

SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

NOTE:

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

Chapter 16

Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates

NOTES:

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

SUBHEADING NOTES:

- For the purposes of subheading 1602.10, the expression “homogenised preparations” means preparations of meat, meat offal or blood, 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 or meat offal. This subheading takes precedence over all other subheadings of heading 16.02.
- The fish, crustaceans, molluscs and other aquatic invertebrates specified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

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Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
16.01		Sausages and similar products, of meat, meat offal or blood; food preparations based on these products		
1601.00.10	kg	--- Beef	Free	Free
1601.00.20	kg	--- Pork	Free	Free
1601.00.90	kg	--- Other	Free	Free
16.02		Other prepared or preserved meat, meat offal or blood:		
1602.10		– Homogenised preparations:		
		--- Preserved in cans:		
1602.10.11	kg	. . . . In combination with vegetables or other food substances; meat pastes	Free	Free
1602.10.19	kg	. . . . Other	Free	Free
1602.10.90	kg	--- Otherwise packed	Free	Free
1602.20.00	kg	– Of liver of any animal:	Free	Free
		– Of poultry of heading 01.05:		
1602.31.00	kg	-- Of turkeys	Free	Free
1602.32		-- Of fowls of the species <i>Gallus domesticus</i> :		
1602.32.10	kg	--- Preserved in cans:	Free	Free
1602.32.90	kg	--- Otherwise packed	Free	Free
1602.39		-- Other:		
1602.39.10	kg	--- Preserved in cans:	Free	Free
1602.39.90	kg	--- Otherwise packed	Free	Free
		– Of swine:		
1602.41		-- Hams and cuts thereof:		
1602.41.10	kg	--- Preserved in cans:	Free	Free
1602.41.90	kg	--- Otherwise packed	Free	Free

Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
Other prepared or preserved meat, meat offal, etc. –continued.				
– Of swine:				
1602.42		-- Shoulders and cuts thereof:		
1602.42.10	kg	---- Preserved in cans:	Free	Free
1602.42.90	kg	---- Otherwise packed	Free	Free
1602.49		-- Other, including mixtures:		
1602.49.10	kg	---- Preserved in cans:	Free	Free
1602.49.90	kg	---- Otherwise packed	Free	Free
1602.50		– Of bovine animals:		
1602.50.10	kg	---- Preserved in cans:	Free	Free
1602.50.90	kg	---- Otherwise packed	Free	Free
1602.90		– Other, including preparations of blood of any animal:		
1602.90		---- Of crocodile		
1602.90.11	kg	. . . . Preserved in cans:	Free	Free
1602.90.19	kg	. . . . Otherwise packed	Free	Free
		---- Of kangaroo		
1602.90.21	kg	. . . . Preserved in cans:	Free	Free
1602.90.29	kg	. . . . Otherwise packed	Free	Free
		---- Meat of sheep or lamb		
1602.90.31	kg	. . . . Preserved in cans:	Free	Free
1602.90.39	kg	. . . . Otherwise packed	Free	Free
		---- Other		
1602.90.91	kg	. . . . Preserved in cans:	Free	Free
1602.90.99	kg	. . . . Otherwise packed	Free	Free
16.03				
1603.00.00	kg	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:	Free	Free
16.04				
Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:				
– Fish, whole or in pieces, but not minced:				
1604.11		-- Salmon		
1604.11.10	kg	---- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1604.11.90	kg	---- Otherwise packed	Free	Free
1604.12		-- Herrings		
1604.12.10	kg	---- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1604.12.90	kg	---- Otherwise packed	Free	Free
1604.13		-- Sardines, sardinella and brisling or sprats:		
1604.13.10	kg	---- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1604.13.90	kg	---- Otherwise packed	Free	Free
1604.14		-- Tunas, skipjack and bonito (Sarda spp.):		
1604.14.10	kg	---- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1604.14.90	kg	---- Otherwise packed	Free	Free
1604.15		-- Mackerel:		
1604.15.10	kg	---- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1604.15.90	kg	---- Otherwise packed	Free	Free
1604.16		-- Anchovies:		
1604.16.10	kg	---- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1604.16.90	kg	---- Otherwise packed	Free	Free
1604.17		-- Eels:		
1604.17.10	kg	---- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1604.17.90	kg	---- Otherwise packed	Free	Free
1604.18		-- Shark fins:		
1604.18.10	kg	---- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1604.18.90	kg	---- Otherwise packed	Free	Free

Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
		Prepared or preserved fish, etc. –continued.		
		– Fish, whole or in pieces, etc. –continued.		
1604.19		– – Other:		
1604.19.10	kg	– – – In cans, whether or not with added liquor, oil or sauce:	Free	Free
1604.19.90	kg	– – – Otherwise packed	Free	Free
1604.20		– Other prepared or preserved fish:		
1604.20.10	kg	– – In cans, whether or not with added liquor, oil or sauce:	Free	Free
1604.20.90	kg	– – Otherwise packed	Free	Free
		– Caviar and caviar substitutes:		
1604.31.00	kg	– – Caviar	Free	Free
1604.32.00	kg	– – Caviar substitutes	Free	Free
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:		
1605.10		– Crab:		
1605.10.10	kg	– – In cans, whether or not with added liquor, oil or sauce:	Free	Free
1605.10.90	kg	– – Otherwise packed	Free	Free
		– Shrimps and prawns:		
1605.21.00	kg	– – Not in airtight container	Free	Free
1605.29.00	kg	– – Other:	Free	Free
1605.30		– Lobster:		
1605.30.10	kg	– – In cans, whether or not with added liquor, oil or sauce:	Free	Free
1605.30.90	kg	– – Otherwise packed	Free	Free
1605.40		– Other crustaceans:		
1605.40.10	kg	– – In cans, whether or not with added liquor, oil or sauce:	Free	Free
1605.40.90	kg	– – Otherwise packed	Free	Free
		– Molluscs:		
1605.51		– – Oysters:		
1605.51.10	kg	– – – In cans, whether or not with added liquor, oil or sauce:	Free	Free
1605.51.90	kg	– – – Otherwise packed	Free	Free
1605.52		– – Scallops, including queen scallops:		
1605.52.10	kg	– – – In cans, whether or not with added liquor, oil or sauce:	Free	Free
1605.52.90	kg	– – – Otherwise packed	Free	Free
1605.54		– – Cuttle fish and squid:		
1605.54.10	kg	– – – In cans, whether or not with added liquor, oil or sauce:	Free	Free
1605.54.90	kg	– – – Otherwise packed	Free	Free
1605.55		– – Octopus:		
1605.55.10	kg	– – – In cans, whether or not with added liquor, oil or sauce:	Free	Free
1605.55.90	kg	– – – Otherwise packed	Free	Free
1605.56		– – Clams, cockles and arkshells:		
1605.56.10	kg	– – – In cans, whether or not with added liquor, oil or sauce:	Free	Free
1605.56.90	kg	– – – Otherwise packed	Free	Free
1605.57		– – Abalone:		
1605.57.10	kg	– – – In cans, whether or not with added liquor, oil or sauce:	Free	Free
1605.57.90	kg	– – – Otherwise packed	Free	Free
1605.58		– – Snails, other than sea snails:		
1605.58.10	kg	– – – In cans, whether or not with added liquor, oil or sauce:	Free	Free
1605.58.90	kg	– – – Otherwise packed	Free	Free
1605.59		– – Other:		
1605.59.10	kg	– – – In cans, whether or not with added liquor, oil or sauce:	Free	Free
1605.59.90	kg	– – – Otherwise packed	Free	Free
		– Other aquatic invertebrates:		
1605.61		– – Sea cucumbers:		
1605.61.10	kg	– – – In cans, whether or not with added liquor, oil or sauce:	Free	Free
1605.61.90	kg	– – – Otherwise packed	Free	Free
1605.62		– – Sea Urchins:		
1605.62.10	kg	– – – In cans, whether or not with added liquor, oil or sauce:	Free	Free
1605.62.90	kg	– – – Otherwise packed	Free	Free

Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
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Crustaceans, molluscs and other aquatic, etc. –continued.

– Other aquatic invertebrates, etc. –continued.

1605.63		-- Jellyfish:		
1605.63.10	kg	--- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1605.63.90	kg	--- Otherwise packed	Free	Free
1605.69		-- Other:		
1605.69.10	kg	--- Preserved in cans:	Free	Free
1605.69.90	kg	--- Otherwise packed	Free	Free

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Chapter 17

Sugars and sugar confectionery

NOTE:

1. This Chapter does not cover:

- (a) Sugar confectionery containing cocoa (heading 18.06);
- (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or
- (c) Medicaments or other products of Chapter 30.

