defined in Additional Note 3 to this Chapter	5%
2204.30.90	---Other	5%
2205	VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES:	
2205.10	-In containers holding 2 L or less:	

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2205.10.10	---Having an alcoholic strength by volume not exceeding 1.15% vol	5%
2205.10.20	---Grape wine product as defined in Additional Note 4 to this Chapter	5%
2205.10.30	---Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5%, and $66.67/L of alcohol NZ/PG/FI/DC/ LDC: $66.67/L of alcohol
2205.10.90	---Other	5%, and $51.58/L of alcohol NZ:$51.58/L of alcohol PG:$51.58/L of alcohol FI:$51.58/L of alcohol DC:$51.58/L of alcohol LDC:$57.97/L of alcohol
2205.90	-Other:	
2205.90.10	---Having an alcoholic strength by volume not exceeding 1.15% vol	5%
2205.90.20	---Grape wine product as defined in Additional Note 4 to this Chapter	5%
2205.90.30	---Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5%, and $66.67/L of alcohol NZ/PG/FI/DC/ LDC: $66.67/L of alcohol

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2205.90.90	---Other	5%, and $51.58/L of alcohol NZ:$51.58/L of alcohol PG:$51.58/L of alcohol FI:$51.58/L of alcohol DC:$51.58/L of alcohol LDC:$57.97/L of alcohol
2206	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:	
2206.00.1	---Grape wine-based beverages: (a) that are goods of neither 2205 nor 2206.00.2; and (b) that include a flavour mentioned in paragraph (a) of Additional Note 4 to this Chapter:	
2206.00.13	----Having an alcoholic strength by volume not exceeding 10% vol	$69.57/L of alcohol NZ/PG/FI/DC/LDC: $69.57/L of alcohol
2206.00.14	----Having an alcoholic strength by volume exceeding 10% vol	$69.57/L of alcohol NZ/PG/FI/DC/LDC:

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		$69.57/L of alcohol
2206.00.2	---Grape wine-based beverages: (a) that are not goods of 2205; and (b) to which subparagraph (b)(ii) of Additional Note 4B to this Chapter applies; and (c) that do not comply with the requirements set out in paragraph (b) of Additional Note 4 to this Chapter:	
2206.00.21	----Containing goods which, if imported separately, would be classified in 2207, having an alcoholic strength by volume not exceeding 10% vol	5%, and $69.57/L of alcohol DCS:4%, and $69.57/L of alcohol DCT:5%, and $69.57/L of alcohol NZ/PG/FI/DC/LDC: $69.57/L of alcohol
2206.00.22	----Containing goods which, if imported separately, would be classified in 2207, having an alcoholic strength by volume exceeding 10% vol	5%, and $69.57/L of alcohol DCS:4%, and $69.57/L of alcohol DCT:5%, and $69.57/L of alcohol NZ/PG/FI/DC/LDC: $69.57/L of alcohol

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2206.00.23	----Containing goods which, if imported separately, would be classified in 2208, having an alcoholic strength by volume not exceeding 10% vol	5%, and $69.57/L of alcohol DCS:3%, and $69.57/L of alcohol NZ/PG/FI/DC/LDC: $69.57/L of alcohol
2206.00.24	----Containing goods which, if imported separately, would be classified in 2208, having an alcoholic strength by volume exceeding 10% vol	5%, and $69.57/L of alcohol DCS:3%, and $69.57/L of alcohol NZ/PG/FI/DC/LDC: $69.57/L of alcohol
2206.00.30	---Beverages, as follows: (a) grape wine as defined in Additional Note 3 to this Chapter, other than goods of 2204, but not containing goods which, if imported separately, would be classified in 2208; (b) grape wine product as defined in Additional Note 4 to this Chapter, other than goods of 2205, but not containing goods which, if imported separately, would be classified in 2207 or 2208; (c) cider or perry as defined in Additional Note 5 to this Chapter; (d) fruit or vegetable wine as defined in Additional Note 6 to this Chapter but not containing goods which, if imported	Free

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	separately, would be classified in 2207 or 2208; (e) mead as defined in Additional Note 7 to this Chapter but not containing goods which, if imported separately, would be classified in 2207 or 2208; (f) sake as defined in Additional Note 8 to this Chapter	
2206.00.4	---Beverages, containing goods which, if imported separately, would be classified in 2207 or 2208, as follows: (a) grape wine as defined in Additional Note 3 to this Chapter, other than goods of 2204; (b) grape wine product as defined in Additional Note 4 to this Chapter, other than goods of 2205; (c) fruit or vegetable wine as defined in Additional Note 6 to this Chapter; (d) mead as defined in Additional Note 7 to this Chapter:	
2206.00.41	----Containing goods which, if imported separately, would be classified in 2207	5% DCS:4% DCT:5%
2206.00.42	----Containing goods which, if imported separately, would be classified in 2208	5% DCS:3%
2206.00.5	---Beverages, NSA, containing goods which, if imported separately, would be classified in 2207:	
2206.00.51	----Having an alcoholic strength by volume not exceeding 1.15% vol	5% DCS:4% DCT:5%

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2206.00.52	----Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5%, and $66.67/L of alcohol NZ/PG/FI/DC/ LDC: $66.67/L of alcohol DCS:4%, and $66.67/L of alcohol DCT:5%, and $66.67/L of alcohol
2206.00.59	----Other	5%, and $51.58/L of alcohol NZ:$51.58/L of alcohol PG:$51.58/L of alcohol FI:$51.58/L of alcohol DC:$51.58/L of alcohol DCS:4%, and $51.58/L of alcohol DCT:5%, and $51.58/L of alcohol LDC:$57.97/L of alcohol
2206.00.6	---Beverages, NSA, containing goods which, if imported separately, would be classified in 2208:	
2206.00.61	----Having an alcoholic strength by volume not exceeding 1.15% vol	5% DCS:3%

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2206.00.62	----Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5%, and $66.67/L of alcohol NZ/PG/FI/DC/ LDC: $66.67/L of alcohol DCS:3%, and $66.67/L of alcohol
2206.00.69	----Other	5%, and $51.58/L of alcohol NZ:$51.58/L of alcohol PG:$51.58/L of alcohol FI:$51.58/L of alcohol DC:$51.58/L of alcohol DCS:3%, and $51.58/L of alcohol LDC:$57.97/L of alcohol
2206.00.7	---Beer, as defined in Additional Note 9 to this Chapter, other than that of 2203, packaged in an individual container not exceeding 48 L, NSA:	
2206.00.71	----Having an alcoholic strength by volume not exceeding 1.15% vol	Free
2206.00.72	----In a container of 8 litres or more which is designed to be connected to a pressurised gas delivery system or pump delivery system, and having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 3.0% vol	$8.66/L of alcohol, calculated on that alcohol content by

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		which the percentage by volume of alcohol of the goods exceeds 1.15
		NZ/PG/FI/DC/LDC: $8.66/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2206.00.73	----Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 3.0% vol	$43.27/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
		NZ/PG/FI/DC/LDC: $43.27/L of alcohol, calculated on that alcohol content by

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		which the percentage by volume of alcohol of the goods exceeds 1.15
2206.00.76	----In a container of 8 litres or more which is designed to be connected to a pressurised gas delivery system or pump delivery system, and having an alcoholic strength by volume exceeding 3.0% vol but not exceeding 3.5% vol	$27.10/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
		NZ/PG/FI/DC/LDC: $27.10/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2206.00.77	----Other, having an alcoholic strength by volume exceeding 3.0% vol but not exceeding 3.5% vol	$50.40/L of alcohol, calculated on that alcohol content by which the percentage by

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		volume of alcohol of the goods exceeds 1.15
		NZ/PG/FI/DC/LDC: $50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2206.00.78	----In a container of 8 litres or more which is designed to be connected to a pressurised gas delivery system or pump delivery system, and having an alcoholic strength by volume exceeding 3.5% vol	$35.50/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
		NZ/PG/FI/DC/LDC: $35.50/L of alcohol, calculated on that alcohol content by which the percentage by

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		volume of alcohol of the goods exceeds 1.15
2206.00.79	----Other	$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
		NZ/PG/FI/DC/ LDC: $50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2206.00.8	---Beer, as defined in Additional Note 9 to this Chapter, other than that of 2203, packaged in an individual container exceeding 48 L, NSA:	
2206.00.81	----Having an alcoholic strength by volume not exceeding 1.15% vol	Free
2206.00.82	----Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 3.0% vol	$5.69/L of alcohol, calculated on

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		that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
		NZ/PG/FI/DC: $5.69/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
		LDC:$5.86/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2206.00.83	----Having an alcoholic strength by volume exceeding 3.0% vol but not exceeding 3.5% vol	$17.33/L of alcohol, calculated on that alcohol content by which the

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			percentage by volume of alcohol of the goods exceeds 1.15 NZ:$17.33/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 PG:$17.33/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 FI:$17.33/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

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		DC:$17.33/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 LDC:$18.41/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2206.00.89	----Other	$22.68/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ:$22.68/L of alcohol, calculated on that alcohol

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			content by which the percentage by volume of alcohol of the goods exceeds 1.15 PG:$22.68/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 FI:$22.68/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 DC:$22.68/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the

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		goods exceeds 1.15 LDC:$24.09/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2206.00.9	---Other:	
2206.00.91	----Having an alcoholic strength by volume not exceeding 1.15% vol	Free
2206.00.92	----Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	$66.67/L of alcohol NZ/PG/FI/DC/ LDC: $66.67/L of alcohol
2206.00.99	----Other	$51.58/L of alcohol NZ:$51.58/L of alcohol PG:$51.58/L of alcohol FI:$51.58/L of alcohol DC:$51.58/L of alcohol LDC:$57.97/L of alcohol

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2207	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80% VOL OR HIGHER; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH:	
2207.10.00	-Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	5%, and $51.58/L of alcohol NZ:$51.58/L of alcohol PG:$51.58/L of alcohol FI:$51.58/L of alcohol DC:$51.58/L of alcohol DCS:4%, and $51.58/L of alcohol DCT:5%, and $51.58/L of alcohol LDC:$57.97/L of alcohol
2207.20	-Ethyl alcohol and other spirits, denatured, of any strength:	
2207.20.10	---Ethanol for use as fuel in an internal combustion engine	5%, and $0.38143/L NZ/PG/FI/DC: $0.38143/L DCS:4%, and $0.38143/L DCT:5%, and $0.38143/L LDC:$0.38143/L

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2207.20.90	---Other	5% DCS:4% DCT:5%
2208	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80% VOL; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES:	
2208.20	-Spirits obtained by distilling grape wine or grape marc:	
2208.20.10	---Brandy made wholly from grape wine	5%, and $48.17/L of alcohol NZ:$48.17/L of alcohol PG:$48.17/L of alcohol FI:$48.17/L of alcohol DC:$48.17/L of alcohol DCS:3%, and $48.17/L of alcohol LDC:$54.13/L of alcohol

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2208.20.90	---Other	5%, and $51.58/L of alcohol NZ:$51.58/L of alcohol PG:$51.58/L of alcohol FI:$51.58/L of alcohol DC:$51.58/L of alcohol DCS:3%, and $51.58/L of alcohol LDC:$57.97/L of alcohol
2208.30.00	-Whiskies	5%, and $51.58/L of alcohol NZ:$51.58/L of alcohol PG:$51.58/L of alcohol FI:$51.58/L of alcohol DC:$51.58/L of alcohol DCS:3%, and $51.58/L of alcohol LDC:$57.97/L of alcohol

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2208.40.00	-Rum and other spirits obtained by distilling fermented sugar-cane products	5%, and $51.58/L of alcohol NZ:$51.58/L of alcohol PG:$51.58/L of alcohol FI:$51.58/L of alcohol DC:$51.58/L of alcohol DCS:3%, and $51.58/L of alcohol LDC:$57.97/L of alcohol
2208.50.00	-Gin and Geneva	5%, and $51.58/L of alcohol NZ:$51.58/L of alcohol PG:$51.58/L of alcohol FI:$51.58/L of alcohol DC:$51.58/L of alcohol DCS:3%, and $51.58/L of alcohol LDC:$57.97/L of alcohol

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2208.60.00	-Vodka	5%, and $51.58/L of alcohol NZ:$51.58/L of alcohol PG:$51.58/L of alcohol FI:$51.58/L of alcohol DC:$51.58/L of alcohol DCS:3%, and $51.58/L of alcohol LDC:$57.97/L of alcohol
2208.70.00	-Liqueurs and cordials	5%, and $51.58/L of alcohol NZ:$51.58/L of alcohol PG:$51.58/L of alcohol FI:$51.58/L of alcohol DC:$51.58/L of alcohol DCS:3%, and $51.58/L of alcohol LDC:$57.97/L of alcohol
2208.90	-Other:	
2208.90.10	---Having an alcoholic strength by volume not exceeding 1.15% vol	5% DCS:3%

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2208.90.20	---Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5%, and $66.67/L of alcohol NZ/PG/FI/DC/LDC: $66.67/L of alcohol DCS:3%, and $66.67/L of alcohol
2208.90.90	---Other	5%, and $51.58/L of alcohol NZ:$51.58/L of alcohol PG:$51.58/L of alcohol FI:$51.58/L of alcohol DC:$51.58/L of alcohol DCS:3%, and $51.58/L of alcohol LDC:$57.97/L of alcohol
2209.00.00	VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID	Free

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Chapter 23—Residues and waste from the food industries; prepared animal fodder

Note.

1.- 2309 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 2306.41.00, "low erucic acid rape or colza seeds" means seeds as defined in Subheading Note 1 to Chapter 12.

2301	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
2301.20.00	-Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	Free
2302	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

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2302.30.00	-Of wheat	Free
2302.40.00	-Of other cereals	Free
2302.50.00	-Of leguminous plants	Free
2303	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
2303.20.00	-Beet-pulp, bagasse and other waste of sugar manufacture	Free
2303.30.00	-Brewing or distilling dregs and waste	Free
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
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
2306	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 2304.00.00 OR 2305.00.00:	
2306.10.00	-Of cotton seeds	Free
2306.20.00	-Of linseed	Free
2306.30.00	-Of sunflower seeds	Free

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2306.4	-Of rape or colza seeds:	
2306.41.00	--Low erucic acid rape or colza seeds	Free
2306.49.00	--Other	Free
2306.50.00	-Of coconut or copra	Free
2306.60.00	-Of palm nuts or kernels	Free
2306.90.00	-Other	Free
2307.00.00	WINE LEES; ARGOL	Free
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
2309	PREPARATIONS OF A KIND USED IN ANIMAL FEEDING:	
2309.10.00	-Dog or cat food, put up for retail sale	Free
2309.90.00	-Other	Free

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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 2404 and any other heading of this Chapter are to be classified in 2404.

3.- For the purposes of 2404, “inhalation without combustion” means inhalation through heated delivery or other means, without combustion.

Subheading Note.

1.- For the purposes of 2403.11.00, “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.

Additional Notes.

1.- “Bidis”, “beedees”, “beedies”, or the like, which are made of roughly cut tobacco or from tobacco tailings, stalk or refuse and packaged in stick form, are to be classified in 2402.20.

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2.- For the purposes of 2404.11.00, any products containing tobacco and nicotine, or tobacco and other substances, are to be classified in 2404.11.00.

3.- Only goods included in the Australian Register of Therapeutic Goods under the *Therapeutic Goods Act 1989* are to be classified in 2404.12.10, 2404.91.10, 2404.92.10 or 2404.99.10.

2401	UNMANUFACTURED TOBACCO; TOBACCO REFUSE:	
2401.10.00	-Tobacco, not stemmed/stripped	Applicable rate (see section 19ACA)/ kg NZ/PG/FI/DC/ LDC: Applicable rate (see section 19ACA)/ kg
2401.20.00	-Tobacco, partly or wholly stemmed/stripped	Applicable rate (see section 19ACA)/ kg of tobacco content NZ/PG/FI/DC/ LDC: Applicable rate (see section 19ACA)/ kg of tobacco content

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2401.30.00	-Tobacco refuse	Applicable rate (see section 19ACA)/ kg of tobacco content NZ/PG/FI/DC/ LDC: Applicable rate (see section 19ACA)/ kg of tobacco content
2402	CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES:	
2402.10	-Cigars, cheroots and cigarillos, containing tobacco:	
2402.10.20	---Not exceeding in weight 0.8 grams per stick of tobacco content	$0.40197/stick NZ/PG/FI/ DC/LDC: $0.40197/stick
2402.10.80	---Other	Applicable rate (see section 19ACA)/ kg of tobacco content NZ/PG/FI/DC/ LDC: Applicable rate (see section 19ACA)/ kg of tobacco content
2402.20	-Cigarettes containing tobacco:	

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2402.20.20	---Not exceeding in weight 0.8 grams per stick of tobacco content	$0.40197/stick NZ/PG/FI/DC/LDC: $0.40197/stick
2402.20.80	---Other	Applicable rate (see section 19ACA)/kg of tobacco content NZ/PG/FI/DC/LDC: Applicable rate (see section 19ACA)/kg of tobacco content
2402.90.00	-Other	Free
2403	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; "HOMOGENISED" OR "RECONSTITUTED" TOBACCO; TOBACCO EXTRACTS AND ESSENCES:	
2403.1	-Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	

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2403.11.00	--Water pipe tobacco specified in Subheading Note 1 to this Chapter	Applicable rate (see section 19ACA)/kg of tobacco content NZ/PG/FI/DC/LDC: Applicable rate (see section 19ACA)/kg of tobacco content
2403.19	--Other:	
2403.19.10	---In stick form not exceeding in weight 0.8 grams per stick of tobacco content	$0.40197/stick NZ/PG/FI/DC/LDC: $0.40197/stick
2403.19.90	---Other	Applicable rate (see section 19ACA)/kg of tobacco content NZ/PG/FI/DC/LDC: Applicable rate (see section 19ACA)/kg of tobacco content
2403.9	-Other:	

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2403.91.00	--"Homogenised" or "reconstituted" tobacco	Applicable rate (see section 19ACA)/kg of tobacco content NZ/PG/FI/DC/LDC: Applicable rate (see section 19ACA)/kg of tobacco content
2403.99	--Other:	
2403.99.10	---Not containing tobacco	Free
2403.99.80	---Other	Applicable rate (see section 19ACA)/kg of tobacco content NZ/PG/FI/DC/LDC: Applicable rate (see section 19ACA)/kg of tobacco content
2404	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:	

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2404.1	-Products intended for inhalation without combustion:	
2404.11.00	--Containing tobacco or reconstituted tobacco	Applicable rate (see section 19ACA)/kg of tobacco content NZ/PG/FI/DC/LDC: Applicable rate (see section 19ACA)/kg of tobacco content
2404.12	--Other, containing nicotine:	
2404.12.10	---Intended to assist tobacco use cessation	Free
2404.12.90	---Other	5%
2404.19	--Other:	
2404.19.10	---Smoking molasses or shisha not containing tobacco or nicotine	Free
2404.19.90	---Other	5%
2404.9	-Other:	
2404.91	--For oral application:	
2404.91.10	---Intended to assist tobacco use cessation	Free
2404.91.90	---Other	5%
2404.92	--For transdermal application:	
2404.92.10	---Intended to assist tobacco use cessation	Free
2404.92.90	---Other	5%
2404.99	--Other:	
2404.99.10	---Intended to assist tobacco use cessation	Free
2404.99.90	---Other	5%

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Section V—Mineral products

Chapter 25—Salt; sulphur; earths and stone; plastering materials, lime and cement

Notes.

1.- Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.

2.- This Chapter does not cover:

(a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (2802.00.00);

(b) Earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 (2821);

(c) Medicaments or other products of Chapter 30;

(d) Perfumery, cosmetic or toilet preparations (Chapter 33);

(e) Dolomite ramming mix (3816.00.10);

(f) Setts, curbstones or flagstones (6801.00.00); mosaic cubes or the like (6802); roofing, facing or damp course slates (6803.00.00);

(g) Precious or semi-precious stones (7102 or 7103);

(h) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium

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oxide, of 3824; optical elements of sodium chloride or of magnesium oxide (9001);

(ij) Billiard chalks (9504); or

(k) Writing or drawing chalks or tailors' chalks (9609).

3.- Any products classifiable in 2517 and any other heading of the Chapter are to be classified in 2517.

