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LEGISLATIVE ACTS AND OTHER INSTRUMENTS

Subject: Free Trade Agreement between the European Union and New Zealand

TARIFF SCHEDULE OF NEW ZEALAND

GENERAL NOTES

Relation to the Working Tariff Document of New Zealand set out in the Tariff Act 1988

The provisions of this Schedule are generally expressed in terms of the Working Tariff Document of New Zealand, and the interpretation of the provisions of this Schedule, including the product coverage of subheadings of this Schedule, shall be governed by the General Notes, Section Notes and Chapter Notes of the Working Tariff Document of New Zealand. To the extent that the provisions of this Schedule are identical to the corresponding provisions of the Working Tariff Document of New Zealand, the provisions of this Schedule shall have the same meaning as the corresponding provisions of the Working Tariff Document of New Zealand.

TARIFF SCHEDULE OF NEW ZEALAND

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
01	LIVE ANIMALS		
01.01	Live horses, asses, mules and hinnies:		
	- Horses:		
0101.21.00	-- Pure-bred breeding animals	Free	A
0101.29.00	-- Other	Free	A
0101.30.00	- Asses	Free	A
0101.90.00	- Other	Free	A
01.02	Live bovine animals:		
	- Cattle:		
0102.21.00	-- Pure-bred breeding animals	Free	A
0102.29.00	-- Other	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
	- Buffalo:		
0102.31.00	-- Pure-bred breeding animals	Free	A
0102.39.00	-- Other	Free	A
0102.90.00	- Other	Free	A
01.03	Live swine:		
0103.10.00	- Pure-bred breeding animals	Free	A
	- Other:		
0103.91.00	-- Weighing less than 50 kg	Free	A
0103.92.00	-- Weighing 50 kg or more	Free	A
01.04	Live sheep and goats:		
0104.10.00	- Sheep	Free	A
0104.20.00	- Goats	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
01.05	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls:		
	- Weighing not more than 185 g:		
0105.11.00	-- Fowls of the species <i>Gallus domesticus</i>	Free	A
0105.12.00	-- Turkeys	Free	A
0105.13.00	-- Ducks	Free	A
0105.14.00	-- Geese	Free	A
0105.15.00	-- Guinea fowls	Free	A
	- Other:		
0105.94.00	-- Fowls of the species <i>Gallus domesticus</i>	Free	A
0105.99.00	-- Other	Free	A
01.06	Other live animals:		

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
	- Mammals:		
0106.11.00	-- Primates	Free	A
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	A
0106.13.00	-- Camels and other camelids (Camelidae)	Free	A
0106.14.00	-- Rabbits and hares	Free	A
0106.19.00	-- Other	Free	A
0106.20.00	- Reptiles (including snakes and turtles)	Free	A
	- Birds:		
0106.31.00	-- Birds of prey	Free	A
0106.32.00	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	Free	A
0106.33.00	-- Ostriches; emus (<i>Dromaius novaehollandiae</i>)	Free	A
0106.39.00	-- Other	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
	- Insects:		
0106.41.00	-- Bees	Free	A
0106.49.00	-- Other	Free	A
0106.90.00	- Other	Free	A
02	MEAT AND EDIBLE MEAT OFFAL		
02.01	Meat of bovine animals, fresh or chilled:		
0201.10.00	- Carcasses and half-carcasses	Free	A
0201.20.00	- Other cuts with bone in	Free	A
0201.30.00	- Boneless	Free	A
02.02	Meat of bovine animals, frozen:		
0202.10.00	- Carcasses and half-carcasses	Free	A
0202.20.00	- Other cuts with bone in	Free	A
0202.30.00	- Boneless	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
02.03	Meat of swine, fresh, chilled or frozen:		
	- Fresh or chilled:		
0203.11.00	-- Carcasses and half-carcasses	5 %	A
0203.12.00	-- Hams, shoulders and cuts thereof, with bone in	5 %	A
0203.19.00	-- Other	5 %	A
	- Frozen:		
0203.21.00	-- Carcasses and half-carcasses	5 %	A
0203.22.00	-- Hams, shoulders and cuts thereof, with bone in	5 %	A
0203.29.00	-- Other	5 %	A
02.04	Meat of sheep or goats, fresh, chilled or frozen:		
0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled	Free	A
	- Other meat of sheep, fresh or chilled:		
0204.21.00	-- Carcasses and half-carcasses	Free	A
0204.22.00	-- Other cuts with bone in	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0204.23.00	-- Boneless	Free	A
0204.30.00	- Carcasses and half-carcasses of lamb, frozen	Free	A
	- Other meat of sheep, frozen:		
0204.41.00	-- Carcasses and half-carcasses	Free	A
0204.42.00	-- Other cuts with bone in	Free	A
0204.43.00	-- Boneless	Free	A
0204.50.00	- Meat of goats	Free	A
02.05	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen		
0205.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	Free	A
02.06	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	A
	- Of bovine animals, frozen:		
0206.21.00	-- Tongues	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0206.22.00	-- Livers	Free	A
0206.29.00	-- Other	Free	A
0206.30.00	- Of swine, fresh or chilled	Free	A
	- Of swine, frozen:		
0206.41.00	-- Livers	Free	A
0206.49.00	-- Other	Free	A
0206.80.00	- Other, fresh or chilled	Free	A
0206.90.00	- Other, frozen	Free	A
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen:		
	- Of fowls of the species <i>Gallus domesticus</i> :		
0207.11.00	-- Not cut in pieces, fresh or chilled	5 %	A
0207.12.00	-- Not cut in pieces, frozen	5 %	A
0207.13.00	-- Cuts and offal, fresh or chilled	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0207.14	-- Cuts and offal, frozen:		
0207.14.10	--- Livers	5 %	A
0207.14.90	--- Other	5 %	A
	- Of turkeys:		
0207.24.00	-- Not cut in pieces, fresh or chilled	5 %	A
0207.25.00	-- Not cut in pieces, frozen	5 %	A
0207.26.00	-- Cuts and offal, fresh or chilled	5 %	A
0207.27	-- Cuts and offal, frozen:		
0207.27.10	--- Livers	5 %	A
0207.27.90	--- Other	5 %	A
	- Of ducks:		
0207.41.00	-- Not cut in pieces, fresh or chilled	5 %	A
0207.42.00	-- Not cut in pieces, frozen	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0207.43.00	-- Fatty livers, fresh or chilled	5 %	A
0207.44.00	-- Other, fresh or chilled	5 %	A
0207.45	-- Other, frozen:		
0207.45.10	--- Livers	5 %	A
0207.45.90	--- Other	5 %	A
	- Of geese:		
0207.51.00	-- Not cut in pieces, fresh or chilled	5 %	A
0207.52.00	-- Not cut in pieces, frozen	5 %	A
0207.53.00	-- Fatty livers, fresh or chilled	5 %	A
0207.54.00	-- Other, fresh or chilled	5 %	A
0207.55	-- Other, frozen:		
0207.55.10	--- Livers	5 %	A
0207.55.90	--- Other	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0207.60	- Of guinea fowls:		
0207.60.10	-- Fatty livers, fresh or chilled	5 %	A
0207.60.20	-- Livers, frozen	5 %	A
0207.60.90	-- Other	5 %	A
02.08	Other meat and edible meat offal, fresh, chilled or frozen:		
0208.10.00	- Of rabbits or hares	Free	A
0208.30.00	- Of primates	Free	A
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	A
0208.50.00	- Of reptiles (including snakes and turtles)	Free	A
0208.60.00	- Of camels and other camelids (Camelidae)	Free	A
0208.90.00	- Other	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
02.09	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	A
0209.90.00	- Other	Free	A
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:		
	- Meat of swine:		
0210.11.00	-- Hams, shoulders and cuts thereof, with bone in	Free	A
0210.12.00	-- Bellies (streaky) and cuts thereof	Free	A
0210.19.00	-- Other	Free	A
0210.20.00	- Meat of bovine animals	5 %	A
	- Other, including edible flours and meals of meat or meat offal:		
0210.91.00	-- Of primates	5 %	A
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)	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0210.93.00	-- Of reptiles (including snakes and turtles)	5 %	A
0210.99	-- Other:		
0210.99.10	--- Mutton birds	5 %	A
0210.99.20	--- Poultry liver	Free	A
0210.99.30	--- Other	5 %	A
03	FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES		
03.01	Live fish:		
	- Ornamental fish:		
0301.11.00	-- Freshwater	Free	A
0301.19.00	-- Other	Free	A
	- Other live fish:		
0301.91.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0301.92.00	-- Eels (<i>Anguilla</i> spp.)	Free	A
0301.93.00	-- Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)	Free	A
0301.94.00	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	Free	A
0301.95.00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	Free	A
0301.99.00	-- Other	Free	A
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04:		
	- Salmonidae, excluding edible fish offal of Tariff items 0302.91.00, 0302.92.00 or 0302.99.00:		
0302.11.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	Free	A
0302.13.00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0302.14.00	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	Free	A
0302.19.00	-- Other	Free	A
	- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of Tariff items 0302.91.00, 0302.92.00 or 0302.99.00:		
0302.21.00	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	Free	A
0302.22.00	-- Plaice (<i>Pleuronectes platessa</i>)	Free	A
0302.23.00	-- Sole (<i>Solea</i> spp.)	Free	A
0302.24.00	-- Turbots (<i>Psetta maxima</i>)	Free	A
0302.29.00	-- Other	Free	A
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of Tariff items 0302.91.00, 0302.92.00 or 0302.99.00:		
0302.31.00	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0302.32.00	-- Yellowfin tunas (<i>Thunnus albacares</i>)	Free	A
0302.33.00	-- Skipjack or stripe-bellied bonito	Free	A
0302.34.00	-- Bigeye tunas (<i>Thunnus obesus</i>)	Free	A
0302.35.00	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	Free	A
0302.36.00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	Free	A
0302.39.00	-- Other	Free	A
	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.) jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury <i>Cololabis saira</i> , scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of Tariff items 0302.91.00, 0302.92.00 or 0302.99.00:		

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0302.41.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Free	A
0302.42.00	-- Anchovies (<i>Engraulis</i> spp.)	Free	A
0302.43.00	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	Free	A
0302.44.00	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	Free	A
0302.45.00	-- Jack and horse mackerel (<i>Trachurus</i> spp.)	Free	A
0302.46.00	-- Cobia (<i>Rachycentron canadum</i>)	Free	A
0302.47.00	-- Swordfish (<i>Xiphias gladius</i>)	Free	A
0302.49.00	-- Other	Free	A
	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of Tariff items 0302.91.00, 0302.92.00 or 0302.99.00:		
0302.51.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0302.52.00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	Free	A
0302.53.00	-- Coalfish (<i>Pollachius virens</i>)	Free	A
0302.54.00	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	Free	A
0302.55.00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	Free	A
0302.56.00	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	Free	A
0302.59.00	-- Other	Free	A
	- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding edible fish offal of Tariff items 0302.91.00, 0302.92.00 or 0302.99.00:		
0302.71.00	-- Tilapias (<i>Oreochromis</i> spp.)	Free	A
0302.72.00	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0302.73.00	-- Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)	Free	A
0302.74.00	-- Eels (<i>Anguilla</i> spp.)	Free	A
0302.79.00	-- Other	Free	A
	- Other fish, excluding edible fish offal of Tariff items 0302.91.00, 0302.92.00 or 0302.99.00:		
0302.81.00	-- Dogfish and other sharks	Free	A
0302.82.00	-- Rays and skates (<i>Rajidae</i>)	Free	A
0302.83.00	-- Toothfish (<i>Dissostichus</i> spp.)	Free	A
0302.84.00	-- Seabass (<i>Dicentrarchus</i> spp.)	Free	A
0302.85.00	-- Seabream (<i>Sparidae</i>)	Free	A
0302.89	-- Other:		
0302.89.10	--- Whole	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0302.89.20	--- Headed and gutted	Free	A
0302.89.90	--- Other	Free	A
	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:		
0302.91.00	-- Livers, roes and milt	Free	A
0302.92.00	-- Shark fins	Free	A
0302.99.00	-- Other	Free	A
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04:		
	- Salmonidae, excluding edible fish offal of Tariff items 0303.91.00, 0303.92.00, or 0303.99.00:		
0303.11.00	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	Free	A
0303.12.00	-- Other Pacific salmon (<i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0303.13.00	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	Free	A
0303.14.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	Free	A
0303.19.00	-- Other	Free	A
	- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding edible fish offal of Tariff items 0303.91.00, 0303.92.00, or 0303.99.00:		
0303.23.00	-- Tilapias (<i>Oreochromis</i> spp.)	Free	A
0303.24.00	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	Free	A
0303.25.00	-- Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0303.26.00	-- Eels (<i>Anguilla</i> spp.)	Free	A
0303.29.00	-- Other	Free	A
	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of Tariff items 0303.91.00, 0303.92.00, or 0303.99.00:		
0303.31.00	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	Free	A
0303.32.00	-- Plaice (<i>Pleuronectes platessa</i>)	Free	A
0303.33.00	-- Sole (<i>Solea</i> spp.)	Free	A
0303.34.00	-- Turbots (<i>Psetta maxima</i>)	Free	A
0303.39.00	-- Other	Free	A
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of Tariff items 0303.91.00, 0303.92.00 or 0303.99.00:		
0303.41.00	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0303.42.00	-- Yellowfin tunas (<i>Thunnus albacares</i>)	Free	A
0303.43.00	-- Skipjack or stripe-bellied bonito	Free	A
0303.44.00	-- Bigeye tunas (<i>Thunnus obesus</i>)	Free	A
0303.45.00	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	Free	A
0303.46.00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	Free	A
0303.49.00	-- Other	Free	A
	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels <i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia <i>Rachycentron canadum</i> , silver pomfrets (<i>Pampus</i> spp.), Pacific saury <i>Cololabis saira</i> , scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos <i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of Tariff items 0303.91.00, 0303.92.00 or 0303.99.00:		

