

七一・一三	身辺用細貨類及びその部分品（貴金屬製又は貴金屬を張った金屬製のものに限る。） 貴金屬製のもの（貴金屬をめぐつきしてあるかないか又は張ってあるかないかを問わない。）			
七一・一四	銀製のもの（その他の貴金屬をめぐつきしてあるかないか又は張ってあるかないかを問わない。） その他の貴金屬製のもの（貴金屬をめぐつきしてあるかないか又は張ってあるかないかを問わない。） 白金製のもの（その他の貴金屬をめぐつきしてあるかないか又は張ってあるかないかを問わない。） その他のもの	二・〇八％ 二・〇八％ 二・一六％ 二・一六％	B B B B	10 10 10 10
七一・一五	貴金屬を張った卑金屬製のもの		A	
七一・一六	細工品及びその部分品（貴金屬製又は貴金屬を張った金屬製のものに限る。） その他の製品（貴金屬製又は貴金屬を張った金屬製のものに限る。） 天然若しくは養殖の真珠又は天然、合成若しくは再生の貴石若しくは半貴石の製品		A A A	
七一・一七	身辺用模造細貨類 卑金屬製のもの（貴金屬をめぐつきしてあるかないかを問わない。） カフスポタン及び飾りポタン		A	
七一・一八	その他のもの 木とガラス、骨にはく、真珠光沢を有する貝殻、プラスチックその他二種類以上の材料（首飾り用ひもその他組立て用のみに使用する材料を除く。）で構成されるもの（貴金屬をめぐつきしたものを除く。） その他のもの	〇・七四％ 二％	B A B A	10 10 10 10
第七二類	鉄鋼		A	
第七三類	鉄鋼製品		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal. - Of precious metal whether or not plated or clad with precious metal: -- Of silver, whether or not plated or clad with other precious metal: -- Of other precious metal, whether or not plated or clad with precious metal.	2.08%	B10	
71.13.11	Of platinum, whether or not plated or clad with other precious metal.	2.08%	B10	
71.13.19	Of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.	2.16%	B10	
71.13.20	Articles of precious metal or of metal clad with precious metal.	2.16%	B10	
71.14	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed). Imitation jewellery.	2.16%	A	
71.15	Of base metal, whether or not plated with precious metal: -- Cut-link sand studs	0.74%	A	
71.16	Of at least two materials (for example, wood and glass, bone and amber, mother-of-pearl and plastics), no account being taken of materials (for example, necklace strings) used only for assembly, not plated with precious metal	2%	B10	
71.17	Other		A	
71.18	Coln.		A	
Chapter 72	Iron and steel		A	
Chapter 73	Articles of iron or steel		A	

第七四類	銅及びその製品			
七四・〇一	銅のマット及びセメントカッパー（分脈銅）	A	A	
七四〇一・〇〇	粗銅及び電解精製用陽極銅			
七四・〇三	精製銅又は銅合金の塊			
	精製銅			
七四〇三・一一	陰極銅及びその切断片			
	課税価格が一キログラムにつき四八五円以下のもの	三%	B	B10
	課税価格が一キログラムにつき四八五円を超え五〇〇円以下のもの		B	B10
		一キログラムにつき課税価格と五〇〇円との差額		
七四〇三・一二	課税価格が一キログラムにつき五〇〇円を超えるもの		A	A
七四〇三・一三	ワイヤバー プレット		A	A
	課税価格が一キログラムにつき四八五円以下のもの	三%	B	B10
	課税価格が一キログラムにつき四八五円を超え五〇〇円以下のもの		B	B10
		一キログラムにつき課税価格と五〇〇円との差額		
七四〇三・一九	課税価格が一キログラムにつき五〇〇円を超えるもの		A	A
	その他のもの			
	課税価格が一キログラムにつき四八五円以下のもの			
	精錬用のもの（銅の含有量が全重量の九九・八%以下のものに限る。）			
	その他のもの	三%	A	A
	課税価格が一キログラムにつき四八五円を超え五〇〇円以下のもの		B	B10

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
Chapter 74	Copper and articles thereof			
74.01	Copper and articles thereof		A	
7402.00	Copper matres, cement copper (precipitated copper).			
	Unrefined copper; copper anodes for electrolytic refining.		A	
74.03	Refined copper and copper alloys, unwrought.			
	- Refined copper:			
7403.11	Cathodes and sections of cathodes:			
	Not more than 485 yen/kg in value for customs duty	3%	B10	
	More than 485 yen/kg but not more than 500 yen/kg in value for customs duty		B10	
	More than 500 yen/kg in value for customs duty		A	
7403.12	Wire-bars		A	
7403.13	Billets:			
	Not more than 485 yen/kg in value for customs duty	3%	B10	
	More than 485 yen/kg but not more than 500 yen/kg in value for customs duty		B10	
	More than 500 yen/kg in value for customs duty		A	
7403.19	Other:			
	Not more than 485 yen/kg in value for customs duty:		A	
	Containing not more than 99.8% by weight of copper and used for smelting or refining		A	
	Other	3%	B10	
	More than 485 yen/kg but not more than 500 yen/kg in value for customs duty:			

精錬用のもの（銅の含有量が全重量の九九・八％以下のものに限る。） その他のもの		一キログラム につき課税額 格（円） との差額	A B 10
課税価格が一キログラムにつき五〇〇円を超えるもの		A	
銅合金			
銅・亜鉛合金（黄銅）		A	
銅・すず合金（青銅）		A	
銅・ニッケル合金（白銅）及び銅・ニッケル・亜鉛合金（洋白）		A	
その他の銅合金（第七四・〇五項のマスターアロイを除く。）		A	
銅のくず		A	
銅のマスターアロイ		A	
銅の粉及びフレーク		A	
銅の棒及び形材		A	
銅の線		A	
銅の板、シート及びストリップ（厚さが〇・一五ミリメートルを超えるものに限る。）		A	
銅のはく（厚さ）補強材の厚さを除く。）が〇・一五ミリメートル以下のものに限るものとし、印刷してあるかないか又は紙、板紙、プラスチックその他これらに類する補強材により裏張りしてあるかないかを問わない。）		A	
銅製の管		A	
銅製の管用継手（例えば、カップリング、エルボー及びスリーブ）		A	
銅製のより線、ケーブル、組ひもその他これらに類する製品（電気絶縁をしたものを除く。）		A	
ワイヤクロス（ワイヤエンドレスバンドを含む。）、ワイヤグリル及び網（銅の線から製造したものに限る。）並びに銅製のエキステンデッドメタル		A	

Column 1 Tariff Item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
	Containing not more than 99.8% by weight of copper and used for smelting or refining	500 yen-the value for customs duty per kilogram	A	
	Other		B10	
7403.21	-- Copper-zinc base alloys (brass)		A	
7403.22	-- Copper-tin base alloys (bronze)		A	
7403.23	-- Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)		A	
7403.29	-- Other copper alloys (other than master, alloys of heading 74.05)		A	
7404.00	Copper waste and scrap.		A	
7405.00	Master alloys of copper.		A	
74.06	Copper powders and flakes.		A	
74.07	Copper bars, rods and profiles.		A	
74.08	Copper wire.		A	
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15mm.		A	
74.10	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15mm.		A	
74.11	Copper tubes and pipes.		A	
74.12	Copper tube or pipe fittings (for example, couplings, elbows, sleeves).		A	
7413.00	Stranded wire, cables, plated bands and the like, of copper, not electrically insulated.		A	
74.14	Cloth (including endless bands), grill and netting, of copper wire, expanded metal of copper.		A	

七四・一五	銅製のくぎ、びょう、画びょう、またくぎ（第八二・〇五項のものを除く。）その他これらに類する製品（銅製の頭部を有する鉄銅製のものを含む。）及び銅製のなじ、ホルト、ナット、スクリーフック、リベット、コンター、コッターピン、座金（はな座金を含む。）その他これらに類する製品		A	A
七四一六・〇〇	銅製のばね		A	A
七四一七・〇〇	銅製の加熱器具（調理用その他家庭用に供する種類のものに限るものとし、電気炉のものを除く。）及びその部分品（銅製のものに限る。）		A	
七四・一八	食卓用品、台所用品その他の家庭用品及びその部分品（銅製のものに限る。）（銅製の瓶洗い、ポリッシングパッド、ポリッシングラフその他これらに類する製品並びに衛生用品及びその部分品（銅製のものに限る。）		A	A
七四・一九	その他の銅製品		A	A
第七五類	ニッケル及びその製品		A	
第七六類	アルミニウム及びその製品		A	
第七八類	鉛及びその製品		A	
第七九類	亜鉛及びその製品		A	
第八〇類	すす及びその製品		A	
第八一類	その他の単金属及びサーマット並びにこれらの製品		A	
第八二類	単金属製の工具、道具、刃物、スプーン及びフォーク並びにこれらの部分品		A	
第八三類	各種の単金属製品		A	
第八四類	原子炉、ボイラー及び機械類並びにこれらの部分品		A	
第八五類	電気機器及びその部分品並びに録音機、音声再生機並びにテレビジョンの映像及び音声の記録用又は再生用の機器並びにこれらの部分品及び附属品		A	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
74.15	Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.		A	
7416.00	Copper springs.		A	
7417.00	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper.		A	
74.18	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.		A	
74.19	Other articles of copper.		A	
Chapter 75	Nickel and articles thereof		A	
Chapter 76	Aluminium and articles thereof		A	
Chapter 78	Lead and articles thereof		A	
Chapter 79	Zinc and articles thereof		A	
Chapter 80	Tin and articles thereof		A	
Chapter 81	Other base metals; cermet; articles thereof		A	
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal		A	
Chapter 83	Miscellaneous articles of base metal		A	
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof		A	
Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles		A	