SUBHEADING NOTES:

- 1. For the purposes of subheadings 1701.12, 1701.13 and 1701.14, “raw sugar” means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5⁰
- 2. Subheading 1701.13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69⁰ or more but less than 93⁰. The product contains only natural anedral microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

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Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
17.01		Cane or beet sugar and chemically pure sucrose, in solid form:		
		– Raw sugar not containing added flavouring or colouring matter:		
1701.12.00	kg	– – Beet sugar	Free	Free
1701.13.00	kg	– – Cane sugar specified in Subheading Note 2 to this Chapter	Free	Free
1701.14.00	kg	– – Other cane sugar	Free	Free
		– Other:		
1701.19.00	kg	– – Containing added flavouring or colouring matter	Free	Free
1701.99.00	kg	– – Other	Free	Free
17.02		Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:		
		– Lactose and lactose syrup:		
1702.11.00	kg	– – Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	Free	Free
1702.19.00	kg	– – Other	Free	Free
1702.20.00	kg	– Maple sugar and maple syrup	Free	Free
1702.30.00	kg	– Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	Free	Free
1702.40.00	kg	– Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar	Free	Free
1702.50.00	kg	– Chemically pure fructose	Free	Free
1702.60.00	kg	– Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	Free	Free
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	kg	– – – Infant food preparations	Free	Free
1702.90.20	kg	– – – Artificial honey	Free	Free
1702.90.30	kg	– – – Caramel	Free	Free
1702.90.90	kg	– – – Other	Free	Free
17.03		Molasses resulting from the extraction or refining of sugar:		
1703.10.00	kg	– Cane molasses	Free	Free
1703.90.00	kg	– Other	Free	Free
17.04		Sugar confectionery (including white chocolate), not containing cocoa:		
1704.10.00	kg	– Chewing gum, whether or not sugar-coated	Free	Free
1704.90.00	kg	– Other	Free	Free

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Chapter 18

Cocoa and cocoa preparations

NOTE:

1. This Chapter does not cover the preparations of heading 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.
2. Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

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Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
18.01				
1801.00.00	kg	Cocoa beans, whole or broken, raw or roasted	Free	Free
18.02				
1802.00.00	..	Cocoa shells, husks, skins and other cocoa waste	Free	Free
18.03		Cocoa paste, whether or not defatted:		
1803.10.00	kg	– Not defatted	Free	Free
1803.20.00	kg	– Wholly or partly defatted	Free	Free
18.04				
1804.00.00	kg	Cocoa butter, fat and oil	Free	Free
18.05				
1805.00.00	kg	Cocoa powder, not containing added sugar or other sweetening matter	Free	Free
18.06		Chocolate and other food preparations containing cocoa:		
1806.10		– Cocoa powder, containing added sugar or other sweetening matter		
1806.10.10	kg	– – – Chocolate confectionery in blocks, slabs or bars	Free	Free
1806.10.20	kg	– – – Beverages and preparations for making beverages	Free	Free
1806.10.90	kg	– – – Other	Free	Free
1806.20.00	kg	– 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 pickings, of a content exceeding 2 Kg.	Free	Free
		– Other, in blocks, slabs or bars:		
1806.31.00	kg	– – Filled	Free	Free
1806.32.00	kg	– – Not filled	Free	Free
1806.90		– Other		
1806.90.10	kg	– – – Milo	Free	Free
1806.90.20	kg	– – – Chocolate coated products: sugar confectionery containing cocoa	Free	Free
1806.90.90	kg	– – – Other	Free	Free

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Chapter 19

Preparations of cereals, flour, starch or milk; pastry cooks' products

NOTE:

1. This Chapter does not cover:
 - (a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or
 - (c) Medicaments or other products of Chapter 30.

2. For the purposes of heading 19.01:
 - (a) The term "groats" means cereal groats of Chapter 11;
 - (b) The terms "flour" and "meal" mean:
 - (1) Cereal flour and meal of Chapter 11, and
 - (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).

3. Heading 19.04 does not cover preparations containing more than 6 % by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).

4. For the purposes of heading 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

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Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
19.01		Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not cocoa calculated on a totally defatted basis, not elsewhere specified or included:		
1901.10		– Preparations suitable for infants and young children, put up for retail sale:		
1901.10.10	kg	– – – Containing cocoa	Free	Free
1901.10.90	kg	– – – Other	Free	Free
1901.20		– Mixes and doughs for the preparation of bakers' wares of heading 19.05:		
1901.20.10	kg	– – – Containing cocoa	Free	Free
1901.20.90	kg	– – – Other	Free	Free
1901.90		– Other:		
1901.90.10	kg	– – – Preparations for making beverages and malt extracts	Free	Free
1901.90.90	kg	– – – Other	Free	Free
19.02		Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:		
		– Uncooked pasta, not stuffed or otherwise prepared		
1902.11.00	kg	– – Containing eggs	Free	Free
1902.19.00	kg	– – Other	Free	Free
1902.20.00	kg	– Stuffed pasta, whether or not cooked or otherwise prepared	Free	Free
1902.30		– Other pasta:		
1902.30.10	kg	– – – Instant noodle	Free	Free
1902.30.90	kg	– – – Other	Free	Free
1902.40.00	kg	– Couscous	Free	Free
19.03				
1903.00.00	kg	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Free	Free

Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
19.04		Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains(except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included:		
1904.10		– Prepared foods obtained by the swelling or roasting of cereals or cereal		
1904.10.10	kg	– – – Coated with chocolate or cocoa	Free	Free
1904.10.20	kg	– – – Corn chips or rice chips of alike	Free	Free
1904.10.90	kg	– – – Other	Free	Free
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	kg	– – – Coated with chocolate or cocoa	Free	Free
1904.20.20	kg	– – – Muesli	Free	Free
1904.20.90	kg	– – – Other	Free	Free
1904.30.00	kg	– Bulgur wheat	Free	Free
1904.90		– Other		
1904.90.10	kg	– – – Coated with chocolate	Free	Free
1904.90.90	kg	– – – Other	Free	Free
19.05		Bread, pastry, cakes, biscuits and other bakers wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:		
1905.10.00	kg	– Crispbread	Free	Free
1905.20.00	kg	– Gingerbread and the like	Free	Free
		– Sweet biscuits; waffles and wafers:		
1905.31.00	kg	– – Sweet biscuits	Free	Free
1905.32		– – Waffles and wafers		
1905.32.10	kg	– – – Wafers coated with chocolate	Free	Free
1905.32.90	kg	– – – Other	Free	Free
1905.40.00	kg	– Rusks, toasted bread and similar toasted products	Free	Free
1905.90		– Other:		
1905.90.10	kg	– – – Communion wafers; Passover bread	Free	Free
1905.90.20	kg	– – – Crackers	Free	Free
1905.90.30	kg	– – – Ships biscuits or cabin biscuits	Free	Free
1905.90.40	kg	– – – Sweet Cakes	Free	Free
1905.90.90	kg	– – – Other	Free	Free

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Chapter 20

Preparations of vegetables, fruit, nuts or other parts of plants

NOTE:

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

SUBHEADING NOTES—

1. For the purposes of Tariff item 2005.10.00, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 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. Tariff item 2005.10.00 takes precedence over all other subheadings or Tariff items of heading 20.05."
2. For the purposes of Tariff item 2007.10.00, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of 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. Tariff item 2007.10.00 takes precedence over all other subheadings or Tariff items of heading 20.07."
3. For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "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 20°C or corrected for 20°C if the reading is made at a different temperature.