4.- 2530 applies, *inter alia*, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

2501.00.00	SALT (INCLUDING TABLE SALT AND DENATURED SALT) AND PURE SODIUM CHLORIDE, WHETHER OR NOT IN AQUEOUS SOLUTION OR CONTAINING ADDED ANTI-CAKING OR FREE-FLOWING AGENTS; SEA WATER	Free
2502.00.00	UNROASTED IRON PYRITES	Free
2503.00.00	SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLOIDAL SULPHUR	Free
2504	NATURAL GRAPHITE:	
2504.10.00	-In powder or in flakes	Free
2504.90.00	-Other	Free
2505	NATURAL SANDS OF ALL KINDS, WHETHER OR NOT COLOURED, OTHER THAN METAL-BEARING SANDS OF CHAPTER 26:	

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2505.10.00	-Silica sands and quartz sands	Free
2505.90.00	-Other	Free
2506	QUARTZ (OTHER THAN NATURAL SANDS); QUARTZITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE:	
2506.10.00	-Quartz	Free
2506.20.00	-Quartzite	Free
2507.00.00	KAOLIN AND OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED	Free
2508	OTHER CLAYS (NOT INCLUDING EXPANDED CLAYS OF 6806), ANDALUSITE, KYANITE AND SILLIMANITE, WHETHER OR NOT CALCINED; MULLITE; CHAMOTTE OR DINAS EARTHS:	
2508.10.00	-Bentonite	Free
2508.30.00	-Fire-clay	Free
2508.40.00	-Other clays	Free
2508.50.00	-Andalusite, kyanite and sillimanite	Free
2508.60.00	-Mullite	Free
2508.70.00	-Chamotte or dinas earths	Free
2509.00.00	CHALK	5% DCS:4% DCT:5%
2510	NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINIUM CALCIUM PHOSPHATES AND PHOSPHATIC CHALK:	
2510.10.00	-Unground	Free
2510.20.00	-Ground	Free

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2511	NATURAL BARIUM SULPHATE (BARYTES); NATURAL BARIUM CARBONATE (WITHERITE), WHETHER OR NOT CALCINED, OTHER THAN BARIUM OXIDE OF 2816:	
2511.10.00	-Natural barium sulphate (barytes)	Free
2511.20.00	-Natural barium carbonate (witherite)	Free
2512.00.00	SILICEOUS FOSSIL MEALS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE AND DIATOMITE) AND SIMILAR SILICEOUS EARTHS, WHETHER OR NOT CALCINED, OF AN APPARENT SPECIFIC GRAVITY OF 1 OR LESS	Free
2513	PUMICE STONE; EMERY; NATURAL CORUNDUM, NATURAL GARNET AND OTHER NATURAL ABRASIVES, WHETHER OR NOT HEAT-TREATED:	
2513.10.00	-Pumice stone	Free
2513.20.00	-Emery, natural corundum, natural garnet and other natural abrasives	Free
2514.00.00	SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE	5% DCS:4% DCT:5%
2515	MARBLE, TRAVERTINE, ECAUSSINE AND OTHER CALCAREOUS MONUMENTAL OR BUILDING STONE OF AN APPARENT SPECIFIC GRAVITY OF 2.5 OR MORE, AND ALABASTER, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE:	
2515.1	-Marble and travertine:	

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2515.11.00	--Crude or roughly trimmed	5% DCS:4% DCT:5%
2515.12.00	--Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5% DCS:4% DCT:5%
2515.20.00	-Ecaussine and other calcareous monumental or building stone; alabaster	Free
2516	GRANITE, PORPHYRY, BASALT, SANDSTONE AND OTHER MONUMENTAL OR BUILDING STONE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE:	
2516.1	-Granite:	
2516.11.00	--Crude or roughly trimmed	Free
2516.12.00	--Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5% DCS:4% DCT:5%
2516.20	-Sandstone:	
2516.20.10	---Crude or roughly trimmed	Free
2516.20.20	---Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5% DCS:4% DCT:5%
2516.90.00	-Other monumental or building stone	Free

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2517	PEBBLES, GRAVEL, BROKEN OR CRUSHED STONE, OF A KIND COMMONLY USED FOR CONCRETE AGGREGATES, FOR ROAD METALLING OR FOR RAILWAY OR OTHER BALLAST, SHINGLE AND FLINT, WHETHER OR NOT HEAT-TREATED; MACADAM OF SLAG, DROSS OR SIMILAR INDUSTRIAL WASTE, WHETHER OR NOT INCORPORATING THE MATERIALS CITED IN THE FIRST PART OF THE HEADING; TARRED MACADAM; GRANULES, CHIPPINGS AND POWDER, OF STONES OF 2515 OR 2516, WHETHER OR NOT HEAT-TREATED:	
2517.10.00	-Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	Free
2517.20.00	-Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in 2517.10.00	Free
2517.30.00	-Tarred macadam	Free
2517.4	-Granules, chippings and powder, of stones of 2515 or 2516, whether or not heat-treated:	
2517.41.00	--Of marble	Free
2517.49.00	--Other	Free
2518	DOLOMITE, WHETHER OR NOT CALCINED OR SINTERED, INCLUDING DOLOMITE ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE:	
2518.10.00	-Dolomite, not calcined or sintered	Free
2518.20.00	-Calcined or sintered dolomite	Free

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2519	NATURAL MAGNESIUM CARBONATE (MAGNESITE); FUSED MAGNESIA; DEAD-BURNED (SINTERED) MAGNESIA, WHETHER OR NOT CONTAINING SMALL QUANTITIES OF OTHER OXIDES ADDED BEFORE SINTERING; OTHER MAGNESIUM OXIDE, WHETHER OR NOT PURE:	
2519.10.00	-Natural magnesium carbonate (magnesite)	Free
2519.90.00	-Other	Free
2520	GYPSUM; ANHYDRITE; PLASTERS (CONSISTING OF CALCINED GYPSUM OR CALCIUM SULPHATE) WHETHER OR NOT COLOURED, WITH OR WITHOUT SMALL QUANTITIES OF ACCELERATORS OR RETARDERS:	
2520.10.00	-Gypsum; anhydrite	Free
2520.20.00	-Plasters	Free
2521.00.00	LIMESTONE FLUX; LIMESTONE AND OTHER CALCAREOUS STONE, OF A KIND USED FOR THE MANUFACTURE OF LIME OR CEMENT	Free
2522	QUICKLIME, SLAKED LIME AND HYDRAULIC LIME, OTHER THAN CALCIUM OXIDE AND HYDROXIDE OF 2825:	
2522.10.00	-Quicklime	Free
2522.20.00	-Slaked lime	Free
2522.30.00	-Hydraulic lime	Free
2523	PORTLAND CEMENT, ALUMINOUS CEMENT, SLAG CEMENT, SUPERSULPHATE CEMENT AND SIMILAR HYDRAULIC CEMENTS, WHETHER OR NOT COLOURED OR IN THE FORM OF CLINKERS:	
2523.10.00	-Cement clinkers	Free
2523.2	-Portland cement:	

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2523.21.00	--White cement, whether or not artificially coloured	Free
2523.29.00	--Other	Free
2523.30.00	-Aluminous cement	5% DCS:4% DCT:5%
2523.90.00	-Other hydraulic cements	5% DCS:4% DCT:5%
2524	ASBESTOS:	
2524.10.00	-Crocidolite	Free
2524.90.00	-Other	Free
2525	MICA, INCLUDING SPLITTINGS; MICA WASTE:	
2525.10.00	-Crude mica and mica rifted into sheets or splittings	5% DCS:4% DCT:5%
2525.20.00	-Mica powder	Free
2525.30.00	-Mica waste	Free
2526	NATURAL STEATITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE; TALC:	
2526.10.00	-Not crushed, not powdered	5% DCS:4% DCT:5%
2526.20.00	-Crushed or powdered	5% DCS:4% DCT:5%

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2528.00.00	NATURAL BORATES AND CONCENTRATES THEREOF (WHETHER OR NOT CALCINED), BUT NOT INCLUDING BORATES SEPARATED FROM NATURAL BRINE; NATURAL BORIC ACID CONTAINING NOT MORE THAN 85% OF H_3BO_3 CALCULATED ON THE DRY WEIGHT	Free
2529	FELDSPAR; LEUCITE; NEPHELINE AND NEPHELINE SYENITE; FLUORSPAR:	
2529.10.00	-Feldspar	Free
2529.2	-Fluorspar:	
2529.21.00	--Containing by weight 97% or less of calcium fluoride	Free
2529.22.00	--Containing by weight more than 97% of calcium fluoride	Free
2529.30.00	-Leucite; nepheline and nepheline syenite	Free
2530	MINERAL SUBSTANCES NOT ELSEWHERE SPECIFIED OR INCLUDED:	
2530.10.00	-Vermiculite, perlite and chlorites, unexpanded	Free
2530.20.00	-Kieserite, epsomite (natural magnesium sulphates)	Free
2530.90.00	-Other	Free

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Chapter 26—Ores, slag and ash

Notes.

1.- This Chapter does not cover:
   (a) Slag or similar industrial waste prepared as macadam (2517);
   (b) Natural magnesium carbonate (magnesite), whether or not calcined (2519);
   (c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (2710);
   (d) Basic slag of Chapter 31;
   (e) Slag wool, rock wool or similar mineral wools (6806);
   (f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (7112 or 8549); or
   (g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2.- For the purposes of 2601 to 2617, “ores” means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of 2844 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. 2601 to 2617 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3.- 2620 applies only to:
   (a) Slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (2621); and
   (b) Slag, ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of

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arsenic or metals or for the manufacture of their chemical compounds.

Subheading Notes.

1.- For the purposes of 2620.21.00, “leaded gasoline sludges and leaded anti-knock compound sludges” means sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.

2.- Slag, ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in 2620.60.00.

2601	IRON ORES AND CONCENTRATES, INCLUDING ROASTED IRON PYRITES:	
2601.1	-Iron ores and concentrates, other than roasted iron pyrites:	
2601.11.00	--Non-agglomerated	Free
2601.12.00	--Agglomerated	Free
2601.20.00	-Roasted iron pyrites	Free
2602.00.00	MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20% OR MORE, CALCULATED ON THE DRY WEIGHT	Free
2603.00.00	COPPER ORES AND CONCENTRATES	Free
2604.00.00	NICKEL ORES AND CONCENTRATES	Free
2605.00.00	COBALT ORES AND CONCENTRATES	Free

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2606.00.00	ALUMINIUM ORES AND CONCENTRATES	Free
2607.00.00	LEAD ORES AND CONCENTRATES	Free
2608.00.00	ZINC ORES AND CONCENTRATES	Free
2609.00.00	TIN ORES AND CONCENTRATES	Free
2610.00.00	CHROMIUM ORES AND CONCENTRATES	Free
2611.00.00	TUNGSTEN ORES AND CONCENTRATES	Free
2612	URANIUM OR THORIUM ORES AND CONCENTRATES:	
2612.10.00	-Uranium ores and concentrates	Free
2612.20.00	-Thorium ores and concentrates	Free
2613	MOLYBDENUM ORES AND CONCENTRATES:	
2613.10.00	-Roasted	Free
2613.90.00	-Other	Free
2614.00.00	TITANIUM ORES AND CONCENTRATES	Free
2615	NIOBIUM, TANTALUM, VANADIUM OR ZIRCONIUM ORES AND CONCENTRATES:	
2615.10.00	-Zirconium ores and concentrates	Free
2615.90.00	-Other	Free
2616	PRECIOUS METAL ORES AND CONCENTRATES:	
2616.10.00	-Silver ores and concentrates	Free
2616.90.00	-Other	Free

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2617	OTHER ORES AND CONCENTRATES:	
2617.10.00	-Antimony ores and concentrates	Free
2617.90.00	-Other	Free
2618.00.00	GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL	Free
2619.00.00	SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANUFACTURE OF IRON OR STEEL	Free
2620	SLAG, ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL) CONTAINING METALS, ARSENIC OR THEIR COMPOUNDS:	
2620.1	-Containing mainly zinc:	
2620.11.00	--Hard zinc spelter	Free
2620.19.00	--Other	Free
2620.2	-Containing mainly lead:	
2620.21.00	--Leaded gasoline sludges and leaded anti-knock compound sludges	Free
2620.29.00	--Other	Free
2620.30.00	-Containing mainly copper	Free
2620.40.00	-Containing mainly aluminium	Free
2620.60.00	-Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	Free
2620.9	-Other:	
2620.91.00	--Containing antimony, beryllium, cadmium, chromium or their mixtures	Free
2620.99.00	--Other	Free

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2621	OTHER SLAG AND ASH, INCLUDING SEAWEED ASH (KELP); ASH AND RESIDUES FROM THE INCINERATION OF MUNICIPAL WASTE:	
2621.10.00	-Ash and residues from the incineration of municipal waste	Free
2621.90.00	-Other	Free

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Chapter 27—Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

Notes.

1.- This Chapter does not cover:

(a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in 2711;

(b) Medicaments of 3003 or 3004; or

(c) Mixed unsaturated hydrocarbons of 3301, 3302 or 3805.

2.- References in 2710 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 300 °C, after conversion to 101.3 kPa when a reduced-pressure distillation method is used (Chapter 39).

3.- For the purposes of 2710, "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:

(a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);

(b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and

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(c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

Subheading Notes.

1.- For the purposes of 2701.11.00, “anthracite” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.

2.- For the purposes of 2701.12.00, “bituminous coal” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5 833 kcal/kg.

3.- For the purposes of 2707.10.00, 2707.20.00, 2707.30.00 and 2707.40.00, “benzol (benzene)”, “toluol (toluene)”, “xylol (xylenes)” and “naphthalene” apply to products which contain more than 50% by weight of benzene, toluene, xylenes or naphthalene, respectively.

4.- For the purposes of 2710.12, “light oils and preparations” are those of which 90% or more by volume (including losses) distil at 210 ºC according to the ISO 3405 method (equivalent to the ASTM D 86 method).

5.- For the purposes of the subheadings of 2710, “biodiesel” means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal, vegetable or microbial fats and oils whether or not used.

Additional Notes.

1.- For the purposes of 2710.19.53, 2710.91.53 and 2710.99.53, the physical characteristics of fuel oil are:

(a) a density equal to or greater than 920.0 kg/m^3 at 15 °C as determined by either ASTM D1298 or ASTM D4052; and

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(b) a carbon residue, on the whole sample, of at least 2.0% mass as determined by ASTM D189 (Conradson Carbon Residue) or by ASTM D4530 (Carbon Residue-Micro Method); and
(c) a minimum kinematic viscosity of 10 centistokes (mm^2 per second) at 50 °C as determined by ASTM D445.

2.- For the purposes of 2711.12.10 and 2711.13.10, LPG means:
(a) liquid propane; or
(b) a liquid mixture of propane and butane; or
(c) a liquid mixture of propane and other hydrocarbons that consists mainly of propane; or
(d) a liquid mixture of propane, butane and other hydrocarbons that consists mainly of propane and butane.

4.- For the purposes of 2707.99.10, "phenols" apply to products which contain more than 50% by weight of phenols.

5.- For the purposes of 2711.21.10, CNG means natural gas compressed for use as fuel for a motor vehicle other than:
(a) a motor vehicle that is designed merely to move goods with a forklift and is for use primarily off public roads; and
(b) a motor vehicle that is of a kind prescribed by the regulations for the purposes of this paragraph.

6.- For the purposes of 2711.21.10, the weight in kilograms of a quantity of CNG must be worked out in the way (if any) prescribed by the regulations for the purposes of this Note.

2701	COAL; BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL:	
2701.1	-Coal, whether or not pulverised, but not agglomerated:	
2701.11.00	--Anthracite	Free
2701.12.00	--Bituminous coal	Free
2701.19.00	--Other coal	Free
2701.20.00	-Briquettes, ovoids and similar solid fuels manufactured from coal	Free

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2702	LIGNITE, WHETHER OR NOT AGGLOMERATED, EXCLUDING JET:	
2702.10.00	-Lignite, whether or not pulverised, but not agglomerated	Free
2702.20.00	-Agglomerated lignite	Free
2703.00.00	PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED	Free
2704.00.00	COKE AND SEMI-COKE OF COAL, OF LIGNITE OR OF PEAT, WHETHER OR NOT AGGLOMERATED; RETORT CARBON	Free
2705.00.00	COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS	5% DCS:Free
2706.00.00	TAR DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT, AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS	Free
2707	OILS AND OTHER PRODUCTS OF THE DISTILLATION OF HIGH TEMPERATURE COAL TAR; SIMILAR PRODUCTS IN WHICH THE WEIGHT OF THE AROMATIC CONSTITUENTS EXCEEDS THAT OF THE NON-AROMATIC CONSTITUENTS:	
2707.10.00	-Benzol (benzene)	$0.38143/L NZ:$0.38143/L PG:$0.38143/L FI:$0.38143/L DC:$0.38143/L LDC:$0.38143/L

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2707.20.00	-Toluol (toluene)	$0.38143/L NZ/PG/FI/ DC/LDC: $0.38143/L
2707.30.00	-Xylol (xylenes)	$0.38143/L NZ/PG/FI/ DC/LDC: $0.38143/L
2707.40.00	-Naphthalene	Free
2707.50.00	-Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method)	$0.38143/L NZ/PG/FI/ DC/LDC: $0.38143/L
2707.9	-Other:	
2707.91.00	--Creosote oils	Free
2707.99	--Other:	
2707.99.10	---Phenols	5% DCS:4% DCT:5%
2707.99.90	---Other	Free
2708	PITCH AND PITCH COKE, OBTAINED FROM COAL TAR OR FROM OTHER MINERAL TARS:	
2708.10.00	-Pitch	Free
2708.20.00	-Pitch coke	Free
2709	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE:	
2709.00.10	---For use as a petroleum refinery feedstock at a factory specified in a licence granted pursuant to Part IV of the *Excise Act 1901*	Free
2709.00.90	---Other	$0.38143/L NZ/PG/FI/ DC/LDC: $0.38143/L

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2710	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY WEIGHT 70% OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS; WASTE OILS:	
2710.1	-Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:	
2710.12	--Light oils and preparations:	
2710.12.6	---Gasoline:	
2710.12.61	----For use as fuel in aircraft	$0.03556/L NZ/PG/FI/ DC/LDC: $0.03556/L

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2710.12.62	----Blends of gasoline and ethanol	$0.38143/L of gasoline plus $0.38143/L of ethanol plus $0.38143/L of other substances (if any) in the blend NZ/PG/FI/DC/LDC: $0.38143/L of gasoline plus $0.38143/L of ethanol plus $0.38143/L of other substances (if any) in the blend
2710.12.69	----Other	$0.38143/L NZ/PG/FI/DC/LDC: $0.38143/L
2710.12.70	---Other refined or partly refined petroleum products; mineral turpentine	$0.38143/L NZ/PG/FI/DC/LDC: $0.38143/L
2710.12.90	---Other	Free
2710.19	--Other:	
2710.19.1	---Crudes, topped or enriched:	
2710.19.14	----For use as a petroleum refinery feedstock at a factory specified in a licence granted under Part IV of the *Excise Act 1901*	Free
2710.19.16	----Other	$0.38143/L NZ/PG/FI/DC/LDC: $0.38143/L
2710.19.2	---Diesel, other than blends of 2710.20.00:	

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2710.19.22	----Blends of diesel and ethanol	$0.38143/L of diesel plus $0.38143/L of ethanol plus $0.38143/L of other substances (if any) in the blend NZ/PG/FI/DC/ LDC: $0.38143/L of diesel plus $0.38143/L of ethanol plus $0.38143/L of other substances (if any) in the blend
2710.19.28	----Other	$0.38143/L NZ/PG/FI/DC/ LDC: $0.38143/L
2710.19.40	---Kerosene for use as fuel in aircraft	$0.03556/L NZ/PG/FI/ DC/LDC: $0.03556/L
2710.19.5	---Goods, as follows: (a) heating oil; (b) kerosene, other than goods of 2710.19.40; (c) fuel oil having the characteristics as defined in Additional Note 1 to this Chapter:	
2710.19.51	----Heating oil	$0.38143/L NZ/PG/FI/ DC/LDC: $0.38143/L
2710.19.52	----Kerosene, other than goods of 2710.19.40	$0.38143/L NZ/PG/FI/ DC/LDC: $0.38143/L

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2710.19.53	----Fuel oil having the characteristics as defined in Additional Note 1 to this Chapter	$0.38143/L NZ/PG/FI/ DC/LDC: $0.38143/L
2710.19.70	---Other refined or partly refined petroleum products other than lubricants (including lubricant base oils), hydraulic oils, transformer oils and bitumen; mineral turpentine	$0.38143/L NZ/PG/FI/ DC/LDC: $0.38143/L
2710.19.9	---Other:	
2710.19.91	----Petroleum based oils, other than grease of 2710.19.92, including: (a) lubricant base oils; (b) prepared lubricant additives containing carrier oils; (c) lubricants for engines, gear sets, pumps and bearings; (d) hydraulic fluids; (e) brake fluids; (f) transmission oils; (g) transformer and heat transfer oils	$0.085/L NZ/PG/FI/ DC/LDC: $0.085/L
2710.19.92	----Petroleum based greases	$0.085/kg NZ/PG/FI/ DC/LDC: $0.085/kg
2710.19.99	----Other	Free

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2710.20.00	-Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	$0.38143/L of biodiesel plus $0.38143/L of ethanol (if any) plus $0.38143/L of other substances in the blend NZ/PG/FI/ DC/LDC: $0.38143/L of biodiesel plus $0.38143/L of ethanol (if any) plus $0.38143/L of other substances in the blend
2710.9	-Waste oils:	
2710.91	--Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs):	
2710.91.1	---Crudes, topped or enriched:	
2710.91.14	----For use as a petroleum refinery feedstock at a factory specified in a licence granted under Part IV of the *Excise Act 1901*	Free
2710.91.16	----Other	$0.38143/L NZ/PG/FI/ DC/LDC: $0.38143/L
2710.91.2	---Diesel, other than blends of 2710.91.80:	

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2710.91.22	----Blends of diesel and ethanol	$0.38143/L of diesel plus $0.38143/L of ethanol plus $0.38143/L of other substances (if any) in the blend NZ/PG/FI/DC/ LDC: $0.38143/L of diesel plus $0.38143/L of ethanol plus $0.38143/L of other substances (if any) in the blend
2710.91.28	----Other	$0.38143/L NZ/PG/FI/DC/ LDC: $0.38143/L
2710.91.40	---Kerosene for use as fuel in aircraft	$0.03556/L NZ/PG/FI/ DC/LDC: $0.03556/L
2710.91.5	---Goods, as follows: (a) heating oil; (b) kerosene, other than goods of 2710.91.40; (c) fuel oil having the characteristics as defined in Additional Note 1 to this Chapter:	
2710.91.51	----Heating oil	$0.38143/L NZ/PG/FI/ DC/LDC: $0.38143/L
2710.91.52	----Kerosene, other than goods of 2710.91.40	$0.38143/L NZ/PG/FI/ DC/LDC: $0.38143/L

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2710.91.53	----Fuel oil having the characteristics as defined in Additional Note 1 to this Chapter	$0.38143/L NZ/PG/FI/ DC/LDC: $0.38143/L
2710.91.6	---Gasoline:	
2710.91.61	----For use as fuel in aircraft	$0.03556/L NZ/PG/FI/ DC/LDC: $0.03556/L
2710.91.62	----Blends of gasoline and ethanol	$0.38143/L of gasoline plus $0.38143/L of ethanol plus $0.38143/L of other substances (if any) in the blend NZ/PG/FI/DC/ LDC: $0.38143/L of gasoline plus $0.38143/L of ethanol plus $0.38143/L of other substances (if any) in the blend
2710.91.69	----Other	$0.38143/L NZ/PG/FI/ DC/LDC: $0.38143/L
2710.91.70	---Other refined or partly refined petroleum products other than lubricants (including lubricant base oils), hydraulic oils, transformer oils and bitumen; mineral turpentine	$0.38143/L NZ/PG/FI/ DC/LDC: $0.38143/L

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2710.91.80	---Blends of biodiesel and other substances	$0.38143/L of biodiesel plus $0.38143/L of ethanol (if any) plus $0.38143/L of other substances in the blend NZ/PG/FI/ DC/LDC: $0.38143/L of biodiesel plus $0.38143/L of ethanol (if any) plus $0.38143/L of other substances in the blend
2710.91.9	---Other:	
2710.91.91	----Petroleum based oils, other than grease of 2710.91.92, including: (a) lubricant base oils; (b) prepared lubricant additives containing carrier oils; (c) lubricants for engines, gear sets, pumps and bearings; (d) hydraulic fluids; (e) brake fluids; (f) transmission oils; (g) transformer and heat transfer oils	$0.085/L NZ/PG/FI/ DC/LDC: $0.085/L
2710.91.92	----Petroleum based greases	$0.085/kg NZ/PG/FI/ DC/LDC: $0.085/kg
2710.91.99	----Other	Free
2710.99	--Other:	
2710.99.1	---Crudes, topped or enriched:	