チリとの経済連携協定

四二二

第八六類	鉄道用又は軌道用の機関車及び車両並びにこれらの部分品、鉄道又は軌道の線路用装備品及びその部分品並びに機械式交通信号用機器（電気機械式のものを含む。）	A
第八七類	鉄道用及び軌道用以外の車両並びにその部分品及び附属品	A
第八八類	航空機及び宇宙飛行体並びにこれらの部分品	A
第八九類	船舶及び浮き構造物	A
第九〇類	光学機器、写真用機器、映画用機器、測定機器、検査機器、精密機器及び医療用機器並びにこれらの部分品及び附属品	A
第九一類	時計及びその部分品	
九一・〇一	腕時計、懐中時計その他の携帯用時計（ストップウォッチを含むものとし、ケースに貴金属又は貴金属を張った金属を使用したものに限る。）	A
九一・〇二	腕時計、懐中時計その他の携帯用時計（ストップウォッチを含むものとし、第九一・〇一のものを除く。）	
九一・〇三	時計（ウォッチムーブメントを有するものに限るものとし、携帯用時計及び第九一・〇四の時計を除く。）	A
九一・〇四・〇〇	計器盤用時計その他これに類する時計（車両用、航空機用、宇宙飛行体用又は船舶用のものに限る。）	
九一・〇五	その他の時計（携帯用時計を除く。）	A
九一・〇六	時刻の記録用又は時間の測定用、記録用若しくは表示用の機器（時計用ムーブメント又は同期電動機を有するものに限る。例えば、タイムレジスター及びタイムレコーダー）	A
九一・〇七・〇〇	タイムスイッチ（時計用ムーブメント又は同期電動機を有するものに限る。）	A
九一・〇八	ウォッチムーブメント（完成品に限る。）	A
九一・〇九	その他の時計用ムーブメント（完成品に限る。）	A

Column 1 Tariff Item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signaling equipment of all kinds		A	
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof		A	
Chapter 88	Aircraft, spacecraft, and parts thereof		A	
Chapter 89	Ships, boats and floating structures		A	
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof		A	
Chapter 91	Clocks and watches and parts thereof			
91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.		A	
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.		A	
91.03	Clocks with watch movements, excluding clocks of heading 91.04.		A	
9104.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.		A	
91.05	Other clocks.		A	
91.06	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).		A	
9107.00	Time switches with clock or watch movement or with synchronous motor.		A	
91.08	Watch movements, complete and assembled.		A	
91.09	Clock movements, complete and assembled.		A	

九一・一〇	時計用ムーブメントで、単に組み立てることにより完成品となるもの及びこれを一部組み立てたもの（ムーブメントセット）、未完成の時計用ムーブメントで組み立てたもの並びに時計用ムーブメント		A	A
九一・一一	携帯用時計のケース及びその部分品		A	A
九一・一二	時計（携帯用時計を除く。）のケース及びこれに類するケースでこの類のその他の物品に使用するもの並びにこれらの部分品		A	
九一・一三	携帯用時計のバンド及びブレスレット並びにこれらの部分品			
九一・一三・一〇	貴金属製又は貴金属を張った金属製のもの		A	A
九一・一三・二〇	単金属製のもの（金又は銀をめぐしてあるかないかを問わない。）			
九一・一三・九〇	その他のもの			
	革製又はニボジションレザー製のもの			
	毛皮付きのもの及び貴金属、これを張り若しくはめつきた金属、貴石、半貴石、真珠、さんご、ぞうげ又はべっこうを使用したもの	一六％ B 7		
	その他のもの	一〇％ B 7		
	その他のもの			
	二種類以上の材料（組立て用のみに供する材料（例えば、ひび）を考慮しない。）から成るもの	二％ B 7		
九一・一四	その他の時計の部分品		A	A
第九二類	楽器並びにその部分品及び附属品		A	
第九三類	武器及び銃砲並びにこれらの部分品及び附属品		A	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.		A	
91.11	Watch cases and parts thereof.		A	
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.		A	
91.13	Watch straps, watch bands and watch bracelets, and parts thereof.			
9113.10	- Of precious metal or of metal clad with precious metal		A	
9113.20	- Of base metal, whether or not gold- or silver-plated		A	
9113.90	- Other: Of leather or of composition leather: Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, or metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or bakko	16%	B 7	
	Other: Composed of two or more materials, no account being taken of materials (for example, strings) used only for assembly	10%	B 7	
91.14	Other clock or watch parts.		A	
Chapter 92	Musical instruments; parts and accessories of such articles		A	
Chapter 93	Arms and ammunition; parts and accessories thereof		A	

第九四類	家具、寝具、マットレス、マットレスサポート、クッションその他これらに類する諸物をした物品並びにランプその他の照明器具（他の類に該当するものを除く。）及びイルミネーションサイン、発光ネームプレートその他これらに類する物品並びにプレハブ建築物
九四・〇一	腰掛け（寝台として兼用することができないものであるかないかを問わないものとし、第九四・〇二項のものを除く。）及びその部分品
九四・〇一・一〇	航空機に使用する種類の腰掛け
九四・〇一・二〇	自動車に使用する種類の腰掛け
九四・〇一・三〇	回転腰掛け（高さを調節することができないものに限る。）
九四・〇一・四〇	腰掛け（寝台として兼用することができないものに限るものとし、庭園用又はキャンプ装具用のものを除く。）
九四・〇一・五〇	とう、オーガ、竹その他これらに類する材料製の腰掛け
九四・〇一・六一	その他の腰掛け（木製フレームのものに限る。）
九四・〇一・六九	アツプホルスターのもの
九四・〇一・七一	その他のもの
九四・〇一・七九	その他の腰掛け（金属製フレームのものに限る。）
九四・〇一・八〇	アツプホルスターのもの
九四・〇一・九〇	その他のもの
九四・〇二	その他の腰掛け
九四・〇三	部分品
九四・〇三	革製のもの
九四・〇三	その他のもの
九四・〇三	医療用又は獣医用の備付品（例えば、手術台、検査台、病院用機構付きベッド及び歯科用器具）及び理髪用又はその他これに類するもので回転し、傾斜し、かつ、上下するた
九四・〇三	めい機構を有するもの並びにこれらの部分品
九四・〇三	その他の家具及びその部分品

三・八%
A B 7
A A

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings			
94.01	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.			
9401.10	- Seats of a kind used for aircraft		A	
9401.20	- Seats of a kind used for motor vehicles		A	
9401.30	- Swivel seats with variable height adjustment		A	
9401.40	- Seats other than garden seats or camping equipment, convertible into beds		A	
9401.50	- Seats of cane, osier, bamboo or similar materials		A	
	- Other seats, with wooden frames:			
9401.61	-- Upholstered		A	
9401.69	-- Other		A	
	- Other seats, with metal frames:			
9401.71	-- Upholstered		A	
9401.79	-- Other		A	
9401.80	- Other seats		A	
9401.90	- Parts:			
	Of leather	3.8%	B7	
	Other		A	
94.02	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs), barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.		A	
94.03	Other furniture and parts thereof.		A	

九四・〇四	寝具その他これに類する物品（例えば、マットレス、布団、羽織布団、クッション、プ フ及びまくら。スプリング付きのもの、何らかの材料を詰め物とし又は内部に入れたもの 及びゼムラーバー製又は多泡性プラスチック製のものに限るものとし、被覆してある かないかを問わない。）及びマットレスサポート		A	
九四・〇五	ランプその他の照明器具及びその部分品（サーチライト及びスポットライトを含むもの とし、他の項に該当するものを除く。）並びに光源を据え付けたイルミネーションサイ ン、発光ネームプレートその他これらに類する物品及びこれらの部分品（他の項に該当 するものを除く。）		A	
九四〇六・〇〇	プレハブ建築物		A	
第九五類	がん具、遊戯用具及び運動用具並びにこれらの部分品及び附属品		A	
第九六類 九六・〇一	雑品 アイボリー、骨、かめの甲、角、枝角、さんご、真珠光沢を有する貝殻その他の動物性 の彫刻用又は細工用の材料（加工したものに限る。）及び製品（これらの材料から製造 したものに限るものとし、成形により得た製品を含む。）		A	
九六〇二・〇〇	植物性又は鉱物性の彫刻用又は細工用の材料（加工したものに限る。）及び製品（これ らの材料から製造したものに限る。）、成形品、彫刻品及び細工品（ろう、ステアリ ン、天然ガム、天然レジン又はモデリングペーストから製造したものに限る。）、他の 項に該当しないその他の成形品、彫刻品及び細工品並びに硬化させてないゼラチン（加 工したものに限るものとし、第三五・〇三項のゼラチンを除く。）及び硬化させてない ゼラチンの製品		A	
九六・〇三	ほうき、ブラシ（機械類又は車両の部分品として使用するブラシを含む。）（動力駆動 式でない手動床掃除機、モップ及び羽毛ダスター、ほうき又はブラシの製造用に結束し 又は房状にした物品、ペイントパッド、ペイントローラー並びにスクイージー（ロー ラー・スクイージーを除く。）		A	
九六〇四・〇〇	手あらい		A	
九六〇五・〇〇	トヘルセット（化粧用、洗面用、裁縫用又は靴若しくは衣服の清浄用のものに限る。）	五・二八％	B	7