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Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:		
2001.10.00	kg	– Cucumbers and gherkins	Free	Free
2001.90.00	kg	– Other:	Free	Free
20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:		
2002.10.00	kg	– Tomatoes, whole or in pieces	Free	Free
2002.90		– Other:		
2002.90.10	kg	– – – Juice, purée and concentrate	Free	Free
2002.90.90	kg	– – – Other	Free	Free

Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid:		
2003.10.00	kg	– Mushrooms of the genus <i>Agaricus</i>	Free	Free
2003.90.00	kg	– Other	Free	Free
20.04		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06:		
2004.10.00	kg	– Potatoes	Free	Free
2004.90		– Other vegetables and mixtures of vegetables:		
2004.90.10	kg	– – – Sweetcorn, vine leaves, yams (sweet potatoes), hop shoots and palm	Free	Free
2004.90.90	kg	– – – Other	Free	Free
20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06:		
2005.10.00	kg	– Homogenised vegetables	Free	Free
2005.20.00	kg	– Potatoes	Free	Free
2005.40.00	kg	– Peas (<i>Pisum sativum</i>)	Free	Free
		– Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):		
2005.51.00	kg	– – Beans, shelled	Free	Free
2005.59.00	kg	– – Other	Free	Free
2005.60.00	kg	– Asparagus	Free	Free
2005.70.00	kg	– Olives	Free	Free
2005.80.00	kg	– Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	Free	Free
		– Other vegetables and mixtures of vegetables:		
2005.91.00	kg	– – Bamboo shoots	Free	Free
2005.99.00	kg	– – Other	Free	Free
20.06		Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised):		
2006.00		– – – – Ginger preserved by sugar	Free	Free
2006.00.10	kg	– – – – Other	Free	Free
20.07		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	kg	– Homogenised preparations	Free	Free
		– Other:		
2007.91.00	kg	– – Citrus fruit	Free	Free
2007.99.00	kg	– – Other	Free	Free
20.08		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:		
		– Nuts, ground-nuts and other seeds, whether or not mixed together:		
2008.11		– – Ground-nuts		
2008.11.10	kg	– – – Peanut butter	Free	Free
2008.11.90	kg	– – – Other	Free	Free
2008.19.00	kg	– – Other, including mixtures	Free	Free
2008.20		– Pineapples:		
2008.20.10	kg	– – – Cooked and preserved by freezing, not containing added sugar	Free	Free
2008.20.90	kg	– – – Other	Free	Free
2008.30		– Citrus fruit:		
2008.30.10	kg	– – – Cooked and preserved by freezing, not containing added sugar	Free	Free
2008.30.90	kg	– – – Other	Free	Free
2008.40.00	kg	– Pears:	Free	Free
2008.50.00	kg	– Apricots:	Free	Free
2008.60.00	kg	– Cherries:	Free	Free
2008.70.00	kg	– Peaches, including nectarines:	Free	Free
2008.80.00	kg	– Strawberries:	Free	Free

Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
		Fruit, nuts and other edible parts of plants, etc.-continued		
		– Other, including mixtures other than those of subheading 2008.19:		
2008.91.00	kg	– – Palm hearts	Free	Free
2008.93.00	kg	– – Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>vaccinium vitis-idaea</i>):	Free	Free
2008.97.00	kg	– – Mixtures	Free	Free
2008.99		– – Other:		
		– – – Stems and other parts of plants, except fruit		
2008.99.11	kg	– – – – Cooked and preserved by freezing, not containing added sugar	Free	Free
2008.99.19	kg	– – – – Other	Free	Free
		– – – Other, cooked and preserved by freezing, not containing added sugar:		
2008.99.22	kg	– – – – Guavas	Free	Free
2008.99.23	kg	– – – – Mangoes and mangosteens	Free	Free
2008.99.24	kg	– – – – Pawpaws (papayas)	Free	Free
2008.99.29	kg	– – – – Other	Free	Free
2008.99.90	kg	– – – Other	Free	Free
20.09		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter:		
		– Orange juice:		
2009.11		– – Frozen:		
2009.11.10	ltr	– – – Containing added sugar	Free	Free
2009.11.90	ltr	– – – Other	Free	Free
2009.12		– – Not frozen, of a Brix value not exceeding 20:		
		– – – Containing added sugar, packaged in:		
2009.12.11	ltr	– – – – Glass	Free	Free
2009.12.12	ltr	– – – – Plastic	Free	Free
2009.12.13	ltr	– – – – Metal	Free	Free
2009.12.19	ltr	– – – – Other	Free	Free
2009.12		– – – Other, packaged in:		
2009.12.91	ltr	– – – – Glass	Free	Free
2009.12.92	ltr	– – – – Plastic	Free	Free
2009.12.93	ltr	– – – – Metal	Free	Free
2009.12.99	ltr	– – – – Other	Free	Free
2009.19		– – Other:		
		– – – Containing added sugar, packaged in:		
2009.19.11	ltr	– – – – Glass	Free	Free
2009.19.12	ltr	– – – – Plastic	Free	Free
2009.19.13	ltr	– – – – Aluminium	Free	Free
2009.19.19	ltr	– – – – Other	Free	Free
		– – – Other, packaged in:		
2009.19.91	ltr	– – – – Glass	Free	Free
2009.19.92	ltr	– – – – Plastic	Free	Free
2009.19.93	ltr	– – – – Aluminium	Free	Free
2009.19.99	ltr	– – – – Other	Free	Free
		– Grapefruit (including pomelo) juice:		
2009.21		– – Of a Brix value not exceeding 20:		
		– – – Containing added sugar, packaged in:		
2009.21.11	ltr	– – – – Glass	Free	Free
2009.21.12	ltr	– – – – Plastic	Free	Free
2009.21.13	ltr	– – – – Aluminium	Free	Free
2009.21.19	ltr	– – – – Other	Free	Free
		– – – Other, packaged in:		
2009.21.91	ltr	– – – – Glass	Free	Free
2009.21.92	ltr	– – – – Plastic	Free	Free
2009.21.93	ltr	– – – – Aluminium	Free	Free
2009.21.99	ltr	– – – – Other	Free	Free

Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
Fruit juices (including grape must) and vegetable juices, etc.-continued				
– Grapefruit (including pomelo) juice, etc.-continued				
2009.29		-- Other:		
		---- Containing added sugar, packaged in:		
2009.29.11	ltr	----- Glass	Free	Free
2009.29.12	ltr	----- Plastic	Free	Free
2009.29.13	ltr	----- Aluminium	Free	Free
2009.29.19	ltr	----- Other	Free	Free
		---- Other, packaged in:		
2009.29.91	ltr	----- Glass	Free	Free
2009.29.92	ltr	----- Plastic	Free	Free
2009.29.93	ltr	----- Aluminium	Free	Free
2009.29.99	ltr	----- Other	Free	Free
– Juice of any other single citrus fruit:				
2009.31		-- Of a Brix value not exceeding 20:		
		--- Lime, containing added sugar, packaged in:		
2009.31.11	ltr	----- Glass	Free	Free
2009.31.12	ltr	----- Plastic	Free	Free
2009.31.13	ltr	----- Aluminium	Free	Free
2009.31.19	ltr	----- Other	Free	Free
		---- Lime other., packaged in:		
2009.31.21	ltr	----- Glass	Free	Free
2009.31.22	ltr	----- Plastic	Free	Free
2009.31.23	ltr	----- Aluminium	Free	Free
2009.31.29	ltr	----- Other	Free	Free
		---- Other, containing added sugar, packaged in:		
2009.31.31	ltr	----- Glass	Free	Free
2009.31.32	ltr	----- Plastic	Free	Free
2009.31.33	ltr	----- Aluminium	Free	Free
2009.31.39	ltr	----- Other	Free	Free
		---- Other, packaged in:		
2009.31.91	ltr	----- Glass	Free	Free
2009.31.92	ltr	----- Plastic	Free	Free
2009.31.93	ltr	----- Aluminium	Free	Free
2009.31.99	ltr	----- Other	Free	Free
2009.39		-- Other:		
		--- Lime, containing added sugar, packaged in:		
2009.39.11	ltr	----- Glass	Free	Free
2009.39.12	ltr	----- Plastic	Free	Free
2009.39.13	ltr	----- Aluminium	Free	Free
2009.39.19	ltr	----- Other	Free	Free
		---- Lime other., packaged in:		
2009.39.21	ltr	----- Glass	Free	Free
2009.39.22	ltr	----- Plastic	Free	Free
2009.39.23	ltr	----- Aluminium	Free	Free
2009.39.29	ltr	----- Other	Free	Free
		---- Other, containing added sugar, packaged in:		
2009.39.31	ltr	----- Glass	Free	Free
2009.39.32	ltr	----- Plastic	Free	Free
2009.39.33	ltr	----- Aluminium	Free	Free
2009.39.39	ltr	----- Other	Free	Free
		---- Other, packaged in:		
2009.39.91	ltr	----- Glass	Free	Free
2009.39.92	ltr	----- Plastic	Free	Free
2009.39.93	ltr	----- Aluminium	Free	Free
2009.39.99	ltr	----- Other	Free	Free

Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
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Fruit juices (including grape must) and vegetable juices, etc.-continued

		– Pineapple juice:		
2009.41		– – Of a Brix value not exceeding 20		
		– – – Containing added sugar, packaged in:		
2009.41.11	ltr	– – – – Glass	Free	Free
2009.41.12	ltr	– – – – Plastic	Free	Free
2009.41.13	ltr	– – – – Aluminium	Free	Free
2009.41.19	ltr	– – – – Other	Free	Free
		– – – – Other, packaged in:		
2009.41.91	ltr	– – – – Glass	Free	Free
2009.41.92	ltr	– – – – Plastic	Free	Free
2009.41.93	ltr	– – – – Aluminium	Free	Free
2009.41.99	ltr	– – – – Other	Free	Free
2009.49		– – Other		
		– – – Containing added sugar, packaged in:		
2009.49.11	ltr	– – – – Glass	Free	Free
2009.49.12	ltr	– – – – Plastic	Free	Free
2009.49.13	ltr	– – – – Aluminium	Free	Free
2009.49.19	ltr	– – – – Other	Free	Free
		– – – – Other, packaged in:		
2009.49.91	ltr	– – – – Glass	Free	Free
2009.49.92	ltr	– – – – Plastic	Free	Free
2009.49.93	ltr	– – – – Aluminium	Free	Free
2009.49.99	ltr	– – – – Other	Free	Free
2009.50		– Tomato juice:		
		– – – Containing added sugar, packaged in:		
2009.50.11	ltr	– – – – Glass	Free	Free
2009.50.12	ltr	– – – – Plastic	Free	Free
2009.50.13	ltr	– – – – Aluminium	Free	Free
2009.50.19	ltr	– – – – Other	Free	Free
		– – – – Other, packaged in:		
2009.50.91	ltr	– – – – Glass	Free	Free
2009.50.92	ltr	– – – – Plastic	Free	Free
2009.50.93	ltr	– – – – Aluminium	Free	Free
2009.50.99	ltr	– – – – Other	Free	Free
		– Grape juice (including grape must):		
2009.61		– – Of a Brix value not exceeding 30:		
		– – – Containing added sugar, packaged in:		
2009.61.11	ltr	– – – – Glass	Free	Free
2009.61.12	ltr	– – – – Plastic	Free	Free
2009.61.13	ltr	– – – – Aluminium	Free	Free
2009.61.19	ltr	– – – – Other	Free	Free
		– – – – Other, packaged in:		
2009.61.91	ltr	– – – – Glass	Free	Free
2009.61.92	ltr	– – – – Plastic	Free	Free
2009.61.93	ltr	– – – – Aluminium	Free	Free
2009.61.99	ltr	– – – – Other	Free	Free
2009.69		– – Other:		
		– – – Containing added sugar, packaged in:		
2009.69.11	ltr	– – – – Glass	Free	Free
2009.69.12	ltr	– – – – Plastic	Free	Free
2009.69.13	ltr	– – – – Aluminium	Free	Free
2009.69.19	ltr	– – – – Other	Free	Free
		– – – – Other, packaged in:		
2009.69.91	ltr	– – – – Glass	Free	Free
2009.69.92	ltr	– – – – Plastic	Free	Free
2009.69.93	ltr	– – – – Aluminium	Free	Free
2009.69.99	ltr	– – – – Other	Free	Free

Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
Fruit juices (including grape must) and vegetable juices, etc.-continued				
– Apple juice:				
2009.71		-- Of a Brix value not exceeding 20:		
---- Containing added sugar, packaged in:				
2009.71.11	ltr	----- Glass	Free	Free
2009.71.12	ltr	----- Plastic	Free	Free
2009.71.13	ltr	----- Aluminium	Free	Free
2009.71.19	ltr	----- Other	Free	Free
---- Other, packaged in:				
2009.71.91	ltr	----- Glass	Free	Free
2009.71.92	ltr	----- Plastic	Free	Free
2009.71.93	ltr	----- Aluminium	Free	Free
2009.71.99	ltr	----- Other	Free	Free
2009.79		-- Other:		
---- Containing added sugar, packaged in:				
2009.79.11	ltr	----- Glass	Free	Free
2009.79.12	ltr	----- Plastic	Free	Free
2009.79.13	ltr	----- Aluminium	Free	Free
2009.79.19	ltr	----- Other	Free	Free
---- Other, packaged in:				
2009.79.91	ltr	----- Glass	Free	Free
2009.79.92	ltr	----- Plastic	Free	Free
2009.79.93	ltr	----- Aluminium	Free	Free
2009.79.99	ltr	----- Other	Free	Free
– Juice of any other single fruit or vegetable:				
2009.81		-- Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice:		
---- Containing added sugar, packaged in:				
2009.81.11	ltr	----- Glass	Free	Free
2009.81.12	ltr	----- Plastic	Free	Free
2009.81.13	ltr	----- Aluminium	Free	Free
2009.81.19	ltr	----- Other	Free	Free
---- Other, packaged in:				
2009.81.91	ltr	----- Glass	Free	Free
2009.81.92	ltr	----- Plastic	Free	Free
2009.81.93	ltr	----- Aluminium	Free	Free
2009.81.99	ltr	----- Other	Free	Free
2009.89		-- Other:		
2009.89.10	ltr	---- Noni	Free	Free
---- Other, containing added sugar, packaged in:				
2009.89.21	ltr	----- Glass	Free	Free
2009.89.22	ltr	----- Plastic	Free	Free
2009.89.23	ltr	----- Aluminium	Free	Free
2009.89.29	ltr	----- Other	Free	Free
2009.90		– Mixtures of juices:		
-- Containing added sugar				
2009.90.11	ltr	----- Glass	Free	Free
2009.90.12	ltr	----- Plastic	Free	Free
2009.90.13	ltr	----- Aluminium	Free	Free
2009.90.19	ltr	----- Other	Free	Free
-- Other				
2009.90.91	ltr	----- Glass	Free	Free
2009.90.92	ltr	----- Plastic	Free	Free
2009.90.93	ltr	----- Aluminium	Free	Free
2009.90.99	ltr	----- Other	Free	Free

Chapter 21

Miscellaneous edible preparations

NOTES—

1. This Chapter does not cover:
 - (a) Mixed vegetables of heading 07.12;
 - (b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
 - (c) Flavoured tea (heading 09.02);
 - (d) Spices or other products of headings 09.04 to 09.10;
 - (e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (f) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
 - (g) Prepared enzymes of heading 35.07.
2. Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading 21.01.
3. For the purposes of heading 21.04, the expression “homogenised composite food preparations” means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables, fruit or nuts, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250g. 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.

* * *

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
21.01		Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:		
		– Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:		
2101.11.00	kg	-- Extracts, essences and concentrates	Free	Free
2101.12		-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:		
2101.12.10	..	--- Coffee pastes of mixtures of ground, roasted coffee, with vegetable fats and sometimes other ingredients	Free	Free
2101.12.90	kg	--- Other	Free	Free
2101.20		– Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:		
2101.20.10	..	--- Herbal, flavoured or infused tea	Free	Free
2101.20.20	..	--- Preparations consisting of a mixture of tea, milk powder and sugar	Free	Free
2101.20.90	..	--- Other	Free	Free
2101.30.00	kg	– Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Free	Free
21.02		Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders:		
2102.10.00	kg	– Active yeasts	Free	Free
2102.20.00	kg	– Inactive yeasts; other single-cell micro-organisms, dead:	Free	Free
2102.30.00	kg	– Prepared baking powders	Free	Free