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2710.99.14	----For use as a petroleum refinery feedstock at a factory specified in a licence granted under Part IV of the *Excise Act 1901*	Free
2710.99.16	----Other	$0.38143/L NZ/PG/FI/ DC/LDC: $0.38143/L
2710.99.2	---Diesel, other than blends of 2710.99.80:	
2710.99.22	----Blends of diesel and ethanol	$0.38143/L of diesel plus $0.38143/L of ethanol plus $0.38143/L of other substances (if any) in the blend NZ/PG/FI/DC/ LDC: $0.38143/L of diesel plus $0.38143/L of ethanol plus $0.38143/L of other substances (if any) in the blend
2710.99.28	----Other	$0.38143/L NZ/PG/FI/DC/ LDC: $0.38143/L
2710.99.40	---Kerosene for use as fuel in aircraft	$0.03556/L NZ/PG/FI/ DC/LDC: $0.03556/L

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2710.99.5	---Goods, as follows: (a) heating oil; (b) kerosene, other than goods of 2710.99.40; (c) fuel oil having the characteristics as defined in Additional Note 1 to this Chapter:	
2710.99.51	----Heating oil	$0.38143/L NZ/PG/FI/ DC/LDC: $0.38143/L
2710.99.52	----Kerosene, other than goods of 2710.99.40	$0.38143/L NZ/PG/FI/ DC/LDC: $0.38143/L
2710.99.53	----Fuel oil having the characteristics as defined in Additional Note 1 to this Chapter	$0.38143/L NZ/PG/FI/ DC/LDC: $0.38143/L
2710.99.6	---Gasoline:	
2710.99.61	----For use as fuel in aircraft	$0.03556/L NZ/PG/FI/ DC/LDC: $0.03556/L

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2710.99.62	----Blends of gasoline and ethanol	$0.38143/L of gasoline plus $0.38143/L of ethanol plus $0.38143/L of other substances (if any) in the blend NZ/PG/FI/DC/LDC: $0.38143/L of gasoline plus $0.38143/L of ethanol plus $0.38143/L of other substances (if any) in the blend
2710.99.69	----Other	$0.38143/L NZ/PG/FI/DC/LDC: $0.38143/L
2710.99.70	---Other refined or partly refined petroleum products other than lubricants (including lubricant base oils), hydraulic oils, transformer oils and bitumen; mineral turpentine	$0.38143/L NZ/PG/FI/DC/LDC: $0.38143/L

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2710.99.80	---Blends of biodiesel and other substances	$0.38143/L of biodiesel plus $0.38143/L of ethanol (if any) plus $0.38143/L of other substances in the blend NZ/PG/FI/ DC/LDC: $0.38143/L of biodiesel plus $0.38143/L of ethanol (if any) plus $0.38143/L of other substances in the blend
2710.99.9	---Other:	
2710.99.91	----Petroleum based oils, other than grease of 2710.99.92, including: (a) lubricant base oils; (b) prepared lubricant additives containing carrier oils; (c) lubricants for engines, gear sets, pumps and bearings; (d) hydraulic fluids; (e) brake fluids; (f) transmission oils; (g) transformer and heat transfer oils	$0.085/L NZ/PG/FI/ DC/LDC: $0.085/L
2710.99.92	----Petroleum based greases	$0.085/kg NZ/PG/FI/ DC/LDC: $0.085/kg
2710.99.99	----Other	Free

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2711	PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS:	
2711.1	-Liquefied:	
2711.11.00	--Natural gas	$0.2613/kg NZ/PG/FI/DC/ LDC: $0.2613/kg
2711.12	--Propane:	
2711.12.10	---LPG as defined in Additional Note 2 to this Chapter	$0.125/L NZ/PG/FI/DC/ LDC:$0.125/L
2711.12.90	---Other	Free
2711.13	--Butanes:	
2711.13.10	---LPG as defined in Additional Note 2 to this Chapter	$0.125/L NZ/PG/FI/DC/ LDC:$0.125/L
2711.13.90	---Other	Free
2711.14.00	--Ethylene, propylene, butylene and butadiene	Free
2711.19.00	--Other	Free
2711.2	-In gaseous state:	
2711.21	--Natural gas:	
2711.21.10	---CNG as defined in Additional Note 5 to this Chapter	$0.2613/kg NZ/PG/FI/DC/ LDC: $0.2613/kg
2711.21.90	---Other	Free
2711.29.00	--Other	Free
2712	PETROLEUM JELLY; PARAFFIN WAX, MICRO-CRYSTALLINE PETROLEUM WAX, SLACK WAX, OZOKERITE, LIGNITE WAX, PEAT WAX, OTHER MINERAL WAXES, AND SIMILAR PRODUCTS OBTAINED BY SYNTHESIS OR BY OTHER PROCESSES, WHETHER OR NOT COLOURED:	

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2712.10.00	-Petroleum jelly	Free
2712.20.00	-Paraffin wax containing by weight less than 0.75% of oil	Free
2712.90.00	-Other	Free
2713	PETROLEUM COKE, PETROLEUM BITUMEN AND OTHER RESIDUES OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS:	
2713.1	-Petroleum coke:	
2713.11.00	--Not calcined	Free
2713.12.00	--Calcined	Free
2713.20.00	-Petroleum bitumen	Free
2713.90.00	-Other residues of petroleum oils or of oils obtained from bituminous minerals	Free
2714	BITUMEN AND ASPHALT, NATURAL; BITUMINOUS OR OIL SHALE AND TAR SANDS; ASPHALTITES AND ASPHALTIC ROCKS:	
2714.10.00	-Bituminous or oil shale and tar sands	Free
2714.90.00	-Other	Free
2715.00.00	BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, ON NATURAL BITUMEN, ON PETROLEUM BITUMEN, ON MINERAL TAR OR ON MINERAL TAR PITCH (FOR EXAMPLE, BITUMINOUS MASTICS, CUT-BACKS)	5% DCS:4% CA:Free DCT:5%

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Section VI—Products of the chemical or allied industries

Notes.

1.- (A) Goods (other than radioactive ores) answering to a description in 2844 or 2845 are to be classified in those headings and in no other heading of this Schedule.

(B) Subject to paragraph (A) above, goods answering to a description in 2843, 2846 or 2852 are to be classified in those headings and in no other heading of this Section.

2.- Subject to Note 1 above, goods classifiable in 3004, 3005, 3006, 3212, 3303.00.00, 3304, 3305, 3306, 3307, 3506, 3707 or 3808 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of this Schedule.

3.- Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:

(a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

(b) presented together; and

(c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

4.- Where a product answers to a description in one or more of the headings in Section VI by virtue of being described by name or function and also to 3827, then it is classifiable in a heading that references the product by name or function and not under 3827.

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Chapter 28—Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes

Notes.

1.- Except where the context otherwise requires, the headings of this Chapter apply only to:

(a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;

(b) The products mentioned in (a) above dissolved in water;

(c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;

(d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;

(e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.

2.- In addition to dithionites and sulphoxylates, stabilised with organic substances (2831), carbonates and peroxocarbonates of inorganic bases (2836), cyanides, cyanide oxides and complex cyanides of inorganic bases (2837), fulminates, cyanates and thiocyanates, of inorganic bases (2842), organic products included in 2843 to 2846 and 2852 and carbides (2849), only the following compounds of carbon are to be classified in this Chapter:

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(a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (2811);
(b) Halide oxides of carbon (2812);
(c) Carbon disulphide (2813);
(d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (2842);
(e) Hydrogen peroxide, solidified with urea (2847.00.00), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (2853) other than calcium cyanamide, whether or not pure (Chapter 31).

3.- Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:
(a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
(b) Organo-inorganic compounds other than those mentioned in Note 2 above;
(c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
(d) Inorganic products of a kind used as luminophores, of 3206; glass frit and other glass in the form of powder, granules or flakes, of 3207;
(e) Artificial graphite (3801); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of 3813.00.00; ink removers put up in packings for retail sale, of 3824; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of 3824;
(f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (7102 to 7105), or precious metals or precious metal alloys of Chapter 71;

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(g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or

(h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (9001).

4.- Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in 2811.

5.- 2826 to 2842 apply only to metal or ammonium salts or peroxysalts.

Except where the context otherwise requires, double or complex salts are to be classified in 2842.

6.- 2844 applies only to:

(a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;

(b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;

(c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;

(d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 microcurie/g);

(e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;

(f) Radioactive residues whether or not usable.

"Isotopes", for the purposes of this Note and of the wording of 2844 and 2845, refers to:

- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;

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- mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.

7.- 2853 includes copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus.

8.- Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in 3818.00.00.

Subheading Note.

1.- For the purposes of 2852.10, "chemically defined" means all organic or inorganic compounds of mercury meeting the requirements of paragraph (a), (b), (c), (d) or (e) of Note 1 to this Chapter or paragraph (a), (b), (c), (d), (e), (f), (g) or (h) of Note 1 to Chapter 29.

Additional Note.

1.- Notwithstanding Note 1 to this Chapter, the following products are classified in this Chapter even when they are not separate chemical elements nor separate chemically defined compounds:

(a) Colloidal sulphur (2802.00.00);
(b) Carbon blacks (2803.00.00);
(c) Oleum (2807.00.00);
(d) Sulphonitric acids (2808.00.00);
(e) Polyphosphoric acids (2809);
(f) Phosphorus trisulphide (2813);
(g) Earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 (2821);
(h) Commercial cobalt oxides (2822.00.00);
(ij) Red lead and orange lead (2824);

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(k) Commercial calcium hypochlorite (2828);
(l) Polysulphides (2830 or 2852);
(m) Dithionites and sulphoxylates, stabilised with organic substances (2831);
(n) Polyphosphates (2835 or 2852);
(o) Commercial ammonium carbonate containing ammonium carbamate (2836);
(p) Commercial alkali metal silicates (2839);
(q) Colloidal precious metals and amalgams of precious metals (2843);
(r) Radioactive elements, radioactive isotopes, or compounds (inorganic or organic) and mixtures containing these substances (2844);
(s) Other isotopes (2845);
(t) Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals (2846);
(u) Liquid air and compressed air, amalgams other than amalgams of precious metals (2853).

Sub-Chapter I—Chemical elements

2801	FLUORINE, CHLORINE, BROMINE AND IODINE:	
2801.10.00	-Chlorine	Free
2801.20.00	-Iodine	Free
2801.30.00	-Fluorine; bromine	Free
2802.00.00	SULPHUR, SUBLIMED OR PRECIPITATED; COLLOIDAL SULPHUR	Free
2803.00.00	CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT ELSEWHERE SPECIFIED OR INCLUDED)	Free

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2804	HYDROGEN, RARE GASES AND OTHER NON-METALS:	
2804.10.00	-Hydrogen	Free
2804.2	-Rare gases:	
2804.21.00	--Argon	Free
2804.29.00	--Other	Free
2804.30.00	-Nitrogen	Free
2804.40.00	-Oxygen	Free
2804.50.00	-Boron; tellurium	Free
2804.6	-Silicon:	
2804.61.00	--Containing by weight not less than 99.99% of silicon	Free
2804.69.00	--Other	Free
2804.70.00	-Phosphorus	Free
2804.80.00	-Arsenic	Free
2804.90.00	-Selenium	Free
2805	ALKALI OR ALKALINE-EARTH METALS; RARE-EARTH METALS, SCANDIUM AND YTTRIUM, WHETHER OR NOT INTERMIXED OR INTERALLOYED; MERCURY:	
2805.1	-Alkali or alkaline-earth metals:	
2805.11.00	--Sodium	Free
2805.12.00	--Calcium	Free
2805.19.00	--Other	Free
2805.30.00	-Rare-earth metals, scandium and yttrium whether or not intermixed or interalloyed	Free
2805.40.00	-Mercury	Free

Sub-Chapter II—Inorganic acids and inorganic oxygen compounds of non-metals

2806	HYDROGEN CHLORIDE (HYDROCHLORIC ACID); CHLOROSULPHURIC ACID:	

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2806.10.00	-Hydrogen chloride (hydrochloric acid)	Free
2806.20.00	-Chlorosulphuric acid	Free
2807.00.00	SULPHURIC ACID; OLEUM	Free
2808.00.00	NITRIC ACID; SULPHONITRIC ACIDS	Free
2809	DIPHOSPHORUS PENTAOXIDE; PHOSPHORIC ACID; POLYPHOSPHORIC ACIDS, WHETHER OR NOT CHEMICALLY DEFINED:	
2809.10.00	-Diphosphorus pentaoxide	Free
2809.20	-Phosphoric acid and polyphosphoric acids:	
2809.20.10	---Phosphoric acid, containing by weight: (a) 0.45%, or more, in a combined amount, of iron, aluminium and magnesium; and (b) 0.5%, or more, of sulphuric acid, based on an acid containing by weight, 75% orthophosphoric acid	Free
2809.20.90	---Other	5%
2810.00.00	OXIDES OF BORON; BORIC ACIDS	Free
2811	OTHER INORGANIC ACIDS AND OTHER INORGANIC OXYGEN COMPOUNDS OF NON-METALS:	
2811.1	-Other inorganic acids:	
2811.11.00	--Hydrogen fluoride (hydrofluoric acid)	Free
2811.12.00	--Hydrogen cyanide (hydrocyanic acid)	Free
2811.19.00	--Other	Free
2811.2	-Other inorganic oxygen compounds of non-metals:	
2811.21.00	--Carbon dioxide	Free
2811.22.00	--Silicon dioxide	Free
2811.29.00	--Other	Free

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Sub-Chapter III—Halogen or sulphur compounds of non-metals

2812	HALIDES AND HALIDE OXIDES OF NON-METALS:	
2812.1	-Chlorides and chloride oxides:	
2812.11.00	--Carbonyl dichloride (phosgene)	Free
2812.12.00	--Phosphorus oxychloride	Free
2812.13.00	--Phosphorus trichloride	Free
2812.14.00	--Phosphorus pentachloride	Free
2812.15.00	--Sulphur monochloride	Free
2812.16.00	--Sulphur dichloride	Free
2812.17.00	--Thionyl chloride	Free
2812.19.00	--Other	Free
2812.90.00	-Other	Free
2813	SULPHIDES OF NON-METALS; COMMERCIAL PHOSPHORUS TRISULPHIDE:	
2813.10.00	-Carbon disulphide	Free
2813.90.00	-Other	Free

Sub-Chapter IV—Inorganic bases and oxides, hydroxides and peroxides of metal

2814	AMMONIA, ANHYDROUS OR IN AQUEOUS SOLUTION:	
2814.10.00	-Anhydrous ammonia	Free
2814.20.00	-Ammonia in aqueous solution	Free
2815	SODIUM HYDROXIDE (CAUSTIC SODA); POTASSIUM HYDROXIDE (CAUSTIC POTASH); PEROXIDES OF SODIUM OR POTASSIUM:	
2815.1	-Sodium hydroxide (caustic soda):	
2815.11.00	--Solid	Free

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2815.12.00	--In aqueous solution (soda lye or liquid soda)	Free
2815.20.00	-Potassium hydroxide (caustic potash)	Free
2815.30.00	-Peroxides of sodium or potassium	Free
2816	HYDROXIDE AND PEROXIDE OF MAGNESIUM; OXIDES, HYDROXIDES AND PEROXIDES, OF STRONTIUM OR BARIUM:	
2816.10.00	-Hydroxide and peroxide of magnesium	Free
2816.40.00	-Oxides, hydroxides and peroxides, of strontium or barium	Free
2817.00.00	ZINC OXIDE; ZINC PEROXIDE	Free
2818	ARTIFICIAL CORUNDUM, WHETHER OR NOT CHEMICALLY DEFINED; ALUMINIUM OXIDE; ALUMINIUM HYDROXIDE:	
2818.10	-Artificial corundum, whether or not chemically defined:	
2818.10.10	---Chemically defined	Free
2818.10.90	---Other	5%
2818.20.00	-Aluminium oxide, other than artificial corundum	Free
2818.30.00	-Aluminium hydroxide	Free
2819	CHROMIUM OXIDES AND HYDROXIDES:	
2819.10.00	-Chromium trioxide	Free
2819.90.00	-Other	Free
2820	MANGANESE OXIDES:	
2820.10.00	-Manganese dioxide	Free
2820.90.00	-Other	Free
2821	IRON OXIDES AND HYDROXIDES; EARTH COLOURS CONTAINING 70% OR MORE BY WEIGHT OF COMBINED IRON EVALUATED AS Fe_2O_3:	

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2821.10.00	-Iron oxides and hydroxides	Free
2821.20.00	-Earth colours	Free
2822.00.00	COBALT OXIDES AND HYDROXIDES; COMMERCIAL COBALT OXIDES	Free
2823.00.00	TITANIUM OXIDES	Free
2824	LEAD OXIDES; RED LEAD AND ORANGE LEAD:	
2824.10.00	-Lead monoxide (litharge, massicot)	Free
2824.90.00	-Other	Free
2825	HYDRAZINE AND HYDROXYLAMINE AND THEIR INORGANIC SALTS; OTHER INORGANIC BASES; OTHER METAL OXIDES, HYDROXIDES AND PEROXIDES:	
2825.10.00	-Hydrazine and hydroxylamine and their inorganic salts	Free
2825.20.00	-Lithium oxide and hydroxide	Free
2825.30.00	-Vanadium oxides and hydroxides	Free
2825.40.00	-Nickel oxides and hydroxides	Free
2825.50.00	-Copper oxides and hydroxides	Free
2825.60.00	-Germanium oxides and zirconium dioxide	Free
2825.70.00	-Molybdenum oxides and hydroxides	Free
2825.80.00	-Antimony oxides	Free
2825.90.00	-Other	Free

Sub-Chapter V—Salts and peroxysalts, of inorganic acids and metals

2826	FLUORIDES; FLUOROSILICATES, FLUOROALUMINATES AND OTHER COMPLEX FLUORINE SALTS:	
2826.1	-Fluorides:	

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2826.12.00	--Of aluminium	Free
2826.19.00	--Other	Free
2826.30.00	-Sodium hexafluoroaluminate (synthetic cryolite)	Free
2826.90.00	-Other	Free
2827	CHLORIDES, CHLORIDE OXIDES AND CHLORIDE HYDROXIDES; BROMIDES AND BROMIDE OXIDES; IODIDES AND IODIDE OXIDES:	
2827.10.00	-Ammonium chloride	Free
2827.20.00	-Calcium chloride	Free
2827.3	-Other chlorides:	
2827.31.00	--Of magnesium	Free
2827.32.00	--Of aluminium	Free
2827.35.00	--Of nickel	Free
2827.39.00	--Other	Free
2827.4	-Chloride oxides and chloride hydroxides:	
2827.41.00	--Of copper	Free
2827.49.00	--Other	Free
2827.5	-Bromides and bromide oxides:	
2827.51.00	--Bromides of sodium or of potassium	Free
2827.59.00	--Other	Free
2827.60.00	-Iodides and iodide oxides	Free
2828	HYPOCHLORITES; COMMERCIAL CALCIUM HYPOCHLORITE; CHLORITES; HYPOBROMITES:	
2828.10.00	-Commercial calcium hypochlorite and other calcium hypochlorites	Free
2828.90.00	-Other	Free
2829	CHLORATES AND PERCHLORATES; BROMATES AND PERBROMATES; IODATES AND PERIODATES:	
2829.1	-Chlorates:	
2829.11.00	--Of sodium	Free

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2829.19.00	--Other	Free
2829.90.00	-Other	Free
2830	SULPHIDES; POLYSULPHIDES, WHETHER OR NOT CHEMICALLY DEFINED:	
2830.10.00	-Sodium sulphides	Free
2830.90.00	-Other	Free
2831	DITHIONITES AND SULPHOXYLATES:	
2831.10.00	-Of sodium	Free
2831.90.00	-Other	Free
2832	SULPHITES; THIOSULPHATES:	
2832.10.00	-Sodium sulphites	Free
2832.20.00	-Other sulphites	Free
2832.30.00	-Thiosulphates	Free
2833	SULPHATES; ALUMS; PEROXOSULPHATES (PERSULPHATES):	
2833.1	-Sodium sulphates:	
2833.11.00	--Disodium sulphate	5%
2833.19.00	--Other	Free
2833.2	-Other sulphates:	
2833.21.00	--Of magnesium	5%
2833.22.00	--Of aluminium	5%
2833.24.00	--Of nickel	Free
2833.25.00	--Of copper	5%
2833.27.00	--Of barium	Free
2833.29	--Other:	
2833.29.10	---Of zinc	5%
2833.29.90	---Other	Free
2833.30.00	-Alums	Free

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2833.40.00	-Peroxosulphates (persulphates)	Free
2834	NITRITES; NITRATES:	
2834.10.00	-Nitrites	Free
2834.2	-Nitrates:	
2834.21.00	--Of potassium	Free
2834.29.00	--Other	Free
2835	PHOSPHINATES (HYPOPHOSPHITES), PHOSPHONATES (PHOSPHITES), PHOSPHATES; POLYPHOSPHATES, WHETHER OR NOT CHEMICALLY DEFINED:	
2835.10.00	-Phosphinates (hypophosphites) and phosphonates (phosphites)	Free
2835.2	-Phosphates:	
2835.22.00	--Of mono- or disodium	5%
2835.24.00	--Of potassium	Free
2835.25.00	--Calcium hydrogenorthophosphate (“dicalcium phosphate”)	Free
2835.26.00	--Other phosphates of calcium	5%
2835.29.00	--Other	Free
2835.3	-Polyphosphates:	
2835.31.00	--Sodium triphosphate (sodium tripolyphosphate)	5%
2835.39	--Other:	
2835.39.10	---Of sodium, including pyrophosphates and metaphosphates	5%
2835.39.90	---Other	Free
2836	CARBONATES; PEROXOCARBONATES (PERCARBONATES); COMMERCIAL AMMONIUM CARBONATE CONTAINING AMMONIUM CARBAMATE:	
2836.20.00	-Disodium carbonate	5% DCS:2.5%