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
94.04	Mattress supports, articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.		A	
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.		A	
9406.00	Prefabricated buildings.		A	
Chapter 95	Toys, games and sports requisites; parts and accessories thereof		A	
Chapter 96	Miscellaneous manufactured articles			
96.01	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).		A	
9602.00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, or stearin, or of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.		A	
96.03	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).		A	
9604.00	Hand sieves and hand riddles.		A	
9605.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	5.28%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of goods	Base Rate	Category	Note
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.		A	
96.07	Slide fasteners and parts thereof.		A	
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylus; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles; other than those of heading 96.09.		A	
96.09	Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tallores' chalks.		A	
96.10.00	Slates and boards, with writing or drawing surfaces, whether or not framed.		A	
96.11.00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.		A	
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.		A	
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.		A	
96.14	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.		A	
96.15	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.		A	
96.16	Scent sprays and similar toilet sprays, and moules and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.		A	

九六一七・〇〇	魔法瓶その他の真空容器（ケース入りのものに限る。）及びその部分品（ガラス製の内 部容器を除く。）		A	
九六一八・〇〇	マネキン人形その他これに類する物品及び自動人形その他ショーウィンドー用の展示用 品で作動するもの		A	
第九七類	美術品、収集品及びびんごころ		A	

（チリの表に係る第二部は省略）

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
9617.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass liners.		A	
9618.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.		A	
Chapter 97	Works of art, collectors' pieces and antiques		A	

Part 3
Section 1
Notes for Schedule of Chile

The terms and conditions in the following notes indicated with a serial number from 1 through 8 shall apply to originating goods of Japan imported from Japan specified with that number in Column 5 of the Schedule of Chile, in Section 2.

1. A tariff rate quota shall be applied in accordance with the following:

- (a) from the first year to the fifth year, the aggregate quota quantity shall be as follows, respectively:
 - (i) 1,300 metric tons for the first year;
 - (ii) 1,950 metric tons for the second year;
 - (iii) 2,600 metric tons for the third year;
 - (iv) 3,250 metric tons for the fourth year; and
 - (v) 4,000 metric tons for the fifth year;
- (b) from the first year to the fifth year, the in-quota rate of customs duty shall be as follows, respectively:
 - (i) 5.4 percent for the first and second years; and
 - (ii) 4.8 percent for the third, fourth and fifth years;
- (c) for the purposes of subparagraphs (a) and (b), the tariff rate quota shall be implemented on a first-come first-served basis; and
- (d) in accordance with paragraph 3 of Article 14, the Parties shall negotiate, in the fifth year, on the aggregate quota quantity and in-quota rate of customs duty to be applied after the fifth year. In the absence of agreement between the Parties and until such an agreement is reached as a result of the negotiation, the aggregate quota quantity and in-quota rate of customs duty for the fifth year shall continue to be applied.

2. A tariff rate quota shall be applied in accordance with the following:

- (a) from the first year to the fifth year, the aggregate quota quantity shall be as follows, respectively:
 - (i) 32,000 metric tons for the first year;
 - (ii) 38,750 metric tons for the second year;
 - (iii) 45,500 metric tons for the third year;
 - (iv) 52,250 metric tons for the fourth year; and
 - (v) 60,000 metric tons for the fifth year;
 - (b) from the first year to the fifth year, the in-quota rate of customs duty shall be as follows, respectively:
 - (i) the in-quota rate of customs duty on the originating goods indicated with one asterisk ("*") in Column 2 shall be 3.0 percent; and
 - (ii) the in-quota rate of customs duty on the originating goods indicated with two asterisks ("**") in Column 2 shall be 3.6 percent;
 - (c) for the purposes of subparagraphs (a) and (b), the tariff rate quota shall be implemented on a first-come first-served basis; and
 - (d) in accordance with paragraph 3 of Article 14, the Parties shall negotiate, in the fifth year, on the aggregate quota quantity and in-quota rate of customs duty to be applied after the fifth year. In the absence of agreement between the Parties and until such an agreement is reached as a result of the negotiation, the aggregate quota quantity and in-quota rate of customs duty for the fifth year shall continue to be applied.
3. A tariff rate quota shall be applied in accordance with the following:
- (a) from the first year to the fifth year, the aggregate quota quantity shall be as follows, respectively:

-
- (i) 600 metric tons for the first year;
- (ii) 637 metric tons for the second year;
- (iii) 675 metric tons for the third year;
- (iv) 712 metric tons for the fourth year; and
- (v) 750 metric tons for the fifth year;
- (b) from the first year to the fifth year, the in-quota rate of customs duty on the originating goods shall be as follows, respectively:
- (i) 5.4 percent for the first and second years; and
- (ii) 3.6 percent for the third, fourth and fifth years;
- (c) for the purposes of subparagraphs (a) and (b), the tariff rate quota shall be implemented on a first-come first-served basis; and
- (d) in accordance with paragraph 3 of Article 14, the Parties shall negotiate, in the fifth year, on the aggregate quota quantity and in-quota rate of customs duty to be applied after the fifth year. In the absence of agreement between the Parties and until such an agreement is reached as a result of the negotiation, the aggregate quota quantity and in-quota rate of customs duty for the fifth year shall continue to be applied.
4. In accordance with paragraph 3 of Article 14, the Parties shall negotiate, in the fifth year, on issues such as improving market access conditions.
5. A tariff rate quota shall be applied in accordance with the following:
- (a) from the first year to the fifth year, the aggregate quota quantity shall be as follows, respectively:
- (i) 3,500 metric tons for the first year;
- (ii) 4,000 metric tons for the second year;
- (iii) 4,500 metric tons for the third year;
- (iv) 5,000 metric tons for the fourth year; and
-

- (v) 5,500 metric tons for the fifth year;
- (b) from the first year to the fifth year, the in-quota rate of customs duty shall be, respectively:
- (i) lower than the most-favored-nation applied rate at the time of importation by 10.0 percent of that most-favored-nation applied rate in the first and second years; and
- (ii) lower than the most-favored-nation applied rate at the time of importation by 30.0 percent of that most-favored-nation applied rate in the third, fourth and fifth years;
- (c) for the purposes of subparagraphs (a) and (b), the tariff rate quota shall be implemented on a first-come first-served basis; and
- (d) in accordance with paragraph 3 of Article 14, the Parties shall negotiate, in the fifth year, on the aggregate quota quantity and in-quota rate of customs duty to be applied after the fifth year. In the absence of agreement between the Parties and until such an agreement is reached as a result of the negotiation, the aggregate quota quantity and in-quota rate of customs duty for the fifth year shall continue to be applied.
6. In accordance with paragraph 3 of Article 14, the Parties shall negotiate, in the third year, on issues such as improving market access conditions.
7. A tariff rate quota shall be applied in accordance with the following:
- (a) from the first year to the fifth year, the aggregate quota quantity shall be as follows, respectively:
- (i) 3,700 metric tons for the first year;
- (ii) 3,900 metric tons for the second year;
- (iii) 4,100 metric tons for the third year;
- (iv) 4,300 metric tons for the fourth year; and
- (v) 5,000 metric tons for the fifth year;
- (b) the in-quota rate of customs duty shall be free;
-

(c) for the purposes of subparagraphs (a) and (b), the tariff rate quota shall be implemented on a first-come first-served basis; and

(d) in accordance with paragraph 3 of Article 14, the Parties shall negotiate, in the fifth year, on the aggregate quota quantity to be applied after the fifth year. In the absence of agreement between the Parties and until such an agreement is reached as a result of the negotiation, the aggregate quota quantity for the fifth year shall continue to be applied.

8. The rate of customs duty shall be reduced in six equal annual installments from the Base Rate to 4.8 percent, as from the date of entry into force of this Agreement.