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rate
21.03		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		
2103.10.00	ltr	– Soya sauce	Free	Free
2103.20.00	ltr	– Tomato ketchup and other tomato sauces	Free	Free
2103.30.00	kg	– Mustard flour and meal and prepared mustard:	Free	Free
2103.90		– Other		
2103.90.10	ltr	– – – Indian pickles	Free	Free
2103.90.90	ltr	– – – Other	Free	Free
21.04		Soups and broths and preparations therefor; homogenised composite food preparations:		
2104.10.00	..	– Soups and broths and preparations therefor:	Free	Free
2104.20.00	..	– Homogenised composite food preparations	Free	Free
21.05		Ice cream and other edible ice, whether or not containing cocoa:		
2105.00		– Containing alcohol:		
2105.00.10	ltr	– – – Containing not more than 1.15 % vol.	Free	Free
2105.00.20	ltr	– – – Containing more than 1.15 % vol., but not more than 2.5 % vol.	Free	Free
2105.00.30	l al	– – – Containing more than 2.5 % vol., but not more than 6 % vol.	Free	Free
2105.00.40	ltr	– – – Containing more than 6 % vol., but not more than 9 % vol.	Free	Free
2105.00.50	ltr	– – – Containing more than 9 % vol., but not more than 14 %	Free	Free
2105.00.60	l al	– – – Containing more than 14 % vol., but not more than 23 %	Free	Free
2105.00.70	l al	– – – Other	Free	Free
2105.00.90	kg	– Other	Free	Free
21.06		Food preparations not elsewhere specified or included:		
2106.10.00	..	– Protein concentrates and textured protein substances:	Free	Free
2106.90		– Other		
2106.90.10	kg	– – – Food preparations of flour or meal	Free	Free
2106.90.20	kg	– – – Powder and preparations for making beverages other than those with a basis of milk; flavoured or coloured sugar syrups; mixes or bases for ice-cream other than those falling under Heading Nos.1808 and 1901	Free	Free
2106.90.30	..	– – – Alcoholic preparations of a kind used in the manufacture of various alcoholic beverages	Free	Free
2106.90.40	kg	– – – Ice cream mix	Free	Free
2106.90.50	kg	– – – Preparations, often put up as food supplements	Free	Free
2106.90.60	ltr	– – – Coconut milk and cream	Free	Free
		– – – Edible ice mixtures containing alcohol:		
2106.90.71	l al	– – – – Containing not more than 1.15 % vol.	Free	Free
2106.90.72	l al	– – – – Containing more than 1.15 % vol., but not more than 2.5 % vol.	Free	Free
2106.90.73	l al	– – – – Containing more than 2.5 % vol., but not more than 6 % vol.	Free	Free
2106.90.74	l al	– – – – Containing more than 6 % vol., but not more than 9 % vol.	Free	Free
2106.90.75	l al	– – – – Containing more than 9 % vol., but not more than 14 % vol.	Free	Free
2106.90.76	l al	– – – – Containing more than 14 % vol., but not more than 23 % vol.	Free	Free
2106.90.77	l al	– – – – Other	Free	Free
2106.90.80	kg	– – – Cheese puffs, potato chips, and snacks alike made ready to eat	Free	Free
2106.90.90	..	– – – Other	Free	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 heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
 - b) Sea water (heading 25.01);
 - c) Distilled or conductivity water or water of similar purity (heading 28.53);
 - d) Acetic acid of a concentration exceeding 10 % by weight of acetic acid (heading 29.15);
 - e) Medicaments of heading 30.03 or 30.04; or
 - f) Perfumery or toilet preparations (Chapter 33).
2. For the purposes of this Chapter and of Chapters 20 and 21, the “alcoholic strength by volume” shall be determined at a temperature of 20 °C.
3. For the purposes of heading 22.02, the term non-alcoholic beverages means beverages of an alcoholic strength by volume not exceeding 0.5 % vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

SUBHEADING NOTE:

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

COOK ISLANDS NOTE:

1. Items 2204.10.11 and 2204.10.12 is to be taken to apply only to naturally carbonated wine entitled to the appellation “champagne” by virtue of being the produce of the Champagne district of France.

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Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow:		
2201.10		– Mineral waters and aerated waters:		
2201.10.10	ltr	. . . In aluminium containers	Free	Free
2201.10.20	ltr	. . . In glass containers	Free	Free
2201.10.30	ltr	. . . In plastic containers	Free	Free
2201.10.90	ltr	. . . Other	Free	Free
2201.90		– Other:		
2201.90.10	ltr	. . . In aluminium containers	Free	Free
2201.90.20	ltr	. . . In glass containers	Free	Free
2201.90.30	ltr	. . . In plastic containers	Free	Free
2201.90.90	ltr	. . . Other	Free	Free
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09:		
2202.10		– Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:		
		– – – In aluminium containers		
2202.10.11	kgs	. . . . Flavoured	\$9.37	PICTA Free
			<i>per kg of sugar</i>	
2202.10.19	kgs	. . . . Other	\$9.37	PICTA Free
			<i>per kg of sugar</i>	

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rate
		Waters, including mineral waters and aerated etc. –continued.		
		– Waters, including mineral waters and aerated, etc. –continued.		
		– – – In glass containers		PICTA
2202.10.21	kgs	. . . . Flavoured	<i>per kg of sugar</i> \$9.37	Free
2202.10.29	kgs	. . . . Other	<i>per kg of sugar</i> \$9.37	PICTA Free
		– – – In plastic containers		PICTA
2202.10.31	kgs	. . . . Flavoured	<i>per kg of sugar</i> \$9.37	Free
2202.10.39	kgs	. . . . Other	<i>per kg of sugar</i> \$9.37	PICTA Free
		– – – In other containers		PICTA
2202.10.91	kgs	. . . . Flavoured	<i>per kg of sugar</i> \$9.37	Free
2202.10.99	kgs	. . . . Other	<i>per kg of sugar</i> \$9.37	PICTA Free
2202.91		– Other:		
		– – Non-alcoholic beer:		
		– – – In aluminium containers		PICTA
2202.91.11	kgs	. . . . Flavoured	<i>per kg of sugar</i> \$9.37	Free
2202.91.19	kgs	. . . . Other	<i>per kg of sugar</i> \$9.37	PICTA Free
		– – – In glass containers		PICTA
2202.91.21	kgs	. . . . Flavoured	<i>per kg of sugar</i> \$9.37	Free
2202.91.29	kgs	. . . . Other	<i>per kg of sugar</i> \$9.37	PICTA Free
		– – – In plastic containers		PICTA
2202.91.31	kgs	. . . . Flavoured	<i>per kg of sugar</i> \$9.37	Free
2202.91.39	kgs	. . . . Other	<i>per kg of sugar</i> \$9.37	PICTA Free
		– – – In other containers		PICTA
2202.91.91	kgs	. . . . Flavoured	<i>per kg of sugar</i> \$9.37	Free
2202.91.99	kgs	. . . . Other	<i>per kg of sugar</i> \$9.37	PICTA Free
2202.99		– – Other		
		– – – In aluminium containers		PICTA
2202.99.11	kgs	. . . . Flavoured	<i>per kg of sugar</i> \$9.37	Free
2202.99.19	kgs	. . . . Other	<i>per kg of sugar</i> \$9.37	PICTA Free