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0303.51.00	-- Herrings (<i>Clupea Harengus</i> , <i>Clupea pallasii</i>)	Free	A
0303.53.00	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	Free	A
0303.54.00	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	Free	A
0303.55.00	-- Jack and horse mackerel (<i>Trachurus</i> spp.)	Free	A
0303.56.00	-- Cobia (<i>Rachycentron canadum</i>)	Free	A
0303.57.00	-- Swordfish (<i>Xiphias gladius</i>)	Free	A
0303.59.00	-- Other	Free	A
	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of Tariff items 0303.91.00, 0303.92.00 or 0303.99.00:		
0303.63.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Free	A
0303.64.00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	Free	A
0303.65.00	-- Coalfish (<i>Pollachius virens</i>)	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0303.66.00	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	Free	A
0303.67.00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	Free	A
0303.68.00	-- Blue Whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	Free	A
0303.69.00	-- Other	Free	A
	- Other fish, excluding edible fish offal of Tariff items 0303.91.00, 0303.92.00 or 0303.99.00:		
0303.81.00	-- Dogfish and other sharks	Free	A
0303.82.00	-- Rays and skates (Rajidae)	Free	A
0303.83.00	-- Toothfish (<i>Dissostichus</i> spp.)	Free	A
0303.84.00	-- Seabass (<i>Dicentrarchus</i> spp.)	Free	A
0303.89	-- Other:		
0303.89.10	--- Whole	Free	A
0303.89.20	--- Headed and gutted	Free	A
0303.89.90	--- Other	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:		
0303.91.00	-- Livers, roes and milt	Free	A
0303.92.00	-- Shark fins	Free	A
0303.99.00	-- Other	Free	A
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:		
	- Fresh or chilled fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.):		
0304.31.00	-- Tilapias (<i>Oreochromis</i> spp.)	Free	A
0304.32.00	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	Free	A
0304.33.00	-- Nile perch (<i>Lates niloticus</i>)	Free	A
0304.39.00	-- Other	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
	- Fresh or chilled fillets of other fish:		
0304.41.00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	Free	A
0304.42.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	Free	A
0304.43.00	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	Free	A
0304.44.00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	Free	A
0304.45.00	-- Swordfish (<i>Xiphias gladius</i>)	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0304.46.00	-- Toothfish (<i>Dissostichus</i> spp.)	Free	A
0304.47.00	-- Dogfish and other sharks	Free	A
0304.48.00	-- Rays and skates (Rajidae)	Free	A
0304.49.00	-- Other	Free	A
	- Other, fresh or chilled:		
0304.51.00	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	Free	A
0304.52.00	-- Salmonidae	Free	A
0304.53.00	-- Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0304.54.00	-- Swordfish (<i>Xiphias gladius</i>)	Free	A
0304.55.00	-- Toothfish (<i>Dissostichus</i> spp.)	Free	A
0304.56.00	-- Dogfish and other sharks	Free	A
0304.57.00	-- Rays and skates (Rajidae)	Free	A
0304.59.00	-- Other	Free	A
	- Frozen fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.):		
0304.61.00	-- Tilapias (<i>Oreochromis</i> spp.)	Free	A
0304.62.00	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	Free	A
0304.63.00	-- Nile Perch (<i>Lates niloticus</i>)	Free	A
0304.69.00	-- Other	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0304.71.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Free	A
0304.72.00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	Free	A
0304.73.00	-- Coalfish (<i>Pollachius virens</i>)	Free	A
0304.74.00	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	Free	A
0304.75.00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	Free	A
0304.79.00	-- Other	Free	A
	- Frozen fillets of other fish:		
0304.81.00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	Free	A
0304.82.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	Free	A
0304.83.00	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0304.84.00	-- Swordfish (<i>Xiphias gladius</i>)	Free	A
0304.85.00	-- Toothfish (<i>Dissostichus</i> spp.)	Free	A
0304.86.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Free	A
0304.87.00	-- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>)	Free	A
0304.88.00	-- Dogfish, other sharks, rays and skates (Rajidae)	Free	A
0304.89.00	-- Other	Free	A
	- Other, frozen:		
0304.91.00	-- Swordfish (<i>Xiphias gladius</i>)	Free	A
0304.92.00	-- Toothfish (<i>Dissostichus</i> spp.)	Free	A
0304.93.00	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0304.94.00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	Free	A
0304.95.00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack (<i>Theragra chalcogramma</i>)	Free	A
0304.96.00	-- Dogfish and other sharks	Free	A
0304.97.00	-- Rays and Skates (Rajidae)	Free	A
0304.99.00	-- Other	Free	A
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption:		
0305.10.00	- Flours, meals and pellets of fish, fit for human consumption	Free	A
0305.20.00	- Livers, roes and milt of fish, dried, smoked, salted or in brine	Free	A
	- Fish fillets, dried, salted or in brine, but not smoked:		

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0305.31.00	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	Free	A
0305.32.00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	Free	A
0305.39.00	-- Other	Free	A
	- Smoked fish, including fillets, other than edible fish offal:		
0305.41.00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	Free	A
0305.42.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0305.43.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	Free	A
0305.44.00	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	Free	A
0305.49.00	-- Other	Free	A
	- Dried fish, other than edible fish offal, whether or not salted but not smoked:		
0305.51.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0305.52.00	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	Free	A
0305.53.00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Free	A
0305.54.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels <i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia <i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury <i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos sarda spp.), marlins, sailfishes, spearfish (Istiophoridae)	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0305.59.00	-- Other	Free	A
	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:		
0305.61.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Free	A
0305.62.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Free	A
0305.63.00	-- Anchovies (<i>Engraulis</i> spp.)	Free	A
0305.64.00	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch <i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	Free	A
0305.69.00	-- Other	Free	A
	- Fish fins, heads, tails, maws and other edible fish offal:		
0305.71.00	-- Shark fins	Free	A
0305.72.00	-- Fish heads, tails and maws	Free	A
0305.79.00	-- Other	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
03.06	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; flours, meals and pellets of crustaceans, fit for human consumption:		
	- Frozen:		
0306.11.00	-- Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	Free	A
0306.12.00	-- Lobsters (<i>Homarus</i> spp.)	Free	A
0306.14.00	-- Crabs	Free	A
0306.15.00	-- Norway lobsters (<i>Nephrops norvegicus</i>)	Free	A
0306.16.00	-- Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)	Free	A
0306.17.00	-- Other shrimps and prawns	Free	A
0306.19.00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
	- Live, fresh or chilled:		
0306.31.00	-- Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	Free	A
0306.32.00	-- Lobsters (<i>Homarus</i> spp.)	Free	A
0306.33.00	-- Crabs	Free	A
0306.34.00	-- Norway lobsters (<i>Nephrops norvegicus</i>)	Free	A
0306.35.00	-- Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)	Free	A
0306.36.00	-- Other shrimps and prawns	Free	A
0306.39.00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	Free	A
	- Other:		
0306.91	-- Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.):		
0306.91.10	--- Smoked, whether in shell or not, whether or not cooked before or during the smoking process	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0306.91.19	--- Whole, cooked	5 %	A
0306.91.29	--- Other	Free	A
0306.92	-- Lobsters (<i>Homarus</i> spp.):		
0306.92.10	--- Smoked, whether in shell or not, whether or not cooked before or during the smoking process	Free	A
0306.92.19	--- Whole, cooked	5 %	A
0306.92.29	--- Other	Free	A
0306.93	-- Crabs:		
0306.93.10	--- Smoked, whether in shell or not, whether or not cooked before or during the smoking process	Free	A
0306.93.19	--- Whole, cooked	5 %	A
0306.93.29	--- Other	Free	A
0306.94	-- Norway lobsters (<i>Nephrops norvegicus</i>):		
0306.94.10	--- Smoked	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0306.94.19	--- Whole, cooked	5 %	A
0306.94.29	--- Other	Free	A
0306.95	-- Shrimps and prawns:		
0306.95.10	--- Smoked	Free	A
0306.95.19	--- Whole, cooked	5 %	A
0306.95.29	--- Other	Free	A
0306.99	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:		
0306.99.10	--- Smoked	Free	A
0306.99.19	--- Whole, cooked	5 %	A
0306.99.29	--- Other	Free	A
03.07	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; flours, meals and pellets of molluscs, fit for human consumption:		

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
	- Oysters:		
0307.11.00	-- Live, fresh or chilled	Free	A
0307.12.00	-- Frozen	Free	A
0307.19.00	-- Other	Free	A
	- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :		
0307.21.00	-- Live, fresh or chilled	Free	A
0307.22.00	-- Frozen	Free	A
0307.29.00	-- Other	Free	A
	- Mussels (<i>Mytilus</i> spp., <i>Perna</i> spp.):		
0307.31.00	-- Live, fresh or chilled	Free	A
0307.32.00	-- Frozen	Free	A
0307.39.00	-- Other	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
	- Cuttle fish and squid:		
0307.42.00	-- Live, fresh or chilled	Free	A
0307.43.00	-- Frozen	Free	A
0307.49.00	-- Other	Free	A
	- Octopus (<i>Octopus</i> spp.):		
0307.51.00	-- Live, fresh or chilled	Free	A
0307.52.00	-- Frozen	Free	A
0307.59.00	-- Other	Free	A
0307.60.00	- Snails, other than sea snails	Free	A
	- Clams, cockles and ark shells (families Arcidae, Arctiidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae):		
0307.71.00	-- Live, fresh or chilled	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0307.72.00	-- Frozen	Free	A
0307.79.00	-- Other	Free	A
	- Abalone (<i>Haliotis</i> spp.) and stromboid conchs (<i>Strombus</i> spp.):		
0307.81.00	-- Live, fresh or chilled abalone (<i>Haliotis</i> spp.)	Free	A
0307.82.00	-- Live, fresh or chilled stromboid conchs (<i>Strombus</i> spp.)	Free	A
0307.83.00	-- Frozen abalone (<i>Haliotis</i> spp.)	Free	A
0307.84.00	-- Frozen stromboid conchs (<i>Strombus</i> spp.)	Free	A
0307.87.00	-- Other abalone (<i>Haliotis</i> spp.)	Free	A
0307.88.00	-- Other stromboid conchs (<i>Strombus</i> spp.)	Free	A
	- Other, including flours, meals and pellets, fit for human consumption:		
0307.91.00	-- Live, fresh or chilled	Free	A
0307.92.00	-- Frozen	Free	A
0307.99.00	-- Other	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
03.08	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; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption:		
	- Sea cucumbers (<i>Stichopus japonicus</i> , Holothuroidea):		
0308.11.00	-- Live, fresh or chilled	Free	A
0308.12.00	-- Frozen	Free	A
0308.19	-- Other:		
0308.19.20	--- Smoked	Free	A
0308.19.90	--- Other	5 %	A
	- Sea urchins (<i>Strongylocentrotus</i> spp., <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echinus esculentus</i>):		
0308.21.00	-- Live, fresh or chilled	Free	A
0308.22.00	-- Frozen	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0308.29	-- Other:		
0308.29.20	--- Smoked	Free	A
0308.29.90	--- Other	5 %	A
0308.30	- Jellyfish (<i>Rhopilema</i> spp.):		
0308.30.10	-- Live, fresh or chilled	Free	A
	-- Other:		
0308.30.20	--- Frozen	Free	A
0308.30.30	--- Smoked	Free	A
0308.30.90	--- Other	5 %	A
0308.90	- Other:		
0308.90.10	-- Live, fresh or chilled	Free	A
	-- Other:		
0308.90.20	--- Frozen	Free	A
0308.90.30	--- Smoked	Free	A
0308.90.90	--- Other	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
04	DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED		
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter:		
0401.10	- Of a fat content, by weight, not exceeding 1 %:		
0401.10.01	-- Fresh	Free	A
0401.10.09	-- Other	Free	A
0401.20	- Of a fat content, by weight, exceeding 1 % but not exceeding 6 %:		
0401.20.01	-- Fresh	Free	A
0401.20.09	-- Other	Free	A
0401.40.00	- Of a fat content, by weight, exceeding 6 % but not exceeding 10 %	Free	A
0401.50.00	- Of a fat content, by weight, exceeding 10 %	Free	A
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter:		

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0402.10.00	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1,5 %	5 %	A
	- 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	5 %	A
0402.29.00	-- Other	5 %	A
	- Other:		
0402.91.00	-- Not containing added sugar or other sweetening matter	Free	A
0402.99.00	-- Other	Free	A
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:		
0403.10.00	- Yogurt	5 %	A
0403.90	- Other:		
0403.90.01	-- Not concentrated or sweetened	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
	-- Other:		
0403.90.11	--- Liquid or semi-solid	Free	A
0403.90.19	--- Other	5 %	A
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included:		
0404.10.00	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	5 %	A
0404.90	- Other:		
0404.90.01	-- Not concentrated or sweetened	Free	A
	-- Concentrated or sweetened:		
0404.90.11	--- Liquid or semi-solid	Free	A
0404.90.19	--- Other	5 %	A
04.05	Butter and other fats and oils derived from milk; dairy spreads:		
0405.10.00	- Butter	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0405.20.00	- Dairy spreads	Free	A
0405.90.00	- Other	Free	A
04.06	Cheese and curd:		
0406.10.00	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	Free	A
0406.20.00	- Grated or powdered cheese, of all kinds	Free	A
0406.30.00	- Processed cheese, not grated or powdered	Free	A
0406.40.00	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	Free	A
0406.90.00	- Other cheese	Free	A
04.07	Birds' eggs, in shell, fresh, preserved or cooked:		
	- Fertilised eggs for incubation:		
0407.11.00	-- Of fowls of the species <i>Gallus domesticus</i>	Free	A
0407.19.00	-- Other	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
	- Other fresh eggs:		
0407.21.00	-- Of fowls of the species Gallus domesticus	Free	A
0407.29.00	-- Other	Free	A
0407.90.00	- Other	Free	A
04.08	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter:		
	- Egg yolks:		
0408.11.00	-- Dried	Free	A
0408.19.00	-- Other	Free	A
	- Other:		
0408.91.00	-- Dried	Free	A
0408.99.00	-- Other	Free	A
04.09	Natural honey		
0409.00.00	Natural honey	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
04.10	Edible products of animal origin, not elsewhere specified or included		
0410.00.00	Edible products of animal origin, not elsewhere specified or included	Free	A
05	PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED		
05.01	Human hair, unworked, whether or not washed or scoured; waste of human hair		
0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair	Free	A
05.02	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair:		
0502.10.00	- Pigs', hogs' or boars' bristles and hair and waste thereof	Free	A
0502.90.00	- Other	Free	A
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked		
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	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
05.05	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers:		
0505.10.00	- Feathers of a kind used for stuffing; down	Free	A
0505.90.00	- Other	Free	A
05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products:		
0506.10.00	- Ossein and bones treated with acid	Free	A
0506.90.00	- Other	Free	A
05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products:		
0507.10.00	- Ivory; ivory powder and waste	Free	A
0507.90.00	- Other	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
05.08	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof		
0508.00.00	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	A
05.10	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved		
0510.00.00	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	A
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption:		
0511.10.00	- Bovine semen	Free	A
	- Other:		