Section 2 Schedule of Chile

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
Chapter 1	Live animals		A	
Chapter 2	Meat and edible meat offal			
02.01	Meat of bovine animals, fresh or chilled.		X	
02.02	Meat of bovine animals, frozen.			
0202.10	- Carcasses and half-carcasses		X	
0202.20	- Other cuts with bone in		Q	1
0202.30	- Boneless		Q	1
02.03	Meat of swine, fresh, chilled or frozen.			
	- Fresh or chilled:			
0203.11	-- Carcasses and half-carcasses		A	
0203.12	-- Hams, shoulders and cuts thereof, with bone in		X	
0203.19	-- Other (*)		Q	2
	- Frozen:			
0203.21	-- Carcasses and half-carcasses		X	
0203.22	-- Hams, shoulders and cuts thereof, with bone in (*)		Q	2
0203.29	-- Other (*)		Q	2
02.04	Meat of sheep or goats, fresh, chilled or frozen.		A	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
02.05	Meat of horses, asses, mules or hinies, fresh, chilled or frozen.		A	
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinies, fresh, chilled or frozen.			
0206.10	- Of bovine animals, fresh or chilled		X	
	- Of bovine animals, frozen:			
0206.21	-- Tongues		Q	3
0206.22	-- Livers		Q	3
0206.29	-- Other		Q	3
0206.30	- Of swine, fresh or chilled		X	
	- Of swine, frozen:			
0206.41	-- Livers		X	
0206.49	-- Other:			
	--- Pig's feet (*)		Q	2
	--- Pig's ears		A	
	--- Other (*)		Q	2
0206.80	- Other, fresh or chilled		A	
0206.90	- Other, frozen		A	
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.			
	- Of fowls of the species Gallus domesticus:			
0207.11	-- Not cut in pieces, fresh or chilled		R	4
0207.12	-- Not cut in pieces, frozen		R	4
0207.13	-- Cuts and offal, fresh or chilled		R	4
0207.14	-- Cuts and offal, frozen		Q	5
	- Of turkeys:			
0207.24	-- Not cut in pieces, fresh or chilled		A	
0207.25	-- Not cut in pieces, frozen		A	
0207.26	-- Cuts and offal, fresh or chilled		A	
0207.27	-- Cuts and offal, frozen		A	
	- Of ducks, geese or guinea fowls:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0207.32	-- Not cut in pieces, fresh or chilled	6%	B7	
0207.33	-- Not cut in pieces, frozen		A	
0207.34	-- Fatty livers, fresh or chilled		A	
0207.35	-- Other, fresh or chilled	6%	B7	
0207.36	-- Other, frozen		A	
02.08	Other meat and edible meat offal, fresh, chilled or frozen.		A	
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.		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	-- Hams, shoulders and cuts thereof, with bone in		A	
0210.12	-- Bellies (streaky) and cuts thereof		A	
0210.19	-- Other		A	
0210.20	- Meat of bovine animals		A	
	- Other, including edible flours and meals of meat and meat offal:			
0210.91	-- Of primates		A	
0210.92	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)		A	
0210.93	-- Of reptiles (including snakes and turtles)		A	
0210.99	-- Other		X	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates			
03.01	Live fish.		A	
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.			
	- Salmonidae, excluding livers and roes:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0302.11	-- 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>)	6%	B10	
0302.12	-- 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>):			
	--- Silver salmon (<i>Oncorhynchus kisutch</i>)	6%	B10	
	--- Other		R	
0302.19	--- Other		A	4
	- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:			
0302.21	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)		A	
0302.22	-- Plaice (<i>Pleuronectes platessa</i>)		A	
0302.23	-- Sole (<i>Solea</i> spp.)		A	
0302.29	-- Other:			
	--- Turbot (<i>Scophthalmus maximus</i>):			
	---- Whole	6%	B5	
	---- Headed and gutted ("HG")		A	
	---- Other		A	
	--- Hiramé (<i>Paralichthys olivaceus</i>):			
	---- Whole	6%	B5	
	---- Headed and gutted ("HG")		A	
	---- Other		A	
	--- Other	6%	B5	
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Burhinus</i> (<i>Katsuwonus</i>) <i>pelamis</i>), excluding livers and roes:			
0302.31	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)		A	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
0302.32	-- Yellowfin tunas (<i>Thunnus albacares</i>)		X	
0302.33	-- Skipjack or stripe-bellied bonito		A	
0302.34	-- Bigeye tunas (<i>Thunnus obesus</i>)		X	
0302.35	-- Bluefin tunas (<i>Thunnus thynnus</i>)		A	
0302.36	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)		A	
0302.39	-- Other		A	
0302.40	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes		A	
0302.50	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes		A	
	- Other fish, excluding livers and roes:			
0302.61	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), bristling or sprats (<i>Sprattus sprattus</i>)		A	
0302.62	-- Haddock (<i>Melanogrammus aeglefinus</i>)		A	
0302.63	-- Coalfish (<i>Pollichius virens</i>)		A	
0302.64	-- Macarel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)		A	
0302.65	-- Dogfish and other sharks		A	
0302.66	-- Belts (<i>Anguilla spp.</i>)		A	
0302.69	-- Other:			
	--- Patagonian toothfish (<i>Dissostichus eleginoides</i>):			
	----- Whole		A	
	----- Headed and gutted ("HG")		X	
	----- Other		A	
	----- Hake (<i>Merluccius spp.</i>):			
	----- South Pacific hake (<i>Merluccius gayi gayi</i>), whole		A	
	----- South Pacific hake (<i>Merluccius gayi gayi</i>), headed and gutted ("HG")		A	
	----- Patagonian hake (<i>Merluccius australis</i>), whole		X	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
	----- Patagonian hake (<i>Merluccius australis</i>), headed and gutted ("HG")		X	
	----- Other		A	
	----- Southern jack mackerel (<i>Trachurus murphyi</i>):			
	----- Whole		X	
	----- Headed and gutted ("HG")		A	
	----- Other		A	
	----- Southern grunt (<i>Clinus gilberti</i>)		A	
	----- Pomfret (<i>Brama australis</i>):			
	----- Whole		R	4
	----- Headed and gutted ("HG")		A	
	----- Other		A	
	----- Chilean herring (<i>Clupea bentinckii</i>):			
	----- Whole		A	
	----- Headed and gutted ("HG")		A	
	----- Other		A	
	----- Swordfish (<i>Xiphias gladius</i>):			
	----- Whole		A	
	----- Headed and gutted ("HG")		X	
	----- Other		A	
	----- Kingclip (<i>Gemypterus chilensis</i>) (<i>Gemypterus blacodes</i>) (<i>Gemypterus maculatus</i>), Warhou (<i>Seriolaia violacea</i>) (<i>Seriolaia caerulea</i>) (<i>Seriolaia punctata</i>), Red cods (<i>Tadpole mora</i>) (<i>Seriola australis</i>) and Sea silverides (<i>Odontaspis regalis</i>):			
	----- Golden kingclip (<i>Gemypterus blacodes</i>), whole		A	
	----- Golden kingclip (<i>Gemypterus blacodes</i>), headed and gutted ("HG")		A	
	----- Other kingclips (<i>Gemypterus chilensis</i>) (<i>Gemypterus maculatus</i>), whole		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item number	Description of goods	Base Rate	Category	Note
	---- Other kingclupe (<i>Genypterus chilensis</i>) (<i>Genypterus maculatus</i>), headed and gutted ("HG")		A	
	---- Other		A	
	---- Other:			
	---- White sturgeon (<i>Acipenser transmontanus</i>) and Siberian sturgeon (<i>Acipenser baeri</i>), whole		A	
	---- White sturgeon (<i>Acipenser transmontanus</i>) and Siberian sturgeon (<i>Acipenser baeri</i>), headed and gutted ("HG")		A	
	---- Hake or patagonian grenadier or patagonian whisp-hake (<i>Macrurus magellanicus</i>), whole		A	
	---- Hake or patagonian grenadier or patagonian whisp-hake (<i>Macrurus magellanicus</i>), headed and gutted ("HG")		A	
	---- Southern blue whiting (<i>Micromesistius australis</i>), whole		A	
	---- Southern blue whiting (<i>Micromesistius australis</i>), headed and gutted ("HG")		A	
	---- Other		X	
0302.70	- Livers and roes	6%	B5	
03.03	Fish, frozen, excluding fish filelets and other fish meat of heading 03.04.			
	- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>) excluding livers and roes:			
0303.11	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	6%	B10	
	-- Other:			
0303.19	--- Silver salmon (<i>Oncorhynchus kisutch</i>)	6%	B10	
	--- Other		R	4
	- Other salmonidae, excluding livers and roes:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item number	Description of goods	Base Rate	Category	Note
0303.21	-- 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>)	6%	B10	
0303.22	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)		R	4
0303.29	-- Other		R	4
	- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:			
0303.31	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)		A	
0303.32	-- Plaice (<i>Pleuronectes platessa</i>)		A	
0303.33	-- Sole (<i>Solea spp.</i>)		A	
0303.39	-- Other:			
	--- Turbot (<i>Scophthalmus maximus</i>):			
	---- Whole	6%	B5	
	---- Headed and gutted ("HG")		A	
	---- Other		A	
	--- Hlrime (<i>Paralichthys olivaceus</i>):			
	---- Whole		A	
	---- Headed and gutted ("HG")		A	
	---- Other		A	
	--- Other		A	
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:			
0303.41	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)		A	
0303.42	-- Yellowfin tunas (<i>Thunnus albacares</i>)		A	
0303.43	-- Skipjack or stripe-bellied bonito		A	
0303.44	-- Bigeye tunas (<i>Thunnus obesus</i>)		A	
0303.45	-- Bluefin tunas (<i>Thunnus thynnus</i>)		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Partic- item number	Description of goods	Base Rate	Category	Note
0303.46	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)		A	
0303.49	-- Other		A	
0303.50	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasi</i>), excluding livers and roes		A	
0303.60	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes		A	
0303.71	-- Other fish, excluding livers and roes: -- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>): -- Sardines (<i>Sardinops sagax</i>):			
	----- Whole		X	
	----- Headed and gutted ("HG")		X	
	----- Other		X	
	----- Other		A	
0303.72	-- Haddock (<i>Melanogrammus aeglefinus</i>)		A	
0303.73	-- Coalfish (<i>Pollachius virens</i>)		A	
0303.74	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)		X	
0303.75	-- Dogfish and other sharks:			
	--- Sharks (<i>Shortfin mako</i> , <i>Isurus</i> <i>Oxyrinchus</i>) and blue shark (<i>Prionace</i> <i>glauca</i>)	6%	B10	
	--- Other		A	
0303.76	--- Eels (<i>Anguilla</i> spp.)	6%	B5	
0303.77	--- Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	6%	B5	
0303.78	--- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)		X	
0303.79	--- Other: --- Patagonian toothfish (<i>Dissostichus</i> <i>eleginoides</i>): --- Whole			
	----- Headed and gutted ("HG")	6%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
----	Other	6%	B10	
----	Southern jack mackerel (<i>Trachurus murphyi</i>):			
-----	Whole		X	
-----	Headed and gutted ("HG")		X	
-----	Other		X	
----	Kingclip (<i>Gempylus chilensis</i>) (<i>Gempylus blacodes</i>) (<i>Gempylus maculatus</i>), Warehou (<i>Seriolaia violacea</i>) (<i>Seriolaia caerulea</i>) (<i>Seriolaia punctata</i>), Red cods (<i>Tadpole mora</i>) (<i>Saillota australis</i>) and Sea silverides (<i>Odonesthes regia</i>):			
----	Golden kingclip (<i>Gempylus blacodes</i>), whole	6%	B5	
----	Golden kingclip (<i>Gempylus blacodes</i>), headed and gutted ("HG")	6%	B5	
----	Other kingclips (<i>Gempylus chilensis</i>) (<i>Gempylus maculatus</i>), whole	6%	B5	
----	Other kingclips (<i>Gempylus chilensis</i>) (<i>Gempylus maculatus</i>), headed and gutted ("HG")	6%	B5	
----	Warehou (<i>Seriolaia violacea</i>) (<i>Seriolaia caerulea</i>) (<i>Seriolaia punctata</i>), whole	6%	B5	
----	Warehou (<i>Seriolaia violacea</i>) (<i>Seriolaia caerulea</i>) (<i>Seriolaia punctata</i>), headed and gutted ("HG")	6%	B5	
----	Red cods (<i>Tadpole mora</i>) (<i>Saillota australis</i>), whole	6%	B5	
----	Red cods (<i>Tadpole mora</i>) (<i>Saillota australis</i>), headed and gutted ("HG")	6%	B5	
----	Other	6%	B5	
----	Southern grunt (<i>Clinus gilberti</i>)	6%	B5	
----	Pomfret (<i>Brama australis</i>):			
-----	Whole	6%	B5	
-----	Headed and gutted ("HG")	6%	B5	
-----	Other	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item number	Description of goods	Base Rate	Category	Note
	--- Skate (<i>Raja spp.</i>)	6%	B5	
	--- Chilean herring (<i>Clupea berrinckii</i>):			
	--- Whole		X	
	--- Headed and gutted ("HG")		X	
	--- Other		X	
	--- Swordfish (<i>Xiphias gladius</i>):			
	--- Whole		X	
	--- Headed and gutted ("HG")		X	
	--- Trunk		X	
	--- Other		X	
	--- Other:			
	--- Slender alfonso (<i>Beryx splendens</i>), whole	6%	B5	
	--- Orange roughy (<i>Hoplostethus atlanticus</i>), whole	6%	B5	
	--- Hake or Patagonian grenadier (<i>Macruronus magellanicus</i>), whole	6%	B5	
	--- Southern blue whiting (<i>Micromesistius australis</i>), whole	6%	B5	
	--- Southern blue whiting (<i>Micromesistius australis</i>), headed and gutted ("HG")	6%	B5	
	--- Other	6%	B5	
0303.80	- Lavers and roes:		R	4
	- Of Pacific salmon, of Atlantic salmon, of Danube salmon			
	- Of trout		R	4
	- Of hake (<i>Merluccius spp.</i>)		X	
	--- Other		X	
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.			
0304.10	- Fresh or chilled:			
	- Swordfish (<i>Xiphias gladius</i>):			
	--- Fish fillets		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item number	Description of goods	Base Rate	Category	Note
	--- Other		X	
	-- Sharks (<i>Sphortin mako</i> , <i>Lamna oxyrinchus</i>) and blue shark (<i>Prionace glauca</i>)		A	
	-- Patagonian toothfish (<i>Dissostichus eleginoides</i>) and Juan Fernandez wreckfish (<i>Poliprion oxygeneios</i>):			
	--- Patagonian toothfish fillets (<i>Dissostichus eleginoides</i>)		A	
	--- Fillets of Juan Fernandez wreckfish (<i>Poliprion oxygeneios</i>)		A	
	--- Other		A	
	-- Hake (<i>Merluccius spp.</i>):			
	--- Fish fillets of hake (<i>Merluccius gayi gayi</i>)		X	
	--- Fish fillets of Patagonian hake (<i>Merluccius australis</i>)		A	
	--- Other		X	
	-- 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>):			
	--- Fillets of 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>)	6%	B10	
	--- Fillets of Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	6%	B10	
	--- Other	6%	B10	
	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aquabonita</i> , <i>Oncorhynchus gila</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>):			
	--- Fillets	6%	B10	
	--- Other	6%	B10	