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2836.30.00	-Sodium hydrogencarbonate (sodium bicarbonate)	Free
2836.40.00	-Potassium carbonates	Free
2836.50.00	-Calcium carbonate	Free
2836.60.00	-Barium carbonate	Free
2836.9	-Other:	
2836.91.00	--Lithium carbonates	Free
2836.92.00	--Strontium carbonate	Free
2836.99.00	--Other	Free
2837	CYANIDES, CYANIDE OXIDES AND COMPLEX CYANIDES:	
2837.1	-Cyanides and cyanide oxides:	
2837.11.00	--Of sodium	Free
2837.19.00	--Other	Free
2837.20.00	-Complex cyanides	Free
2839	SILICATES; COMMERCIAL ALKALI METAL SILICATES:	
2839.1	-Of sodium:	
2839.11.00	--Sodium metasilicates	Free
2839.19.00	--Other	Free
2839.90.00	-Other	Free
2840	BORATES; PEROXOBORATES (PERBORATES):	
2840.1	-Disodium tetraborate (refined borax):	
2840.11.00	--Anhydrous	Free
2840.19.00	--Other	Free
2840.20.00	-Other borates	Free
2840.30.00	-Peroxoborates (perborates)	5%
2841	SALTS OF OXOMETALLIC OR PEROXOMETALLIC ACIDS:	

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2841.30.00	-Sodium dichromate	Free
2841.50	-Other chromates and dichromates; peroxochromates:	
2841.50.20	---Goods, as follows: (a) chromates of zinc or of lead; (b) potassium dichromate	Free
2841.50.90	---Other	5%
2841.6	-Manganites, manganates and permanganates:	
2841.61.00	--Potassium permanganate	Free
2841.69.00	--Other	Free
2841.70.00	-Molybdates	Free
2841.80.00	-Tungstates (wolframates)	Free
2841.90	-Other:	
2841.90.10	---Aluminates	5%
2841.90.90	---Other	Free
2842	OTHER SALTS OF INORGANIC ACIDS OR PEROXOACIDS (INCLUDING ALUMINOSILICATES WHETHER OR NOT CHEMICALLY DEFINED), OTHER THAN AZIDES:	
2842.10	-Double or complex silicates, including aluminosilicates whether or not chemically defined:	
2842.10.10	---Aluminosilicates, not chemically defined	5%
2842.10.90	---Other	Free
2842.90.00	-Other	Free

Sub-Chapter VI—Miscellaneous

2843	COLLOIDAL PRECIOUS METALS; INORGANIC OR ORGANIC COMPOUNDS OF PRECIOUS METALS, WHETHER OR NOT CHEMICALLY DEFINED; AMALGAMS OF PRECIOUS METALS:	
2843.10.00	-Colloidal precious metals	Free
2843.2	-Silver compounds:	
2843.21.00	--Silver nitrate	Free

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2843.29.00	--Other	Free
2843.30.00	-Gold compounds	Free
2843.90.00	-Other compounds; amalgams	Free
2844	RADIOACTIVE CHEMICAL ELEMENTS AND RADIOACTIVE ISOTOPES (INCLUDING THE FISSILE OR FERTILE CHEMICAL ELEMENTS AND ISOTOPES) AND THEIR COMPOUNDS; MIXTURES AND RESIDUES CONTAINING THESE PRODUCTS:	
2844.10.00	-Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	Free
2844.20.00	-Uranium enriched in U_{235} and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U_{235}, plutonium or compounds of these products	Free
2844.30.00	-Uranium depleted in U_{235} and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U_{235}, thorium or compounds of these products	Free
2844.4	-Radioactive elements and isotopes and compounds other than those of 2844.10.00, 2844.20.00 or 2844.30.00; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues:	
2844.41.00	--Tritium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing tritium or its compounds	Free
2844.42.00	--Actinium-225, actinium-227, californium-253, curium-240, curium-241, curium-242, curium-243, curium-244, einsteinium-253, einsteinium-254, gadolinium-148, polonium-208, polonium-209, polonium-210, radium-223, uranium-230 or uranium-232, and their compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or compounds	Free

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2844.43.00	--Other radioactive elements and isotopes and compounds; other alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds	Free
2844.44.00	--Radioactive residues	Free
2844.50.00	-Spent (irradiated) fuel elements (cartridges) of nuclear reactors	Free
2845	ISOTOPES OTHER THAN THOSE OF 2844; COMPOUNDS, INORGANIC OR ORGANIC, OF SUCH ISOTOPES, WHETHER OR NOT CHEMICALLY DEFINED:	
2845.10.00	-Heavy water (deuterium oxide)	Free
2845.20.00	-Boron enriched in boron-10 and its compounds	Free
2845.30.00	-Lithium enriched in lithium-6 and its compounds	Free
2845.40.00	-Helium-3	Free
2845.90.00	-Other	Free
2846	COMPOUNDS, INORGANIC OR ORGANIC, OF RARE-EARTH METALS, OF YTTRIUM OR OF SCANDIUM OR OF MIXTURES OF THESE METALS:	
2846.10.00	-Cerium compounds	Free
2846.90.00	-Other	Free
2847.00.00	HYDROGEN PEROXIDE, WHETHER OR NOT SOLIDIFIED WITH UREA	5%
2849	CARBIDES, WHETHER OR NOT CHEMICALLY DEFINED:	
2849.10.00	-Of calcium	Free
2849.20.00	-Of silicon	Free
2849.90.00	-Other	Free

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2850.00.00	HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN COMPOUNDS WHICH ARE ALSO CARBIDES OF 2849	Free
2852	INORGANIC OR ORGANIC COMPOUNDS OF MERCURY, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING AMALGAMS:	
2852.10	-Chemically defined:	
2852.10.10	---Compounds of mercury, as follows: (a) aluminates; (b) chromates, dichromates or peroxochromates; (c) goods of 2931.90.10; (d) goods of 2937.50.10; (e) peroxoborates (perborates); (f) salts of the carboxylic acids of 2915.70.00, 2915.90.00, 2916.15.00, 2916.19.10 or 2918.9; (g) salts and derivatives of the carboxylic acids of 2917.3, but not including salts of terephthalic acid; (h) toluidine derivatives containing fluoro, nitro or propyl groups; (ij) unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use	5%
2852.10.20	---Compounds of mercury, as follows: (a) salts and derivatives of acyclic monoamines of 2921.1; (b) salts of acetic acid; (c) salts of triethanolamine	5% CA:Free
2852.10.90	---Other	Free
2852.90	-Other:	

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2852.90.10	---Compounds of mercury, as follows: (a) polysulphides; (b) polyphosphates; (c) phosphides; (d) carbides; (e) hydrides; (f) azides; (g) nitrides; (h) silicides; (ij) borides; (k) salts of nucleic acids; (l) water insoluble salts of naphthenic acids; (m) tannates and other tannin derivatives; (n) caseinates and other casein derivatives; (o) albuminates and other albumin derivatives; (p) peptonates, peptone derivatives and other protein substances	Free
2852.90.90	---Other, including aluminosilicates	5%
2853	PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING FERROPHOSPHORUS; OTHER INORGANIC COMPOUNDS (INCLUDING DISTILLED OR CONDUCTIVITY WATER AND WATER OF SIMILAR PURITY); LIQUID AIR (WHETHER OR NOT RARE GASES HAVE BEEN REMOVED); COMPRESSED AIR; AMALGAMS, OTHER THAN AMALGAMS OF PRECIOUS METALS:	
2853.10.00	-Cyanogen chloride (chlorcyan)	Free
2853.90.00	-Other	Free

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Chapter 29—Organic chemicals

Notes.

1.- Except where the context otherwise requires, the headings of this Chapter apply only to:

(a) Separate chemically defined organic compounds, whether or not containing impurities;

(b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);

(c) The products of 2936 to 2939 or the sugar ethers, sugar acetals and sugar esters, and their salts, of 2940, or the products of 2941, whether or not chemically defined;

(d) The products mentioned in (a), (b) or (c) above dissolved in water;

(e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;

(f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;

(g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance or an emetic added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;

(h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.

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2.- This Chapter does not cover:

(a) Goods of 1504 or crude glycerol of 1520.00.00;

(b) Ethyl alcohol (2207 or 2208);

(c) Methane or propane (2711);

(d) The compounds of carbon mentioned in Note 2 to Chapter 28;

(e) Immunological products of 3002;

(f) Urea (3102 or 3105);

(g) Colouring matter of vegetable or animal origin (3203.00.00), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (3204) or dyes or other colouring matter put up in forms or packings for retail sale (3212);

(h) Enzymes (3507);

(ij) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3 (3606);

(k) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of 3813.00.00; ink removers put up in packings for retail sale, of 3824; or

(l) Optical elements, for example, of ethylenediamine tartrate (9001).

3.- Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.

4.- In 2904 to 2906, 2908 to 2911.00.00 and 2913.00.00 to 2920, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

Nitro or nitroso groups are not to be taken as “nitrogen-functions” for the purpose of 2929.

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For the purposes of 2911.00.00, 2912, 2914, 2918 and 2922, "oxygen-function", the characteristic organic oxygen-containing group of those respective headings, is restricted to the oxygen-functions referred to in 2905 to 2920.

5.- (A) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.

(B) Esters of ethyl alcohol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.

(C) Subject to Note 1 to Section VI and Note 2 to Chapter 28:

(1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or 2942.00.00, are to be classified in the heading appropriate to the organic compound;

(2) Salts formed between organic compounds of sub-Chapters I to X or 2942.00.00 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter; and

(3) Co-ordination compounds, other than products classifiable in sub-Chapter XI or 2941, are to be classified in the heading which occurs last in numerical order in Chapter 29, among those appropriate to the fragments formed by "cleaving" of all metal bonds, other than metal-carbon bonds.

(D) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (2905).

(E) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.

6.- The compounds of 2930 and 2931 are organic compounds the molecules of which contain, in addition to atoms of hydrogen,

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oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic or lead) directly linked to carbon atoms.

2930 (organo-sulphur compounds) and 2931 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7.- 2932, 2933 and 2934 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids, or imides of polybasic acids.

These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.

8.- For the purposes of 2937:

(a) "hormones" includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);

(b) "used primarily as hormones" applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

Subheading Notes.

1.- Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same subheading as that compound (or group of compounds) provided that they are not more specifically covered by any other subheading and that there is no residual subheading named "Other" in the series of subheadings concerned.

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2.- Note 3 to Chapter 29 does not apply to the subheadings of this Chapter.

Additional Note.

1.- In 2920, “esters of inorganic acids” are to be taken to include carbonic and peroxocarbonic esters.

Sub-Chapter I—Hydrocarbons and their halogenated, sulphonated, nitrated or nitrosated derivatives

2901	ACYCLIC HYDROCARBONS:	
2901.10.00	-Saturated	Free
2901.2	-Unsaturated:	
2901.21.00	--Ethylene	Free
2901.22.00	--Propene (propylene)	Free
2901.23.00	--Butene (butylene) and isomers thereof	Free
2901.24.00	--Buta-1,3-diene and isoprene	Free
2901.29.00	--Other	Free
2902	CYCLIC HYDROCARBONS:	
2902.1	-Cyclanes, cyclenes and cycloterpenes:	
2902.11.00	--Cyclohexane	Free
2902.19.00	--Other	Free
2902.20.00	-Benzene	$0.38143/L NZ/PG/FI/ DC/LDC: $0.38143/L
2902.30.00	-Toluene	$0.38143/L NZ/PG/FI/ DC/LDC: $0.38143/L
2902.4	-Xylenes:	

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2902.41.00	--*o*-Xylene	$0.38143/L NZ/PG/FI/ DC/LDC: $0.38143/L
2902.42.00	--*m*-Xylene	$0.38143/L NZ/PG/FI/ DC/LDC: $0.38143/L
2902.43.00	--*p*-Xylene	$0.38143/L NZ/PG/FI/ DC/LDC: $0.38143/L
2902.44.00	--Mixed xylene isomers	$0.38143/L NZ/PG/FI/ DC/LDC: $0.38143/L
2902.50.00	-Styrene	5%
2902.60.00	-Ethylbenzene	Free
2902.70.00	-Cumene	Free
2902.90.00	-Other	Free
2903	HALOGENATED DERIVATIVES OF HYDROCARBONS:	
2903.1	-Saturated chlorinated derivatives of acyclic hydrocarbons:	
2903.11.00	--Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	Free
2903.12.00	--Dichloromethane (methylene chloride)	Free
2903.13.00	--Chloroform (trichloromethane)	Free
2903.14.00	--Carbon tetrachloride	Free
2903.15.00	--Ethylene dichloride (ISO) (1,2-dichloroethane)	Free
2903.19.00	--Other	Free
2903.2	-Unsaturated chlorinated derivatives of acyclic hydrocarbons:	
2903.21.00	--Vinyl chloride (chloroethylene)	Free

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2903.22.00	--Trichloroethylene	Free
2903.23.00	--Tetrachloroethylene (perchloroethylene)	Free
2903.29.00	--Other	Free
2903.4	-Saturated fluorinated derivatives of acyclic hydrocarbons:	
2903.41.00	--Trifluoromethane (HFC-23)	Free
2903.42.00	--Difluoromethane (HFC-32)	Free
2903.43.00	--Fluoromethane (HFC-41), 1,2-difluoroethane (HFC-152) and 1,1-difluoroethane (HFC-152a)	Free
2903.44.00	--Pentafluoroethane (HFC-125), 1,1,1-trifluoroethane (HFC-143a) and 1,1,2-trifluoroethane (HFC-143)	Free
2903.45.00	--1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2-tetrafluoroethane (HFC-134)	Free
2903.46.00	--1,1,1,2,3,3,3-Heptafluoropropane (HFC-227ea), 1,1,1,2,2,3-hexafluoropropane (HFC-236cb), 1,1,1,2,3,3-hexafluoropropane (HFC-236ea) and 1,1,1,3,3,3-hexafluoropropane (HFC-236fa)	Free
2903.47.00	--1,1,1,3,3-Pentafluoropropane (HFC-245fa) and 1,1,2,2,3-pentafluoropropane (HFC-245ca)	Free
2903.48.00	--1,1,1,3,3-Pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-decafluoropentane (HFC-43-10mee)	Free
2903.49.00	--Other	Free
2903.5	-Unsaturated fluorinated derivatives of acyclic hydrocarbons:	
2903.51.00	--2,3,3,3-Tetrafluoropropene (HFO-1234yf), 1,3,3,3-tetrafluoropropene (HFO-1234ze) and (Z)-1,1,1,4,4,4-hexafluoro-2-butene (HFO-1336mzz)	Free
2903.59.00	--Other	Free
2903.6	-Brominated or iodinated derivatives of acyclic hydrocarbons:	
2903.61.00	--Methyl bromide (bromomethane)	Free
2903.62.00	--Ethylene dibromide (ISO) (1,2-dibromoethane)	Free
2903.69.00	--Other	Free

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2903.7	-Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:	
2903.71.00	--Chlorodifluoromethane (HCFC-22)	5%
2903.72.00	--Dichlorotrifluoroethanes (HCFC-123)	5%
2903.73.00	--Dichlorofluoroethanes (HCFC-141, 141b)	5%
2903.74.00	--Chlorodifluoroethanes (HCFC-142, 142b)	5%
2903.75.00	--Dichloropentafluoropropanes (HCFC-225, 225ca, 225cb)	5%
2903.76.00	--Bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) and dibromotetrafluoroethanes (Halon-2402)	Free
2903.77.00	--Other, perhalogenated only with fluorine and chlorine	Free
2903.78.00	--Other perhalogenated derivatives	Free
2903.79	--Other:	
2903.79.10	---Other chlorofluorinated derivatives	5%
2903.79.90	---Other	Free
2903.8	-Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:	
2903.81.00	--1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	Free
2903.82.00	--Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	Free
2903.83.00	--Mirex (ISO)	Free
2903.89.00	--Other	Free
2903.9	-Halogenated derivatives of aromatic hydrocarbons:	
2903.91.00	--Chlorobenzene, *o*-dichlorobenzene and *p*-dichlorobenzene	5% CA:Free
2903.92.00	--Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(*p*-chlorophenyl)ethane)	Free
2903.93.00	--Pentachlorobenzene (ISO)	Free
2903.94.00	--Hexabromobiphenyls	Free
2903.99.00	--Other	Free

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2904	SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF HYDROCARBONS, WHETHER OR NOT HALOGENATED:	
2904.10.00	-Derivatives containing only sulpho groups, their salts and ethyl esters	Free
2904.20.00	-Derivatives containing only nitro or only nitroso groups	Free
2904.3	-Perfluorooctane sulphonic acid, its salts and perfluorooctane sulphonyl fluoride:	
2904.31.00	--Perfluorooctane sulphonic acid	Free
2904.32.00	--Ammonium perfluorooctane sulphonate	Free
2904.33.00	--Lithium perfluorooctane sulphonate	Free
2904.34.00	--Potassium perfluorooctane sulphonate	Free
2904.35.00	--Other salts of perfluorooctane sulphonic acid	Free
2904.36.00	--Perfluorooctane sulphonyl fluoride	Free
2904.9	-Other:	
2904.91.00	--Trichloronitromethane (chloropicrin)	Free
2904.99.00	--Other	Free

Sub-Chapter II—Alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives

2905	ACYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:	
2905.1	-Saturated monohydric alcohols:	
2905.11.00	--Methanol (methyl alcohol)	Free
2905.12.00	--Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	Free
2905.13.00	--Butan-1-ol (*n*-butyl alcohol)	5%
2905.14.00	--Other butanols	Free
2905.16.00	--Octanol (octyl alcohol) and isomers thereof	5%
2905.17.00	--Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	Free

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2905.19	--Other:	
2905.19.10	---Goods, as follows: (a) 4-methylpentan-2-ol; (b) primary alcohols containing not less than 6 carbon atoms	5%
2905.19.90	---Other	Free
2905.2	-Unsaturated monohydric alcohols:	
2905.22.00	--Acyclic terpene alcohols	Free
2905.29.00	--Other	Free
2905.3	-Diols:	
2905.31.00	--Ethylene glycol (ethanediol)	5%
2905.32.00	--Propylene glycol (propane-1,2-diol)	5%
2905.39.00	--Other	Free
2905.4	-Other polyhydric alcohols:	
2905.41.00	--2-Ethyl-2-(hydroxymethyl)propane-1,3- diol (trimethylolpropane)	Free
2905.42.00	--Pentaerythritol	Free
2905.43.00	--Mannitol	Free
2905.44.00	--D-glucitol (sorbitol)	5%
2905.45.00	--Glycerol	5% DCS:4% DCT:5%
2905.49.00	--Other	Free
2905.5	-Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:	
2905.51.00	--Ethchlorvynol (INN)	Free
2905.59.00	--Other	Free
2906	CYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:	
2906.1	-Cyclanic, cyclenic or cycloterpenic:	
2906.11.00	--Menthol	Free

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2906.12.00	--Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	Free
2906.13.00	--Sterols and inositols	Free
2906.19.00	--Other	Free
2906.2	-Aromatic:	
2906.21.00	--Benzyl alcohol	Free
2906.29.00	--Other	Free

Sub-Chapter III—Phenols, phenol-alcohols, and their halogenated, sulphonated, nitrated or nitrosated derivatives

2907	PHENOLS; PHENOL-ALCOHOLS:	
2907.1	-Monophenols:	
2907.11.00	--Phenol (hydroxybenzene) and its salts	5%
2907.12.00	--Cresols and their salts	Free
2907.13.00	--Octylphenol, nonylphenol and their isomers; salts thereof	Free
2907.15.00	--Naphthols and their salts	Free
2907.19.00	--Other	Free
2907.2	-Polyphenols; phenol-alcohols:	
2907.21.00	--Resorcinol and its salts	Free
2907.22.00	--Hydroquinone (quinol) and its salts	Free
2907.23.00	--4,4’-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	Free
2907.29.00	--Other	Free

2908	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PHENOLS OR PHENOL-ALCOHOLS:	
2908.1	-Derivatives containing only halogen substituents and their salts:	
2908.11.00	--Pentachlorophenol (ISO)	Free
2908.19.00	--Other	Free

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2908.9	-Other:	
2908.91.00	--Dinoseb (ISO) and its salts	Free
2908.92.00	--4,6-Dinitro-*o*-cresol (DNOC (ISO)) and its salts	Free
2908.99.00	--Other	Free

Sub-Chapter IV—Ethers, alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides, epoxides with a three-membered ring, acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives

2909	ETHERS, ETHER-ALCOHOLS, ETHER-PHENOLS, ETHER-ALCOHOL-PHENOLS, ALCOHOL PEROXIDES, ETHER PEROXIDES, ACETAL AND HEMIACETAL PEROXIDES, KETONE PEROXIDES (WHETHER OR NOT CHEMICALLY DEFINED), AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:	
2909.1	-Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2909.11.00	--Diethyl ether	Free
2909.19.00	--Other	Free
2909.20.00	-Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free
2909.30.00	-Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free
2909.4	-Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2909.41.00	--2,2’-Oxydiethanol (diethylene glycol, digol)	5%
2909.43.00	--Monobutyl ethers of ethylene glycol or of diethylene glycol	5%
2909.44.00	--Other monoalkylethers of ethylene glycol or of diethylene glycol	5%
2909.49.00	--Other	5%

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2909.50	-Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2909.50.10	---Ethylene oxide derivatives	5%
2909.50.90	---Other	Free
2909.60	-Alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2909.60.10	---Goods, as follows: (a) ethylene oxide derivatives; (b) di-*t*-butyl peroxide; (c) ethyl methyl ketone peroxide; (d) *t*-butyl hydroperoxide	5%
2909.60.90	---Other	Free
2910	EPOXIDES, EPOXYALCOHOLS, EPOXYPHENOLS AND EPOXYETHERS, WITH A THREE-MEMBERED RING, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:	
2910.10.00	-Oxirane (ethylene oxide)	Free
2910.20.00	-Methyloxirane (propylene oxide)	Free
2910.30.00	-1-Chloro-2,3-epoxypropane (epichlorohydrin)	Free
2910.40.00	-Dieldrin (ISO, INN)	Free
2910.50.00	-Endrin (ISO)	Free
2910.90.00	-Other	Free
2911.00.00	ACETALS AND HEMIACETALS, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	Free

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Sub-Chapter V—Aldehyde-function compounds