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0511.91.00	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	Free	A
0511.99.00	-- Other	Free	A
06	LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE		
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12:		
0601.10.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	Free	A
0601.20.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	Free	A
06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn:		
0602.10.00	- Unrooted cuttings and slips	Free	A
0602.20.00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	Free	A
0602.30.00	- Rhododendrons and azaleas, grafted or not	Free	A
0602.40.00	- Roses, grafted or not	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0602.90.00	- Other	Free	A
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:		
	- Fresh:		
0603.11.00	-- Roses	Free	A
0603.12.00	-- Carnations	Free	A
0603.13.00	-- Orchids	Free	A
0603.14.00	-- Chrysanthemums	Free	A
0603.15.00	-- Lilies (<i>Lilium</i> spp.)	Free	A
0603.19.00	-- Other	Free	A
0603.90	- Other:		
0603.90.01	-- Dried or bleached	Free	A
0603.90.09	-- Other	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
06.04	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:		
0604.20.00	- Fresh	Free	A
0604.90	- Other:		
0604.90.10	-- Dried or bleached	Free	A
0604.90.90	-- Other	5 %	A
07	EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS		
07.01	Potatoes, fresh or chilled:		
0701.10.00	- Seed	Free	A
0701.90.00	- Other	Free	A
07.02	Tomatoes, fresh or chilled		
0702.00.00	Tomatoes, fresh or chilled	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:		
0703.10	- Onions and shallots:		
0703.10.01	-- Onions	Free	A
0703.10.09	-- Shallots	Free	A
0703.20.00	- Garlic	Free	A
0703.90.00	- Leeks and other alliaceous vegetables	Free	A
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled:		
0704.10.00	- Cauliflowers and headed broccoli	Free	A
0704.20.00	- Brussels sprouts	Free	A
0704.90.00	- Other	Free	A
07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled:		
	- Lettuce:		
0705.11.00	-- Cabbage lettuce (head lettuce)	Free	A
0705.19.00	-- Other	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
	- Chicory:		
0705.21.00	-- Witloof chicory (<i>Cichorium intybus</i> var <i>foliosum</i>)	Free	A
0705.29.00	-- Other	Free	A
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled:		
0706.10.00	- Carrots and turnips	Free	A
0706.90.00	- Other	Free	A
07.07	Cucumbers and gherkins, fresh or chilled		
0707.00.00	Cucumbers and gherkins, fresh or chilled	Free	A
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled:		
0708.10.00	- Peas (<i>Pisum sativum</i>)	Free	A
0708.20.00	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	Free	A
0708.90.00	- Other leguminous vegetables	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
07.09	Other vegetables, fresh or chilled:		
0709.20.00	- Asparagus	Free	A
0709.30.00	- Aubergines (egg-plants)	Free	A
0709.40.00	- Celery other than celeriac	Free	A
	- Mushrooms and truffles:		
0709.51.10	-- Mushrooms of the genus <i>Agaricus</i>	Free	A
0709.59.00	-- Other	Free	A
0709.60.00	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	Free	A
0709.70.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	Free	A
	- Other:		
0709.91.00	-- Globe artichokes	Free	A
0709.92.00	-- Olives	Free	A
0709.93.00	-- Pumpkins, squash and gourds (<i>Cucurbita</i> spp.)	Free	A
0709.99.00	-- Other	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:		
0710.10.00	- Potatoes	Free	A
	- Leguminous vegetables, shelled or unshelled:		
0710.21.00	-- Peas (<i>Pisum sativum</i>)	Free	A
0710.22.00	-- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	Free	A
0710.29.00	-- Other	Free	A
0710.30.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	Free	A
0710.40.00	- Sweet corn	5 %	A
0710.80.00	- Other vegetables	Free	A
0710.90.00	- Mixtures of vegetables	Free	A
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:		
0711.20.00	- Olives	5 %	A
0711.40.00	- Cucumbers and gherkins	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
	- Mushrooms and truffles:		
0711.51.00	-- Mushrooms of the genus <i>Agaricus</i>	5 %	A
0711.59.00	-- Other	5 %	A
0711.90.00	- Other vegetables; mixtures of vegetables	5 %	A
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:		
0712.20.00	- Onions	5 %	A
	- Mushrooms, wood ears (<i>Auricularia</i> spp.), jelly fungi (<i>tremella</i> spp.) and truffles:		
0712.31.00	-- Mushrooms of the genus <i>Agaricus</i>	5 %	A
0712.32.00	-- Wood ears (<i>Auricularia</i> spp.)	5 %	A
0712.33.00	-- Jelly fungi (<i>Tremella</i> spp.)	5 %	A
0712.39	-- Other:		
0712.39.11	--- Truffles	Free	A
0712.39.19	--- Other	5 %	A
0712.90	- Other vegetables; mixtures of vegetables:		

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0712.90.01	-- Corn	Free	A
0712.90.09	-- Herbs, including mixtures	Free	A
0712.90.19	-- Other	Free	A
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split:		
0713.10	- Peas (<i>Pisum sativum</i>):		
0713.10.01	-- Split	Free	A
0713.10.08	-- Other	Free	A
0713.20	- Chickpeas (garbanzos):		
0713.20.01	-- Split	Free	A
0713.20.08	-- Other	Free	A
	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):		
0713.31.00	-- Beans of the species <i>Vigna mungo</i> (L) Hepper or <i>Vigna radiata</i> (L) Wilczek	Free	A
0713.32.00	-- Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0713.33.00	-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	Free	A
0713.34.00	-- Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>)	Free	A
0713.35.00	-- Cow peas (<i>Vigna unguiculata</i>)	Free	A
0713.39.00	-- Other	Free	A
0713.40.00	- Lentils	Free	A
0713.50.00	- Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equine</i> and <i>Vicia faba</i> var. <i>minor</i>)	Free	A
0713.60.00	- Pigeon peas (<i>Cajanus cajan</i>)	Free	A
0713.90.00	- Other	Free	A
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith:		
0714.10	- Manioc (cassava):		
0714.10.10	-- Cooked and preserved by freezing, not containing added sugar	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0714.10.90	-- Other	Free	A
0714.20	- Sweet potatoes:		
0714.20.10	-- Cooked and preserved by freezing, not containing added sugar	5 %	A
0714.20.90	-- Other	Free	A
0714.30	- Yams (<i>Dioscorea</i> spp.):		
0714.30.10	-- Cooked and preserved by freezing, not containing added sugar	5 %	A
0714.30.90	-- Other	Free	A
0714.40	- Taro (<i>Colocasia</i> spp.):		
0714.40.10	-- Cooked and preserved by freezing, not containing added sugar	5 %	A
0714.40.90	-- Other	Free	A
0714.50	- Yautia (<i>Xanthosoma</i> spp.):		
0714.50.10	-- Cooked and preserved by freezing, not containing added sugar	5 %	A
0714.50.90	-- Other	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0714.90	- Other:		
0714.90.20	-- Cooked and preserved by freezing, not containing added sugar	5 %	A
0714.90.80	-- Other	Free	A
08	EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS		
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled:		
	- Coconuts:		
0801.11.00	-- Desiccated	Free	A
0801.12.00	-- In the inner shell (endocarp)	Free	A
0801.19.00	-- Other	Free	A
	- Brazil nuts:		
0801.21.00	-- In shell	Free	A
0801.22.00	-- Shelled	Free	A
	- Cashew nuts:		
0801.31.00	-- In shell	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0801.32.00	-- Shelled	Free	A
08.02	Other nuts, fresh or dried, whether or not shelled or peeled:		
	- Almonds:		
0802.11.00	-- In shell	Free	A
0802.12.00	-- Shelled	Free	A
	- Hazelnuts or filberts (<i>Corylus</i> spp.):		
0802.21.00	-- In shell	Free	A
0802.22.00	-- Shelled	Free	A
	- Walnuts:		
0802.31.00	-- In shell	Free	A
0802.32.00	-- Shelled	Free	A
	- Chestnuts (<i>Castanea</i> spp.):		
0802.41.00	-- In Shell	Free	A
0802.42.00	-- Shelled	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
	- Pistachios:		
0802.51.00	-- In Shell	Free	A
0802.52.00	-- Shelled	Free	A
	- Macadamia nuts:		
0802.61.00	-- In Shell	Free	A
0802.62.00	-- Shelled	Free	A
0802.70.00	- Kola nuts (<i>Cola</i> spp.)	Free	A
0802.80.00	- Areca nuts	Free	A
0802.90.00	- Other	Free	A
08.03	Bananas, including plantains, fresh or dried:		
0803.10.00	- Plantains	Free	A
0803.90.00	- Other	Free	A
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried:		
0804.10.00	- Dates	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0804.20.00	- Figs	Free	A
0804.30.00	- Pineapples	Free	A
0804.40.00	- Avocados	Free	A
0804.50.00	- Guavas, mangoes and mangosteens	Free	A
08.05	Citrus fruit, fresh or dried:		
0805.10.00	- Oranges	Free	A
	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:		
0805.21.00	-- Mandarins (including tangerines and satsumas)	Free	A
0805.22.00	-- Clementines	Free	A
0805.29.00	-- Other	Free	A
0805.40.00	- Grapefruit, including pomelos	Free	A
0805.50.00	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)	Free	A
0805.90.00	- Other	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
08.06	Grapes, fresh or dried:		
0806.10.00	- Fresh	Free	A
0806.20.00	- Dried	Free	A
08.07	Melons (including watermelons) and papaws (papayas), fresh:		
	- Melons (including watermelons):		
0807.11.00	-- Watermelons	Free	A
0807.19.00	-- Other	Free	A
0807.20.00	- Papaws (papayas)	Free	A
08.08	Apples, pears and quinces, fresh:		
0808.10.00	- Apples	Free	A
0808.30.00	- Pears	Free	A
0808.40.00	- Quinces	Free	A
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh:		
0809.10.00	- Apricots	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
	- Cherries:		
0809.21.00	-- Sour cherries (<i>Prunus cerasus</i>)	Free	A
0809.29.00	-- Other	Free	A
0809.30.00	- Peaches, including nectarines	Free	A
0809.40.00	- Plums and sloes	Free	A
08.10	Other fruit, fresh:		
0810.10.00	- Strawberries	Free	A
0810.20.00	- Raspberries, blackberries, mulberries and loganberries	Free	A
0810.30.00	- Black, white or red currants and gooseberries	Free	A
0810.40.00	- Cranberries, bilberries and other fruits of the genus vaccinium	Free	A
0810.50.00	- Kiwifruit	Free	A
0810.60.00	- Durians	Free	A
0810.70.00	- Persimmons	Free	A
0810.90.00	- Other	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:		
0811.10	- Strawberries:		
0811.10.01	-- Containing added sugar or other sweetening matter	Free	A
0811.10.09	-- Other	5 %	A
0811.20	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries:		
0811.20.01	-- Containing added sugar or other sweetening matter	Free	A
0811.20.09	-- Other	5 %	A
0811.90	- Other:		
	-- Containing added sugar or other sweetening matter:		
0811.90.01	--- Passionfruit	Free	A
0811.90.09	--- Other	Free	A
	-- Other:		
0811.90.11	--- Passionfruit	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0811.90.19	--- Other	5 %	A
08.12	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:		
0812.10.00	- Cherries	5 %	A
0812.90.00	- Other	5 %	A
08.13	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter:		
0813.10.00	- Apricots	Free	A
0813.20.00	- Prunes	Free	A
0813.30.00	- Apples	Free	A
0813.40.00	- Other fruit	Free	A
0813.50.00	- Mixtures of nuts or dried fruits of this Chapter	Free	A
08.14	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions:		
0814.00.01	- Lemon peel	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0814.00.09	- Other	Free	A
09	COFFEE, TEA, MATÉ AND SPICES		
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion:		
	- Coffee, not roasted:		
0901.11.00	-- Not decaffeinated	Free	A
0901.12.00	-- Decaffeinated	Free	A
	- Coffee, roasted:		
0901.21.00	-- Not decaffeinated	5 %	A
0901.22.00	-- Decaffeinated	5 %	A
0901.90	- Other:		
0901.90.10	-- Coffee husks and skins	Free	A
0901.90.90	-- Coffee substitutes containing coffee	5 %	A
09.02	Tea, whether or not flavoured:		
0902.10.00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0902.20.00	- Other green tea (not fermented)	Free	A
0902.30.00	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	Free	A
0902.40.00	- Other black tea (fermented) and other partly fermented tea	Free	A
09.03	Maté		
0903.00.00	Maté	Free	A
09.04	Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :		
	- Pepper:		
0904.11.00	-- Neither crushed nor ground	Free	A
0904.12.00	-- Crushed or ground	5 %	A
	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :		
0904.21.00	-- Dried, neither crushed nor ground	Free	A
0904.22.00	-- Crushed or ground	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
09.05	Vanilla		
0905.10.00	- Neither crushed nor ground	Free	A
0905.20.00	- Crushed or ground	Free	A
09.06	Cinnamon and cinnamon-tree flowers:		
	- Neither crushed nor ground:		
0906.11.00	-- Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)	Free	A
0906.19.00	-- Other	Free	A
0906.20.00	- Crushed or ground	5 %	A
09.07	Cloves (whole fruit, cloves and stems):		
0907.10.00	- Neither crushed nor ground	Free	A
0907.20.00	- Crushed or ground	5 %	A
09.08	Nutmeg, mace and cardamoms:		
	- Nutmeg:		
0908.11.00	-- Neither crushed nor ground	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0908.12.00	-- Crushed or ground	5 %	A
	- Mace:		
0908.21.00	-- Neither crushed nor ground	Free	A
0908.22.00	-- Crushed or ground	5 %	A
	- Cardamoms:		
0908.31.00	-- Neither crushed nor ground	Free	A
0908.32.00	-- Crushed or ground	5 %	A
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries:		
	- Seeds of coriander:		
0909.21.00	-- Neither crushed nor ground	Free	A
0909.22.00	-- Crushed or ground	5 %	A
	- Seeds of cumin:		
0909.31.00	-- Neither crushed nor ground	Free	A
0909.32.00	-- Crushed or ground	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
	- Seeds of anise, badian, caraway or fennel; juniper berries:		
0909.61.00	-- Neither crushed nor ground	Free	A
0909.62.00	-- Crushed or ground	5 %	A
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices:		
	- Ginger:		
0910.11.00	-- Neither crushed nor ground	Free	A
0910.12.00	-- Crushed or ground	5 %	A
0910.20.00	- Saffron	Free	A
0910.30	- Turmeric (curcuma):		
0910.30.01	-- Neither crushed nor ground	Free	A
0910.30.09	-- Crushed or ground	5 %	A
	- Other spices:		
0910.91	-- Mixtures referred to in Note 1(b) to this Chapter:		
0910.91.01	--- Neither crushed nor ground	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
0910.91.09	--- Crushed or ground	5 %	A
0910.99	-- Other:		
0910.99.10	--- Curry	5 %	A
0910.99.15	--- Other, neither crushed nor ground	Free	A
0910.99.19	--- Crushed or ground	5 %	A
10	CEREALS		
10.01	Wheat and meslin:		
	- Durum wheat:		
1001.11.00	-- Seed	Free	A
1001.19.00	-- Other	Free	A
	- Other:		
1001.91.00	-- Seed	Free	A
1001.99.00	-- Other	Free	A
10.02	Rye:		
1002.10.00	- Seed	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
1002.90.00	- Other	Free	A
10.03	Barley:		
1003.10.00	- Seed	Free	A
1003.90.00	- Other	Free	A
10.04	Oats:		
1004.10.00	- Seed	Free	A
1004.90.00	- Other	Free	A
10.05	Maize (corn):		
1005.10.00	- Seed	Free	A
1005.90.00	- Other	Free	A
10.06	Rice:		
1006.10.00	- Rice in the husk (paddy or rough)	Free	A
1006.20.00	- Husked (brown) rice	Free	A
1006.30.00	- Semi-milled or wholly milled rice, whether or not polished or glazed	Free	A
1006.40.00	- Broken rice	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
10.07	Grain sorghum:		
1007.10.00	- Seed	Free	A
1007.90.00	- Other	Free	A
10.08	Buckwheat, millet and canary seeds; other cereals:		
1008.10.00	- Buckwheat	Free	A
	- Millet:		
1008.21.00	-- Seed	Free	A
1008.29.00	-- Other	Free	A
1008.30.00	- Canary seeds	Free	A
1008.40.00	- Fonio (<i>Digitaria</i> spp.)	Free	A
1008.50.00	- Quinoa (<i>Chenopodium quinoa</i>)	Free	A
1008.60.00	- Triticale	Free	A
1008.90.00	- Other cereals	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
11	PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN		
11.01	Wheat or meslin flour		
1101.00.00	Wheat or meslin flour	5 %	A
11.02	Cereal flours other than of wheat or meslin:		
1102.20.00	- Maize (corn) flour	5 %	A
1102.90	- Other:		
1102.90.01	-- Rice flour	Free	A
1102.90.10	-- Other	5 %	A
11.03	Cereal groats, meal and pellets:		
	- Groats and meal:		
1103.11.00	-- Of wheat	5 %	A
1103.13.00	-- Of maize (corn)	5 %	A
1103.19	-- Of other cereals:		
1103.19.01	--- Barley and meslin	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
1103.19.05	--- Of oats	5 %	A
1103.19.09	--- Other	Free	A
1103.20	- Pellets:		
1103.20.01	-- Of wheat	5 %	A
1103.20.05	-- Of barley, maize, meslin, oats	5 %	A
1103.20.09	-- Of other cereals	Free	A
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground:		
	- Rolled or flaked grains:		
1104.12.00	-- Of oats	5 %	A
1104.19.00	-- Of other cereals	5 %	A
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):		
1104.22.00	-- Of oats	5 %	A
1104.23.00	-- Of maize (corn)	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
1104.29.00	-- Of other cereals	5 %	A
1104.30.00	- Germ of cereals, whole, rolled, flaked or ground	5 %	A
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes:		
1105.10.00	- Flour, meal and powder	5 %	A
1105.20.00	- Flakes, granules and pellets	5 %	A
11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8:		
1106.10.00	- Of the dried leguminous vegetables of heading 07.13	Free	A
1106.20.00	- Of sago or of roots or tubers of heading 07.14	Free	A
1106.30.00	- Of the products of Chapter 8	Free	A
11.07	Malt, whether or not roasted:		
1107.10.00	- Not roasted	Free	A
1107.20.00	- Roasted	Free	A
11.08	Starches; inulin:		