Number	Statistical Unit	Goods Description		Normal Tariff	Preferential Rate
		Waters, including mineral waters and aerated etc. –continued.			
		– Other, etc. -continued			
		-- Other, etc. -continued			
		--- In glass containers			PICTA
2202.99.21	kgs	. . . . Flavoured	<i>per kg of sugar</i>	\$9.37	Free
2202.99.29	kgs	. . . . Other	<i>per kg of sugar</i>	\$9.37	Free
		--- In plastic containers			PICTA
2202.99.31	kgs	. . . . Flavoured	<i>per kg of sugar</i>	\$9.37	Free
2202.99.39	kgs	. . . . Other	<i>per kg of sugar</i>	\$9.37	Free
		--- In other containers			PICTA
2202.99.91	kgs	. . . . Flavoured	<i>per kg of sugar</i>	\$9.37	Free
2202.99.99	kgs	. . . . Other	<i>per kg of sugar</i>	\$9.37	Free
22.03					
2203.00		Beer made from malt:			
		--- Containing not more than 1.15 % vol.			
2203.00.11	l al	. . . . Cans	<i>per l al</i>	\$29.00	\$29.00
2203.00.19	l al	. . . . Other	<i>per l al</i>	\$29.00	\$29.00
		--- Containing more than 1.15 % vol., but not more than 2.5 % vol.			
2203.00.21	l al	. . . . Cans	<i>per l al</i>	\$29.00	\$29.00
2203.00.29	l al	. . . . Other	<i>per l al</i>	\$29.00	\$29.00
		--- Containing more than 2.5 % vol., but not more than 4.35 % vol.			
2203.00.31	l al	. . . . Cans	<i>per l al</i>	\$29.00	\$29.00
2203.00.39	l al	. . . . Other	<i>per l al</i>	\$29.00	\$29.00
		--- Containing more than 4.35 % vol., but not more than 5 % vol.			
2203.00.41	l al	. . . . Cans	<i>per l al</i>	\$29.00	\$29.00
2203.00.49	l al	. . . . Other	<i>per l al</i>	\$29.00	\$29.00
		--- Containing more than 5 % vol.			
2203.00.51	l al	. . . . Cans	<i>per l al</i>	\$29.00	\$29.00
2203.00.59	l al	. . . . Other	<i>per l al</i>	\$29.00	\$29.00
22.04					
		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09:			
2204.10		– Sparkling wine:			
		--- Champagne			
2204.10.11	l al	. . . . Containing not more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
2204.10.12	l al	. . . . Containing more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
		--- Other:			
		. . . . Red			
2204.10.91	l al	. . . . Containing not more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
2204.10.92	l al	. . . . Containing more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
		--- White			
2204.10.94	l al	. . . . Containing not more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
2204.10.95	l al	. . . . Containing more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rate
Wine of fresh grapes, including fortified wines, etc.-continued.				
– Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:				
2204.21		– – In containers holding 2 litres or less		
		– – – Sherry, in containers of a capacity of not more than 750 ml		
2204.21.11	l al	. . . . Containing not more than 14% vol.	<i>per l al</i>	\$29.00 \$29.00
2204.21.12	l al	. . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00 \$29.00
2204.21.13	l al	. . . . Containing more than 23% vol.	<i>per l al</i>	\$42.65 \$42.65
		– – – Sherry, in other containers		
2204.21.21	l al	. . . . Containing not more than 14% vol.	<i>per l al</i>	\$29.00 \$29.00
2204.21.22	l al	. . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00 \$29.00
2204.21.23	l al	. . . . Containing more than 23% vol.	<i>per l al</i>	\$42.65 \$42.65
		– – – Port, in containers of a capacity of not more than 750 ml		
2204.21.31	l al	. . . . Containing not more than 14% vol.	<i>per l al</i>	\$29.00 \$29.00
2204.21.32	l al	. . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00 \$29.00
2204.21.33	l al	. . . . Containing more than 23% vol.	<i>per l al</i>	\$42.65 \$42.65
		– – – Port, in other containers		
2204.21.41	l al	. . . . Containing not more than 14% vol.	<i>per l al</i>	\$29.00 \$29.00
2204.21.42	l al	. . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00 \$29.00
2204.21.43	l al	. . . . Containing more than 23% vol.	<i>per l al</i>	\$42.65 \$42.65
		– – – Wine in containers of a capacity of not more than 750 ml		
2204.21.51	l al	. . . . White, containing not more than 14% vol.	<i>per l al</i>	\$29.00 \$29.00
2204.21.52	l al	. . . . White, containing more than 14% vol.	<i>per l al</i>	\$29.00 \$29.00
2204.21.53	l al	. . . . Red, containing not more than 14% vol.	<i>per l al</i>	\$29.00 \$29.00
2204.21.54	l al	. . . . Red, containing more than 14% vol.	<i>per l al</i>	\$29.00 \$29.00
		– – – Wine, in other containers		
2204.21.61	l al	. . . . White, containing not more than 14% vol.	<i>per l al</i>	\$29.00 \$29.00
2204.21.62	l al	. . . . White, containing more than 14% vol.	<i>per l al</i>	\$29.00 \$29.00
2204.21.63	l al	. . . . Red, containing not more than 14% vol.	<i>per l al</i>	\$29.00 \$29.00
2204.21.64	l al	. . . . Red, containing more than 14% vol.	<i>per l al</i>	\$29.00 \$29.00
		– – – Other, in containers of a capacity of not more than 750 ml		
2204.21.71	l al	. . . . Containing not more than 14% vol.	<i>per l al</i>	\$29.00 \$29.00
2204.21.72	l al	. . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00 \$29.00
2204.21.73	l al	. . . . Containing more than 23% vol.	<i>per l al</i>	\$42.65 \$42.65
		– – – Other, in other containers		
2204.21.81	l al	. . . . Containing not more than 14% vol.	<i>per l al</i>	\$29.00 \$29.00
2204.21.82	l al	. . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00 \$29.00
2204.21.83	l al	. . . . Containing more than 23% vol.	<i>per l al</i>	\$42.65 \$42.65
2204.22		– – In containers holding more than 2 litres but not more than 10 litres.		
		– – – Containing not more than 14 % vol., fortified by the addition of spirits or any substance containing spirit.		
2204.22.11	l al	. . . . Sherry	<i>per l al</i>	\$29.00 \$29.00
2204.22.12	l al	. . . . Port	<i>per l al</i>	\$29.00 \$29.00
2204.22.19	l al	. . . . Other Kinds	<i>per l al</i>	\$29.00 \$29.00
		– – – Containing more than 14 % vol., but not more than 23% fortified by the addition of spirits or any substance containing spirit		
2204.22.21	l al	. . . . Sherry	<i>per l al</i>	\$29.00 \$29.00
2204.22.22	l al	. . . . Port	<i>per l al</i>	\$29.00 \$29.00
2204.22.29	l al	. . . . Other Kinds	<i>per l al</i>	\$29.00 \$29.00
		– – – Containing more than 23% fortified by the addition of spirits or any substance containing spirit		
2204.22.31	l al	. . . . Sherry	<i>per l al</i>	\$42.65 \$42.65
2204.22.32	l al	. . . . Port	<i>per l al</i>	\$42.65 \$42.65
2204.22.39	l al	. . . . Other Kinds	<i>per l al</i>	\$42.65 \$42.65
		– – – Other wine, containing not more than 14 % v/al.		
2204.22.41	l al	. . . . White:	<i>per l al</i>	\$29.00 \$29.00
2204.22.42	l al	. . . . Red	<i>per l al</i>	\$29.00 \$29.00

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rate
Wine of fresh grapes, including fortified wines, etc.-continued.				
– Other wine; grape must with fermentation, etc.-cont'd.				
– – In containers holding more than 2 litres, etc.-cont'd.				
– – – Other wine, containing more than 14 % vol.				
2204.22.51	l al	. . . . White:	<i>per l al</i>	\$29.00 \$29.00
2204.22.52	l al	. . . . Red	<i>per l al</i>	\$29.00 \$29.00
2204.29		– – Other:		
– – – Fortified by the addition of spirits or any substance containing spirit, containing not more than 14 % vol.				
2204.29.11	l al	. . . . Sherry	<i>per l al</i>	\$29.00 \$29.00
2204.29.12	l al	. . . . Port	<i>per l al</i>	\$29.00 \$29.00
2204.29.19	l al	. . . . Other Kinds	<i>per l al</i>	\$29.00 \$29.00
– – – Fortified by the addition of spirits or any substance containing spirit, containing more than 14 % vol, but not more than 23% vol.				
2204.29.21	l al	. . . . Sherry	<i>per l al</i>	\$29.00 \$29.00
2204.29.22	l al	. . . . Port	<i>per l al</i>	\$29.00 \$29.00
2204.29.29	l al	. . . . Other Kinds	<i>per l al</i>	\$29.00 \$29.00
– – – Fortified by the addition of spirits or any substance containing spirit, containing more than 23% vol.				
2204.29.31	l al	. . . . Sherry	<i>per l al</i>	\$42.65 \$42.65
2204.29.32	l al	. . . . Port	<i>per l al</i>	\$42.65 \$42.65
2204.29.39	l al	. . . . Other Kinds	<i>per l al</i>	\$42.65 \$42.65
– – – Other, containing not more than 14 % vol.				
2204.29.41	l al	. . . . White:	<i>per l al</i>	\$29.00 \$29.00
2204.29.42	l al	. . . . Red	<i>per l al</i>	\$29.00 \$29.00
– – – Other, containing more than 14 % vol.				
2204.29.51	l al	. . . . White:	<i>per l al</i>	\$29.00 \$29.00
2204.29.52	l al	. . . . Red	<i>per l al</i>	\$29.00 \$29.00
2204.30		– Other grape must		
2204.30.10	l al	– – – Containing not more than 14% vol.	<i>per l al</i>	\$29.00 \$29.00
2204.30.20	l al	– – – Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00 \$29.00
2204.30.30	l al	– – – Containing more than 23% vol	<i>per l al</i>	\$42.65 \$42.65
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:		
2205.10		– In containers holding 2 litres or less:		
– – Vermouth				
– – – Containing fortified by the addition of spirits or any substance containing spirit				
2205.10.11	l al	. . . . Containing not more than 14% vol.	<i>per l al</i>	\$29.00 \$29.00
2205.10.12	l al	. . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00 \$29.00
2205.10.13	l al	. . . . Containing more than 23% vol.	<i>per l al</i>	\$42.65 \$42.65
– – – Other				
2205.10.21	l al	. . . . Containing not more than 14% vol.	<i>per l al</i>	\$29.00 \$29.00
2205.10.22	l al	. . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00 \$29.00
2205.10.23	l al	. . . . Containing more than 23% vol.	<i>per l al</i>	\$42.65 \$42.65
– – Other				
– – – Other, containing fortified by the addition of spirits or any substance containing spirit				
2205.10.31	l al	. . . . Containing not more than 14% vol.	<i>per l al</i>	\$29.00 \$29.00
2205.10.32	l al	. . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00 \$29.00
2205.10.33	l al	. . . . Containing more than 23% vol.	<i>per l al</i>	\$42.65 \$42.65
– – – Other				
2205.10.41	l al	. . . . Containing not more than 14% vol.	<i>per l al</i>	\$29.00 \$29.00
2205.10.42	l al	. . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00 \$29.00
2205.10.43	l al	. . . . Containing more than 23% vol.	<i>per l al</i>	\$42.65 \$42.65