2912	ALDEHYDES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION; CYCLIC POLYMERS OF ALDEHYDES; PARAFORMALDEHYDE:	
2912.1	-Acyclic aldehydes without other oxygen function:	
2912.11.00	--Methanal (formaldehyde)	5%
2912.12.00	--Ethanal (acetaldehyde)	5%
2912.19.00	--Other	Free
2912.2	-Cyclic aldehydes without other oxygen function:	
2912.21.00	--Benzaldehyde	Free
2912.29.00	--Other	Free
2912.4	-Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:	
2912.41.00	--Vanillin (4-hydroxy-3-methoxybenzaldehyde)	Free
2912.42.00	--Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	Free
2912.49.00	--Other	Free
2912.50.00	-Cyclic polymers of aldehydes	Free
2912.60.00	-Paraformaldehyde	5%
2913.00.00	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS OF 2912	Free

Sub-Chapter VI—Ketone-function compounds and quinone-function compounds

2914	KETONES AND QUINONES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:	
2914.1	-Acyclic ketones without other oxygen function:	
2914.11.00	--Acetone	5%
2914.12.00	--Butanone (methyl ethyl ketone)	Free

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2914.13.00	--4-Methylpentan-2-one (methyl isobutyl ketone)	Free
2914.19.00	--Other	Free
2914.2	-Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:	
2914.22.00	--Cyclohexanone and methylcyclohexanones	Free
2914.23.00	--Ionones and methylionones	Free
2914.29.00	--Other	Free
2914.3	-Aromatic ketones without other oxygen function:	
2914.31.00	--Phenylacetone (phenylpropan-2-one)	Free
2914.39.00	--Other	Free
2914.40	-Ketone-alcohols and ketone-aldehydes:	
2914.40.10	---4-Hydroxy-4-methylpentan-2-one (diacetone alcohol)	5%
2914.40.90	---Other	Free
2914.50.00	-Ketone-phenols and ketones with other oxygen function	Free
2914.6	-Quinones:	
2914.61.00	--Anthraquinone	Free
2914.62.00	--Coenzyme Q10 (ubidecarenone (INN))	Free
2914.69.00	--Other	Free
2914.7	-Halogenated, sulphonated, nitrated or nitrosated derivatives:	
2914.71.00	--Chlordecone (ISO)	Free
2914.79.00	--Other	Free

Sub-Chapter VII—Carboxylic acids and their anhydrides, halides, peroxides and peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives

2915	SATURATED ACYCLIC MONOCARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:

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2915.1	-Formic acid, its salts and esters:	
2915.11.00	--Formic acid	Free
2915.12.00	--Salts of formic acid	Free
2915.13.00	--Esters of formic acid	5%
2915.2	-Acetic acid and its salts; acetic anhydride:	
2915.21.00	--Acetic acid	5% CA:Free
2915.24.00	--Acetic anhydride	5% CA:Free
2915.29.00	--Other	5% CA:Free
2915.3	-Esters of acetic acid:	
2915.31.00	--Ethyl acetate	5% CA:Free
2915.32.00	--Vinyl acetate	5% CA:Free
2915.33.00	--*n*-Butyl acetate	5% CA:Free
2915.36.00	--Dinoseb (ISO) acetate	5% CA:Free
2915.39	--Other:	
2915.39.10	---Glycerol triacetate	Free
2915.39.20	---2-Ethoxyethyl acetate	5%
2915.39.90	---Other	5% CA:Free
2915.40.00	-Mono-, di- or trichloroacetic acids, their salts and esters	Free
2915.50.00	-Propionic acid, its salts and esters	Free
2915.60.00	-Butyric acids, valeric acids, their salts and esters	Free
2915.70.00	-Palmitic acid, stearic acid, their salts and esters	5%
2915.90.00	-Other	5%

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2916	UNSATURATED ACYCLIC MONOCARBOXYLIC ACIDS, CYCLIC MONOCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:	
2916.1	-Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2916.11.00	--Acrylic acid and its salts	Free
2916.12.00	--Esters of acrylic acid	Free
2916.13.00	--Methacrylic acid and its salts	Free
2916.14.00	--Esters of methacrylic acid	Free
2916.15.00	--Oleic, linoleic or linolenic acids, their salts and esters	5%
2916.16.00	--Binapacryl (ISO)	Free
2916.19	--Other:	
2916.19.10	---Acids containing not less than 8 and not more than 22 carbon atoms, and their salts and esters	5%
2916.19.90	---Other	Free
2916.20.00	-Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	Free
2916.3	-Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2916.31.00	--Benzoic acid, its salts and esters	Free
2916.32.00	--Benzoyl peroxide and benzoyl chloride	Free
2916.34.00	--Phenylacetic acid and its salts	Free
2916.39.00	--Other	Free
2917	POLYCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:	
2917.1	-Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	

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2917.11.00	--Oxalic acid, its salts and esters	Free
2917.12.00	--Adipic acid, its salts and esters	Free
2917.13.00	--Azelaic acid, sebacic acid, their salts and esters	Free
2917.14.00	--Maleic anhydride	Free
2917.19.00	--Other	Free
2917.20.00	-Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	Free
2917.3	-Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2917.32.00	--Dioctyl orthophthalates	5%
2917.33.00	--Dinonyl or didecyl orthophthalates	5%
2917.34.00	--Other esters of orthophthalic acid	Free
2917.35.00	--Phthalic anhydride	5%
2917.36.00	--Terephthalic acid and its salts	Free
2917.37.00	--Dimethyl terephthalate	Free
2917.39.00	--Other	5%
2918	CARBOXYLIC ACIDS WITH ADDITIONAL OXYGEN FUNCTION AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:	
2918.1	-Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2918.11.00	--Lactic acid, its salts and esters	Free
2918.12.00	--Tartaric acid	Free
2918.13.00	--Salts and esters of tartaric acid	Free
2918.14.00	--Citric acid	Free
2918.15.00	--Salts and esters of citric acid	Free
2918.16.00	--Gluconic acid, its salts and esters	Free
2918.17.00	--2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	Free
2918.18.00	--Chlorobenzilate (ISO)	Free

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2918.19.00	--Other	Free
2918.2	-Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2918.21.00	--Salicylic acid and its salts	Free
2918.22.00	--*o*-Acetylsalicylic acid, its salts and esters	Free
2918.23.00	--Other esters of salicylic acid and their salts	Free
2918.29.00	--Other	Free
2918.30.00	-Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	Free
2918.9	-Other:	
2918.91.00	--2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	5%
2918.99.00	--Other	5%

Sub-Chapter VIII—Esters of inorganic acids of non-metals and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives

2919	PHOSPHORIC ESTERS AND THEIR SALTS, INCLUDING LACTOPHOSPHATES; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:	
2919.10.00	-Tris(2,3-dibromopropyl) phosphate	Free
2919.90.00	-Other	Free
2920	ESTERS OF OTHER INORGANIC ACIDS OF NON-METALS (EXCLUDING ESTERS OF HYDROGEN HALIDES) AND THEIR SALTS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:	
2920.1	-Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:	

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2920.11.00	--Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	Free
2920.19.00	--Other	Free
2920.2	-Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2920.21.00	--Dimethyl phosphite	Free
2920.22.00	--Diethyl phosphite	Free
2920.23.00	--Trimethyl phosphite	Free
2920.24.00	--Triethyl phosphite	Free
2920.29.00	--Other	Free
2920.30.00	-Endosulfan (ISO)	Free
2920.90.00	-Other	Free

Sub-Chapter IX—Nitrogen-function compounds

2921	AMINE-FUNCTION COMPOUNDS:	
2921.1	-Acyclic monoamines and their derivatives; salts thereof:	
2921.11.00	--Methylamine, di- or trimethylamine and their salts	5% CA:Free
2921.12.00	--2-(N,N-Dimethylamino)ethylchloride hydrochloride	5% CA:Free
2921.13.00	--2-(N,N-Diethylamino)ethylchloride hydrochloride	5% CA:Free
2921.14.00	--2-(N,N-Diisopropylamino)ethylchloride hydrochloride	5% CA:Free
2921.19.00	--Other	5% CA:Free
2921.2	-Acyclic polyamines and their derivatives; salts thereof:	
2921.21.00	--Ethylenediamine and its salts	Free
2921.22.00	--Hexamethylenediamine and its salts	Free
2921.29.00	--Other	Free
2921.30.00	-Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	Free
2921.4	-Aromatic monoamines and their derivatives; salts thereof:	

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2921.41.00	--Aniline and its salts	Free
2921.42.00	--Aniline derivatives and their salts	Free
2921.43	--Toluidines and their derivatives; salts thereof:	
2921.43.10	---Toluidine derivatives containing fluoro, nitro and propyl groups	5%
2921.43.90	---Other	Free
2921.44.00	--Diphenylamine and its derivatives; salts thereof	Free
2921.45.00	--1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	Free
2921.46.00	--Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	Free
2921.49.00	--Other	Free
2921.5	-Aromatic polyamines and their derivatives; salts thereof:	
2921.51.00	--*o-, m-, p*-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	Free
2921.59.00	--Other	Free
2922	OXYGEN-FUNCTION AMINO-COMPOUNDS:	
2922.1	-Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:	
2922.11.00	--Monoethanolamine and its salts	Free
2922.12.00	--Diethanolamine and its salts	Free
2922.14.00	--Dextropropoxyphene (INN) and its salts	Free
2922.15.00	--Triethanolamine	5% CA:Free
2922.16.00	--Diethanolammonium perfluorooctane sulphonate	Free
2922.17.00	--Methyldiethanolamine and ethyldiethanolamine	Free
2922.18.00	--2-(N,N-Diisopropylamino)ethanol	Free
2922.19	--Other:	

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2922.19.10	---Triethanolamine salts	5% CA:Free
2922.19.90	---Other	Free
2922.2	-Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:	
2922.21.00	--Aminohydroxynaphthalenesulphonic acids and their salts	Free
2922.29.00	--Other	Free
2922.3	-Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:	
2922.31.00	--Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	Free
2922.39.00	--Other	Free
2922.4	-Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:	
2922.41.00	--Lysine and its esters; salts thereof	Free
2922.42.00	--Glutamic acid and its salts	Free
2922.43.00	--Anthranilic acid and its salts	Free
2922.44.00	--Tilidine (INN) and its salts	Free
2922.49.00	--Other	Free
2922.50.00	-Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	Free
2923	QUATERNARY AMMONIUM SALTS AND HYDROXIDES; LECITHINS AND OTHER PHOSPHOAMINOLIPIDS, WHETHER OR NOT CHEMICALLY DEFINED:	
2923.10.00	-Choline and its salts	Free
2923.20.00	-Lecithins and other phosphoaminolipids	Free
2923.30.00	-Tetraethylammonium perfluorooctane sulphonate	Free
2923.40.00	-Didecyldimethylammonium perfluorooctane sulphonate	Free
2923.90.00	-Other	Free

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2924	CARBOXYAMIDE-FUNCTION COMPOUNDS; AMIDE-FUNCTION COMPOUNDS OF CARBONIC ACID:	
2924.1	-Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:	
2924.11.00	--Meprobamate (INN)	Free
2924.12.00	--Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	Free
2924.19.00	--Other	Free
2924.2	-Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:	
2924.21.00	--Ureines and their derivatives; salts thereof	Free
2924.23.00	--2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	Free
2924.24.00	--Ethinamate (INN)	Free
2924.25.00	--Alachlor (ISO)	Free
2924.29.00	--Other	Free
2925	CARBOXYIMIDE-FUNCTION COMPOUNDS (INCLUDING SACCHARIN AND ITS SALTS) AND IMINE-FUNCTION COMPOUNDS:	
2925.1	-Imides and their derivatives; salts thereof:	
2925.11.00	--Saccharin and its salts	Free
2925.12.00	--Glutethimide (INN)	Free
2925.19.00	--Other	Free
2925.2	-Imines and their derivatives; salts thereof:	
2925.21.00	--Chlordimeform (ISO)	Free
2925.29.00	--Other	Free
2926	NITRILE-FUNCTION COMPOUNDS:	
2926.10.00	-Acrylonitrile	Free
2926.20.00	-1-Cyanoguanidine (dicyandiamide)	Free

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2926.30.00	-Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	Free
2926.40.00	-alpha-Phenylacetoacetonitrile	Free
2926.90.00	-Other	Free
2927.00.00	DIAZO-, AZO- OR AZOXY-COMPOUNDS	Free
2928.00.00	ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXYLAMINE	Free
2929	COMPOUNDS WITH OTHER NITROGEN FUNCTION:	
2929.10.00	-Isocyanates	Free
2929.90.00	-Other	Free

Sub-Chapter X—Organo-inorganic compounds, heterocyclic compounds, nucleic acids and their salts, and sulphonamides

2930	ORGANO-SULPHUR COMPOUNDS:	
2930.10.00	-2-(N,N-Dimethylamino) ethanethiol	Free
2930.20.00	-Thiocarbamates and dithiocarbamates	Free
2930.30.00	-Thiuram mono-, di- or tetrasulphides	Free
2930.40.00	-Methionine	Free
2930.60.00	-2-(N,N-Diethylamino)ethanethiol	Free
2930.70.00	-Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))	Free
2930.80.00	-Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)	Free
2930.90.00	-Other	Free
2931	OTHER ORGANO-INORGANIC COMPOUNDS:	
2931.10.00	-Tetramethyl lead and tetraethyl lead	Free
2931.20.00	-Tributyltin compounds	Free
2931.4	-Non-halogenated organo-phosphorous derivatives:	

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2931.41.00	--Dimethyl methylphosphonate	Free
2931.42.00	--Dimethyl propylphosphonate	Free
2931.43.00	--Diethyl ethylphosphonate	Free
2931.44.00	--Methylphosphonic acid	Free
2931.45.00	--Salt of methylphosphonic acid and (aminoiminomethyl)urea (1 : 1)	Free
2931.46.00	--2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	Free
2931.47.00	--(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl methylphosphonate	Free
2931.48.00	--3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro[5.5] undecane 3,9-dioxide	Free
2931.49	--Other:	
2931.49.10	---Glycine derivatives containing phosphono groups	5%
2931.49.90	---Other	Free
2931.5	-Halogenated organo-phosphorous derivatives:	
2931.51.00	--Methylphosphonic dichloride	Free
2931.52.00	--Propylphosphonic dichloride	Free
2931.53.00	--O-(3-chloropropyl) O-[4-nitro-3-(trifluoromethyl)phenyl] methylphosphonothionate	Free
2931.54.00	--Trichlorfon (ISO)	Free
2931.59	--Other:	
2931.59.10	---Glycine derivatives containing phosphono groups	5%
2931.59.90	---Other	Free
2931.90	-Other:	
2931.90.10	---Glycine derivatives containing phosphono groups	5%
2931.90.90	---Other	Free
2932	HETEROCYCLIC COMPOUNDS WITH OXYGEN HETERO-ATOM(S) ONLY:	
2932.1	-Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
2932.11.00	--Tetrahydrofuran	Free

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2932.12.00	--2-Furaldehyde (furfuraldehyde)	Free
2932.13.00	--Furfuryl alcohol and tetrahydrofurfuryl alcohol	Free
2932.14.00	--Sucralose	Free
2932.19.00	--Other	Free
2932.20.00	-Lactones	Free
2932.9	-Other:	
2932.91.00	--Isosafrole	Free
2932.92.00	--1-(1,3-Benzodioxol-5-yl)propan-2-one	Free
2932.93.00	--Piperonal	Free
2932.94.00	--Safrole	Free
2932.95.00	--Tetrahydrocannabinols (all isomers)	Free
2932.96.00	--Carbofuran (ISO)	Free
2932.99.00	--Other	Free
2933	HETEROCYCLIC COMPOUNDS WITH NITROGEN HETERO-ATOM(S) ONLY:	
2933.1	-Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:	
2933.11.00	--Phenazone (antipyrin) and its derivatives	Free
2933.19.00	--Other	Free
2933.2	-Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:	
2933.21.00	--Hydantoin and its derivatives	Free
2933.29.00	--Other	Free
2933.3	-Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:	
2933.31.00	--Pyridine and its salts	Free
2933.32.00	--Piperidine and its salts	Free

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2933.33.00	--Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), carfentanil (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN), remifentanil (INN) and trimeperidine (INN); salts thereof	Free
2933.34.00	--Other fentanyls and their derivatives	Free
2933.35.00	--3-Quinuclidinol	Free
2933.36.00	--4-Anilino-N-phenethylpiperidine (ANPP)	Free
2933.37.00	--N-Phenethyl-4-piperidone (NPP)	Free
2933.39.00	--Other	Free
2933.4	-Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:	
2933.41.00	--Levorphanol (INN) and its salts	Free
2933.49.00	--Other	Free
2933.5	-Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:	
2933.52.00	--Malonylurea (barbituric acid) and its salts	Free
2933.53.00	--Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	Free
2933.54.00	--Other derivatives of malonylurea (barbituric acid); salts thereof	Free
2933.55.00	--Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	Free
2933.59.00	--Other	Free
2933.6	-Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:	
2933.61.00	--Melamine	Free
2933.69.00	--Other	Free

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2933.7	-Lactams:	
2933.71.00	--6-Hexanelactam (epsilon-caprolactam)	Free
2933.72.00	--Clobazam (INN) and methyprylon (INN)	Free
2933.79.00	--Other lactams	Free
2933.9	-Other:	
2933.91.00	--Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	Free
2933.92.00	--Azinphos-methyl (ISO)	Free
2933.99.00	--Other	Free
2934	NUCLEIC ACIDS AND THEIR SALTS, WHETHER OR NOT CHEMICALLY DEFINED; OTHER HETEROCYCLIC COMPOUNDS:	
2934.10.00	-Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	Free
2934.20.00	-Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	Free
2934.30.00	-Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	Free
2934.9	-Other:	
2934.91.00	--Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	Free

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2934.92.00	--Other fentanyls and their derivatives	Free
2934.99.00	--Other	Free
2935	SULPHONAMIDES:	
2935.10.00	-N-Methylperfluorooctane sulphonamide	Free
2935.20.00	-N-Ethylperfluorooctane sulphonamide	Free
2935.30.00	-N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	Free
2935.40.00	-N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide	Free
2935.50.00	-Other perfluorooctane sulphonamides	Free
2935.90.00	-Other	Free

Sub-Chapter XI—Provitamins, vitamins and hormones

2936	PROVITAMINS AND VITAMINS, NATURAL OR REPRODUCED BY SYNTHESIS (INCLUDING NATURAL CONCENTRATES), DERIVATIVES THEREOF USED PRIMARILY AS VITAMINS, AND INTERMIXTURES OF THE FOREGOING, WHETHER OR NOT IN ANY SOLVENT:	
2936.2	-Vitamins and their derivatives, unmixed:	
2936.21.00	--Vitamins A and their derivatives	Free
2936.22.00	--Vitamin B_1 and its derivatives	Free
2936.23.00	--Vitamin B_2 and its derivatives	Free
2936.24.00	--D- or DL-Pantothenic acid (Vitamin B_5) and its derivatives	Free
2936.25.00	--Vitamin B_6 and its derivatives	Free
2936.26.00	--Vitamin B_{12} and its derivatives	Free
2936.27.00	--Vitamin C and its derivatives	Free
2936.28.00	--Vitamin E and its derivatives	Free
2936.29.00	--Other vitamins and their derivatives	Free
2936.90.00	-Other, including natural concentrates	Free

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2937	HORMONES, PROSTAGLANDINS, THROMBOXANES AND LEUKOTRIENES, NATURAL OR REPRODUCED BY SYNTHESIS; DERIVATIVES AND STRUCTURAL ANALOGUES THEREOF, INCLUDING CHAIN MODIFIED POLYPEPTIDES, USED PRIMARILY AS HORMONES:	
2937.1	-Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:	
2937.11.00	--Somatotropin, its derivatives and structural analogues	Free
2937.12.00	--Insulin and its salts	Free
2937.19.00	--Other	Free
2937.2	-Steroidal hormones, their derivatives and structural analogues:	
2937.21.00	--Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	Free
2937.22.00	--Halogenated derivatives of corticosteroidal hormones	Free
2937.23.00	--Oestrogens and progestogens	Free
2937.29.00	--Other	Free
2937.50	-Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues:	
2937.50.10	---Based on the carboxylic acids of 2918.9	5%
2937.50.90	---Other	Free
2937.90.00	-Other	Free

Sub-Chapter XII—Glycosides and alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives

2938	GLYCOSIDES, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES:	
2938.10.00	-Rutoside (rutin) and its derivatives	Free
2938.90.00	-Other	Free

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2939	ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES:	
2939.1	-Alkaloids of opium and their derivatives; salts thereof:	
2939.11.00	--Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	Free
2939.19.00	--Other	Free
2939.20.00	-Alkaloids of cinchona and their derivatives; salts thereof	Free
2939.30.00	-Caffeine and its salts	Free
2939.4	-Alkaloids of ephedra and their derivatives; salts thereof:	
2939.41.00	--Ephedrine and its salts	Free
2939.42.00	--Pseudoephedrine (INN) and its salts	Free
2939.43.00	--Cathine (INN) and its salts	Free
2939.44.00	--Norephedrine and its salts	Free
2939.45.00	--Levometamfetamine, metamfetamine (INN), metamfetamine racemate and their salts	Free
2939.49.00	--Other	Free
2939.5	-Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:	
2939.51.00	--Fenetylline (INN) and its salts	Free
2939.59.00	--Other	Free
2939.6	-Alkaloids of rye ergot and their derivatives; salts thereof:	
2939.61.00	--Ergometrine (INN) and its salts	Free
2939.62.00	--Ergotamine (INN) and its salts	Free
2939.63.00	--Lysergic acid and its salts	Free
2939.69.00	--Other	Free
2939.7	-Other, of vegetal origin:	
2939.72.00	--Cocaine, ecgonine; salts, esters and other derivatives thereof	Free

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2939.79.00	--Other	Free
2939.80.00	-Other	Free

Sub-Chapter XIII—Other organic compounds

2940	SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE; SUGAR ETHERS, SUGAR ACETALS AND SUGAR ESTERS, AND THEIR SALTS, OTHER THAN PRODUCTS OF 2937, 2938 OR 2939:	
2940.00.10	---Polyols being polyhydroxyether compounds containing 2 or more hydroxyl groups per molecule and containing not less than 50% by weight of reacted propylene oxide, other than polyesters	5%
2940.00.90	---Other	Free
2941	ANTIBIOTICS:	
2941.10.00	-Penicillins and their derivatives with a penicillanic acid structure; salts thereof	Free
2941.20.00	-Streptomycins and their derivatives; salts thereof	Free
2941.30.00	-Tetracyclines and their derivatives; salts thereof	Free
2941.40.00	-Chloramphenicol and its derivatives; salts thereof	Free
2941.50.00	-Erythromycin and its derivatives; salts thereof	Free
2941.90.00	-Other	Free
2942.00.00	OTHER ORGANIC COMPOUNDS	Free

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Chapter 30—Pharmaceutical products

Notes.