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
	- Starches:		
1108.11.00	-- Wheat starch	5 %	A
1108.12.00	-- Maize (corn) starch	5 %	A
1108.13.00	-- Potato starch	5 %	A
1108.14.00	-- Manioc (cassava) starch	5 %	A
1108.19	-- Other starches:		
1108.19.01	--- Arrowroot	Free	A
1108.19.09	--- Other	5 %	A
1108.20.00	- Inulin	Free	A
11.09	Wheat gluten, whether or not dried		
1109.00.00	Wheat gluten, whether or not dried	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
12	OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER		
12.01	Soya beans, whether or not broken:		
1201.10.00	- Seed	Free	A
1201.90.00	- Other	Free	A
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:		
1202.30.00	- Seed	Free	A
	- Other:		
1202.41.00	-- In shell	Free	A
1202.42.00	-- Shelled, whether or not broken	Free	A
12.03	Copra		
1203.00.00	Copra	Free	A
12.04	Linseed, whether or not broken		
1204.00.00	Linseed, whether or not broken	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
12.05	Rape or colza seeds, whether or not broken:		
1205.10.00	- Low erucic acid rape or colza seeds	Free	A
1205.90.00	- Other	Free	A
12.06	Sunflower seeds, whether or not broken		
1206.00.00	Sunflower seeds, whether or not broken	Free	A
12.07	Other oil seeds and oleaginous fruits, whether or not broken:		
1207.10.00	- Palm nuts and kernels	Free	A
	- Cotton seeds:		
1207.21.00	-- Seed	Free	A
1207.29.00	-- Other	Free	A
1207.30.00	- Castor oil seeds	Free	A
1207.40.00	- Sesamum seeds	Free	A
1207.50.00	- Mustard seeds	Free	A
1207.60.00	- Safflower (<i>Carthamus tinctorius</i>) seeds	Free	A
1207.70.00	- Melon seeds	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
	- Other:		
1207.91.00	-- Poppy seeds	Free	A
1207.99.00	-- Other	Free	A
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard:		
1208.10.00	- Of soya beans	Free	A
1208.90.00	- Other	Free	A
12.09	Seeds, fruit and spores, of a kind used for sowing:		
1209.10.00	- Sugar beet seeds	Free	A
	- Seeds of forage plants:		
1209.21.00	-- Lucerne (alfalfa) seeds	Free	A
1209.22.00	-- Clover (<i>Trifolium</i> spp.) seeds	Free	A
1209.23.00	-- Fescue seeds	Free	A
1209.24.00	-- Kentucky blue grass (<i>Poa pratensis</i> L) seeds	Free	A
1209.25.00	-- Rye grass (<i>Lolium multiflorum</i> Lam, <i>Lolium perenne</i> L) seeds	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
1209.29.00	-- Other	Free	A
1209.30.00	- Seeds of herbaceous plants cultivated principally for their flowers	Free	A
	- Other:		
1209.91.00	-- Vegetable seeds	Free	A
1209.99.00	-- Other	Free	A
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin:		
1210.10.00	- Hop cones, neither ground nor powdered nor in the form of pellets	Free	A
1210.20	- Hop cones, ground, powdered or in the form of pellets; lupulin:		
1210.20.01	-- Hop cones, ground, powdered or in the form of pellets	Free	A
1210.20.09	-- Lupulin	5 %	A
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered:		
1211.20.00	- Ginseng roots	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
1211.30.00	- Coca leaf	Free	A
1211.40.00	- Poppy straw	Free	A
1211.50.00	- Ephedra	Free	A
1211.90.10	- Other	Free	A
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included:		
	- Seaweeds and other algae:		
1212.21.00	-- Fit for human consumption	Free	A
1212.29.00	-- Other	Free	A
	- Other:		
1212.91.00	-- Sugar beet	Free	A
1212.92.00	-- Locust beans (carob)	Free	A
1212.93.00	-- Sugar cane	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
1212.94.00	-- Chicory roots	Free	A
1212.99.00	-- Other	Free	A
12.13	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets:		
1213.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets:		
1213.00.01	- Cereal straw and husks ground or pelletised for animal food	5 %	A
1213.00.09	- Other	Free	A
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets:		
1214.10.00	- Lucerne (alfalfa) meal and pellets	Free	A
1214.90.00	- Other	Free	A
13	LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS		
13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams):		
1301.20.00	- Gum Arabic	Free	A
1301.90.00	- Other	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:		
	- Vegetable saps and extracts:		
1302.11.00	-- Opium	Free	A
1302.12.00	-- Of liquorice	Free	A
1302.13.00	-- Of hops	Free	A
1302.14.00	-- Of ephedra	Free	A
1302.19.00	-- Other	Free	A
1302.20.00	- Pectic substances, pectinates and pectates	Free	A
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:		
1302.31.00	-- Agar-agar	Free	A
1302.32.00	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	Free	A
1302.39.00	-- Other	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
14	VEGETABLE PLATING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED		
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark):		
1401.10.00	- Bamboos	Free	A
1401.20.00	- Rattans	Free	A
1401.90.00	- Other	Free	A
14.04	Vegetable products not elsewhere specified or included:		
1404.20.00	- Cotton linters	Free	A
1404.90.00	- Other	Free	A
15	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES		
15.01	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03:		
1501.10.00	- Lard	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
1501.20.00	- Other pig fat	Free	A
1501.90.00	- Other	Free	A
15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03:		
1502.10.00	- Tallow	Free	A
1502.90.00	- Other	Free	A
15.03	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared		
1503.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared:		
1503.00.01	- Oleo-oil	5 %	A
1503.00.09	- Other	Free	A
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:		
1504.10.00	- Fish-liver oils and their fractions	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
1504.20	- Fats and oils and their fractions, of fish, other than liver oils:		
1504.20.01	-- Fractions	Free	A
1504.20.09	-- Other	5 %	A
1504.30	- Fats and oils and their fractions, of marine mammals:		
1504.30.01	-- Fractions	Free	A
1504.30.09	-- Other	5 %	A
15.05	Wool grease and fatty substances derived therefrom (including lanolin)		
1505.00	Wool grease and fatty substances derived therefrom (including lanolin):		
1505.00.01	- Wool grease, crude	Free	A
1505.00.09	- Other	5 %	A
15.06	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified		
1506.00.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified:		
1507.10.00	- Crude oil, whether or not degummed	Free	A
1507.90.00	- Other	Free	A
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified:		
1508.10.00	- Crude oil	Free	A
1508.90.00	- Other	Free	A
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified:		
1509.10.00	- Virgin	Free	A
1509.90.00	- Other	Free	A
15.10	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 heading 15.09		
1510.00.00	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 heading 15.09	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified:		
1511.10.00	- Crude oil	Free	A
1511.90.00	- Other	Free	A
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified:		
	- Sunflower-seed or safflower oil and fractions thereof:		
1512.11.00	-- Crude oil	Free	A
1512.19.00	-- Other	Free	A
	- Cotton-seed oil and its fractions:		
1512.21.00	-- Crude oil, whether or not gossypol has been removed	Free	A
1512.29.00	-- Other	Free	A
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified:		
	- Coconut (copra) oil and its fractions:		
1513.11.00	-- Crude oil	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
1513.19	-- Other:		
1513.19.01	--- Fractions	5 %	A
1513.19.09	--- Other	5 %	A
	- Palm kernel or babassu oil and fractions thereof:		
1513.21.00	-- Crude oil	Free	A
1513.29.00	-- Other	Free	A
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified:		
	- Low erucic acid rape or colza oil and its fractions:		
1514.11.00	-- Crude oil	Free	A
1514.19.00	-- Other	Free	A
	- Other:		
1514.91.00	-- Crude oil	Free	A
1514.99.00	-- Other	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:		
	- Linseed oil and its fractions:		
1515.11.00	-- Crude oil	Free	A
1515.19.00	-- Other	Free	A
	- Maize (corn) oil and its fractions:		
1515.21.00	-- Crude oil	Free	A
1515.29.00	-- Other	Free	A
1515.30.00	- Castor oil and its fractions	Free	A
1515.50.00	- Sesame oil and its fractions	Free	A
1515.90.00	- Other	Free	A
15.16	Animal or vegetable 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	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
1516.20	- Vegetable fats and oils and their fractions:		
1516.20.01	-- Re-esterified	Free	A
1516.20.09	-- Hydrogenated oils having a waxy character	Free	A
1516.20.19	-- Other	5 %	A
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16:		
1517.10.00	- Margarine, excluding liquid margarine	5 %	A
1517.90	- Other:		
1517.90.01	-- Edible mixtures or preparations, of a kind used as mould release preparations	5 %	A
1517.90.09	-- Liquid margarine	5 %	A
	-- Other edible mixtures or preparations:		
1517.90.11	--- Coconut (copra) oil	5 %	A
1517.90.19	--- Other	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
15.18	Animal or vegetable 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 heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included:		
1518.00	Animal or vegetable 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 heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included:		
1518.00.01	- Animal or vegetable fats and oils, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16	Free	A
1518.00.09	- Inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
15.20	Glycerol, crude; glycerol waters and glycerol lyes		
1520.00	Glycerol, crude; glycerol waters and glycerol lyes:		
1520.00.10	- Glycerol (glycerine), crude	Free	A
1520.00.90	- Glycerol waters and glycerol lyes	Free	A
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:		
1521.10.00	- Vegetable waxes	Free	A
1521.90	- Other:		
1521.90.01	-- Beeswax	5 %	A
1521.90.09	-- Other	Free	A
15.22	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes		
1522.00.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
16	PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES		
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products		
1601.00.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	Free	A
16.02	Other prepared or preserved meat, meat offal or blood:		
1602.10	- Homogenised preparations:		
	-- Preserved in airtight cans or jars:		
1602.10.01	--- In combination with vegetables or other food substances; meat pastes	5 %	A
1602.10.09	--- Other	Free	A
1602.10.19	-- Otherwise packed	Free	A
1602.20	- Of liver of any animal:		
1602.20.01	-- Patés de foie gras	5 %	A
1602.20.09	-- Other	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
	- Of poultry of heading 01.05:		
1602.31.00	-- Of turkeys	5 %	A
1602.32	-- Of fowls of the species <i>Gallus domesticus</i> :		
	--- Preserved in airtight containers or jars:		
1602.32.10	---- In combination with vegetables or other food substances; meat pastes	5 %	A
1602.32.20	---- Other	Free	A
1602.32.90	--- Otherwise packed	Free	A
1602.39	-- Other:		
	--- Preserved in airtight cans or jars:		
1602.39.01	---- In combination with vegetables or other food substances; meat pastes	5 %	A
1602.39.09	---- Other	Free	A
1602.39.19	--- Otherwise packed	Free	A
	- Of swine:		
1602.41	-- Hams and cuts thereof:		

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
	--- Preserved in airtight cans or jars:		
1602.41.01	---- In combination with vegetables or other food substances	5 %	A
1602.41.09	---- Other	Free	A
1602.41.19	--- Otherwise packed	Free	A
1602.42	-- Shoulders and cuts thereof:		
	--- Preserved in airtight cans or jars:		
1602.42.01	---- In combination with vegetables or other food substances	5 %	A
1602.42.09	---- Other	Free	A
1602.42.19	--- Otherwise packed	Free	A
1602.49	-- Other, including mixtures:		
	--- Preserved in airtight cans or jars:		
1602.49.01	---- In combination with vegetables or other food substances; meat pastes	5 %	A
1602.49.09	---- Other	Free	A
1602.49.19	--- Otherwise packed	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
1602.50	- Of bovine animals:		
	-- Preserved in airtight cans or jars:		
1602.50.01	--- In combination with vegetables or other food substances; meat pastes	5 %	A
1602.50.09	--- Other	Free	A
1602.50.19	-- Otherwise packed	Free	A
1602.90	- Other, including preparations of blood of any animal:		
1602.90.01	-- Preparations of blood	5 %	A
	-- Other:		
	--- Preserved in airtight cans or jars:		
1602.90.11	---- In combination with vegetables or other food substances; meat pastes	5 %	A
1602.90.19	---- Other	Free	A
1602.90.29	--- Otherwise packed	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
16.03	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates		
1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:		
1603.00.01	- Of meat, fish, crustaceans or molluscs	Free	A
1603.00.09	- Of other aquatic invertebrates	5 %	A
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:		
	- Fish, whole or in pieces, but not minced:		
1604.11.00	-- Salmon	Free	A
1604.12.00	-- Herrings	Free	A
1604.13	-- Sardines, sardinella and brisling or sprats:		
	--- In airtight cans or jars, whether or not with added liquor, oil or sauce:		
1604.13.01	---- Sardines and brisling	Free	A
1604.13.09	---- Other	5 %	A
1604.13.19	--- Otherwise packed	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
1604.14	-- Tunas, skipjack and bonito (<i>Sarda</i> spp.):		
1604.14.01	--- In airtight cans or jars, whether or not with added liquor, oil or sauce	5 %	A
1604.14.09	--- Otherwise packed	Free	A
1604.15	-- Mackerel:		
1604.15.01	--- In airtight cans or jars, whether or not with added liquor, oil or sauce	5 %	A
1604.15.09	--- Otherwise packed	Free	A
1604.16	-- Anchovies:		
1604.16.01	--- In airtight cans or jars, whether or not with added liquor, oil or sauce	5 %	A
1604.16.09	--- Otherwise packed	Free	A
1604.17	-- Eels:		
1604.17.10	--- In airtight cans or jars, whether or not with added liquor, oil or sauce	5 %	A
1604.17.90	--- Otherwise packed	Free	A
1604.18	-- Shark fins:		
1604.18.10	--- In airtight cans or jars, whether or not with added liquor, oil or sauce	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
1604.18.90	--- Otherwise packed	Free	A
1604.19	-- Other:		
	--- In airtight cans or jars, whether or not with added liquor, oil or sauce:		
1604.19.01	---- Pilchards, sild, saury	Free	A
1604.19.09	---- Other	5 %	A
1604.19.19	--- Otherwise packed	Free	A
1604.20	- Other prepared or preserved fish:		
	-- Fish preparations such as pastes, sausages, "prepared meals" and the like:		
1604.20.01	--- Pastes	5 %	A
1604.20.09	--- Other	Free	A
	-- Other:		
	--- In airtight cans or jars, whether or not with added liquor, oil or sauce:		
1604.20.11	---- Herrings, pilchards, sardines, sild, brisling, saury	Free	A
1604.20.19	---- Salmon	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
1604.20.29	---- Other	5 %	A
1604.20.39	--- Otherwise packed	Free	A
	- Caviar and caviar substitutes:		
1604.31.00	-- Caviar	5 %	A
1604.32.00	-- Caviar substitutes	5 %	A
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:		
1605.10	- Crab:		
	-- Preparations such as pastes, sausages, "prepared meals" and the like:		
1605.10.01	--- Pastes	5 %	A
1605.10.09	--- Other	Free	A
1605.10.19	-- Other	Free	A
	- Shrimps and prawns:		
1605.21	-- Not in airtight container:		
	--- Preparations such as pastes, sausages, "prepared meals" and the like:		
1605.21.10	---- Pastes	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
1605.21.20	---- Other	Free	A
1605.21.90	--- Other	Free	A
1605.29	-- Other:		
	--- Preparations such as pastes, sausages, "prepared meals" and the like:		
1605.29.10	---- Pastes	5 %	A
1605.29.20	---- Other	Free	A
1605.29.90	--- Other	Free	A
1605.30	- Lobster:		
	-- Preparations such as pastes, sausages, "prepared meals" and the like:		
1605.30.01	--- Pastes	5 %	A
1605.30.09	--- Other	Free	A
1605.30.19	-- Other	Free	A
1605.40	- Other crustaceans:		