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rate
		Vermouth and other wine of fresh grapes, etc.-continued		
2205.90		– Other:		
		– – Vermouth		
		– – – Containing fortified by the addition of spirits or any substance containing spirit		
2205.90.11	l al	. . . . Containing not more than 14% vol.	<i>per l al</i>	\$29.00 \$29.00
2205.90.12	l al	. . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00 \$29.00
2205.90.13	l al	. . . . Containing more than 23% vol.	<i>per l al</i>	\$42.65 \$42.65
		– – – Other		
2205.90.21	l al	. . . . Containing not more than 14% vol.	<i>per l al</i>	\$29.00 \$29.00
2205.90.22	l al	. . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00 \$29.00
2205.90.23	l al	. . . . Containing more than 23% vol.	<i>per l al</i>	\$42.65 \$42.65
		– – Other		
		– – – Containing fortified by the addition of spirits or any substance containing spirit		
2205.90.31	l al	. . . . Containing not more than 14% vol.	<i>per l al</i>	\$29.00 \$29.00
2205.90.32	l al	. . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00 \$29.00
2205.90.33	l al	. . . . Containing more than 23% vol.	<i>per l al</i>	\$42.65 \$42.65
		– – – Other		
2205.90.41	l al	. . . . Containing not more than 14% vol.	<i>per l al</i>	\$29.00 \$29.00
2205.90.42	l al	. . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00 \$29.00
2205.90.43	l al	. . . . Containing more than 23% vol.	<i>per l al</i>	\$42.65 \$42.65
22.06				
2206.00		Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:		
		– – – Ginger beer and herb beer		
2206.00.11	l al	. . . . Containing not more than 14 % vol.:	<i>per l al</i>	\$29.00 \$29.00
2206.00.12	l al	. . . . Containing more than 14 % vol., but not more than 23 % vol.	<i>per l al</i>	\$29.00 \$29.00
2206.00.19	l al	. . . . Other	<i>per l al</i>	\$42.65 \$42.65
		– – – Other fermented beverages, sparkling		
2206.00.21	l al	. . . . Containing not more than 14 % vol.:	<i>per l al</i>	\$29.00 \$29.00
2206.00.22	l al	. . . . Containing more than 14 % vol., but not more than 23 % vol.	<i>per l al</i>	\$29.00 \$29.00
2206.00.29	l al	. . . . Other	<i>per l al</i>	\$42.65 \$42.65
		– – – Other fermented beverages, still		
2206.00.31	l al	. . . . Containing not more than 14 % vol.:	<i>per l al</i>	\$29.00 \$29.00
2206.00.32	l al	. . . . Containing more than 14 % vol., but not more than 23 % vol.	<i>per l al</i>	\$29.00 \$29.00
2206.00.39	l al	. . . . Other	<i>per l al</i>	\$42.65 \$42.65
		– – – Other		
2206.00.91	l al	. . . . Containing not more than 14 % vol.:	<i>per l al</i>	\$29.00 \$29.00
2206.00.92	l al	. . . . Containing more than 14 % vol., but not more than 23 % vol.	<i>per l al</i>	\$29.00 \$29.00
2206.00.99	l al	. . . . Other	<i>per l al</i>	\$42.65 \$42.65
22.07				
		Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher; ethyl alcohol and other spirits, denatured, of any strength:		
2207.10.00	l al	– Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher:	<i>per l al</i>	\$51.23 \$51.23
2207.20.00	l al	– Ethyl alcohol and other spirits, denatured, of any strength:	<i>per l al</i>	\$51.23 \$51.23
22.08				
		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:		
		– – – Brandy		
		– – – – Not exceeding 57% vol:		
		– – – – – In containers of a capacity less than 180 litres:		
2208.20.13	l al	. . . . . In bottles	<i>per l al</i>	\$42.65 \$42.65
2208.20.14	l al	. . . . . Otherwise packed	<i>per l al</i>	\$42.65 \$42.65
2208.20.15	l al	– – – – – In other containers	<i>per l al</i>	\$42.65 \$42.65

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rate
Undenatured ethyl alcohol of an alcoholic strength, etc.-continued				
– Spirits obtained by distilling grape wine, etc.-cont'd				
---- Brandy, etc.-cont'd				
----- Exceeding 57% vol:				
----- In containers of a capacity less than 180 litres:				
2208.20.21	l al	. . . . . In bottles	<i>per l al</i>	\$51.23 \$51.23
2208.20.22	l al	. . . . . Otherwise packed	<i>per l al</i>	\$51.23 \$51.23
2208.20.29	l al	----- In other containers	<i>per l al</i>	\$51.23 \$51.23
---- Other				
----- Not exceeding 57% vol:				
----- In containers of a capacity less than 180 litres:				
2208.20.31	l al	. . . . . In bottles	<i>per l al</i>	\$42.65 \$42.65
2208.20.32	l al	. . . . . Otherwise packed	<i>per l al</i>	\$42.65 \$42.65
2208.20.39	l al	----- In other containers	<i>per l al</i>	\$42.65 \$42.65
----- Exceeding 57% vol:				
----- In containers of a capacity less than 180 litres:				
2208.20.41	l al	. . . . . In bottles	<i>per l al</i>	\$51.23 \$51.23
2208.20.42	l al	. . . . . Otherwise packed	<i>per l al</i>	\$51.23 \$51.23
2208.20.49	l al	----- In other containers	<i>per l al</i>	\$51.23 \$51.23
2208.30		– Whiskies:		
---- Not exceeding 57% vol:				
----- In containers of a capacity of less than 180 litres:				
2208.30.12	l al	. . . . . In bottles	<i>per l al</i>	\$42.65 \$42.65
2208.30.13	l al	. . . . . Otherwise packed	<i>per l al</i>	\$42.65 \$42.65
2208.30.19	l al	----- In other containers	<i>per l al</i>	\$42.65 \$42.65
---- Other				
----- In containers of a capacity of less than 180 litres:				
2208.30.92	l al	. . . . . In bottles	<i>per l al</i>	\$51.23 \$51.23
2208.30.93	l al	. . . . . Otherwise packed	<i>per l al</i>	\$51.23 \$51.23
2208.30.99	l al	----- In other containers	<i>per l al</i>	\$51.23 \$51.23
2208.40		– Rum and other spirits obtained by distilling fermented sugar cane products:		
---- Not exceeding 57% vol:				
----- In containers of a capacity of less than 180 litres:				
2208.40.12	l al	. . . . . In bottles	<i>per l al</i>	\$42.65 \$42.65
2208.40.13	l al	. . . . . Otherwise packed	<i>per l al</i>	\$42.65 \$42.65
2208.40.19	l al	----- In other containers	<i>per l al</i>	\$42.65 \$42.65
---- Other				
----- In containers of a capacity of less than 180 litres:				
2208.40.92	l al	. . . . . In bottles	<i>per l al</i>	\$51.23 \$51.23
2208.40.93	l al	. . . . . Otherwise packed	<i>per l al</i>	\$51.23 \$51.23
2208.40.99	l al	----- In other containers	<i>per l al</i>	\$51.23 \$51.23
2208.50		– Gin and Geneva:		
---- Not exceeding 57% vol:				
----- In containers of a capacity of less than 180 litres:				
2208.50.12	l al	. . . . . In bottles	<i>per l al</i>	\$42.65 \$42.65
2208.50.13	l al	. . . . . Otherwise packed	<i>per l al</i>	\$42.65 \$42.65
2208.50.19	l al	----- In other containers	<i>per l al</i>	\$42.65 \$42.65
---- Other				
----- In containers of a capacity of less than 180 litres:				
2208.50.92	l al	. . . . . In bottles	<i>per l al</i>	\$51.23 \$51.23
2208.50.93	l al	. . . . . Otherwise packed	<i>per l al</i>	\$51.23 \$51.23
2208.50.99	l al	----- In other containers	<i>per l al</i>	\$51.23 \$51.23
2208.60		– Vodka		
---- Not exceeding 57% vol:				
----- In containers of a capacity of less than 180 litres:				
2208.60.12	l al	. . . . . In bottles	<i>per l al</i>	\$42.65 \$42.65