Column 1 Tariff Item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), Jack mackerel (<i>Trachurus murphyi</i>) and mackerel (<i>Scomber scombrus</i>):		A	
	--- Fillets of sardines		A	
	--- Fillets of Jack mackerel		A	
	--- Fillets of mackerel		A	
	--- Other		A	
	-- Sardine:			
	--- Fish fillets		A	
	--- Other		A	
	--- Other:			
	---- Fillets of hake or patagonian grenadier (<i>Macrurus magellanicus</i>)	6%	B10	
	---- Fillets of Southern blue whiting (<i>Macromesistius australis</i>)		A	
	--- Other		A	
0304.20	-- Frozen fillets:			
	--- Swordfish (<i>Xiphias gladius</i>)		X	
	-- Sharks (<i>Shortfin mako</i> , <i>Isurus</i> <i>Oxyrinchus</i>) and blue shark (<i>Prionace glauca</i>)	6%	B10	
	-- Patagonian toothfish (<i>Dissostichus eleginoides</i>) and Juan Fernández wreckfish (<i>Polyprior oxyrinchus</i>):			
	--- Patagonian toothfish (<i>Dissostichus eleginoides</i>)	6%	B10	
	--- Juan Fernández wreckfish (<i>Polyprior oxyrinchus</i>)		A	
	-- Hake (<i>Merluccius spp.</i>):			
	--- Hake (<i>Merluccius gayi gayi</i>)		X	
	--- Patagonian hake (<i>Merluccius australis</i>)		X	
	--- Other		X	