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
	-- Preparations such as pastes, sausages, "prepared meals" and the like:		
1605.40.01	--- Pastes	5 %	A
1605.40.09	--- Other	Free	A
1605.40.19	-- Other	Free	A
	- Molluscs:		
1605.51	-- Oysters:		
	--- Preparations such as pastes, sausages, "prepared meals" and the like:		
1605.51.10	---- Pastes	5 %	A
1605.51.20	---- Other	Free	A
1605.51.90	--- Other	Free	A
1605.52	-- Scallops, including queen scallops:		
	--- Preparations such as pastes, sausages, "prepared meals" and the like:		
1605.52.10	---- Pastes	5 %	A
1605.52.20	---- Other	Free	A
1605.52.90	--- Other	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
1605.53	-- Mussels:		
	--- Preparations such as pastes, sausages, "prepared meals" and the like:		
1605.53.10	---- Pastes	5 %	A
1605.53.20	---- Other	Free	A
1605.53.90	--- Other	Free	A
1605.54	-- Cuttle fish and squid:		
	--- Preparations such as pastes, sausages, "prepared meals" and the like:		
1605.54.10	---- Pastes	5 %	A
1605.54.20	---- Other	Free	A
1605.54.90	--- Other	Free	A
1605.55	-- Octopus:		
	--- Preparations such as pastes, sausages, "prepared meals" and the like:		
1605.55.10	---- Pastes	5 %	A
1605.55.20	---- Other	Free	A
1605.55.90	--- Other	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
1605.56	-- Clams, cockles and arkshells:		
	--- Preparations such as pastes, sausages, "prepared meals" and the like:		
1605.56.10	---- Pastes	5 %	A
1605.56.20	---- Other	Free	A
1605.56.90	--- Other	Free	A
1605.57	-- Abalone:		
	--- Preparations such as pastes, sausages, "prepared meals" and the like:		
1605.57.10	---- Pastes	5 %	A
1605.57.20	---- Other	Free	A
1605.57.90	--- Other	Free	A
1605.58	-- Snails, other than sea snails:		
	--- Preparations such as pastes, sausages, "prepared meals" and the like:		
1605.58.10	---- Pastes	5 %	A
1605.58.20	---- Other	Free	A
1605.58.90	--- Other	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
1605.59	-- Other:		
	--- Preparations such as pastes, sausages, "prepared meals" and the like:		
1605.59.10	---- Pastes	5 %	A
1605.59.20	---- Other	Free	A
1605.59.90	--- Other	Free	A
	- Other aquatic invertebrates:		
1605.61	-- Sea cucumbers:		
	--- Preserved in airtight cans or jars:		
1605.61.10	---- In combination with vegetables or other food substances	5 %	A
1605.61.20	---- Other	Free	A
1605.61.90	--- Otherwise packed	Free	A
1605.62	-- Sea Urchins:		
	--- Preserved in airtight cans or jars:		
1605.62.10	---- In combination with vegetables or other food substances	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
1605.62.20	---- Other	Free	A
1605.62.90	--- Otherwise packed	Free	A
1605.63	-- Jellyfish:		
	--- Preserved in airtight cans or jars:		
1605.63.10	---- In combination with vegetables or other food substances	5 %	A
1605.63.20	---- Other	Free	A
1605.63.90	--- Otherwise packed	Free	A
1605.69	-- Other:		
	--- Preserved in airtight cans or jars:		
1605.69.10	---- In combination with vegetables or other food substances	5 %	A
1605.69.20	---- Other	Free	A
1605.69.90	--- Otherwise packed	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
17	SUGARS AND SUGAR CONFECTIONERY		
17.01	Cane or beet sugar and chemically pure sucrose, in solid form:		
	- Raw sugar not containing added flavouring or colouring matter:		
1701.12.00	-- Beet sugar	Free	A
1701.13.00	-- Cane sugar specified in Subheading Note 2 to this Chapter	Free	A
1701.14.00	-- Other cane sugar	Free	A
	- Other:		
1701.91.00	-- Containing added flavouring or colouring matter	Free	A
1701.99.00	-- Other	Free	A
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:		
	- Lactose and lactose syrup:		
1702.11.00	-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
1702.19.00	-- Other	5 %	A
1702.20.00	- Maple sugar and maple syrup	Free	A
1702.30.00	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	Free	A
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	Free	A
1702.50.00	- Chemically pure fructose	Free	A
1702.60.00	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar	Free	A
1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose:		
1702.90.01	-- Infant food preparations	5 %	A
1702.90.09	-- Artificial honey	5 %	A
1702.90.11	-- Caramel	5 %	A
1702.90.18	-- Other	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
17.03	Molasses resulting from the extraction or refining of sugar:		
1703.10.00	- Cane molasses	Free	A
1703.90.00	- Other	Free	A
17.04	Sugar confectionery (including white chocolate), not containing cocoa:		
1704.10.00	- Chewing gum, whether or not sugar-coated	5 %	A
1704.90.00	- Other	5 %	A
18	COCOA AND COCOA PREPARATIONS		
18.01	Cocoa beans, whole or broken, raw or roasted		
1801.00.00	Cocoa beans, whole or broken, raw or roasted	Free	A
18.02	Cocoa shells, husks, skins and other cocoa waste		
1802.00.00	Cocoa shells, husks, skins and other cocoa waste	Free	A
18.03	Cocoa paste, whether or not defatted:		
1803.10.00	- Not defatted	Free	A
1803.20.00	- Wholly or partly defatted	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
18.04	Cocoa butter, fat and oil		
1804.00.00	Cocoa butter, fat and oil	Free	A
18.05	Cocoa powder, not containing added sugar or other sweetening matter		
1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter	Free	A
18.06	Chocolate and other food preparations containing cocoa:		
1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	5 %	A
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 %	A
	- Other, in blocks, slabs or bars:		
1806.31.00	-- Filled	5 %	A
1806.32.00	-- Not filled	5 %	A
1806.90.00	- Other	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
19	PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS		
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:		
1901.10	- Preparations suitable for infants or young children, put up for retail sale:		
1901.10.01	-- Containing cocoa	5 %	A
1901.10.09	-- Other	5 %	A
1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05:		
1901.20.01	-- Containing cocoa	5 %	A
1901.20.09	-- Other	5 %	A
1901.90	- Other:		
1901.90.01	-- Containing cocoa	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
1901.90.09	-- Other	5 %	A
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:		
	- Uncooked pasta, not stuffed or otherwise prepared:		
1902.11.00	-- Containing eggs	5 %	A
1902.19.00	-- Other	5 %	A
1902.20.00	- Stuffed pasta, whether or not cooked or otherwise prepared	5 %	A
1902.30	- Other pasta:		
1902.30.01	-- In combination with other food substances	5 %	A
1902.30.09	-- Other	5 %	A
1902.40.00	- Couscous	5 %	A
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms		
1903.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
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 products:		
1904.10.01	-- Coated with chocolate or cocoa	5 %	A
1904.10.09	-- Other	5 %	A
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	-- Coated with chocolate or cocoa	5 %	A
1904.20.50	-- Muesli	5 %	A
1904.20.90	-- Other	5 %	A
1904.30.00	- Bulgur wheat	5 %	A
1904.90	- Other:		
1904.90.01	-- Coated with chocolate	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
1904.90.09	-- Other	5 %	A
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:		
1905.10.00	- Crispbread	5 %	A
1905.20.00	- Gingerbread and the like	5 %	A
	- Sweet biscuits; waffles and wafers:		
1905.31.00	-- Sweet biscuits	5 %	A
1905.32.00	-- Waffles and wafers	5 %	A
1905.40.00	- Rusks, toasted bread and similar toasted products	5 %	A
1905.90	- Other:		
1905.90.01	-- Communion wafers; passover bread	Free	A
1905.90.05	-- Crackers	5 %	A
1905.90.09	-- Other	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
20	PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS		
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:		
2001.10.00	- Cucumbers and gherkins	5 %	A
2001.90	- Other:		
2001.90.01	-- Other vegetables, fruit and nuts	5 %	A
2001.90.09	-- Other edible parts of plants	5 %	A
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:		
2002.10.00	- Tomatoes, whole or in pieces	Free	A
2002.90	- Other:		
2002.90.01	-- Juice, purée and concentrate	Free	A
2002.90.09	-- Other	Free	A
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid:		
2003.10.10	- Mushrooms of the genus <i>Agaricus</i>	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2003.90	- Other:		
2003.90.10	-- Truffles	5 %	A
2003.90.90	-- Other	5 %	A
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	- Potatoes	5 %	A
2004.90	- Other vegetables and mixtures of vegetables:		
2004.90.01	-- Sweetcorn, vine leaves, yams (sweet potatoes), hop shoots and palm hearts	5 %	A
2004.90.09	-- Other	5 %	A
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	- Homogenised vegetables	5 %	A
2005.20.00	- Potatoes	5 %	A
2005.40.00	- Peas (<i>Pisum sativum</i>)	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):		
2005.51.00	-- Beans, shelled	5 %	A
2005.59.00	-- Other	5 %	A
2005.60.00	- Asparagus	5 %	A
2005.70.00	- Olives	Free	A
2005.80.00	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	5 %	A
	- Other vegetables and mixtures of vegetables:		
2005.91.00	-- Bamboo shoots	5 %	A
2005.99	-- Other:		
2005.99.01	--- Capers	Free	A
2005.99.09	--- Other kinds	5 %	A
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)		

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised):		
2006.00.10	- Fruit peel	Free	A
	- Vegetables:		
2006.00.20	-- Asparagus	5 %	A
2006.00.30	-- Olives and capers	Free	A
2006.00.40	-- Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>)	5 %	A
2006.00.50	-- Peas (<i>Pisum sativum</i>) and beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	5 %	A
2006.00.70	-- Other vegetables and mixtures of vegetables	5 %	A
2006.00.90	- Other	5 %	A
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	- Homogenised preparations	5 %	A
	- Other:		
2007.91.00	-- Citrus fruit	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2007.99.00	-- Other	5 %	A
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:		
2008.11.00	-- Ground-nuts	Free	A
2008.19	-- Other, including mixtures:		
2008.19.01	--- Cashew nuts	Free	A
2008.19.09	--- Other	Free	A
2008.20	- Pineapples:		
2008.20.01	-- Cooked and preserved by freezing, not containing added sugar	Free	A
2008.20.09	-- Other	Free	A
2008.30	- Citrus fruit:		
2008.30.01	-- Cooked and preserved by freezing, not containing added sugar	5 %	A
2008.30.09	-- Other	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2008.40	- Pears:		
2008.40.01	-- Cooked and preserved by freezing, not containing added sugar	5 %	A
2008.40.09	-- Other	5 %	A
2008.50	- Apricots:		
2008.50.01	-- Cooked and preserved by freezing, not containing added sugar	5 %	A
2008.50.09	-- Other	5 %	A
2008.60	- Cherries:		
2008.60.01	-- Cooked and preserved by freezing, not containing added sugar	5 %	A
2008.60.09	-- Other	Free	A
2008.70	- Peaches, including nectarines:		
2008.70.01	-- Cooked and preserved by freezing, not containing added sugar	5 %	A
2008.70.09	-- Other	5 %	A
2008.80	- Strawberries:		
2008.80.01	-- Cooked and preserved by freezing, not containing added sugar	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2008.80.09	-- Other	5 %	A
	- Other, including mixtures other than those of subheading 2008.19:		
2008.91.00	-- Palm hearts	5 %	A
2008.93	-- Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>):		
2008.93.10	--- Cooked and preserved by freezing, not containing other sugar	5 %	A
2008.93.90	--- Other	5 %	A
2008.97.00	-- Mixtures	5 %	A
2008.99	-- Other:		
2008.99.01	--- Stems and other parts of plants, except fruit	Free	A
	--- Other:		
2008.99.11	---- Cooked and preserved by freezing, not containing added sugar	5 %	A
	---- Other:		
2008.99.21	----- Prunes	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2008.99.25	----- Apples, plums	5 %	A
2008.99.31	----- Other berry fruit	5 %	A
2008.99.39	----- Other	Free	A
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:		
	--- In bulk containers:		
2009.11.01	---- Containing added sugar	5 %	A
2009.11.09	---- Other	5 %	A
	--- In other containers:		
2009.11.11	---- Containing added sugar	5 %	A
2009.11.19	---- Other	5 %	A
2009.12	-- Not frozen, of a Brix value not exceeding 20:		