1.- This Chapter does not cover:

(a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);

(b) Products, such as tablets, chewing gum or patches (transdermal systems), containing nicotine and intended to assist tobacco use cessation (2404);

(c) Plasters specially calcined or finely ground for use in dentistry (2520);

(d) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (3301);

(e) Preparations of 3303.00.00 to 3307, even if they have therapeutic or prophylactic properties;

(f) Soap or other products of 3401 containing added medicaments;

(g) Preparations with a basis of plaster for use in dentistry (3407.00.00);

(h) Blood albumin not prepared for therapeutic or prophylactic uses (3502); or

(ij) Diagnostic reagents of 3822.

2.- For the purposes of 3002, “immunological products” applies to peptides and proteins (other than goods of 2937) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF).

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3.- For the purposes of 3003 and 3004 and of Note 4(d) to this Chapter, the following are to be treated:

(a) As unmixed products:

(1) Unmixed products dissolved in water;

(2) All goods of Chapter 28 or 29; and

(3) Simple vegetable extracts of 1302, merely standardised or dissolved in any solvent;

(b) As products which have been mixed:

(1) Colloidal solutions and suspensions (other than colloidal sulphur);

(2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and

(3) Salts and concentrates obtained by evaporating natural mineral waters.

4.- 3006 applies only to the following, which are to be classified in that heading and in no other heading of this Schedule:

(a) Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;

(b) Sterile laminaria and sterile laminaria tents;

(c) Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;

(d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;

(e) Placebos and blinded (or double-blinded) clinical trial kits for use in recognised clinical trials, put up in measured doses, even if they might contain active medicaments;

(f) Dental cements and other dental fillings; bone reconstruction cements;

(g) First-aid boxes and kits;

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(h) Chemical contraceptive preparations based on hormones, on other products of 2937 or on spermicides;

(ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;

(k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and

(l) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

Subheading Notes.

1.- For the purposes of 3002.13 and 3002.14, the following are to be treated:

(a) as unmixed products, pure products, whether or not containing impurities;

(b) as products which have been mixed:

(1) the products mentioned in (a) above dissolved in water or in other solvents; and

(2) the products mentioned in (a) and (b)(1) above with an added stabiliser necessary for their preservation or transport; and

(3) the products mentioned in paragraph (a) and (b)(1) and (b)(2) above with any other additive.

2.- 3003.60 and 3004.60 cover medicaments containing artemisinin (INN) for oral ingestion combined with other pharmaceutical active ingredients, or containing any of the following active principles, whether or not combined with other pharmaceutical active ingredients: amodiaquine (INN); artelinic acid or its salts; artenimol (INN); artemotil (INN); artemether (INN); artesunate (INN); chloroquine (INN); dihydroartemisinin (INN); lumefantrine (INN); mefloquine (INN); piperaquine (INN); pyrimethamine (INN) or sulfadoxine (INN).

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Additional Notes.

1.- 3005 does not cover:

(a) incontinence pads, whether or not having an adhesive strip (9619); or

(b) pants or napkins for adults (9619).

2.- Goods that contain vitamins or other products of heading 2936 are excluded from headings 3003 and 3004 unless the goods are goods to which Schedule 2, 3, 4 or 8 to the current Poisons Standard (within the meaning of the *Therapeutic Goods Act 1989* and as in force from time to time) applies. Medicaments prepared for intravenous, sub-cutaneous or intramuscular use are excluded from this Note.

3.- Goods that are dietary or other supplements containing:

(a) chemicals or compounds of Chapter 28 or 29; or

(b) plants, or parts of plants, of heading 1211;

are excluded from headings 3003 and 3004 unless the goods are goods to which Schedule 2, 3, 4 or 8 to the current Poisons Standard (within the meaning of the *Therapeutic Goods Act 1989* and as in force from time to time) applies. Medicaments prepared for intravenous, sub-cutaneous or intramuscular use are excluded from this Note.

3001	GLANDS AND OTHER ORGANS FOR ORGANO-THERAPEUTIC USES, DRIED, WHETHER OR NOT POWDERED; EXTRACTS OF GLANDS OR OTHER ORGANS OR OF THEIR SECRETIONS FOR ORGANO-THERAPEUTIC USES; HEPARIN AND ITS SALTS; OTHER HUMAN OR ANIMAL SUBSTANCES PREPARED FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT ELSEWHERE SPECIFIED OR INCLUDED:	
3001.20.00	-Extracts of glands or other organs or of their secretions	Free
3001.90.00	-Other	Free

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3002	HUMAN BLOOD; ANIMAL BLOOD PREPARED FOR THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC USES; ANTISERA, OTHER BLOOD FRACTIONS AND IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT MODIFIED OR OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES; VACCINES, TOXINS, CULTURES OF MICRO-ORGANISMS (EXCLUDING YEASTS) AND SIMILAR PRODUCTS; CELL CULTURES, WHETHER OR NOT MODIFIED:	
3002.1	-Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes:	
3002.12.00	--Antisera and other blood fractions	Free
3002.13	--Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale:	
3002.13.10	---Unmodified immunological products, being polyethers in the primary forms described in Note 6 to Chapter 39	5%
3002.13.90	---Other	Free
3002.14	--Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale:	
3002.14.10	---Unmodified immunological products, being polyethers in the primary forms described in Note 6 to Chapter 39	5%
3002.14.90	---Other	Free
3002.15	--Immunological products, put up in measured doses or in forms or packings for retail sale:	
3002.15.10	---Unmodified immunological products, being polyethers in the primary forms described in Note 6 to Chapter 39	5%
3002.15.90	---Other	Free
3002.4	-Vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:	
3002.41.00	--Vaccines for human medicine	Free
3002.42.00	--Vaccines for veterinary medicine	Free
3002.49.00	--Other	Free
3002.5	-Cell cultures, whether or not modified:	
3002.51.00	--Cell therapy products	Free

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3002.59.00	--Other	Free
3002.90.00	-Other	Free
3003	MEDICAMENTS (EXCLUDING GOODS OF 3002, 3005 OR 3006) CONSISTING OF TWO OR MORE CONSTITUENTS WHICH HAVE BEEN MIXED TOGETHER FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT PUT UP IN MEASURED DOSES OR IN FORMS OR PACKINGS FOR RETAIL SALE:	
3003.10.00	-Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	Free
3003.20.00	-Other, containing antibiotics	Free
3003.3	-Other, containing hormones or other products of 2937:	
3003.31.00	--Containing insulin	Free
3003.39.00	--Other	Free
3003.4	-Other, containing alkaloids or derivatives thereof:	
3003.41.00	--Containing ephedrine or its salts	Free
3003.42.00	--Containing pseudoephedrine (INN) or its salts	Free
3003.43.00	--Containing norephedrine or its salts	Free
3003.49.00	--Other	Free
3003.60.00	-Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	Free
3003.90.00	-Other	Free
3004	MEDICAMENTS (EXCLUDING GOODS OF 3002, 3005 OR 3006) CONSISTING OF MIXED OR UNMIXED PRODUCTS FOR THERAPEUTIC OR PROPHYLACTIC USES, PUT UP IN MEASURED DOSES (INCLUDING THOSE IN THE FORM OF TRANSDERMAL ADMINISTRATION SYSTEMS) OR IN FORMS OR PACKINGS FOR RETAIL SALE:	

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3004.10.00	-Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	Free
3004.20.00	-Other, containing antibiotics	Free
3004.3	-Other, containing hormones or other products of 2937:	
3004.31.00	--Containing insulin	Free
3004.32.00	--Containing corticosteroid hormones, their derivatives or structural analogues	Free
3004.39.00	--Other	Free
3004.4	-Other, containing alkaloids or derivatives thereof:	
3004.41.00	--Containing ephedrine or its salts	Free
3004.42.00	--Containing pseudoephedrine (INN) or its salts	Free
3004.43.00	--Containing norephedrine or its salts	Free
3004.49.00	--Other	Free
3004.50.00	-Other, containing vitamins or other products of 2936	Free
3004.60.00	-Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	Free
3004.90.00	-Other	Free
3005	WADDING, GAUZE, BANDAGES AND SIMILAR ARTICLES (FOR EXAMPLE, DRESSINGS, ADHESIVE PLASTERS, POULTICES), IMPREGNATED OR COATED WITH PHARMACEUTICAL SUBSTANCES OR PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY PURPOSES:	
3005.10.00	-Adhesive dressings and other articles having an adhesive layer	5% DCS:Free CA:Free
3005.90	-Other:	
3005.90.10	---Wadding, including cotton wool and absorbent cotton	5%
3005.90.90	---Other	5% DCS:Free CA:Free

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3006	PHARMACEUTICAL GOODS SPECIFIED IN NOTE 4 TO THIS CHAPTER:	
3006.10	-Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable:	
3006.10.1	---Sterile surgical or dental adhesion barriers, whether or not absorbable, of plastics:	
3006.10.11	----Of polymers of vinyl chloride, containing by weight not less than 6% of plasticisers, in the forms described in 3920	5% CA:Free
3006.10.12	----Of plastics, in the forms described in 3920, as follows: (a) of polymers of ethylene; (b) of polymers of styrene; (c) of polymers of vinyl chloride, NSA; (d) of poly(vinyl butyral); (e) of polyamides	5% CA:Free
3006.10.13	----Of plastics, in the forms described in 3920, as follows: (a) of cellulose or its chemical derivatives; (b) of amino-resins; (c) of phenolic resins	Free
3006.10.14	----Of plastics, in the forms described in 3921, as follows: (a) of polymers of styrene; (b) of vinyl chloride; (c) of polyurethanes	5% CA:Free
3006.10.15	----Of cellulose or its chemical derivatives, coated, covered or laminated, NSA	Free
3006.10.19	----Of other plastics	5%
3006.10.2	---Sterile surgical or dental adhesion barriers, whether or not absorbable, of textile fabrics:	
3006.10.21	----In the form of knitted or crocheted fabrics containing by weight 5% or more of elastomeric yarn or rubber thread	5% CA:Free

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3006.10.22	----Of other knitted or crocheted fabrics of a width not exceeding 30 cm	5%
3006.10.29	----Of other knitted or crocheted fabrics	5%
3006.10.90	---Other	Free
3006.30.00	-Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	Free
3006.40.00	-Dental cements and other dental fillings; bone reconstruction cements	5%
3006.50.00	-First-aid boxes and kits	Free
3006.60.00	-Chemical contraceptive preparations based on hormones, on other products of 2937 or on spermicides	Free
3006.70.00	-Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	5%
3006.9	-Other:	
3006.91.00	--Appliances identifiable for ostomy use	5% CA:Free
3006.92	--Waste pharmaceuticals:	
3006.92.10	---Goods, as follows: (a) of goods of 3005.90.10; (b) of goods of 3006.40.00	5%
3006.92.20	---Of goods of 3005, NSA	5% DCS:Free CA:Free
3006.92.30	---Of goods of Chapter 30, NSA	Free
3006.92.90	---Other	5%
3006.93.00	--Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses	Free

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Chapter 31—Fertilisers

Notes.

1.- This Chapter does not cover:

(a) Animal blood of 0511;

(b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2(a), 3(a), 4(a) or 5 below); or

(c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of 3824; optical elements of potassium chloride (9001).

2.- 3102 applies only to the following goods, provided that they are not put up in the forms or packages described in 3105:

(a) Goods which answer to one or other of the descriptions given below:

(i) Sodium nitrate, whether or not pure;

(ii) Ammonium nitrate, whether or not pure;

(iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;

(iv) Ammonium sulphate, whether or not pure;

(v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;

(vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;

(vii) Calcium cyanamide, whether or not pure or treated with oil;

(viii) Urea, whether or not pure.

(b) Fertilisers consisting of any of the goods described in (a) above mixed together.

(c) Fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilising substances.

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(d) Liquid fertilisers consisting of the goods of subparagraph (a)(ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

3.- 3103 applies only to the following goods, provided that they are not put up in the forms or packages described in 3105:

(a) Goods which answer to one or other of the descriptions given below:

(i) Basic slag;

(ii) Natural phosphates of 2510, calcined or further heat-treated than for the removal of impurities;

(iii) Superphosphates (single, double or triple);

(iv) Calcium hydrogenorthophosphate containing not less than 0.2% by weight of fluorine calculated on the dry anhydrous product.

(b) Fertilisers consisting of any of the goods described in (a) above mixed together, but with no account being taken of the fluorine content limit.

(c) Fertilisers consisting of any of the goods described in (a) or (b) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.

4.- 3104 applies only to the following goods, provided that they are not put up in the forms or packages described in 3105:

(a) Goods which answer to one or other of the descriptions given below:

(i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);

(ii) Potassium chloride, whether or not pure, except as provided in Note 1(c) above;

(iii) Potassium sulphate, whether or not pure;

(iv) Magnesium potassium sulphate, whether or not pure.

(b) Fertilisers consisting of any of the goods described in (a) above mixed together.

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5.- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in 3105.

6.- For the purposes of 3105, "other fertilisers" applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

3101.00.00	ANIMAL OR VEGETABLE FERTILISERS, WHETHER OR NOT MIXED TOGETHER OR CHEMICALLY TREATED; FERTILISERS PRODUCED BY THE MIXING OR CHEMICAL TREATMENT OF ANIMAL OR VEGETABLE PRODUCTS	Free
3102	MINERAL OR CHEMICAL FERTILISERS, NITROGENOUS:	
3102.10.00	-Urea, whether or not in aqueous solution	Free
3102.2	-Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:	
3102.21.00	--Ammonium sulphate	Free
3102.29.00	--Other	Free
3102.30.00	-Ammonium nitrate, whether or not in aqueous solution	Free
3102.40.00	-Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	Free
3102.50.00	-Sodium nitrate	Free
3102.60.00	-Double salts and mixtures of calcium nitrate and ammonium nitrate	Free
3102.80.00	-Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	Free
3102.90.00	-Other, including mixtures not specified in the foregoing subheadings	Free
3103	MINERAL OR CHEMICAL FERTILISERS, PHOSPHATIC:	

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3103.1	-Superphosphates:	
3103.11.00	--Containing by weight 35% or more of diphosphorus pentaoxide (P_2O_5)	Free
3103.19.00	--Other	Free
3103.90.00	-Other	Free
3104	MINERAL OR CHEMICAL FERTILISERS, POTASSIC:	
3104.20.00	-Potassium chloride	Free
3104.30.00	-Potassium sulphate	Free
3104.90.00	-Other	Free
3105	MINERAL OR CHEMICAL FERTILISERS CONTAINING TWO OR THREE OF THE FERTILISING ELEMENTS NITROGEN, PHOSPHORUS AND POTASSIUM; OTHER FERTILISERS; GOODS OF THIS CHAPTER IN TABLETS OR SIMILAR FORMS OR IN PACKAGES OF A GROSS WEIGHT NOT EXCEEDING 10 kg:	
3105.10.00	-Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	Free
3105.20.00	-Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	Free
3105.30.00	-Diammonium hydrogenorthophosphate (diammonium phosphate)	Free
3105.40.00	-Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	Free
3105.5	-Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:	
3105.51.00	--Containing nitrates and phosphates	Free
3105.59.00	--Other	Free
3105.60.00	-Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	Free
3105.90.00	-Other	Free

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Chapter 32—Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks

Notes.

1.- This Chapter does not cover:

(a) Separate chemically defined elements or compounds (except those of 3203.00.00 or 3204, inorganic products of a kind used as luminophores (3206), glass obtained from fused quartz or other fused silica in the forms provided for in 3207, and also dyes and other colouring matter put up in forms or packings for retail sale, of 3212);

(b) Tannates or other tannin derivatives of products of 2936 to 2939, 2941 or 3501 to 3504.00.00; or

(c) Mastics of asphalt or other bituminous mastics (2715.00.00).

2.- 3204 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.

3.- 3203.00.00, 3204, 3205.00.00 and 3206 apply also to preparations based on colouring matter (including, in the case of 3206, colouring pigments of 2530 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (3212), or to other preparations of 3207, 3208, 3209, 3210.00.00, 3212, 3213 or 3215.

4.- 3208 includes solutions (other than collodions) consisting of any of the products specified in 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution.

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5.- In this Chapter, "colouring matter" does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.

6.- In 3212, "stamping foils" applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:

(a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or

(b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

3201	TANNING EXTRACTS OF VEGETABLE ORIGINS; TANNINS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES:	
3201.10.00	-Quebracho extract	Free
3201.20.00	-Wattle extract	Free
3201.90.00	-Other	Free
3202	SYNTHETIC ORGANIC TANNING SUBSTANCES; INORGANIC TANNING SUBSTANCES; TANNING PREPARATIONS, WHETHER OR NOT CONTAINING NATURAL TANNING SUBSTANCES; ENZYMATIC PREPARATIONS FOR PRE-TANNING:	
3202.10.00	-Synthetic organic tanning substances	Free
3202.90.00	-Other	Free
3203.00.00	COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN (INCLUDING DYEING EXTRACTS BUT EXCLUDING ANIMAL BLACK), WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN	Free

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3204	SYNTHETIC ORGANIC COLOURING MATTER, WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON SYNTHETIC ORGANIC COLOURING MATTER; SYNTHETIC ORGANIC PRODUCTS OF A KIND USED AS FLUORESCENT BRIGHTENING AGENTS OR AS LUMINOPHORES, WHETHER OR NOT CHEMICALLY DEFINED:	
3204.1	-Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:	
3204.11.00	--Disperse dyes and preparations based thereon	5%
3204.12.00	--Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	5%
3204.13.00	--Basic dyes and preparations based thereon	5%
3204.14.00	--Direct dyes and preparations based thereon	Free
3204.15.00	--Vat dyes (including those usable in that state as pigments) and preparations based thereon	Free
3204.16.00	--Reactive dyes and preparations based thereon	5%
3204.17.00	--Pigments and preparations based thereon	5%
3204.18.00	--Carotenoid colouring matters and preparations based thereon	5%
3204.19.00	--Other, including mixtures of colouring matter of two or more of 3204.11.00 to 3204.19.00	5%
3204.20.00	-Synthetic organic products of a kind used as fluorescent brightening agents	5%
3204.90.00	-Other	5%
3205.00.00	COLOUR LAKES; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOUR LAKES	5% CA:Free

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3206	OTHER COLOURING MATTER; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER, OTHER THAN THOSE OF 3203.00.00, 3204 OR 3205.00.00; INORGANIC PRODUCTS OF A KIND USED AS LUMINOPHORES, WHETHER OR NOT CHEMICALLY DEFINED:	
3206.1	-Pigments and preparations based on titanium dioxide:	
3206.11.00	--Containing 80% or more by weight of titanium dioxide calculated on the dry matter	5%
3206.19.00	--Other	5%
3206.20.00	-Pigments and preparations based on chromium compounds	5%
3206.4	-Other colouring matter and other preparations:	
3206.41.00	--Ultramarine and preparations based thereon	Free
3206.42.00	--Lithopone and other pigments and preparations based on zinc sulphide	Free
3206.49	--Other:	
3206.49.10	---Goods, as follows: (a) pigments and preparations based on cadmium compounds; (b) pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	Free
3206.49.90	---Other	5%
3206.50.00	-Inorganic products of a kind used as luminophores	Free
3207	PREPARED PIGMENTS, PREPARED OPACIFIERS AND PREPARED COLOURS, VITRIFIABLE ENAMELS AND GLAZES, ENGOBES (SLIPS), LIQUID LUSTRES AND SIMILAR PREPARATIONS, OF A KIND USED IN THE CERAMIC, ENAMELLING OR GLASS INDUSTRY; GLASS FRIT AND OTHER GLASS, IN THE FORM OF POWDER, GRANULES OR FLAKES:	
3207.10.00	-Prepared pigments, prepared opacifiers, prepared colours and similar preparations	5%

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3207.20.00	-Vitrifiable enamels and glazes, engobes (slips) and similar preparations	5%
3207.30.00	-Liquid lustres and similar preparations	Free
3207.40.00	-Glass frit and other glass, in the form of powder, granules or flakes	Free
3208	PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN A NON-AQUEOUS MEDIUM; SOLUTIONS AS DEFINED IN NOTE 4 TO THIS CHAPTER:	
3208.10.00	-Based on polyesters	5%
3208.20.00	-Based on acrylic or vinyl polymers	5%
3208.90.00	-Other	5%
3209	PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN AN AQUEOUS MEDIUM:	
3209.10.00	-Based on acrylic or vinyl polymers	5%
3209.90.00	-Other	5%
3210.00.00	OTHER PAINTS AND VARNISHES (INCLUDING ENAMELS, LACQUERS AND DISTEMPERS); PREPARED WATER PIGMENTS OF A KIND USED FOR FINISHING LEATHER	5%
3211.00.00	PREPARED DRIERS	5%

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3212	PIGMENTS (INCLUDING METALLIC POWDERS AND FLAKES) DISPERSED IN NON-AQUEOUS MEDIA, IN LIQUID OR PASTE FORM, OF A KIND USED IN THE MANUFACTURE OF PAINTS (INCLUDING ENAMELS); STAMPING FOILS; DYES AND OTHER COLOURING MATTER PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE:		
3212.10.00	-Stamping foils		5%
3212.90.00	-Other		5%
3213	ARTISTS', STUDENTS' OR SIGNBOARD PAINTERS' COLOURS, MODIFYING TINTS, AMUSEMENT COLOURS AND THE LIKE, IN TABLETS, TUBES, JARS, BOTTLES, PANS OR IN SIMILAR FORMS OR PACKINGS:		
3213.10.00	-Colours in sets		5%
3213.90.00	-Other		5%
3214	GLAZIERS' PUTTY, GRAFTING PUTTY, RESIN CEMENTS, CAULKING COMPOUNDS AND OTHER MASTICS; PAINTERS' FILLINGS; NON-REFRACTORY SURFACING PREPARATIONS FOR FACADES, INDOOR WALLS, FLOORS, CEILINGS OR THE LIKE:		
3214.10.00	-Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings		5% CA:Free
3214.90.00	-Other		5% CA:Free
3215	PRINTING INK, WRITING OR DRAWING INK AND OTHER INKS, WHETHER OR NOT CONCENTRATED OR SOLID:		
3215.1	-Printing ink:		
3215.11.00	--Black		5%
		From 1 July 2018	2.5%
		From 1 July 2019	Free

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3215.19.00	--Other		5%
		From 1 July 2018	2.5%
		From 1 July 2019	Free
3215.90.00	-Other		5%

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Chapter 33—Essential oils and resinoids; perfumery, cosmetic or toilet preparations

Notes.