Column 1 Tariff Item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
	-- 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>):			
	--- Pacific salmon	6%	B10	
	--- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	6%	B10	
	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus agassoni</i> , <i>Oncorhynchus gila</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	6%	B10	
	-- Sardine (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), Jack mackerel (<i>Trachurus murphyi</i>) and mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>):			
	--- Sardine (<i>Sardinops sagax</i>)		X	
	--- Jack mackerel (<i>Trachurus murphyi</i>)		X	
	--- Mackerel (<i>Scomber japonicus peruanus</i>)		X	
	--- Other		A	
	-- Kingclip (<i>Gemypterus chilensis</i> , <i>Gemypterus blacodes</i> , <i>Gemypterus maculatus</i>)	6%	B10	
	-- Other:			
	--- Sardine (<i>Clupea bentincki</i>)		X	
	--- Hake or patagonian grenadier	6%	B10	
	--- Southern blue whiting (<i>Macromesistius australis</i>)	6%	B10	
	--- Other	6%	B10	
0304.30	-- Other:			
	--- Swordfish (<i>Xiphias gladius</i>)		X	
	-- Sharks (<i>Shortfin mako</i> , <i>Isurus</i> <i>Oxyrinchus</i>) and blue shark (<i>Prionace glauca</i>)		R	4
	-- Patagonian toothfish (<i>Dissostichus eleginoides</i>) and Juan Fernández wreckfish (<i>Polyprior oxyrinchus</i>):			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
---	Cuts	6%	B10	
---	Barbels (<i>cocochar</i>)	6%	B10	
---	Other Patagonian toothfish meat (<i>Dissostichus eleginoides</i>)	6%	B10	
---	Other Juan Fernández wreckfish meat (<i>Polypcion oxygeneios</i>)		A	
---	Hake (<i>Merluccius</i> spp.):			
---	Hake surimi (<i>Merluccius gayi gayi</i>)		X	
---	Cuts		X	
---	Barbels (<i>cocochar</i>)		X	
---	Other South Pacific hake meat (<i>Merluccius gayi gayi</i>)		X	
---	Other Patagonian hake meat (<i>Merluccius australis</i>)		X	
---	Other		X	
---	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>):			
---	Cuts	6%	B7	
---	Other Pacific salmon meat	6%	B7	
---	Other Atlantic salmon and Danube salmon meat	6%	B7	
---	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>):	6%	B7	
---	Cuts	6%	B7	
---	Other trout meat	6%	B7	
---	Sardine (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), Jack mackerel (<i>Trachurus murphyi</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>):			
---	Jack mackerel surimi (<i>Trachurus murphyi</i>)		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
---	Other sardine meat (<i>Sardinops sagax</i>)		X	
---	Other Jack mackerel meat (<i>Trachurus murphyi</i>)		X	
---	Other		X	
---	Kingclip (<i>Gempferus chilensis</i>) (<i>Gempferus blacodes</i>) (<i>Gempferus maculatus</i>):			
---	Cuts	6%	B7	
---	Other	6%	B7	
---	Other:			
---	Other Sardine (<i>Clupea berrincki</i>) meat		X	
---	Other hake or Patagonian grenadier meat (<i>Macrurus magellanicus</i>)	6%	B7	
---	Other Southern blue whiting (<i>Merluccius australis</i>) meat	6%	B7	
---	Other	6%	B7	
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	- Flours, meals and pellets of fish, fit for human consumption		X	
0305.20	- Livers and roes of fish, dried, smoked, salted or in brine		R	4
0305.30	- Fish fillets, dried, salted or in brine, but not smoked:			
---	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>)		R	4
---	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>)			
---	Jack mackerel (<i>Trachurus murphyi</i>)		A	
---	Anchovy (<i>Engraulis</i> spp.)		X	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
	-- Patagonian toothfish (<i>Dasystichus eleginoides</i>)		A	
	-- Juan Fernandez wreckfish (<i>Poliprion oxygeneios</i>)		A	
	-- Other		X	
	-- Smoked fish, including filets:			
0305.41	-- 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>)		R	4
0305.42	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasi</i>)		A	
0305.49	-- Other	6%	B7	
	-- Dried fish, whether or not salted but not smoked:			
0305.51	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)		A	
0305.59	-- Other:			
	--- Shark fins		R	4
	--- Other		X	
	-- Fish, salted but not dried or smoked and fish in brine:			
0305.61	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasi</i>)		A	
0305.62	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)		A	
0305.63	-- Anchovy (<i>Engraulis</i> spp.)		X	
0305.69	-- Other:			
	--- Pacific salmon, Atlantic salmon and Danube salmon		R	4
	--- Trout		R	4
	--- Other		X	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine/ crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine/ flours, meals and pellets of crustaceans, fit for human consumption.			
	- Frozen:			
0306.11	-- Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Paralimn</i> spp., <i>Uca</i> spp.)		A	
0306.12	-- Lobsters (<i>Homarus</i> spp.)		A	
0306.13	-- Shrimps and prawns		A	
0306.14	-- Crabs:			
	--- Crabs (<i>Cancer</i> spp., <i>Cancer porteri</i> , <i>Cancer edwardsi</i> , <i>Homalaspis plana</i> , <i>Talipes dentatus</i> , <i>Cancer setosus</i> , <i>Cancer coronatus</i> , <i>Ovalipes trimaculatus</i>)		R	4
	--- Deep water king crab (<i>Lithodes</i> spp.) and false king crab (<i>Paralomis</i> spp.):			
	---- Southern king crab (<i>Lithodes antarcticus</i>)		R	4
	---- Deep water king crab (<i>Lithodes</i> spp.)		A	
	---- Snow crab or tuberculate king crab (<i>Paralomis granulosa</i>)		R	4
	---- False king crab (<i>Paralomis</i> spp.)		A	
	---- Other		A	
	--- Other		R	4
0306.19	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:			
	--- Flours, meals and pellets of crustaceans shell, fit for human consumption		A	
	--- Other crustaceans		B7	
	--- Not frozen:		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item number	Description of goods	Base Rate	Category	Note
0306.21	-- Rock lobsters and other sea crawfish (<i>Palinurus</i> spp., <i>Paralithus</i> spp., <i>Uca</i> spp.)		A	
0306.22	-- Lobsters (<i>Homarus</i> spp.)		A	
0306.23	-- Shrimps and prawns:			
	--- Shrimps:			
	---- Chilean nylon shrimp (<i>Metacarcinus</i> spp.)		A	
	---- Ecuadorian shrimp		A	
	---- Northern Chilean shrimp (<i>Cryptopops caementarius</i>)		A	
	---- Other		A	
	---- Prawns (<i>Langoustines</i>):			
	---- Squat lobster or yellow langoustines (<i>Scinmunda johni</i>)		A	
	---- Squat lobster or red langoustines or caridee squat lobster (<i>Pleuroncodes monodon</i>)		A	
	---- Other		A	
	---- Other Natantian decapods:			
	---- Prawns or deep water prawn or Chilean nylon shrimp (<i>Haliporoides diomedae</i>)		A	
	---- Other		B5	
0306.24	-- Crabs		A	
0306.29	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:			
	--- Flours, meals and pellets of crustaceans shell, fit for human consumption		B5	
	--- Other crustaceans		B5	
	--- Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item number	Description of goods	Base Rate	Category	Note
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption			
0307.10	- Oysters:			
	-- Chilean oyster (<i>Ostrea chilensis</i>):		A	
	-- Live, fresh or chilled		R	4
	--- Frozen		A	
	--- Other		A	
	-- Pacific oyster (<i>Crassostrea gigas</i>):			
	-- Live, fresh or chilled		A	
	--- Frozen		R	4
	--- Other		A	
	--- Other:			
	---- Live, fresh or chilled		A	
	---- Frozen		A	
	---- Other		A	
	- Scallops, including queen scallops, or the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :			
0307.21	-- Live, fresh or chilled:			
	--- Northern scallops (<i>Argopecten purpuratus</i>)		X	
	--- Southern scallops (<i>Chlamys patagonica</i>)		A	
	--- Other		A	
	-- Other:			
0307.29	--- Northern scallops (<i>Argopecten purpuratus</i>):			
	---- Frozen		X	
	---- Other		X	
	--- Southern scallops (<i>Chlamys patagonica</i>):			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
	----- Frozen		X	
	----- Other		X	
	----- Other		A	
	- Mussels (<i>Mytilus</i> spp., <i>Perna</i> spp.):			
0307.31	-- Live, fresh or chilled		R	4
0307.39	-- Other	6%	B10	
	- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepioida</i> spp.) and squid (<i>Omastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.):			
0307.41	-- Live, fresh or chilled		X	
0307.49	-- Other		X	
	- Octopus (<i>Octopus</i> spp.):			
0307.51	-- Live, fresh or chilled		A	
0307.59	-- Other	6%	B7	
0307.60	- Snails, other than sea snails		A	
	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:			
0307.91	-- Live, fresh or chilled:			
	--- Clams, hard shell clam (<i>Protothaca thaca</i> , <i>Ameghinomya antiqua</i>)		A	
	--- Pink clam, soft clam (<i>Mesodesma donacium</i> , <i>Solen macha</i>)		A	
	--- Chilean abalone or false abalone (<i>Concholepas concholepas</i>)		X	
	--- Snails		A	
	--- Sea urchin gonads (tongues) (<i>Loxechinus albus</i>)		R	4
	--- Other		X	
0307.99	--- Other:			
	---- Clams, hard shell clam (<i>Protothaca thaca</i> , <i>Ameghinomya antiqua</i>)		X	
	---- Pink clams, soft clam (<i>Mesodesma donacium</i> , <i>Solen macha</i>)		X	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
	--- Chilean abalone or false abalone (<i>Concholepas concholepas</i>):			
	----- Frozen		X	
	----- Other		A	
	----- Snails		X	
	--- Limpets (<i>Fissurella</i> spp.):		X	
	--- Sea urchin gonads (tongues) (<i>Loxechinus albus</i>):			
	----- Frozen	6%	B15	
	----- Other		R	4
	--- Chilean semole or tumbao (<i>Semele solidus</i>)		X	
	--- Abalone (<i>Haliotis rufescens</i>)		X	
	--- Other		X	
Chapter 4	Dairy produce, birds' eggs, natural honey, edible products of animal origin, not elsewhere specified or included			
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.			
0401.10	- Of a fat content, by weight, not exceeding 1 %		A	
0401.20	- Of a fat content, by weight, exceeding 1 % but not exceeding 6 %		A	
0401.30	- Of a fat content, by weight, exceeding 6 %			
	- Of a fat content, by weight, exceeding 6 % but not exceeding 12%		A	
	- Of a fat content, by weight, of 12 %		A	
	- Of a fat content, by weight, exceeding 12 % but not exceeding 26 %		X	