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
	--- In bulk containers:		
2009.12.11	---- Containing added sugar	5 %	A
2009.12.19	---- Other	5 %	A
	--- In other containers:		
2009.12.21	---- Containing added sugar	5 %	A
2009.12.29	---- Other	5 %	A
2009.19	-- Other:		
	--- In bulk containers:		
2009.19.12	---- Containing added sugar	5 %	A
2009.19.18	---- Other	5 %	A
	--- In other containers:		
2009.19.21	---- Containing added sugar	5 %	A
2009.19.29	---- Other	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
	- Grapefruit (including pomelo) juice:		
2009.21	-- Of a Brix value not exceeding 20:		
	--- In bulk containers:		
2009.21.11	---- Containing added sugar	5 %	A
2009.21.19	---- Other	5 %	A
	--- In other containers:		
2009.21.21	---- Containing added sugar	5 %	A
2009.21.29	---- Other	5 %	A
2009.29	-- Other:		
	--- In bulk containers:		
2009.29.11	---- Containing added sugar	5 %	A
2009.29.19	---- Other	5 %	A
	--- In other containers:		
2009.29.21	---- Containing added sugar	5 %	A
2009.29.29	---- Other	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
	- Juice of any other single citrus fruit:		
2009.31	-- Of a Brix value not exceeding 20:		
	--- Lime:		
	---- In bulk containers:		
2009.31.11	----- Containing added sugar	5 %	A
2009.31.19	----- Other	5 %	A
	---- In other containers:		
2009.31.21	----- Containing added sugar	5 %	A
2009.31.29	----- Other	5 %	A
	--- Other:		
	---- In bulk containers:		
2009.31.31	----- Containing added sugar	5 %	A
2009.31.39	----- Other	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
	---- In other containers:		
2009.31.41	----- Containing added sugar	5 %	A
2009.31.49	----- Other	5 %	A
2009.39	-- Other:		
	--- Lime:		
	---- In bulk containers:		
2009.39.11	----- Containing added sugar	5 %	A
2009.39.19	----- Other	5 %	A
	---- In other containers:		
2009.39.21	----- Containing added sugar	5 %	A
2009.39.29	----- Other	5 %	A
	--- Other:		
	---- In bulk containers:		
2009.39.31	----- Containing added sugar	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2009.39.39	----- Other	5 %	A
	---- In other containers:		
2009.39.41	----- Containing added sugar	5 %	A
2009.39.49	----- Other	5 %	A
	- Pineapple juice:		
2009.41.00	-- Of a Brix value not exceeding 20	Free	A
2009.49.00	-- Other	Free	A
2009.50	- Tomato juice:		
	-- In bulk containers:		
2009.50.01	--- Containing added sugar	5 %	A
2009.50.09	--- Other	5 %	A
	-- In other containers:		
2009.50.11	--- Containing added sugar	5 %	A
2009.50.19	--- Other	5 %	A
	- Grape juice (including grape must):		

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2009.61	-- Of a Brix value not exceeding 30:		
	--- In bulk containers:		
2009.61.11	---- Containing added sugar	5 %	A
2009.61.19	---- Other	5 %	A
	--- In other containers:		
2009.61.21	---- Containing added sugar	5 %	A
2009.61.29	---- Other	5 %	A
2009.69	-- Other:		
	--- In bulk containers:		
2009.69.11	---- Containing added sugar	5 %	A
2009.69.19	---- Other	5 %	A
	--- In other containers:		
2009.69.21	---- Containing added sugar	5 %	A
2009.69.29	---- Other	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
	- Apple juice:		
2009.71	-- Of a Brix value not exceeding 20:		
	--- In bulk containers:		
2009.71.11	---- Containing added sugar	5 %	A
2009.71.19	---- Other	5 %	A
	--- In other containers:		
2009.71.21	---- Containing added sugar	5 %	A
2009.71.29	---- Other	5 %	A
2009.79	-- Other:		
	--- In bulk containers:		
2009.79.31	---- Containing added sugar	5 %	A
2009.79.39	---- Other	5 %	A
	--- In other containers:		
2009.79.41	---- Containing added sugar	5 %	A
2009.79.49	---- Other	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
	- 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:		
	--- In bulk containers:		
2009.81.10	---- Containing added sugar	5 %	A
2009.81.20	---- Other	5 %	A
2009.81.90	--- In other containers	5 %	A
2009.89	-- Other:		
	--- In bulk containers:		
2009.89.10	---- Containing added sugar	5 %	A
2009.89.20	---- Other	5 %	A
	--- In other containers:		
2009.89.30	---- Fruit juice	5 %	A
	---- Vegetable juice:		
2009.89.40	----- Containing added sugar	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2009.89.90	----- Other	5 %	A
2009.90	- Mixtures of juices:		
	-- In bulk containers:		
2009.90.01	--- Containing added sugar	5 %	A
2009.90.09	--- Other	5 %	A
	-- In other containers:		
2009.90.11	--- Containing added sugar	5 %	A
	--- Other:		
2009.90.21	---- Fruit	5 %	A
2009.90.29	---- Other	5 %	A
21	MISCELLANEOUS EDIBLE PREPARATIONS		
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:		

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
	- 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	5 %	A
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	5 %	A
2101.12.90	--- Other	5 %	A
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:		
2101.20.01	-- Preparations consisting of a mixture of tea, milk powder and sugar	5 %	A
2101.20.09	-- Other	Free	A
2101.30.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders:		
2102.10.00	- Active yeasts	Free	A
2102.20	- Inactive yeasts; other single-cell micro-organisms, dead:		
2102.20.01	-- Inactive yeasts	Free	A
	-- Other single-cell micro-organisms, dead:		
2102.20.11	--- Of algae	Free	A
2102.20.19	--- Other	5 %	A
2102.30.00	- Prepared baking powders	5 %	A
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		
2103.10.00	- Soya sauce	5 %	A
2103.20.00	- Tomato ketchup and other tomato sauces	5 %	A
2103.30	- Mustard flour and meal and prepared mustard:		
2103.30.01	-- Mustard flour and meal	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2103.30.09	-- Prepared mustard	5 %	A
2103.90.00	- Other	5 %	A
21.04	Soups and broths and preparations therefor; homogenised composite food preparations:		
2104.10	- Soups and broths and preparations therefor:		
2104.10.01	-- Fish, crustacean and mollusc	5 %	A
2104.10.09	-- Other	5 %	A
2104.20.00	- Homogenised composite food preparations	5 %	A
21.05	Ice cream and other edible ice, whether or not containing cocoa		
2105.00	Ice cream and other edible ice, whether or not containing cocoa:		
2105.00.10	- Containing cocoa	5 %	A
	- Containing alcohol:		
2105.00.11	-- Containing not more than 1.15 % vol.	5 %	A
2105.00.21	-- Containing more than 1.15 % vol., but not more than 2.5 % vol.	5 %	A
2105.00.29	-- Containing more than 2.5 % vol., but not more than 6 % vol.	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2105.00.31	-- Containing more than 6 % vol., but not more than 9 % vol.:	5 %	A
2105.00.39	-- Containing more than 9 % vol., but not more than 14 % vol.	5 %	A
2105.00.42	-- Containing more than 14 % vol., but not more than 23 % vol.	5 %	A
2105.00.49	-- Other	5 %	A
2105.00.59	- Other	5 %	A
21.06	Food preparations not elsewhere specified or included:		
2106.10	- Protein concentrates and textured protein substances:		
2106.10.01	-- Textured vegetable protein	Free	A
2106.10.09	-- Other	5 %	A
2106.90	- Other:		
2106.90.10	-- Tablets consisting of saccharin and a foodstuff used for sweetening purposes	5 %	A
	-- Compound alcoholic preparations, not based on one or more odoriferous substances, of a kind used for the manufacture of beverages:		
2106.90.20	--- Containing not more than 1.15 % vol.	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
	--- Containing more than 1.15 % vol., but not more than 2.5 % vol.:		
2106.90.31	---- For further manufacture in a licensed manufacturing area	Free	A
2106.90.39	---- Other	Free	A
	--- Containing more than 2.5 % vol., but not more than 6 % vol.:		
2106.90.41	---- For further manufacture in a licensed manufacturing area	Free	A
2106.90.49	---- Other	Free	A
	--- Containing more than 6 % vol., but not more than 9 % vol.:		
2106.90.51	---- For further manufacture in a licensed manufacturing area	Free	A
2106.90.59	---- Other	Free	A
	--- Containing more than 9 % vol., but not more than 14 % vol.:		
2106.90.61	---- For further manufacture in a licensed manufacturing area	Free	A
2106.90.69	---- Other	Free	A
	--- Containing more than 14 % vol., but not more than 23 % vol.:		
2106.90.71	---- For further manufacture in a licensed manufacturing area	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2106.90.79	---- Other	Free	A
	--- Other:		
2106.90.81	---- For further manufacture in a licensed manufacturing area	Free	A
2106.90.89	---- Other	Free	A
2106.90	-- Edible ice mixtures containing alcohol:		
2106.90.91	--- Containing not more than 1.15 % vol.	5 %	A
2106.90.92	--- Containing more than 1.15 % vol., but not more than 2.5 % vol.:	5 %	A
2106.90.93	--- Containing more than 2.5 % vol., but not more than 6 % vol.	5 %	A
2106.90.94	--- Containing more than 6 % vol., but not more than 9 % vol.:	5 %	A
2106.90.95	--- Containing more than 9 % vol., but not more than 14 % vol.:	5 %	A
2106.90.98	--- Containing more than 14 % vol., but not more than 23 % vol.	5 %	A
2106.90.97	--- Other	5 %	A
2106.90.99	-- Other	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
22	BEVERAGES, SPIRITS AND VINEGAR		
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:		
2201.10.01	-- In metal containers	5 %	A
2201.10.09	-- Other	5 %	A
2201.90	- Other:		
2201.90.01	-- In metal containers	5 %	A
2201.90.09	-- Other	5 %	A
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:		
2202.10.01	-- In metal containers	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2202.10.09	-- Other	5 %	A
	- Other:		
2202.91	-- Non-alcoholic beer:		
2202.91.10	--- In metal containers	5 %	A
2202.91.90	--- Other	5 %	A
2202.99	-- Other:		
2202.99.10	--- In metal containers	5 %	A
2202.99.90	--- Other	5 %	A
22.03	Beer made from malt		
2203.00	Beer made from malt:		
2203.00.02	- Containing not more than 1.15 % vol.	Free	A
2203.00.12	- Containing more than 1.15 % vol., but not more than 2.5 % vol.:	Free	A
2203.00.22	- Containing more than 2.5 % vol., but not more than 4.35 % vol.:	Free	A
2203.00.31	- Containing more than 4.35 % vol., but not more than 5 % vol.:	Free	A
2203.00.39	- Containing more than 5 % vol.	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09:		
2204.10	- Sparkling wine:		
2204.10.01	-- Champagne	Free	A
	-- Other:		
2204.10.12	--- For further manufacture in a licensed manufacturing area	5 %	A
2204.10.18	--- Other	5 %	A
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
2204.21	-- In containers holding 2 l or less:		
2204.21.02	--- For further manufacture in a licensed manufacturing area	5 %	A
	--- Other:		
2204.21.13	---- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	5 %	A
2204.21.18	---- Other	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2204.22	-- In containers holding more than 2 l but not more than 10 l:		
2204.22.10	--- For further manufacture in a licensed manufacturing area	5 %	A
	--- Other:		
2204.22.19	---- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	5 %	A
2204.22.90	---- Other	5 %	A
2204.29	-- Other:		
2204.29.10	--- For further manufacture in a licensed manufacturing area	5 %	A
	--- Other:		
2204.29.20	---- Containing more than 14 % vol., fortified by addition of spirits or any substance containing spirit	5 %	A
2204.29.90	---- Other	5 %	A
2204.30.00	- Other grape must	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:		
2205.10	- In containers holding 2 l or less:		
	-- Vermouth:		
2205.10.01	--- For further manufacture in a licensed manufacturing area	Free	A
	--- Other:		
2205.10.12	---- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	Free	A
2205.10.19	---- Other	Free	A
	-- Other:		
2205.10.22	--- For further manufacture in a licensed manufacturing area	5 %	A
	--- Other:		
2205.10.33	---- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	5 %	A
2205.10.38	---- Other	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2205.90	- Other:		
	-- Vermouth:		
2205.90.01	--- For further manufacture in a licensed manufacturing area	Free	A
	--- Other:		
2205.90.12	---- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	Free	A
2205.90.19	---- Other	Free	A
	-- Other:		
2205.90.22	--- For further manufacture in a licensed manufacturing area	5 %	A
	--- Other:		
2205.90.33	---- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	5 %	A
2205.90.38	---- Other	5 %	A
22.06	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:		

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2206.00	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:		
	- Fruit wine and vegetable wine:		
	-- Containing not more than 14 % vol.:		
2206.00.02	--- For further manufacture in a licensed manufacturing area	Free	A
2206.00.08	--- Other	Free	A
	-- Containing more than 14 % vol., but not more than 23 % vol.:		
2206.00.12	--- For further manufacture in a licensed manufacturing area	Free	A
2206.00.17	--- Other	Free	A
	-- Other:		
2206.00.22	--- For further manufacture in a licensed manufacturing area	Free	A
2206.00.28	--- Other	Free	A
	- Other:		
2206.00.32	-- Containing not more than 1.15 % vol.	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
	-- Containing more than 1.15 % vol., but not more than 2.5 % vol.:		
2206.00.33	--- For further manufacture in a licensed manufacturing area	Free	A
2206.00.37	--- Other	Free	A
	-- Containing more than 2.5 % vol., but not more than 6 % vol.		
2206.00.43	--- For further manufacture in a licensed manufacturing area	Free	A
2206.00.47	--- Other	Free	A
	-- Containing more than 6 % vol., but not more than 9 % vol.:		
2206.00.53	--- For further manufacture in a licensed manufacturing area	Free	A
2206.00.57	--- Other	Free	A
	-- Containing more than 9 % vol., but not more than 14 % vol.:		
2206.00.62	--- For further manufacture in a licensed manufacturing area	Free	A
2206.00.68	--- Other	Free	A
	-- Containing more than 14 % vol., but not more than 23 % vol.:		
2206.00.71	--- For further manufacture in a licensed manufacturing area	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2206.00.78	--- Other	Free	A
	-- Other:		
2206.00.81	--- For further manufacture in a licensed manufacturing area	Free	A
2206.00.89	--- Other	Free	A
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	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher:		
	-- Rectified spirits of wine:		
2207.10.11	--- For manufacture in a licensed manufacturing area	Free	A
2207.10.19	--- Other	Free	A
	-- Other kinds:		
2207.10.21	--- For manufacture in a licensed manufacturing area	Free	A
2207.10.29	--- Other	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2207.20	- Ethyl alcohol and other spirits, denatured, of any strength:		
2207.20.01	-- Ethyl alcohol, denatured in accordance with a formula approved by the Chief Executive of the New Zealand Customs Service	Free	A
	-- Ethyl alcohol, denatured, to which has been blended ethyl ether, benzol or approved petroleum products in such proportions as may be approved by the Chief Executive of the New Zealand Customs Service and under such conditions as the Chief Executive of the New Zealand Customs Service may approve:		
2207.20.12	--- For manufacture in a licensed manufacturing area	Free	A
	--- Other:		
2207.20.18	---- Aviation spirit	Free	A
	---- Other:		
2207.20.23	----- Further blended with motor spirit and that can be used as a fuel for engines	Free	A
2207.20.27	----- Further blended with diesel, biodiesel, or other substances and that can be used as a fuel for engines	Free	A
2207.20.32	----- Other	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
	-- Ethyl alcohol, denatured, otherwise blended, that can be used as a fuel for engines:		
2207.20.33	--- For manufacture in a licensed manufacturing area	Free	A
	--- Other:		
2207.20.35	---- Blended with motor spirit	Free	A
2207.20.37	---- Other	Free	A
	-- Other kinds:		
2207.20.41	--- For manufacture in a licensed manufacturing area	Free	A
2207.20.49	--- Other	Free	A
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:		
	-- The strength of which can be ascertained by OIML hydrometer:		
	--- Brandy:		
	---- Having a Customs value of less than \$22.00 per litre of alcohol:		