1.- This Chapter does not cover:
  (a) Natural oleoresins or vegetable extracts of 1301 or 1302;
  (b) Soap or other products of 3401; or
  (c) Gum, wood or sulphate turpentine or other products of 3805.

2.- "Odoriferous substances" in 3302 refers only to the substances of 3301, to odoriferous constituents isolated from those substances or to synthetic aromatics.

3.- 3303.00.00 to 3307 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.

4.- In 3307, "perfumery, cosmetic or toilet preparations", applies, *inter alia*, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

3301	ESSENTIAL OILS (TERPENELESS OR NOT), INCLUDING CONCRETES AND ABSOLUTES; RESINOIDS; EXTRACTED OLEORESINS; CONCENTRATES OF ESSENTIAL OILS IN FATS, IN FIXED OILS, IN WAXES OR THE LIKE, OBTAINED BY ENFLEURAGE OR MACERATION; TERPENIC BY-PRODUCTS OF THE DETERPENATION OF ESSENTIAL OILS; AQUEOUS DISTILLATES AND AQUEOUS SOLUTIONS OF ESSENTIAL OILS:
3301.1	-Essential oils of citrus fruit:

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3301.12.00	--Of orange	Free
3301.13.00	--Of lemon	Free
3301.19.00	--Other	Free
3301.2	-Essential oils other than those of citrus fruit:	
3301.24.00	--Of peppermint (*Mentha piperita*)	Free
3301.25.00	--Of other mints	Free
3301.29.00	--Other	Free
3301.30.00	-Resinoids	Free
3301.90.00	-Other	Free
3302	MIXTURES OF ODORIFEROUS SUBSTANCES AND MIXTURES (INCLUDING ALCOHOLIC SOLUTIONS) WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES, OF A KIND USED AS RAW MATERIALS IN INDUSTRY; OTHER PREPARATIONS BASED ON ODORIFEROUS SUBSTANCES, OF A KIND USED FOR THE MANUFACTURE OF BEVERAGES:	
3302.10	-Of a kind used in the food or drink industries:	
3302.10.1	---Of a kind used in the manufacture of beverages:	
3302.10.11	----Preparations known as “Angostura aromatic bitters”	Free
3302.10.12	----Compound alcoholic preparations, NSA	5% DCS:4% DCT:5%
3302.10.19	----Other	4% DCS:Free
3302.10.90	---Other	5%
3302.90.00	-Other	5%
3303.00.00	PERFUMES AND TOILET WATERS	5%

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3304	BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER THAN MEDICAMENTS), INCLUDING SUN SCREEN OR SUN TAN PREPARATIONS; MANICURE OR PEDICURE PREPARATIONS:	
3304.10.00	-Lip make-up preparations	5%
3304.20.00	-Eye make-up preparations	5%
3304.30.00	-Manicure or pedicure preparations	5%
3304.9	-Other:	
3304.91.00	--Powders, whether or not compressed	5%
3304.99.00	--Other	5%
3305	PREPARATIONS FOR USE ON THE HAIR:	
3305.10.00	-Shampoos	5%
3305.20.00	-Preparations for permanent waving or straightening	5%
3305.30.00	-Hair lacquers	5%
3305.90.00	-Other	5%
3306	PREPARATIONS FOR ORAL OR DENTAL HYGIENE, INCLUDING DENTURE FIXATIVE PASTES AND POWDERS; YARN USED TO CLEAN BETWEEN THE TEETH (DENTAL FLOSS), IN INDIVIDUAL RETAIL PACKAGES:	
3306.10.00	-Dentifrices	5%
3306.20	-Yarn used to clean between the teeth (dental floss):	
3306.20.10	---Of high tenacity yarn of nylon or other polyamides	Free
3306.20.90	---Other	5% DC:5%
3306.90.00	-Other	5%

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3307	PRE-SHAVE, SHAVING OR AFTER-SHAVE PREPARATIONS, PERSONAL DEODORANTS, BATH PREPARATIONS, DEPILATORIES AND OTHER PERFUMERY, COSMETIC OR TOILET PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED ROOM DEODORISERS, WHETHER OR NOT PERFUMED OR HAVING DISINFECTANT PROPERTIES:	
3307.10.00	-Pre-shave, shaving or after-shave preparations	5%
3307.20.00	-Personal deodorants and antiperspirants	5%
3307.30.00	-Perfumed bath salts and other bath preparations	5%
3307.4	-Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites:	
3307.41.00	--"Agarbatti" and other odoriferous preparations which operate by burning	Free
3307.49.00	--Other	5%
3307.90.00	-Other	5%

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Chapter 34—Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, “dental waxes” and dental preparations with a basis of plaster

Notes.

1.- This Chapter does not cover:
   (a) Edible mixtures or preparations of animal, vegetable or microbial fats or oils of a kind used as mould release preparations (1517);
   (b) Separate chemically defined compounds; or
   (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (3305, 3306 or 3307).

2.- For the purposes of 3401, “soap” applies only to soap soluble in water. Soap and the other products of 3401 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in 3401 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in 3405 as “scouring powders and similar preparations”.

3.- For the purposes of 3402, “organic surface-active agents” are products which when mixed with water at a concentration of 0.5% at 20 °C and left to stand for one hour at the same temperature:
   (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
   (b) reduce the surface tension of water to 4.5×10^{-2} N/m (45 dyne/cm) or less.

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4.- In 3403, "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.

5.- In 3404, subject to the exclusions provided below, "artificial waxes and prepared waxes" applies only to:

(a) Chemically produced organic products of a waxy character, whether or not water-soluble;

(b) Products obtained by mixing different waxes;

(c) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to:

(a) Products of 1516, 3402 or 3823, even if having a waxy character;

(b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of 1521;

(c) Mineral waxes or similar products of 2712, whether or not intermixed or merely coloured; or

(d) Waxes mixed with, dispersed in or dissolved in a liquid medium (3405, 3809, etc.).

3401	SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR USE AS SOAP, IN THE FORM OF BARS, CAKES, MOULDED PIECES OR SHAPES, WHETHER OR NOT CONTAINING SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR WASHING THE SKIN, IN THE FORM OF LIQUID OR CREAM AND PUT UP FOR RETAIL SALE, WHETHER OR NOT CONTAINING SOAP; PAPER, WADDING, FELT AND NONWOVENS, IMPREGNATED, COATED OR COVERED WITH SOAP OR DETERGENT:

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3401.1	-Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:	
3401.11.00	--For toilet use (including medicated products)	5%
3401.19.00	--Other	5%
3401.20.00	-Soap in other forms	5%
3401.30.00	-Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	5%
3402	ORGANIC SURFACE-ACTIVE AGENTS (OTHER THAN SOAP); SURFACE-ACTIVE PREPARATIONS, WASHING PREPARATIONS (INCLUDING AUXILIARY WASHING PREPARATIONS) AND CLEANING PREPARATIONS, WHETHER OR NOT CONTAINING SOAP, OTHER THAN THOSE OF 3401:	
3402.3	-Anionic organic surface-active agents, whether or not put up for retail sale:	
3402.31.00	--Linear alkylbenzene sulphonic acids and their salts	5%
3402.39.00	--Other	5%
3402.4	-Other organic surface-active agents, whether or not put up for retail sale:	
3402.41.00	--Cationic	5%
3402.42.00	--Non-ionic	5%
3402.49.00	--Other	5%
3402.50.00	-Preparations put up for retail sale	5%
3402.90.00	-Other	5%

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3403	LUBRICATING PREPARATIONS (INCLUDING CUTTING-OIL PREPARATIONS, BOLT OR NUT RELEASE PREPARATIONS, ANTI-RUST OR ANTI-CORROSION PREPARATIONS AND MOULD RELEASE PREPARATIONS, BASED ON LUBRICANTS) AND PREPARATIONS OF A KIND USED FOR THE OIL OR GREASE TREATMENT OF TEXTILE MATERIALS, LEATHER, FURSKINS OR OTHER MATERIALS, BUT EXCLUDING PREPARATIONS CONTAINING, AS BASIC CONSTITUENTS, 70% OR MORE BY WEIGHT OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS:	
3403.1	-Containing petroleum oils or oils obtained from bituminous minerals:	
3403.11	--Preparations for the treatment of textile materials, leather, furskins or other materials:	
3403.11.10	---In solid or semi-solid form	$0.085/kg NZ/PG/FI/ DC/LDC: $0.085/kg
3403.11.90	---Other	$0.085/L NZ/PG/FI/ DC/LDC: $0.085/L
3403.19	--Other:	
3403.19.10	---In solid or semi-solid form	$0.085/kg NZ/PG/FI/ DC/LDC: $0.085/kg
3403.19.90	---Other	$0.085/L NZ/PG/FI/ DC/LDC: $0.085/L
3403.9	-Other:	

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3403.91	--Preparations for the treatment of textile materials, leather, furskins or other materials:	
3403.91.10	---In solid or semi-solid form	$0.085/kg NZ/PG/FI/ DC/LDC: $0.085/kg
3403.91.90	---Other	$0.085/L NZ/PG/FI/ DC/LDC: $0.085/L
3403.99	--Other:	
3403.99.10	---In solid or semi-solid form	$0.085/kg NZ/PG/FI/ DC/LDC: $0.085/kg
3403.99.90	---Other	$0.085/L NZ/PG/FI/ DC/LDC: $0.085/L
3404	ARTIFICIAL WAXES AND PREPARED WAXES:	
3404.20.00	-Of poly(oxyethylene) (polyethylene glycol)	Free
3404.90.00	-Other	5%
3405	POLISHES AND CREAMS, FOR FOOTWEAR, FURNITURE, FLOORS, COACHWORK, GLASS OR METAL, SCOURING PASTES AND POWDERS AND SIMILAR PREPARATIONS (WHETHER OR NOT IN THE FORM OF PAPER, WADDING, FELT, NONWOVENS, CELLULAR PLASTICS OR CELLULAR RUBBER, IMPREGNATED, COATED OR COVERED WITH SUCH PREPARATIONS), EXCLUDING WAXES OF 3404:	

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3405.10.00	-Polishes, creams and similar preparations for footwear or leather	5%
3405.20.00	-Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	5%
3405.30.00	-Polishes and similar preparations for coachwork, other than metal polishes	5%
3405.40.00	-Scouring pastes and powders and other scouring preparations	5%
3405.90.00	-Other	5%
3406.00.00	CANDLES, TAPERS AND THE LIKE	5%
3407.00.00	MODELLING PASTES, INCLUDING THOSE PUT UP FOR CHILDREN’S AMUSEMENT; PREPARATIONS KNOWN AS “DENTAL WAX” OR AS “DENTAL IMPRESSION COMPOUNDS”, PUT UP IN SETS, IN PACKINGS FOR RETAIL SALE OR IN PLATES, HORSESHOE SHAPES, STICKS OR SIMILAR FORMS; OTHER PREPARATIONS FOR USE IN DENTISTRY, WITH A BASIS OF PLASTER (OF CALCINED GYPSUM OR CALCIUM SULPHATE)	5%

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Chapter 35—Albuminoidal substances; modified starches; glues; enzymes

Notes.

1.- This Chapter does not cover:
(a) Yeasts (2102);
(b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
(c) Enzymatic preparations for pre-tanning (3202);
(d) Enzymatic soaking or washing preparations or other products of Chapter 34;
(e) Hardened proteins (3913); or
(f) Gelatin products of the printing industry (Chapter 49).

2.- For the purposes of 3505, “dextrins” means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%.

Such products with a reducing sugar content exceeding 10% fall in 1702.

3501	CASEIN, CASEINATES AND OTHER CASEIN DERIVATIVES; CASEIN GLUES:	
3501.10.00	-Casein	Free
3501.90.00	-Other	Free
3502	ALBUMINS (INCLUDING CONCENTRATES OF TWO OR MORE WHEY PROTEINS, CONTAINING BY WEIGHT MORE THAN 80% WHEY PROTEINS, CALCULATED ON THE DRY MATTER), ALBUMINATES AND OTHER ALBUMIN DERIVATIVES:	
3502.1	-Egg albumin:	
3502.11.00	--Dried	Free

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3502.19.00	--Other	Free
3502.20.00	-Milk albumin, including concentrates of two or more whey proteins	Free
3502.90.00	-Other	Free
3503	GELATIN (INCLUDING GELATIN IN RECTANGULAR (INCLUDING SQUARE) SHEETS, WHETHER OR NOT SURFACE-WORKED OR COLOURED) AND GELATIN DERIVATIVES; ISINGLASS; OTHER GLUES OF ANIMAL ORIGIN, EXCLUDING CASEIN GLUES OF 3501:	
3503.00.10	---Gelatin	5%
3503.00.90	---Other	Free
3504.00.00	PEPTONES AND THEIR DERIVATIVES; OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; HIDE POWDER, WHETHER OR NOT CHROMED	Free
3505	DEXTRINS AND OTHER MODIFIED STARCHES (FOR EXAMPLE, PREGELATINISED OR ESTERIFIED STARCHES); GLUES BASED ON STARCHES, OR ON DEXTRINS OR OTHER MODIFIED STARCHES:	
3505.10.00	-Dextrins and other modified starches	Free
3505.20.00	-Glues	Free
3506	PREPARED GLUES AND OTHER PREPARED ADHESIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; PRODUCTS SUITABLE FOR USE AS GLUES OR ADHESIVES, PUT UP FOR RETAIL SALE AS GLUES OR ADHESIVES, NOT EXCEEDING A NET WEIGHT OF 1 kg:	
3506.10.00	-Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	5%
3506.9	-Other:	

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3506.91	--Adhesives based on polymers of 3901 to 3913 or on rubber:		
3506.91.10	---Optically clear free-film adhesives and optically clear curable liquid adhesives of a kind used solely or principally for the manufacture of flat panel displays or touch-sensitive screen panels		5%
		From 1 July 2018	2.5%
		From 1 July 2019	Free
3506.91.90	---Other		5%
3506.99.00	--Other		5%
3507	ENZYMES; PREPARED ENZYMES NOT ELSEWHERE SPECIFIED OR INCLUDED:		
3507.10.00	-Rennet and concentrates thereof		Free
3507.90.00	-Other		Free

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Chapter 36—Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations

Notes.

1.- This Chapter does not cover separate chemically defined compounds other than those described in Note 2(a) or (b) below.

2.- In 3606, "articles of combustible materials" applies only to:

(a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;

(b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3; and

(c) Resin torches, firelighters and the like.

3601.00.00	PROPELLENT POWDERS	5%
3602.00.00	PREPARED EXPLOSIVES, OTHER THAN PROPELLENT POWDERS	5%
3603	SAFETY FUSES; DETONATING CORDS; PERCUSSION OR DETONATING CAPS; IGNITERS; ELECTRIC DETONATORS:	
3603.10.00	-Safety fuses	5%
3603.20.00	-Detonating cords	5%
3603.30.00	-Percussion caps	5%
3603.40.00	-Detonating caps	5%
3603.50.00	-Igniters	5%
3603.60.00	-Electric detonators	5%

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3604	FIREWORKS, SIGNALLING FLARES, RAIN ROCKETS, FOG SIGNALS AND OTHER PYROTECHNIC ARTICLES:	
3604.10.00	-Fireworks	5% CA:Free
3604.90.00	-Other	5% CA:Free
3605.00.00	MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF 3604	Free
3606	FERRO-CERIUM AND OTHER PYROPHORIC ALLOYS IN ALL FORMS; ARTICLES OF COMBUSTIBLE MATERIALS AS SPECIFIED IN NOTE 2 TO THIS CHAPTER:	
3606.10.00	-Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3	Free
3606.90.00	-Other	Free

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Chapter 37—Photographic or cinematographic goods

Notes.

1.- This Chapter does not cover waste or scrap.

2.- In this Chapter "photographic" relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive, including thermosensitive, surfaces.

3701	PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN THE FLAT, SENSITISED, UNEXPOSED, WHETHER OR NOT IN PACKS:	
3701.10.00	-For X-ray	5%
3701.20.00	-Instant print film	5%
3701.30.00	-Other plates and film, with any side exceeding 255 mm	5%
	From 1 July 2018	2.5%
	From 1 July 2019	Free
3701.9	-Other:	
3701.91.00	--For colour photography (polychrome)	5%
3701.99.00	--Other	5%
	From 1 July 2018	2.5%
	From 1 July 2019	Free
3702	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN ROLLS, SENSITISED, UNEXPOSED:	
3702.10.00	-For X-ray	5%
3702.3	-Other film, without perforations, of a width not exceeding 105 mm:	

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3702.31	--For colour photography (polychrome):	
3702.31.10	---Instant print film	Free
3702.31.90	---Other	5%
3702.32	--Other, with silver halide emulsion:	
3702.32.10	---Instant print film	Free
3702.32.90	---Other	5%
3702.39	--Other:	
3702.39.10	---Instant print film	Free
3702.39.90	---Other	5%
3702.4	-Other film, without perforations, of a width exceeding 105 mm:	
3702.41	--Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome):	
3702.41.10	---Instant print film	Free
3702.41.90	---Other	5%
3702.42	--Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography:	
3702.42.10	---Instant print film	Free
3702.42.90	---Other	5%
3702.43	--Of a width exceeding 610 mm and of a length not exceeding 200 m:	
3702.43.10	---Instant print film	Free
3702.43.90	---Other	5%
3702.44	--Of a width exceeding 105 mm but not exceeding 610 mm:	
3702.44.10	---Instant print film	Free
3702.44.90	---Other	5%
3702.5	-Other film, for colour photography (polychrome):	
3702.52	--Of a width not exceeding 16 mm:	
3702.52.10	---Of a length not exceeding 14 m	Free
3702.52.90	---Other	5%
3702.53.00	--Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	5%

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3702.54.00	--Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	5%
3702.55.00	--Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	5%
3702.56.00	--Of a width exceeding 35 mm	Free
3702.9	-Other:	
3702.96	--Of a width not exceeding 35 mm and of a length not exceeding 30 m:	
3702.96.10	---Of a width not exceeding 16 mm	Free
3702.96.90	---Other	5%
3702.97.00	--Of a width not exceeding 35 mm and of a length exceeding 30 m	Free
3702.98.00	--Of a width exceeding 35 mm	Free
3703	PHOTOGRAPHIC PAPER, PAPERBOARD AND TEXTILES, SENSITISED, UNEXPOSED:	
3703.10	-In rolls of a width exceeding 610 mm:	
3703.10.10	---Papers of a kind used in the production of heliographic prints, blue-prints and like prints	Free
3703.10.90	---Other	5% DCS:Free
3703.20.00	-Other, for colour photography (polychrome)	5%
3703.90.00	-Other	5%
3704.00.00	PHOTOGRAPHIC PLATES, FILM, PAPER, PAPERBOARD AND TEXTILES, EXPOSED BUT NOT DEVELOPED	Free
3705	PHOTOGRAPHIC PLATES AND FILM, EXPOSED AND DEVELOPED, OTHER THAN CINEMATOGRAPHIC FILM:	
3705.00.10	---For offset reproduction	5%
3705.00.9	---Other:	

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3705.00.91	----Goods, as follows: (a) films, filmstrips, slides and transparencies; (b) microfilms	Free
3705.00.99	----Other	5%
		From 1 July 2018 2.5%
		From 1 July 2019 Free
3706	CINEMATOGRAPHIC FILM, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUND TRACK OR CONSISTING ONLY OF SOUND TRACK:	
3706.10.00	-Of a width of 35 mm or more	Free
3706.90.00	-Other	Free
3707	CHEMICAL PREPARATIONS FOR PHOTOGRAPHIC USES (OTHER THAN VARNISHES, GLUES, ADHESIVES AND SIMILAR PREPARATIONS); UNMIXED PRODUCTS FOR PHOTOGRAPHIC USES, PUT UP IN MEASURED PORTIONS OR PUT UP FOR RETAIL SALE IN A FORM READY FOR USE:	
3707.10.00	-Sensitising emulsions	5%
3707.90.00	-Other	5%
		From 1 July 2018 2.5%
		From 1 July 2019 Free

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Chapter 38—Miscellaneous chemical products

Notes.

1.- This Chapter does not cover:

(a) Separate chemically defined elements or compounds with the exception of the following:

(1) Artificial graphite (3801);

(2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in 3808;

(3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (3813.00.00);

(4) Certified reference materials specified in Note 2 below;

(5) Products specified in Note 3(a) or 3(c) below;

(b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally 2106);

(c) Products of 2404;

(d) Slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3(a) or 3(b) to Chapter 26 (2620);

(e) Medicaments (3003 or 3004); or

(f) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (2620), spent catalysts of a kind used principally for the recovery of precious metal (7112) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).

2.- (A) For the purpose of 3822, “certified reference materials” means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and

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the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.

(B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, 3822 shall take precedence over any other heading of this Schedule.

3.- 3824 includes the following goods which are not to be classified in any other heading of this Schedule:

(a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;

(b) Fusel oil; Dippel's oil;

(c) Ink removers put up in packings for retail sale;

(d) Stencil correctors, other correcting fluids and correction tapes (other than those of 9612), put up in packings for retail sale; and

(e) Ceramic firing testers, fusible (for example Seger cones).

4.- Throughout this Schedule, "municipal waste" means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. "Municipal waste", however, does not cover:

(a) Individual materials or articles segregated from the waste, for example wastes of plastics, rubber, wood, paper, textiles, glass or metals, electrical and electronic waste and scrap (including spent batteries) which fall in their appropriate headings of this Schedule;

(b) Industrial waste;

(c) Waste pharmaceuticals, as defined in Note 4(k) to Chapter 30; or

(d) Clinical waste, as defined in Note 6(a) below.

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5.- For the purposes of 3825, "sewage sludge" means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31).

6.- For the purposes of 3825, "other wastes" applies to:

(a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);

(b) Waste organic solvents;

(c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and

(d) Other wastes from chemical or allied industries.

"Other wastes" does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (2710).

7.- For the purposes of 3826, "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal, vegetable or microbial fats and oils whether or not used.

Subheading Notes.