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rate
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Undenatured ethyl alcohol of an alcoholic strength, etc.-continued

– Vodka, etc. -continued

--- Not exceeding 57% vol, etc. -continued:

---- In containers of a capacity of less than 180 litres, etc. -continued

2208.60.13	l al	. . . . . Otherwise packed	<i>per l al</i>	\$42.65	\$42.65
2208.60.19	l al	---- In other containers	<i>per l al</i>	\$42.65	\$42.65
		---- Other			
		---- In containers of a capacity of less than 180 litres:			
2208.60.92	l al	. . . . . In bottles	<i>per l al</i>	\$51.23	\$51.23
2208.60.93	l al	. . . . . Otherwise packed	<i>per l al</i>	\$51.23	\$51.23
2208.60.99	l al	---- In other containers	<i>per l al</i>	\$51.23	\$51.23
2208.70		– Liqueurs and cordials:			
2202.70.10	l al	--- Containing not more than 1.15 % vol.	<i>per l al</i>	\$29.00	\$29.00
2208.70.20	l al	--- Containing more than 1.15 % vol., but not more than 2.5 % vol.	<i>per l al</i>	\$29.00	\$29.00
2208.70.30	l al	--- Containing more than 2.5 % vol., but not more than 6 % vol.	<i>per l al</i>	\$29.00	\$29.00
2208.70.40	l al	--- Containing more than 6 % vol., but not more than 9 % vol.	<i>per l al</i>	\$29.00	\$29.00
2208.70.50	l al	--- Containing more than 9 % vol., but not more than 14 % vol.	<i>per l al</i>	\$29.00	\$29.00
2208.70.60	l al	--- Containing more than 14% vol., but not more than 23% vol.	<i>per l al</i>	\$29.00	\$29.00
		--- Other			
2208.70.91	l al	---- Containing more than 23% vol., but not more than 57% vol.	<i>per l al</i>	\$42.65	\$42.65
2208.70.99	l al	---- Other	<i>per l al</i>	\$51.23	\$51.23
2208.90		– Other:			
		---- Bitters:			
2208.90.11	l al	---- Containing not more than 23 % vol.	<i>per l al</i>	\$29.00	\$29.00
2208.90.12	l al	---- Containing more than 23% vol., but not more than 57% vol.	<i>per l al</i>	\$42.65	\$42.65
2208.90.19	l al	---- Other	<i>per l al</i>	\$51.23	\$51.23
		---- Other:			
2208.90.91	l al	---- Containing not more than 23 % vol.	<i>per l al</i>	\$29.00	\$29.00
2208.90.92	l al	---- Containing more than 23% vol., but not more than 57% vol.	<i>per l al</i>	\$42.65	\$42.65
2208.90.99	l al	---- Other	<i>per l al</i>	\$51.23	\$51.23

22.09

2209.00.00	ltr	Vinegar and substitutes for vinegar obtained from acetic acid		Free	Free
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Chapter 23

Residues and waste from the food industries; prepared animal fodder

NOTES:

1. Heading 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing. Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);

SUBHEADING NOTE—

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

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Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
23.01		Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves:		
2301.10.00	kg	– Flours, meals and pellets, of meat or meat offal; greaves	Free	Free
2301.20.00	kg	– Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	Free	Free
23.02		Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants:		
2302.10.00	kg	– Of maize (corn)	Free	Free
2302.30.00	kg	– Of wheat	Free	Free
2302.40.00	kg	– Of other cereals	Free	Free
2302.50.00	kg	– Of leguminous plants	Free	Free
23.03		Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets:		
2303.10.00	..	– Residues of starch manufacture and similar-residues	Free	Free
2303.20.00	..	– Beet-pulp, bagasse and other waste of sugar manufacture	Free	Free
2303.30.00	..	– Brewing or distilling dregs and waste	Free	Free
23.04		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil		
2304.00.00	kg		Free	Free
23.05		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil		
2305.00.00	kg		Free	Free
23.06		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05:		
2306.10.00	kg	– Of cotton seeds	Free	Free
2306.20.00	kg	– Of linseed	Free	Free
2306.30.00	kg	– Of sunflower seeds	Free	Free
		– Of rape or colza seeds:		
2306.41.00	kg	– – Of low erucic acid rape or colza seeds	Free	Free
2306.49.00	kg	– – Other	Free	Free

Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
		Oil-cake and other solid residues, etc. –continued.		
2306.50.00	kg	– Of coconut or copra	Free	Free
2306.60.00	kg	– Of palm nuts or kernels	Free	Free
2306.90.00	kg	– Other	Free	Free
23.07				
2307.00.00	kg	Wine lees; argol	Free	Free
23.08				
2308.00.00	kg	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	Free
23.09		Preparations of a kind used in animal feeding:		
2309.10		– Dog or cat food, put up for retail sale:		
2309.10.10	kg	– – – Dog biscuits and similar biscuits	Free	Free
2309.10.20	kg	– – – Prepared cat or dog food in airtight containers	Free	Free
2309.10.90	kg	– – – Other	Free	Free
2309.90		– Other:		
2309.90.10	kg	– – – Of a kind suitable for poultry	Free	Free
2309.90.20	kg	– – – Of a kind suitable for pigs	Free	Free
2309.90.30	kg	– – – Of a kind suitable for fish	Free	Free
2309.90.40	kg	– – – Dog biscuits and similar biscuits	Free	Free
2309.90.90	kg	– – – Other	Free	Free

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Chapter 24

Tobacco and manufactured tobacco substitutes

NOTES:

1. This Chapter does not cover medicinal cigarettes (Chapter 30).

SUBHEADING NOTE—

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

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Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
24.01		Unmanufactured tobacco; tobacco refuse:		
2401.10.00	kg	– Tobacco, not stemmed/stripped:	\$724.71	\$724.71
2401.20.00	kg	– Tobacco, partly or wholly stemmed/stripped:	\$724.71	\$724.71
2401.30.00	kg	– Tobacco refuse:	\$724.71	\$724.71
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:		
2402.10.00	kg	– Cigars, cheroots and cigarillos, containing tobacco	\$724.71	\$724.71
2402.20.00	'000	– Cigarettes containing tobacco:	\$724.71	\$724.71
2402.90		– Other:		
2402.90.10	'000	– – – Cigars, cheroots and cigarillos, of tobacco substitutes	\$724.71	\$724.71
2402.90.20	'000	– – – Cigarettes containing tobacco:	\$724.71	\$724.71
2402.90.90	'000	– – – Other	\$724.71	\$724.71
24.03		Other manufactured tobacco and manufactured tobacco substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences:		
		– Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
2403.11.00	kg	– – Water pipe tobacco specified in Subheading Note 1 to this Chapter:	\$724.71	\$724.71
2403.19		– – Other:		
2403.19.10	kg	– – – Chewing tobacco	\$724.71	\$724.71
2403.19.20	kg	– – – Twist tobacco	\$724.71	\$724.71
2403.19.30	kg	– – – Stick tobacco	\$724.71	\$724.71
2403.19.40	kg	– – – Coarse shredded tobacco for roll your own cigarettes	\$724.71	\$724.71
2403.19.90	kg	– – – Other	\$724.71	\$724.71
		– Other:		
2403.91.00	kg	– – Homogenised or reconstituted tobacco:	\$724.71	\$724.71
2403.99		– – Other:		
2403.99.10	kg	– – – Tobacco extracts and essences	\$724.71	\$724.71
2403.99.20	kg	– – – Snuff	\$724.71	\$724.71
2403.99.30	kg	– – – Smoking mixtures, of tobacco substitutes	\$724.71	\$724.71
2403.99.90	kg	– – – Other	\$724.71	\$724.71

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