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2208.20.02	----- For further manufacture in a licensed manufacturing area	Free	A
2208.20.04	----- Other	Free	A
	---- Other:		
2208.20.06	----- For further manufacture in a licensed manufacturing area	Free	A
2208.20.08	----- Other	Free	A
	--- Other:		
2208.20.11	---- For further manufacture in a licensed manufacturing area	Free	A
2208.20.19	---- Other	Free	A
	-- Other:		
2208.20.21	--- For further manufacture in a licensed manufacturing area	Free	A
2208.20.29	--- Other	Free	A
2208.30	- Whiskies:		
	-- The strength of which can be ascertained by OIML hydrometer:		
	--- Having a Customs value of less than \$22.00 per litre of alcohol:		
2208.30.02	---- For further manufacture in a licensed manufacturing area	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2208.30.04	---- Other	Free	A
	--- Other:		
2208.30.06	---- For further manufacture in a licensed manufacturing area	Free	A
2208.30.08	---- Other	Free	A
	-- Other:		
2208.30.11	--- For further manufacture in a licensed manufacturing area	Free	A
2208.30.19	--- Other	Free	A
2208.40	- Rum and other spirits obtained by distilling fermented sugar-cane products:		
	-- The strength of which can be ascertained by OIML hydrometer:		
	--- Having a Customs value of less than \$22.00 per litre of alcohol:		
2208.40.02	---- For further manufacture in a licensed manufacturing area	Free	A
2208.40.04	---- Other	Free	A
	--- Other:		
2208.40.06	---- For further manufacture in a licensed manufacturing area	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2208.40.08	---- Other	Free	A
	-- Other:		
2208.40.11	--- For further manufacture in a licensed manufacturing area	Free	A
2208.40.19	--- Other	Free	A
2208.50	- Gin and Geneva:		
	-- The strength of which can be ascertained by OIML hydrometer:		
	--- Having a Customs value of less than \$22.00 per litre of alcohol:		
2208.50.02	---- For further manufacture in a licensed manufacturing area	5 %	A
2208.50.04	---- Other	5 %	A
	--- Other:		
2208.50.06	---- For further manufacture in a licensed manufacturing area	\$0.50/l al *	A
2208.50.08	---- Other	\$0.50/l al *	A
	-- Other:		
2208.50.11	--- For further manufacture in a licensed manufacturing area	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2208.50.19	--- Other	Free	A
2208.60	- Vodka		
	-- The strength of which can be ascertained by OIML hydrometer:		
	--- Having a Customs value of less than \$22.00 per litre of alcohol:		
2208.60.11	---- For further manufacture in a licensed manufacturing area	5 %	A
2208.60.19	---- Other	5 %	A
	--- Other:		
2208.60.21	---- For further manufacture in a licensed manufacturing area	\$0.50/l al *	A
2208.60.29	---- Other	\$0.50/l al *	A
	-- Other:		
2208.60.91	--- For further manufacture in a licensed manufacturing area	Free	A
2208.60.99	--- Other	Free	A
2208.70	- Liqueurs and cordials:		
2208.70.10	-- For further manufacture in a licensed manufacturing area	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
	-- Other:		
2208.70.20	--- Containing not more than 1.15 % vol.	Free	A
2208.70.30	--- Containing more than 1.15 % vol., but not more than 2.5 % vol.:	Free	A
2208.70.40	--- Containing more than 2.5 % vol., but not more than 6 % vol.	Free	A
2208.70.50	--- Containing more than 6 % vol., but not more than 9 % volper l	Free	A
2208.70.60	--- Containing more than 9 % vol., but not more than 14 % volper l	5 %	A
2208.70.71	--- Containing more than 14 % vol., but not more than 23 % volper l al	5 %	A
2208.70.80	--- Other	Free	A
2208.90	- Other:		
	-- Bitters:		
2208.90.02	--- For further manufacture in a licensed manufacturing area	Free	A
	--- Other:		
2208.90.06	---- Containing not more than 23 % vol.	Free	A
2208.90.08	---- Other	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
	-- Spirits and spirituous beverages the strength of which can be ascertained by OIML hydrometer:		
2208.90.42	--- For further manufacture in a licensed manufacturing area	Free	A
2208.90.48	--- Other	Free	A
	-- Other:		
2208.90.53	--- For further manufacture in a licensed manufacturing area	Free	A
	--- Other:		
2208.90.58	---- Containing not more than 1.15 % vol.	Free	A
2208.90.62	---- Containing more than 1.15 % vol., but not more than 2.5 % vol.:	Free	A
2208.90.68	---- Containing more than 2.5 % vol., but not more than 6 % vol.:	Free	A
2208.90.72	---- Containing more than 6 % vol., but not more than 9 % vol.:	Free	A
2208.90.78	---- Containing more than 9 % vol but not more than 14 % vol:	Free	A
2208.90.85	---- Containing more than 14 % vol, but not more than 23 % vol:	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2208.90.97	---- Other:	Free	A
22.09	Vinegar and substitutes for vinegar obtained from acetic acid		
2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid	Free	A
23	RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER		
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves:		
2301.10.00	- Flours, meals and pellets, of meat or meat offal; greaves	5 %	A
2301.20.00	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	5 %	A
23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants:		
2302.10.00	- Of maize (corn)	Free	A
2302.30.00	- Of wheat	Free	A
2302.40.00	- Of other cereals	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2302.50.00	- Of leguminous plants	Free	A
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	A
2303.20.00	- Beet-pulp, bagasse and other waste of sugar manufacture	Free	A
2303.30.00	- Brewing or distilling dregs and waste	Free	A
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	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	A
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	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	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
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	- Of cotton seeds	Free	A
2306.20.00	- Of linseed	Free	A
2306.30.00	- Of sunflower seeds	Free	A
	- Of rape or colza seeds:		
2306.41.00	-- Of low erucic acid rape or colza seeds	Free	A
2306.49.00	-- Other	Free	A
2306.50.00	- Of coconut or copra	Free	A
2306.60.00	- Of palm nuts or kernels	Free	A
2306.90.00	- Other	Free	A
23.07	Wine lees; argol		
2307.00.00	Wine lees; argol	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
23.08	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		
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	5 %	A
23.09	Preparations of a kind used in animal feeding:		
2309.10	- Dog or cat food, put up for retail sale:		
2309.10.01	-- Dog biscuits and similar biscuits	5 %	A
2309.10.09	-- Prepared cat or dog food in airtight containers	5 %	A
2309.10.19	-- Other	5 %	A
2309.90	- Other:		
2309.90.01	-- Dog biscuits and similar biscuits	5 %	A
2309.90.09	-- Sheep and cattle licks	Free	A
2309.90.19	-- Other	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
24	TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES		
24.01	Unmanufactured tobacco; tobacco refuse:		
2401.10	- Tobacco, not stemmed/stripped:		
	-- For manufacture in a licensed manufacturing area into:		
2401.10.01	--- Cigars	Free	A
2401.10.09	--- Tobacco, cigarettes, snuff	Free	A
2401.10.19	-- For other purposes	Free	A
2401.20	- Tobacco, partly or wholly stemmed/stripped:		
	-- For manufacture in a licensed manufacturing area into:		
2401.20.01	--- Cigars	Free	A
2401.20.09	--- Tobacco, cigarettes, snuff	Free	A
2401.20.19	-- For other purposes	Free	A
2401.30	- Tobacco refuse:		

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
	-- For manufacture in a licensed manufacturing area into:		
2401.30.01	--- Cigars	Free	A
2401.30.09	--- Tobacco, cigarettes, snuff	Free	A
2401.30.19	-- For other purposes	Free	A
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:		
2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco per KTC	Free	A
2402.20	- Cigarettes containing tobacco:		
2402.20.10	-- Exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	5 %	A
2402.20.90	-- Not exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	5 %	A
2402.90	- Other:		
2402.90.01	-- Cigars, cheroots and cigarillos, of tobacco substitutes	Free	A
	-- Cigarettes of tobacco substitutes:		
2402.90.12	--- Exceeding in weight 1.1 kg per 1,000	Free	A
2402.90.18	--- Not exceeding in weight 1.1 kg per 1,000	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
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	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter:		
2403.11.10	--- For further manufacture in a licensed manufacturing area	5 %	A
2403.11.90	--- Other	5 %	A
2403.19	-- Other:		
2403.19.10	--- For further manufacture in a licensed manufacturing area	5 %	A
2403.19.90	--- Other	5 %	A
	- Other:		
2403.91	-- "Homogenised" or "reconstituted" tobacco:		
2403.91.10	--- For further manufacture in a licensed manufacturing area	5 %	A
2403.91.90	--- Other	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2403.99	-- Other:		
2403.99.02	--- Snuff	Free	A
2403.99.09	--- Tobacco extracts and essences	Free	A
2403.99.11	--- Smoking mixtures, of tobacco substitutes	Free	A
2403.99.90	--- Other	5 %	A
25	SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT		
25.01	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		
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	A
25.02	Unroasted iron pyrites		
2502.00.00	Unroasted iron pyrites	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur		
2503.00.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	Free	A
25.04	Natural graphite:		
2504.10.00	- In powder or in flakes	Free	A
2504.90.00	- Other	Free	A
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26:		
2505.10.00	- Silica sands and quartz sands	Free	A
2505.90.00	- Other	Free	A
25.06	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	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2506.20.00	- Quartzite	Free	A
25.07	Kaolin and other kaolinic clays, whether or not calcined		
2507.00.00	Kaolin and other kaolinic clays, whether or not calcined	Free	A
25.08	Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths:		
2508.10.00	- Bentonite	Free	A
2508.30.00	- Fire-clay	Free	A
2508.40.00	- Other clays	Free	A
2508.50.00	- Andalusite, kyanite and sillimanite	Free	A
2508.60.00	- Mullite	Free	A
2508.70.00	- Chamotte or dinas earths	Free	A
25.09	Chalk		
2509.00.00	Chalk	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk:		
2510.10.00	- Unground	Free	A
2510.20.00	- Ground	Free	A
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16:		
2511.10.00	- Natural barium sulphate (barytes)	Free	A
2511.20.00	- Natural barium carbonate (witherite)	Free	A
25.12	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		
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	A
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated:		
2513.10.00	- Pumice stone	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2513.20.00	- Emery, natural corundum, natural garnet and other natural abrasives	Free	A
25.14	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		
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	Free	A
25.15	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:		
	- Marble and travertine:		
2515.11.00	-- Crude or roughly trimmed	Free	A
2515.12.00	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Free	A
2515.20.00	- Ecaussine and other calcareous monumental or building stone; alabaster	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
25.16	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:		
	- Granite:		
2516.11.00	-- Crude or roughly trimmed	Free	A
2516.12.00	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Free	A
2516.20.00	- Sandstone	Free	A
2516.90.00	- Other monumental or building stone	Free	A
25.17	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 heading 25.15 or 25.16, whether or not heat-treated:		

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
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	A
2517.20.00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in Tariff item 2517.10.00	Free	A
2517.30.00	- Tarred macadam	Free	A
	- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:		
2517.41.00	-- Of marble	5 %	A
2517.49.00	-- Other	Free	A
25.18	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; dolomite ramming mix:		
2518.10.00	- Dolomite, not calcined or sintered	Free	A
2518.20.00	- Calcined or sintered dolomite	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2518.30.10	- Dolomite ramming mix	Free	A
25.19	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	A
2519.90.00	- Other	Free	A
25.20	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	A
2520.20.00	- Plasters	Free	A
25.21	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement		
2521.00.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25:		
2522.10.00	- Quicklime	Free	A
2522.20.00	- Slaked lime	Free	A
2522.30.00	- Hydraulic lime	Free	A
25.23	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	A
	- Portland cement:		
2523.21.00	-- White cement, whether or not artificially coloured	Free	A
2523.29.00	-- Other	Free	A
2523.30.00	- Aluminous cement	Free	A
2523.90.00	- Other hydraulic cements	Free	A
25.24	Asbestos:		
2524.10.00	- Crocidolite	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2524.90.00	- Other	Free	A
25.25	Mica, including splittings; mica waste:		
2525.10.00	- Crude mica and mica rifted into sheets or splittings	Free	A
2525.20.00	- Mica powder	Free	A
2525.30.00	- Mica waste	Free	A
25.26	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	Free	A
2526.20.00	- Crushed or powdered	Free	A
25.28	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 ₃ BO ₃ calculated on the dry weight		
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 ₃ BO ₃ calculated on the dry weight	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
25.29	Feldspar; leucite; nepheline and nepheline syenite; fluorspar:		
2529.10.00	- Feldspar	Free	A
	- Fluorspar:		
2529.21.00	-- Containing by weight 97 % or less of calcium fluoride	Free	A
2529.22.00	-- Containing by weight more than 97 % of calcium fluoride	Free	A
2529.30.00	- Leucite; nepheline and nepheline syenite	Free	A
25.30	Mineral substances not elsewhere specified or included:		
2530.10.00	- Vermiculite, perlite and chlorites, unexpanded	Free	A
2530.20.00	- Kieserite, epsomite (natural magnesium sulphates)	Free	A
2530.90.00	- Other	Free	A
26	ORES, SLAG AND ASH		
26.01	Iron ores and concentrates, including roasted iron pyrites:		
	- Iron ores and concentrates, other than roasted iron pyrites:		
2601.11.00	-- Non-agglomerated	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2601.12.00	-- Agglomerated	Free	A
2601.20.00	- Roasted iron pyrites	Free	A
26.02	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight		
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	A
26.03	Copper ores and concentrates		
2603.00.00	Copper ores and concentrates	Free	A
26.04	Nickel ores and concentrates		
2604.00.00	Nickel ores and concentrates	Free	A
26.05	Cobalt ores and concentrates		
2605.00.00	Cobalt ores and concentrates	Free	A
26.06	Aluminium ores and concentrates		
2606.00.00	Aluminium ores and concentrates	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
26.07	Lead ores and concentrates		
2607.00.00	Lead ores and concentrates	Free	A
26.08	Zinc ores and concentrates		
2608.00.00	Zinc ores and concentrates	Free	A
26.09	Tin ores and concentrates		
2609.00.00	Tin ores and concentrates	Free	A
26.10	Chromium ores and concentrates		
2610.00.00	Chromium ores and concentrates	Free	A
26.11	Tungsten ores and concentrates		
2611.00.00	Tungsten ores and concentrates	Free	A
26.12	Uranium or thorium ores and concentrates:		
2612.10.00	- Uranium ores and concentrates	Free	A
2612.20.00	- Thorium ores and concentrates	Free	A
26.13	Molybdenum ores and concentrates:		
2613.10.00	- Roasted	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2613.90.00	- Other	Free	A
26.14	Titanium ores and concentrates		
2614.00.00	Titanium ores and concentrates	Free	A
26.15	Niobium, tantalum, vanadium or zirconium ores and concentrates:		
2615.10.00	- Zirconium ores and concentrates	Free	A
2615.90.00	- Other	Free	A
26.16	Precious metal ores and concentrates:		
2616.10.00	- Silver ores and concentrates	Free	A
2616.90.00	- Other	Free	A
26.17	Other ores and concentrates:		
2617.10.00	- Antimony ores and concentrates	Free	A
2617.90.00	- Other	Free	A
26.18	Granulated slag (slag sand) from the manufacture of iron or steel		
2618.00.00	Granulated slag (slag sand) from the manufacture of iron or steel	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
26.19	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel		
2619.00.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel	Free	A
26.20	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds:		
	- Containing mainly zinc:		
2620.11.00	-- Hard zinc spelter	Free	A
2620.19.00	-- Other	Free	A
	- Containing mainly lead:		
2620.21.00	-- Leaded gasoline sludges and leaded anti-knock compound sludges	Free	A
2620.29.00	-- Other	Free	A
2620.30.00	- Containing mainly copper	Free	A
2620.40.00	- Containing mainly aluminium	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
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	A
	- Other:		
2620.91.00	-- Containing antimony, beryllium, cadmium, chromium or their mixtures	Free	A
2620.99.00	-- Other	Free	A
26.21	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	A
2621.90.00	- Other	Free	A
27	MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES		
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal:		
	- Coal, whether or not pulverised, but not agglomerated:		
2701.11.00	-- Anthracite	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2701.12.00	-- Bituminous coal	Free	A
2701.19.00	-- Other coal	Free	A
2701.20.00	- Briquettes, ovoids and similar solid fuels manufactured from coal	Free	A
27.02	Lignite, whether or not agglomerated, excluding jet:		
2702.10.00	- Lignite, whether or not pulverised, but not agglomerated	Free	A
2702.20.00	- Agglomerated lignite	Free	A
27.03	Peat (including peat litter), whether or not agglomerated		
2703.00.00	Peat (including peat litter), whether or not agglomerated	Free	A
27.04	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon		
2704.00.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	Free	A
27.05	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons		