1.- 3808.5 covers only goods of 3808, containing one or more of the following substances: alachlor (ISO); aldicarb (ISO); aldrin (ISO); azinphos-methyl (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); carbofuran (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN)), 1,1,1-trichloro-2,2-bis(*p*-chlorophenyl)ethane); dieldrin (ISO, INN); 4,6-dinitro-*o*-cresol (DNOC (ISO)) or its salts; dinoseb (ISO), its salts or its esters; endosulfan (ISO); ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane

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(HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO), its salts or its esters; perfluorooctane sulphonic acid and its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds; trichlorfon (ISO).

2.- 3808.61 to 3808.69 cover only goods of 3808, containing alpha-cypermethrin (ISO), bendiocarb (ISO), bifenthrin (ISO), chlorfenapyr (ISO), cyfluthrin (ISO), deltamethrin (INN, ISO), etofenprox (INN), fenitrothion (ISO), lambda-cyhalothrin (ISO), malathion (ISO), pirimiphos-methyl (ISO) or propoxur (ISO).

3.- 3824.8 covers only mixtures and preparations containing one or more of the following substances: oxirane (ethylene oxide); polybrominated biphenyls (PBBs); polychlorinated biphenyls (PCBs); polychlorinated terphenyls (PCTs); tris(2,3-dibromopropyl) phosphate; aldrin (ISO); camphechlor (ISO) (toxaphene); chlordane (ISO); chlordecone (ISO); DDT (ISO) (clofenotane (INN)); 1,1,1-trichloro-2,2-bis(*p*-chlorophenyl)ethane); dieldrin (ISO, INN); endosulfan (ISO); endrin (ISO); heptachlor (ISO); mirex (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); pentachlorobenzene (ISO); hexachlorobenzene (ISO); perfluorooctane sulphonic acid, its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers; short-chain chlorinated paraffins.

Short-chain chlorinated paraffins are mixtures of compounds, with a chlorination degree of more than 48% by weight, with the following molecular formula: $C_xH_{(2x-y+2)}Cl_y$, where x=10 to 13 and y=1 to 13.

4.- For the purposes of 3825.4, “waste organic solvents” are wastes containing mainly organic solvents, not fit for further use as

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presented as primary products, whether or not intended for recovery of the solvents.

Additional Note.

1.- For the purposes of 3822.12.20, 3822.12.30, 3822.12.40, 3822.19.20, 3822.19.30 and 3822.19.40, the specifications are:
(a) in strips or rolls of a width exceeding 15 cm; or
(b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm, in the unfolded state.

3801	ARTIFICIAL GRAPHITE; COLLOIDAL OR SEMI-COLLOIDAL GRAPHITE; PREPARATIONS BASED ON GRAPHITE OR OTHER CARBON IN THE FORM OF PASTES, BLOCKS, PLATES OR OTHER SEMI-MANUFACTURES:	
3801.10.00	-Artificial graphite	Free
3801.20.00	-Colloidal or semi-colloidal graphite	Free
3801.30.00	-Carbonaceous pastes for electrodes and similar pastes for furnace linings	Free
3801.90.00	-Other	Free
3802	ACTIVATED CARBON; ACTIVATED NATURAL MINERAL PRODUCTS; ANIMAL BLACK, INCLUDING SPENT ANIMAL BLACK:	
3802.10.00	-Activated carbon	Free
3802.90.00	-Other	Free
3803.00.00	TALL OIL, WHETHER OR NOT REFINED	Free

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3804.00.00	RESIDUAL LYES FROM THE MANUFACTURE OF WOOD PULP, WHETHER OR NOT CONCENTRATED, DESUGARED OR CHEMICALLY TREATED, INCLUDING LIGNIN SULPHONATES, BUT EXCLUDING TALL OIL OF 3803.00.00	Free
3805	GUM, WOOD OR SULPHATE TURPENTINE AND OTHER TERPENIC OILS PRODUCED BY THE DISTILLATION OR OTHER TREATMENT OF CONIFEROUS WOODS; CRUDE DIPENTENE; SULPHITE TURPENTINE AND OTHER CRUDE PARA-CYMENE; PINE OIL CONTAINING ALPHA-TERPINEOL AS THE MAIN CONSTITUENT:	
3805.10.00	-Gum, wood or sulphate turpentine oils	Free
3805.90.00	-Other	Free
3806	ROSIN AND RESIN ACIDS, AND DERIVATIVES THEREOF; ROSIN SPIRIT AND ROSIN OILS; RUN GUMS:	
3806.10.00	-Rosin and resin acids	Free
3806.20.00	-Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	Free
3806.30.00	-Ester gums	5%
3806.90.00	-Other	Free
3807.00.00	WOOD TAR; WOOD TAR OILS; WOOD CREOSOTE; WOOD NAPHTHA; VEGETABLE PITCH; BREWERS' PITCH AND SIMILAR PREPARATIONS BASED ON ROSIN, RESIN ACIDS OR ON VEGETABLE PITCH	Free

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3808	INSECTICIDES, RODENTICIDES, FUNGICIDES, HERBICIDES, ANTI-SPROUTING PRODUCTS AND PLANT-GROWTH REGULATORS, DISINFECTANTS AND SIMILAR PRODUCTS, PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS PREPARATIONS OR ARTICLES (FOR EXAMPLE, SULPHUR-TREATED BANDS, WICKS AND CANDLES, AND FLY-PAPERS):	
3808.5	-Goods specified in Subheading Note 1 to this Chapter:	
3808.52	--DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g:	
3808.52.10	---Goods, as follows: (a) fly-papers; (b) mosquito spirals and coils	Free
3808.52.90	---Other	5%
3808.59	--Other:	
3808.59.10	---Goods, as follows: (a) fly-papers; (b) mosquito spirals and coils	Free
3808.59.90	---Other	5%
3808.6	-Goods specified in Subheading Note 2 to this Chapter:	
3808.61	--In packings of a net weight content not exceeding 300 g:	
3808.61.10	---Goods, as follows: (a) fly-papers; (b) mosquito spirals and coils	Free
3808.61.90	---Other	5%
3808.62	--In packings of a net weight content exceeding 300 g but not exceeding 7.5 kg:	
3808.62.10	---Goods, as follows: (a) fly-papers; (b) mosquito spirals and coils	Free
3808.62.90	---Other	5%
3808.69	--Other:	

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3808.69.10	---Goods, as follows: (a) fly-papers; (b) mosquito spirals and coils	Free
3808.69.90	---Other	5%
3808.9	-Other:	
3808.91	--Insecticides:	
3808.91.10	---Goods, other than goods specified in Subheading Note 1 or 2 to this Chapter, as follows: (a) camphor; (b) fly-papers; (c) mosquito spirals and coils	Free
3808.91.90	---Other	5%
3808.92.00	--Fungicides	5%
3808.93.00	--Herbicides, anti-sprouting products and plant-growth regulators	5%
3808.94.00	--Disinfectants	5%
3808.99.00	--Other	5%
3809	FINISHING AGENTS, DYE CARRIERS TO ACCELERATE THE DYEING OR FIXING OF DYESTUFFS AND OTHER PRODUCTS AND PREPARATIONS (FOR EXAMPLE, DRESSINGS AND MORDANTS), OF A KIND USED IN THE TEXTILE, PAPER, LEATHER OR LIKE INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED:	
3809.10.00	-With a basis of amylaceous substances	Free
3809.9	-Other:	
3809.91.00	--Of a kind used in the textile or like industries	Free
3809.92.00	--Of a kind used in the paper or like industries	Free
3809.93.00	--Of a kind used in the leather or like industries	Free

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3810	PICKLING PREPARATIONS FOR METAL SURFACES; FLUXES AND OTHER AUXILIARY PREPARATIONS FOR SOLDERING, BRAZING OR WELDING; SOLDERING, BRAZING OR WELDING POWDERS AND PASTES CONSISTING OF METAL AND OTHER MATERIALS; PREPARATIONS OF A KIND USED AS CORES OR COATINGS FOR WELDING ELECTRODES OR RODS:	
3810.10.00	-Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	Free
3810.90.00	-Other	Free
3811	ANTI-KNOCK PREPARATIONS, OXIDATION INHIBITORS, GUM INHIBITORS, VISCOSITY IMPROVERS, ANTI-CORROSIVE PREPARATIONS AND OTHER PREPARED ADDITIVES, FOR MINERAL OILS (INCLUDING GASOLINE) OR FOR OTHER LIQUIDS USED FOR THE SAME PURPOSES AS MINERAL OILS:	
3811.1	-Anti-knock preparations:	
3811.11.00	--Based on lead compounds	Free
3811.19.00	--Other	Free
3811.2	-Additives for lubricating oils:	
3811.21	--Containing petroleum oils or oils obtained from bituminous minerals:	
3811.21.10	---In solid or semi-solid form	$0.085/kg NZ/PG/FI/ DC/LDC: $0.085/kg
3811.21.90	---Other	$0.085/L NZ/PG/FI/ DC/LDC: $0.085/L
3811.29.00	--Other	Free
3811.90.00	-Other	Free

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3812	PREPARED RUBBER ACCELERATORS; COMPOUND PLASTICISERS FOR RUBBER OR PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ANTI-OXIDISING PREPARATIONS AND OTHER COMPOUND STABILISERS FOR RUBBER OR PLASTICS:	
3812.10.00	-Prepared rubber accelerators	Free
3812.20.00	-Compound plasticisers for rubber or plastics	Free
3812.3	-Anti-oxidising preparations and other compound stabilizers for rubber or plastics:	
3812.31.00	--Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	5%
3812.39.00	--Other	5%
3813.00.00	PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES	5%
3814.00.00	ORGANIC COMPOSITE SOLVENTS AND THINNERS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED PAINT OR VARNISH REMOVERS	5%
3815	REACTION INITIATORS, REACTION ACCELERATORS AND CATALYTIC PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED:	
3815.1	-Supported catalysts:	
3815.11.00	--With nickel or nickel compounds as the active substance	5%
3815.12.00	--With precious metal or precious metal compounds as the active substance	5%
3815.19.00	--Other	5%
3815.90.00	-Other	5%

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3816	REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS, INCLUDING DOLOMITE RAMMING MIX, OTHER THAN PRODUCTS OF 3801:	
3816.00.10	---Dolomite ramming mix	Free
3816.00.90	---Other	5%
3817	MIXED ALKYLBENZENES AND MIXED ALKYLNAPHTHALENES, OTHER THAN THOSE OF 2707 OR 2902:	
3817.00.10	---Mixed alkylbenzenes	5%, and $0.38143/L NZ/PG/FI/ DC/LDC: $0.38143/L
3817.00.20	---Mixed alkylnaphthalenes	Free
3818.00.00	CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS, IN THE FORM OF DISCS, WAFERS OR SIMILAR FORMS; CHEMICAL COMPOUNDS DOPED FOR USE IN ELECTRONICS	Free
3819.00.00	HYDRAULIC BRAKE FLUIDS AND OTHER PREPARED LIQUIDS FOR HYDRAULIC TRANSMISSION, NOT CONTAINING OR CONTAINING LESS THAN 70% BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS	5%, and $0.085/L NZ/PG/FI/ DC/LDC: $0.085/L
3820.00.00	ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS	5%

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3821	PREPARED CULTURE MEDIA FOR THE DEVELOPMENT OR MAINTENANCE OF MICRO-ORGANISMS (INCLUDING VIRUSES AND THE LIKE) OR OF PLANT, HUMAN OR ANIMAL CELLS:	
3821.00.10	---Prepared culture media for the development or maintenance of plant, human or animal cells	5%
3821.00.90	---Other	Free
3822	DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING, PREPARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT ON A BACKING, WHETHER OR NOT PUT UP IN THE FORM OF KITS, OTHER THAN THOSE OF 3006; CERTIFIED REFERENCE MATERIALS:	
3822.1	-Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits:	
3822.11	--For malaria:	
3822.11.10	---Diagnostic test kits	Free
3822.11.2	---Immunological products:	
3822.11.21	----Unmodified immunological products, being polyethers in the primary forms described in Note 6 to Chapter 39	5%
3822.11.29	----Other	Free
3822.12	--For Zika and other diseases transmitted by mosquitoes of the genus *Aedes*:	
3822.12.10	---Unmodified immunological products, being polyethers in the primary forms described in Note 6 to Chapter 39	5%
3822.12.20	---Goods that are: (a) on a backing of cellulose, in the forms described in Note 10 to Chapter 39; or (b) indicator paper and paperboard of specifications mentioned in Additional Note 1 to this Chapter	Free

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3822.12.30	---Goods that are: (a) on a backing of plastics other than cellulose, in the forms described in Note 10 to Chapter 39; or (b) on a backing of paper or paperboard of specifications not mentioned in Additional Note 1 to this Chapter	5%
3822.12.40	---Goods that are: (a) on a backing of plastics, NSA; or (b) of specifications mentioned in Additional Note 1 to this Chapter, NSA	5% CA: Free
3822.12.90	---Other	Free
3822.13.00	--For blood-grouping	Free
3822.19	--Other:	
3822.19.10	---Unmodified immunological products, being polyethers in the primary forms described in Note 6 to Chapter 39	5%
3822.19.20	---Goods that are: (a) on a backing of cellulose, in the forms described in Note 10 to Chapter 39; or (b) indicator paper and paperboard of specifications mentioned in Additional Note 1 to this Chapter	Free
3822.19.30	---Goods that are: (a) on a backing of plastics other than cellulose, in the forms described in Note 10 to Chapter 39; or (b) on a backing of paper or paperboard of specifications not mentioned in Additional Note 1 to this Chapter	5%
3822.19.40	---Goods that are: (a) on a backing of plastics, NSA; or (b) of specifications mentioned in Additional Note 1 to this Chapter, NSA	5% CA: Free
3822.19.90	---Other	Free
3822.90.00	-Other	Free

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3823	INDUSTRIAL MONOCARBOXYLIC FATTY ACIDS; ACID OILS FROM REFINING; INDUSTRIAL FATTY ALCOHOLS:	
3823.1	-Industrial monocarboxylic fatty acids; acid oils from refining:	
3823.11.00	--Stearic acid	5% DCS:4% DCT:5%
3823.12.00	--Oleic acid	5% DCS:4% DCT:5%
3823.13.00	--Tall oil fatty acids	5% DCS:4% DCT:5%
3823.19.00	--Other	5% DCS:4% DCT:5%
3823.70.00	-Industrial fatty alcohols	Free
3824	PREPARED BINDERS FOR FOUNDRY MOULDS OR CORES; CHEMICAL PRODUCTS AND PREPARATIONS OF THE CHEMICAL OR ALLIED INDUSTRIES (INCLUDING THOSE CONSISTING OF MIXTURES OF NATURAL PRODUCTS), NOT ELSEWHERE SPECIFIED OR INCLUDED:	
3824.10.00	-Prepared binders for foundry moulds or cores	Free
3824.30.00	-Non-agglomerated metal carbides mixed together or with metallic binders	Free
3824.40.00	-Prepared additives for cements, mortars or concretes	5%
3824.50.00	-Non-refractory mortars and concretes	Free
3824.60.00	-Sorbitol other than that of 2905.44.00	Free
3824.8	-Goods specified in Subheading Note 3 to this Chapter:	
3824.81.00	--Containing oxirane (ethylene oxide)	5%
3824.82.00	--Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	5%

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3824.83.00	--Containing tris(2,3-dibromopropyl) phosphate	5%
3824.84.00	--Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(*p*-chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)	5%
3824.85.00	--Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	5%
3824.86.00	--Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	5%
3824.87.00	--Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	5%
3824.88.00	--Containing tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers	5%
3824.89.00	--Containing short-chain chlorinated paraffins	5%
3824.9	-Other:	
3824.91.00	--Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	5%
3824.92.00	--Polyglycol esters of methylphosphonic acid	5%
3824.99	--Other:	
3824.99.10	---Goods, as follows: (a) case hardening preparations; (b) food preservatives; (c) organic derivatives of clay minerals; (d) Seger cones and other fusible ceramic firing testers; (e) naphthenic acids, their water-insoluble salts and their esters	Free
3824.99.30	---Blends of gasoline and ethanol, not being blends classified to 2710	$0.396/L of gasoline plus

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		$0.396/L of ethanol plus $0.396/L of other substances (if any) in the blend NZ/PG/FI/ DC/LDC: $0.396/L of gasoline plus $0.396/L of ethanol plus $0.396/L of other substances (if any) in the blend
3824.99.40	---Blends of diesel and ethanol, not being blends classified to 2710	$0.396/L of diesel plus $0.396/L of ethanol plus $0.396/L of other substances (if any) in the blend NZ/PG/FI/ DC/LDC: $0.396/L of diesel plus $0.396/L of ethanol

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		plus $0.396/L of other substances (if any) in the blend
3824.99.90	---Other	5%
3825	RESIDUAL PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED; MUNICIPAL WASTE; SEWAGE SLUDGE; OTHER WASTES SPECIFIED IN NOTE 6 TO THIS CHAPTER:	
3825.10.00	-Municipal waste	5%
3825.20.00	-Sewage sludge	5%
3825.30	-Clinical waste:	
3825.30.1	---Wadding, gauze, bandages, and similar articles of 3005:	
3825.30.11	----Of goods of 3005.10.00 or 3005.90.90	5% DCS:Free CA:Free
3825.30.19	----Of goods of 3005.90.10	5%
3825.30.20	---Surgical gloves	5%
3825.30.30	---Syringes, needles, catheters, cannulae, and the like of 9018.31.00, 9018.32.00 or 9018.39.00	Free
3825.30.90	---Other	5%
3825.4	-Waste organic solvents:	
3825.41.00	--Halogenated	5%
3825.49.00	--Other	5%
3825.50.00	-Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	5%
3825.6	-Other wastes from chemical or allied industries:	
3825.61.00	--Mainly containing organic constituents	5%
3825.69.00	--Other	5%
3825.90.00	-Other	5%

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3826	BIODIESEL AND MIXTURES THEREOF, NOT CONTAINING OR CONTAINING LESS THAN 70% BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS:	
3826.00.10	---Biodiesel, other than goods of 2710 or 3826.00.20	$0.38143/L NZ/PG/FI/ DC/LDC: $0.38143/L
3826.00.20	---Mixtures of biodiesel and other substances, not being goods classified to 2710	$0.38143/L of biodiesel plus $0.38143/L of ethanol (if any) plus $0.38143/L of other substances in the blend NZ/PG/FI/ DC/LDC: $0.38143/L of biodiesel plus $0.38143/L of ethanol (if any) plus $0.38143/L of other substances in the blend
3827	MIXTURES CONTAINING HALOGENATED DERIVATIVES OF METHANE, ETHANE OR PROPANE, NOT ELSEWHERE SPECIFIED OR INCLUDED:	
3827.1	-Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs),	

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	perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs); containing hydrobromofluorocarbons (HBFCs); containing carbon tetrachloride; containing 1,1,1-trichloroethane (methyl chloroform):	
3827.11.00	--Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	Free
3827.12	--Containing hydrobromofluorocarbons (HBFCs):	
3827.12.10	---Containing perhalogenated derivatives containing two or more different halogens	Free
3827.12.90	---Other	5%
3827.13	--Containing carbon tetrachloride:	
3827.13.10	---Containing perhalogenated derivatives containing two or more different halogens	Free
3827.13.90	---Other	5%
3827.14	--Containing 1,1,1-trichloroethane (methyl chloroform):	
3827.14.10	---Containing perhalogenated derivatives containing two or more different halogens	Free
3827.14.90	---Other	5%
3827.20.00	-Containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402)	Free
3827.3	-Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs):	
3827.31	--Containing substances of 2903.41.00 to 2903.48.00:	
3827.31.10	---Containing perhalogenated derivatives containing two or more different halogens	Free
3827.31.90	---Other	5%
3827.32	--Other, containing substances of 2903.71.00 to 2903.75.00:	
3827.32.10	---Containing perhalogenated derivatives containing two or more different halogens	Free
3827.32.90	---Other	5%

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3827.39	--Other:	
3827.39.10	---Containing perhalogenated derivatives containing two or more different halogens	Free
3827.39.90	---Other	5%
3827.40	-Containing methyl bromide (bromomethane) or bromochloromethane:	
3827.40.10	---Containing perhalogenated derivatives containing two or more different halogens	Free
3827.40.90	---Other	5%
3827.5	-Containing trifluoromethane (HFC-23) or perfluorocarbons (PFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs):	
3827.51	--Containing trifluoromethane (HFC-23):	
3827.51.10	---Containing perhalogenated derivatives containing two or more different halogens	Free
3827.51.90	---Other	5%
3827.59	--Other:	
3827.59.10	---Containing perhalogenated derivatives containing two or more different halogens	Free
3827.59.90	---Other	5%
3827.6	-Containing other hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs):	
3827.61	--Containing 15% or more by mass of 1,1,1-trifluoroethane (HFC-143a):	
3827.61.10	---Containing perhalogenated derivatives containing two or more different halogens	Free
3827.61.90	---Other	5%
3827.62	--Other, not included in the subheading above, containing 55% or more by mass of pentafluoroethane (HFC-125) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs):	
3827.62.10	---Containing perhalogenated derivatives containing two or more different halogens	Free

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3827.62.90	---Other	5%
3827.63	--Other, not included in the subheadings above, containing 40% or more by mass of pentafluoroethane (HFC-125):	
3827.63.10	---Containing perhalogenated derivatives containing two or more different halogens	Free
3827.63.90	---Other	5%
3827.64	--Other, not included in the subheadings above, containing 30% or more by mass of 1,1,1,2-tetrafluoroethane (HFC-134a) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs):	
3827.64.10	---Containing perhalogenated derivatives containing two or more different halogens	Free
3827.64.90	---Other	5%
3827.65	--Other, not included in the subheadings above, containing 20% or more by mass of difluoromethane (HFC-32) and 20% or more by mass of pentafluoroethane (HFC-125):	
3827.65.10	---Containing perhalogenated derivatives containing two or more different halogens	Free
3827.65.90	---Other	5%
3827.68	--Other, not included in the subheadings above, containing substances of 2903.41.00 to 2903.48.00:	
3827.68.10	---Containing perhalogenated derivatives containing two or more different halogens	Free
3827.68.90	---Other	5%
3827.69	--Other:	
3827.69.10	---Containing perhalogenated derivatives containing two or more different halogens	Free
3827.69.90	---Other	5%
3827.90	-Other:	
3827.90.10	---Containing perhalogenated derivatives containing two or more different halogens	Free
3827.90.90	---Other	5%

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