	- Of a fat content, by weight, of 26 %		A	
	- Other		X	
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 % - In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 % :		X	
0402.21	-- Not containing added sugar or other sweetening matter		X	
0402.29	-- Other		X	
	-- Other:			
0402.91	-- Not containing added sugar or other sweetening matter		A	
0402.99	-- Other		X	
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.		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	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter		X	
0404.90	- Other		A	
04.05	Butter and other fats and oils derived from milk; dairy spreads.			
0405.10	- Butter		X	
0405.20	- Dairy spreads		A	
0405.90	- Other		A	
04.06	Cheese and curd.			
0406.10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd		A	
0406.20	- Grated or powdered cheese, of all kinds		A	
0406.30	- Processed cheese, not grated or powdered		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0406.40	- Blue-veined cheese		A	
0406.90	- Other cheese		R	6
04.07	Birds' eggs, in shell, fresh, preserved, or cooked.		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	-- Dried		A	
0408.19	-- Other		A	
	- Other:			
0408.91	-- Dried	6%	B15	
0408.99	-- Other		A	
0409.00	Natural honey.		R	4
0410.00	Edible products of animal origin, not elsewhere specified or included.		A	
Chapter 5	Products of animal origin, not elsewhere specified or included		A	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage		A	
Chapter 7	Edible vegetables and certain roots and tubers			
07.01	Potatoes, fresh or chilled.		A	
07.02	Tomatoes, fresh or chilled.	6%	B5	
07.03	Onions, shallots, garlic, leeks and other allaceous vegetables, fresh or chilled.			
0703.10	- Onions and shallots:			
	-- Onions	6%	B15	
	-- Shallots		A	
0703.20	- Garlic	6%	B5	
0703.90	- Leeks and other allaceous vegetables		A	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.		A	
07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.		A	
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.		A	
07.07	Cucumbers and gherkins, fresh or chilled.		A	
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.		A	
07.09	Other vegetables, fresh or chilled.			
0709.10	- Globe artichokes		A	
0709.20	- Asparagus		A	
0709.30	- Aubergines (egg-plants)		A	
0709.40	- Celery other than celeriac		A	
	- Mushrooms and truffles:			
0709.51	-- Mushrooms of the genus <i>Agaricus</i>		A	
0709.52	-- Truffles		A	
0709.59	-- Other		A	
0709.60	- Fruits of the genus <i> Capsicum</i> or of the genus <i> Pimenta</i>		A	
0709.70	- Spinach, New Zealand spinach and orache spinach (garden spinach)		A	
0709.90	- Other	6%	B5	
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.			
0710.10	- Potatoes		A	
	- Leguminous vegetables, shelled or unshelled:			
0710.21	-- Peas (<i>Pisum sativum</i>)	6%	B7	
0710.22	-- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	6%	B7	
0710.29	-- Other	6%	B7	
0710.30	- Spinach, New Zealand spinach and orache spinach (garden spinach)	6%	B5	
0710.40	- Sweet corn	6%	B7	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
0710.80	- Other vegetables	6%	B10	
0710.90	- Mixtures of vegetables	6%	B7	
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.			
0711.20	- Olives	6%	B7	
0711.30	- Capers		A	
0711.40	- Cucumbers and gherkins		A	
	- Mushrooms and truffles:			
0711.51	-- Mushrooms of the genus <i>Agaricus</i>	6%	B7	
0711.59	-- Other		A	
0711.90	- Other vegetables, mixtures of vegetables	6%	B15	
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.			
0712.20	- Onions		A	
	- Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles:			
0712.31	-- Mushrooms of the genus <i>Agaricus</i>	6%	B7	
0712.32	-- Wood ears (<i>Auricularia spp.</i>)		A	
0712.33	-- Jelly fungi (<i>Tremella spp.</i>)		A	
0712.39	-- Other		X	
0712.90	- Other vegetables, mixtures of vegetables	6%	B7	
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.			
0713.10	- Peas (<i>Pisum sativum</i>)		A	
0713.20	- Chickpeas (garbanzos)		A	
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):			
0713.31	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek		A	
0713.32	-- Small red (Adzuki) Beans (<i>Phaseolus or Vigna angularis</i>)		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0713.33	-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)		X	
0713.39	-- Other		A	
0713.40	-- Lentils		A	
0713.50	- Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>)		X	
0713.90	- Other		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.		A	
Chapter 8	Edible fruit and nuts; peel of citrus fruit or melons			
08.01	Cocoanuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.		A	
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.			
	- Almonds:			
0802.11	-- In shell		A	
0802.12	-- Shelled		A	
0802.21	-- In shell		A	
0802.22	-- Shelled		A	
	- Walnuts:			
0802.31	-- In shell	6%	B5	
0802.32	-- Shelled	6%	B5	
0802.40	- Chestnuts (<i>Castanea</i> spp.)	6%	B15	
0802.50	- Pistachios		A	
0802.90	- Other		A	
0803.00	Bananas, including plantains, fresh or dried.		A	
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0804.10	- Dates		A	
0804.20	- Figs	6%	B7	
0804.30	- Pineapples		A	
0804.40	- Avocados		A	
0804.50	- Guavas, mangoes and mangosteens		A	
08.05	Citrus fruit, fresh or dried.			
0805.10	- Oranges		R	4
0805.20	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:			
	-- Mandarins		A	
	-- Clementines		R	4
	-- Other		R	4
0805.40	- Grapefruit	6%	B12	
0805.50	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantiifolia</i> , <i>Citrus latifolia</i>)		A	
0805.90	- Other		A	
08.06	Grapes, fresh or dried.			
0806.10	- Fresh	6%	B10	
0806.20	- Dried		A	
08.07	Melons (including watermelons) and papaws (papayas), fresh.			
	- Melons (including watermelons):			
0807.11	-- Watermelons		A	
0807.19	-- Other	6%	B5	
0807.20	- Papaws (papayas)		A	
08.08	Apples, pears and quinces, fresh.			
0808.10	- Apples	6%	B15	
0808.20	- Pears and quinces:			
	-- Pears		B7	
	-- Quinces	6%	A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item number	Description of goods	Base Rate	Category	Note
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.			
0809.10	- Apricots	6%	B7	
0809.20	- Cherries	6%	B7	
0809.30	- Peaches, including nectarines:			
	- Nectarines	6%	B7	
	- Peaches	6%	B5	
	- Other		A	
0809.40	- Plums and sloes:			
	- Plums	6%	B7	
	- Sloes		A	
08.10	Other fruit, fresh.			
0810.10	- Strawberries	6%	B5	
0810.20	- Raspberries, blackberries, mulberries and loganberries		A	
0810.30	- Black, white or red currants and gooseberries		A	
0810.40	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>		A	
0810.50	- Kiwifruit	6%	B7	
0810.60	- Durians		A	
0810.90	- Other:			
	- Persimmons		A	
	- Melon pears		A	
	- Other	6%	B5	
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	6%	B10	
0811.20	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries		A	
0811.90	- Other:			
	- Peaches	6%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item number	Description of goods	Base Rate	Category	Note
08.12	-- Other	6%	B10	
	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	- Cherries	6%	B15	
0812.90	- Other	6%	B10	
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	- Apricots	6%	B7	
0813.20	- Prunes		A	
0813.30	- Apples	6%	B7	
0813.40	- Other fruit	6%	B7	
0813.50	- Mixtures of nuts or dried fruits of this Chapter	6%	B10	
0814.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.		A	
Chapter 9	Coffee, tea, maté and spices			
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.		A	
09.02	Tea, whether or not flavoured.			
0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3kg		A	
0902.20	- Other green tea (not fermented)		A	
0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3kg	6%	B10	
0902.40	- Other black tea (fermented) and other partly fermented tea		A	
0903.00	Maté		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> .		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
09.05	Vanilla.		A	
09.06	Cinnamon and cinnamon-tree flowers.		A	
09.07	Cloves (whole fruit, cloves and stems).		A	
09.08	Nutmeg, mace and cardamoms.		A	
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.		A	
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.		A	
Chapter 10	Cereals			
10.01	Wheat and meslin.			
1001.10	- Durum wheat		A	
1001.90	- Other		X	
1002.00	Rye.		A	
1003.00	Barley.		X	
1004.00	Oats.		A	
10.05	Maize (corn).			
1005.10	- Seed	6%	B10	
1005.90	- Other		X	
10.06	Rice.		X	
10.07	Grain sorghum.		X	
10.08	Buckwheat, millet and canary seed; other cereals.		X	
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten			
11.01	Wheat or meslin flour.		X	
11.02	Cereal flours other than of wheat or meslin.		X	
11.03	Cereal groats, meal and pellets.		X	
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:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1104.12	-- Of oats		X	
1104.19	-- Of other cereals		X	
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):			
1104.22	-- Of oats		X	
1104.23	-- Of maize (corn)		X	
1104.29	-- Of other cereals		A	
1104.30	- Germ of cereals, whole, rolled, flaked or ground		A	
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.	6%	B10	
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.		A	
11.07	Malt, whether or not roasted.		X	
11.08	Starches; inulin.		A	
11.09	Wheat gluten, whether or not dried.		A	
Chapter 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.		A	
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.		A	
12.03	Copra.		A	
12.04	Linseed, whether or not broken.		A	
12.05	Rape or colza seeds, whether or not broken.		A	
12.06	Sunflower seeds, whether or not broken.		A	
12.07	Other oil seeds and oleaginous fruits, whether or not broken.		A	
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.		A	
12.09	Seeds, fruit and spores, of a kind used for sowing.		A	