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2705.00.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	Free	A
27.06	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars		
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	A
27.07	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)	Free	A
2707.20.00	- Toluol (toluene)	Free	A
2707.30.00	- Xylol (xylenes)	Free	A
2707.40.00	- Naphthalene	Free	A
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)	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
	- Other:		
2707.91.00	-- Creosote oils	Free	A
2707.99.00	-- Other	Free	A
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars:		
2708.10.00	- Pitch	Free	A
2708.20.00	- Pitch coke	Free	A
27.09	Petroleum oils and oils obtained from bituminous minerals, crude		
2709.00.00	Petroleum oils and oils obtained from bituminous minerals, crude	Free	A
27.10	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:		
	- 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:		

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2710.12	-- Light oils and preparations:		
	--- Motor Spirit:		
	---- In bulk in ships' bottoms or in containers of a capacity of 5 litres or more:		
2710.12.10	----- For manufacture in the licensed manufacturing area of the New Zealand Refining Company Limited at Marsden Point	Free	A
	----- Other:		
2710.12.13	----- Aviation spirit	Free	A
	----- Other:		
2710.12.15	----- Research Octane No. (RON) less than 95 (regular grade) blended with ethyl alcohol and that can be used as a fuel for engines	Free	A
2710.12.17	----- Research Octane No. (RON) 95 or greater (premium grade) blended with ethyl alcohol and that can be used as a fuel for engines	Free	A
2710.12.19	----- Other	Free	A
	---- In other containers:		

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2710.12.21	----- For manufacture in the licensed manufacturing area of the New Zealand Refining Company Limited at Marsden Point	Free	A
	----- Other:		
2710.12.23	----- Research Octane No. (RON) less than 95 (regular grade) blended with ethyl alcohol and that can be used as a fuel for engines	5 %	A
2710.12.25	----- Research Octane No. (RON) 95 or greater (premium grade) blended with ethyl alcohol and that can be used as a fuel for engines	5 %	A
2710.12.29	----- Other	5 %	A
	--- Spirit type jet fuel; white spirit:		
	---- In bulk in ships' bottoms or in containers of a capacity of 5 litres or more:		
2710.12.31	----- For manufacture in a licensed manufacturing area	Free	A
	----- Other:		
2710.12.35	----- Spirit type jet fuel	Free	A
2710.12.39	----- White spirit	Free	A
	---- In other containers:		

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2710.12.41	----- For manufacture in a licensed manufacturing area	Free	A
	----- Other:		
2710.12.45	----- Spirit type jet fuel	5 %	A
2710.12.49	----- White spirit	5 %	A
	--- Other:		
2710.12.51	---- For manufacture in a licensed manufacturing area	Free	A
2710.12.59	---- Other	Free	A
2710.19	-- Other:		
2710.19.12	--- Petroleum, partly refined, including topped crude	Free	A
	--- Other distillate fuels:		
	---- Kerosene (including kerosene-type jet fuel):		
	----- In bulk in ships' bottoms or in containers of a capacity of 5 litres or more:		
2710.19.14	----- For manufacture in a licensed manufacturing area	Free	A
	----- Other:		

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2710.19.16	----- Jet fuel	Free	A
2710.19.18	----- Kerosene	Free	A
	----- In other containers:		
2710.19.22	----- For manufacture in a licensed manufacturing area	Free	A
	----- Other:		
2710.19.24	----- Jet fuel	5 %	A
2710.19.26	----- Kerosene	5 %	A
	----- Other:		
2710.19.28	----- For manufacture in the licensed manufacturing area of the New Zealand Refining Company Limited at Marsden Point	Free	A
	----- Other:		
	----- Automotive diesel whether or not blended with other substances		
2710.19.32	----- Automotive diesel not blended with other substances	Free	A
2710.19.34	----- Automotive diesel blended with motor spirit	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2710.19.36	----- Automotive diesel blended with other substances	Free	A
	----- Marine diesel whether or not blended with other substances:		
2710.19.38	----- Marine diesel not blended with other substances	Free	A
2710.19.42	----- Marine diesel blended with motor spirit	Free	A
2710.19.44	----- Marine diesel blended with other substances	Free	A
2710.19.46	----- Home heating oil being a blend of kerosene and diesel	Free	A
2710.19.48	----- Other	Free	A
	--- Residual fuel oil:		
2710.19.52	---- For manufacture in a licensed manufacturing area	Free	A
2710.19.54	---- Other	Free	A
	--- Lubricating preparations:		
2710.19.56	---- Greases and other solid lubricants	5 %	A
	---- Other preparations:		

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2710.19.58	----- In bulk in ships' bottoms	Free	A
	----- In containers:		
2710.19.62	----- Of a capacity of 5 litres or more	Free	A
2710.19.64	----- Other	5 %	A
2710.19.66	--- Mixed alkylenes, being mixtures of unsaturated and saturated acyclic hydrocarbons	Free	A
2710.19.68	--- Transformer and circuit breaker oils, and oils specially suited for medicinal purposes, as may be approved by the Minister and under such conditions as the Minister may prescribe	Free	A
	--- Other kinds:		
2710.19.72	---- Hydraulic oils	Free	A
	---- Other:		
2710.19.74	----- For manufacture in a licensed manufacturing area	Free	A
2710.19.78	----- Other	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2710.20	- 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:		
	-- Light oils and preparations:		
	--- Motor spirit:		
	---- In bulk in ships' bottoms or in containers of a capacity of 5 litres or more:		
2710.20.17	----- For manufacture in a licensed manufacturing area	Free	A
	----- Other:		
2710.20.19	----- Aviation spirit	Free	A
2710.20.21	----- Other	Free	A
	---- In other containers:		
2710.20.23	----- For manufacture in a licensed manufacturing area	Free	A
2710.20.25	----- Other	5 %	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
	--- Spirit type jet fuel:		
	---- In bulk in ships' bottoms or in containers of a capacity of 5 litres or more:		
2710.20.27	----- For manufacture in a licensed manufacturing area	Free	A
2710.20.29	----- Other	Free	A
	---- In other containers:		
2710.20.31	----- For manufacture in a licensed manufacturing area	Free	A
2710.20.33	----- Other	5 %	A
	--- Other:		
2710.20.35	---- For manufacture in a licensed manufacturing area	Free	A
2710.20.37	---- Other	Free	A
	-- Other distillate fuels:		
	--- Kerosene (including kerosene type jet fuel):		
	---- In bulk in ships' bottoms or in containers of a capacity of 5 litres or more:		
2710.20.39	----- For manufacture in a licensed manufacturing area	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2710.20.41	----- Other	Free	A
	---- In other containers:		
2710.20.43	----- For manufacture in a licensed manufacturing area	Free	A
2710.20.45	----- Other	5 %	A
	--- Other:		
2710.20.47	---- For manufacture in a licensed manufacturing area	Free	A
	---- Other:		
2710.20.49	----- Automotive diesel	Free	A
2710.20.51	----- Marine diesel	Free	A
2710.20.53	----- Other	Free	A
	-- Residual fuel oil:		
2710.20.55	--- For manufacture in a licensed manufacturing area	Free	A
2710.20.59	--- Other	Free	A
	- Waste oils:		

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2710.91.00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	Free	A
2710.99.00	-- Other	Free	A
27.11	Petroleum gases and other gaseous hydrocarbons:		
	- Liquefied:		
2711.11.00	-- Natural gas	Free	A
2711.12.00	-- Propane	Free	A
2711.13.00	-- Butanes	Free	A
2711.14	-- Ethylene, propylene, butylene and butadiene:		
2711.14.01	--- Propylene and butylene	Free	A
2711.14.09	--- Other	Free	A
2711.19.00	-- Other	Free	A
	- In gaseous state:		
2711.21.00	-- Natural gas	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2711.29.00	-- Other	Free	A
27.12	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:		
2712.10.00	- Petroleum jelly	5 %	A
2712.20.00	- Paraffin wax containing by weight less than 0.75 % of oil	Free	A
2712.90.00	- Other	Free	A
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals:		
	- Petroleum coke:		
2713.11.00	-- Not calcined	Free	A
2713.12.00	-- Calcined	Free	A
2713.20.00	- Petroleum bitumen	Free	A
2713.90.00	- Other residues of petroleum oils or of oils obtained from bituminous minerals	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
27.14	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	A
2714.90.00	- Other	Free	A
27.15	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)		
2715.00	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):		
2715.00.01	- Mastic preparations, including mastics incorporating mineral substances such as sand or asbestos	Free	A
	- Road surfacing preparations:		
2715.00.11	-- Cut-backs, being mixtures of bitumen and oil	Free	A
2715.00.19	-- Other	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2715.00.29	- Other	5 %	A
28	INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES		
	I.-CHEMICAL ELEMENTS		
28.01	Fluorine, chlorine, bromine and iodine:		
2801.10.00	- Chlorine	Free	A
2801.20.00	- Iodine	Free	A
2801.30.00	- Fluorine; bromine	Free	A
28.02	Sulphur, sublimed or precipitated; colloidal sulphur		
2802.00.00	Sulphur, sublimed or precipitated; colloidal sulphur	Free	A
28.03	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)		
2803.00.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
28.04	Hydrogen, rare gases and other non-metals:		
2804.10.00	- Hydrogen	Free	A
	- Rare gases:		
2804.21.00	-- Argon	Free	A
2804.29.00	-- Other	Free	A
2804.30.00	- Nitrogen	Free	A
2804.40.00	- Oxygen	Free	A
2804.50.00	- Boron; tellurium	Free	A
	- Silicon:		
2804.61.00	-- Containing by weight not less than 99.99 % of silicon	Free	A
2804.69.00	-- Other	Free	A
2804.70.00	- Phosphorus	Free	A
2804.80.00	- Arsenic	Free	A
2804.90.00	- Selenium	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
28.05	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury:		
	- Alkali or alkaline-earth metals:		
2805.11.00	-- Sodium	Free	A
2805.12.00	-- Calcium	Free	A
2805.19.00	-- Other	Free	A
2805.30.00	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	Free	A
2805.40.00	- Mercury	Free	A
	II.-INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS		
28.06	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid:		
2806.10.00	- Hydrogen chloride (hydrochloric acid)	Free	A
2806.20.00	- Chlorosulphuric acid	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
28.07	Sulphuric acid; oleum		
2807.00.00	Sulphuric acid; oleum	Free	A
28.08	Nitric acid; sulphonitric acids		
2808.00.00	Nitric acid; sulphonitric acids	Free	A
28.09	Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined:		
2809.10.00	- Diphosphorus pentaoxide	Free	A
2809.20.00	- Phosphoric acid and polyphosphoric acids	Free	A
28.10	Oxides of boron; boric acids		
2810.00.00	Oxides of boron; boric acids	Free	A
28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals:		
	- Other inorganic acids:		
2811.11.00	-- Hydrogen fluoride (hydrofluoric acid)	Free	A
2811.12.00	-- Hydrogen cyanide (hydrocyanic acid)	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2811.19.00	-- Other	Free	A
	- Other inorganic oxygen compounds of non-metals:		
2811.21.00	-- Carbon dioxide	Free	A
2811.22.00	-- Silicon dioxide	Free	A
2811.29.00	-- Other	Free	A
	III.-HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS		
28.12	Halides and halide oxides of non-metals:		
	- Chlorides and chloride oxides:		
2812.11.00	-- Carbonyl dichloride (phosgene)	Free	A
2812.12.00	-- Phosphorus oxychloride	Free	A
2812.13.00	-- Phosphorus trichloride	Free	A
2812.14.00	-- Phosphorus pentachloride	Free	A
2812.15.00	-- Sulphur monochloride	Free	A
2812.16.00	-- Sulphur dichloride	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2812.17.00	-- Thionyl chloride	Free	A
2812.19.00	-- Other	Free	A
2812.90.00	- Other	Free	A
28.13	Sulphides of non-metals; commercial phosphorus trisulphide:		
2813.10.00	- Carbon disulphide	Free	A
2813.90.00	- Other	Free	A
	IV.-INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS		
28.14	Ammonia, anhydrous or in aqueous solution:		
2814.10.00	- Anhydrous ammonia	Free	A
2814.20.00	- Ammonia in aqueous solution	Free	A
28.15	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium:		
	- Sodium hydroxide (caustic soda):		
2815.11.00	-- Solid	Free	A

Tariff line (HS 2017)	Description	Base rate (MFN duty on 1 July 2018)	Category
2815.12.00	-- In aqueous solution (soda lye or liquid soda)	Free	A
2815.20.00	- Potassium hydroxide (caustic potash)	Free	A
2815.30.00	- Peroxides of sodium or potassium	Free	A
28.16	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium:		
2816.10.00	- Hydroxide and peroxide of magnesium	Free	A
2816.40.00	- Oxides, hydroxides and peroxides, of strontium or barium	Free	A
28.17	Zinc oxide; zinc peroxide		
2817.00.00	Zinc oxide; zinc peroxide	Free	A
28.18	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide:		
2818.10.00	- Artificial corundum, whether or not chemically defined	Free	A
2818.20.00	- Aluminium oxide, other than artificial corundum	Free	A
2818.30.00	- Aluminium hydroxide	Free	A