Column 1 Tariff Item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.		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 or dried, whether or not cut, crushed or powdered.		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 untoasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.			
1212.10	- Locust beans, including locust bean seeds		A	
1212.20	- Seaweeds and other algae		X	
1212.30	- Apricot, peach(including nectarine) or plum stones and kernels		A	
	- Other:			
1212.91	-- Sugar beet		A	
1212.99	-- Other		A	
1213.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.		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.		A	
Chapter 13	Lac/ gum/ resins and other vegetable saps and extracts			
13.01	Lac/ natural gums, resins, gum-resins and oleoresins (for example, balsams).		A	
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	-- Opium		A	

Column 1 Tariff Item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
1302.12	-- Of liquorice		A	
1302.13	-- Of hops		A	
1302.14	-- Of pyrethrum or of the roots of plants containing rotenone		A	
1302.19	-- Other		R	4
1302.20	- Pectic substances, pectinates and pectates		A	
1302.31	- Mucilages and thickeners, whether or not modified, derived from vegetable products:	68	B7	
	-- Agar-agar			
1302.32	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds		A	
1302.39	-- Other		A	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included		A	
Chapter 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.			
	- Pig fat (including lard), refined		R	4
	- Other:			
15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03.		A	
15.03	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.		A	
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.			
1504.10	- Fish-liver oils and their fractions		A	
1504.20	- Fats and oils and their fractions, of fish, other than liver oils		A	
1504.30	- Fats and oils and their fractions, of marine mammals		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1505.00	Wool grease and fatty substances derived therefrom (including lanolin).		A	
1506.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.		A	
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.			
1507.10	- Crude oil, whether or not degummed		A	
1507.90	- Other:			
	-- In bulk		A	
	-- Other		R	4
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.		A	
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.		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.		A	
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.		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	-- Crude oil		A	
1512.19	-- Other:			
	--- Sunflower-seed oil:			
	---- In bulk		A	
	---- Other		R	4
	---- Safflower oil		A	
	- Cotton-seed oil and its fractions:			
1512.21	-- Crude oil, whether or not gossypol has been removed		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1512.29	-- Other		R	4
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.		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	-- Crude oil		A	
1514.19	-- Other		R	4
	- Other:			
1514.91	-- Crude oil		A	
1514.99	-- Other		R	4
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	-- Crude oil		A	
1515.19	-- Other		A	
	- Maize (corn) oil and its fractions:			
1515.21	-- Crude oil		A	
1515.29	-- Other		R	4
1515.30	- Castor oil and its fractions		A	
1515.40	- Tung oil and its fractions		A	
1515.50	- Sesame oil and its fractions		A	
1515.90	- Other		X	
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.		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.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item number	Description of goods	Base Rate	Category	Note
1517.10	- Margarine, excluding liquid margarine		R	4
1517.90	- Other: -- Mixtures of vegetable oils, crude -- Mixtures of vegetable oils, refined -- Other	A A R	A A R	4
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.		A	
15.20	Glycerol, crude; glycerol waters and glycerol lyes.		A	
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.			
1521.10	- Vegetable waxes		A	
1521.90	- Other: -- Spermaceti -- Other		A R	4
15.22	Dagras; residues resulting from the treatment of fatty substances of animal or vegetable waxes.		A	
Chapter 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.		X	
16.02	Other prepared or preserved meat, meat offal or blood.			
1602.10	- Homogenised preparations		X	
1602.20	- Of liver of any animal		X	
	- Of poultry of heading 01.05:			
1602.31	-- Of turkeys		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item number	Description of goods	Base Rate	Category	Note
1602.32	-- Of fowls of the species <i>Gallus domesticus</i>		X	
1602.39	-- Other -- Of swine:		X	
1602.41	-- Hams and cuts thereof(**)		Q	2
1602.42	-- Shoulders and cuts thereof(**)		Q	2
1602.49	-- Other, including mixtures(**)		Q	2
1602.50	- Of bovine animals		X	
1602.90	- Other, including preparations of blood of any animal		X	
1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.			
	- Of meat		X	
	- Other		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	-- Salmon:		R	4
	-- Smoked		R	4
	-- Other		R	4
1604.12	-- Herrings		A	
1604.13	-- Sardines, sardinella and brisling or sprats		R	4
1604.14	-- Tunas, skipjack and bonito (<i>Sarda spp.</i>)		A	
1604.15	-- Mackerel		R	4
1604.16	-- Anchovies		R	4
1604.19	-- Other:			
	--- Jack mackerel		R	4
	--- Kingclip		R	4
	--- Trout		R	4
	--- Hake		R	4

Column 1 Tariff Item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
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.			
1702.11	- Lactose and lactose syrup:	64	B12	
	-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter			
1702.19	-- Other		X	
1702.20	- Maple sugar and maple syrup		X	
1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose		X	
1702.40	- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar		X	
1702.50	- Chemically pure fructose		X	
1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar		X	
1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose		X	
17.03	Molasses resulting from the extraction or refining of sugar.		X	
17.04	Sugar confectionery (including white chocolate), not containing cocoa.		X	
Chapter 18	Cocoa and cocoa preparations			
18.01	Cocoa beans, whole or broken, raw or roasted.		A	
18.02	Cocoa shells, husks, skins and other cocoa waste.		A	
18.03	Cocoa paste, whether or not defatted.		A	
18.04	Cocoa butter, fat and oil.		A	
18.05	Cocoa powder, not containing added sugar or other sweetening matter.		A	

Column 1 Tariff Item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
19.06	Chocolate and other food preparations containing cocoa.		X	
Chapter 19	Preparations of cereals, flour, starch or milk; pastycooks' 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 for infant use, put up for retail sale		X	
1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05		A	
1901.90	- Other		X	
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.		X	
1903.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.		A	
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		X	
1904.20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals		X	
1904.30	- Bulgur wheat		A	
1904.90	- Other		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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	- Crispbread		A	
1905.20	- Gingerbread and the like		A	
1905.31	- Sweet biscuits; waffles and wafers:			
1905.32	-- Sweet biscuits		X	
1905.40	-- Waffles and wafers		X	
1905.40	- Rusks, toasted bread and similar toasted products		A	
1905.90	- Other		X	
Chapter 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	- Cucumbers and gherkins		A	
2001.90	- Other:			
-- Capers			A	
-- Other			B10	
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.			
2002.10	- Tomatoes, whole or in pieces		B15	
2002.90	- Other:			
-- Tomato juice and purée, containing 7% or more by weight of dry matter			Q	7
-- Other			B15	
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.			
2003.10	- Mushrooms of the genus <i>Agaricus</i>	6%	B10	
2003.20	- Truffles		A	
2003.90	- Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.			
2004.10	- Potatoes	6%	B7	
2004.90	- Other vegetables and mixtures of vegetables	6%	B10	
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	- Homogenised vegetables	6%	B15	
2005.20	- Potatoes	6%	B10	
2005.40	- Peas (<i>Pisum sativum</i>)	6%	B10	
2005.51	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):			
-- Beans, shelled			X	
2005.59	-- Other	6%	B10	
2005.60	- Asparagus	6%	B15	
2005.70	- Olives		A	
2005.80	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	6%	B10	
2005.90	- Other vegetables and mixtures of vegetables:			
-- Sweet peppers			X	
-- Chilli peppers			X	
-- Other		6%	B10	
2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glazed or crystallised).	6%	B10	
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	- Homogenised preparations	6%	B15	
2007.91	- Other:			
-- Citrus fruit			R	4
2007.99	-- Other:			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
	--- Of peaches:			
	---- Pulp		R	4
	---- Jams and jellies	6%	B15	
	---- Other		R	4
	--- Of apricots:			
	---- Pulp		R	4
	---- Jams and jellies	6%	B15	
	---- Other		R	4
	--- Other	6%	B15	
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.			
	- Nuts, ground-nuts and other seeds, whether or not mixed together:			
2008.11	-- Ground-nuts	6%	F	8
2008.19	-- Other, including mixtures	6%	B15	
2008.20	- Pineapples		A	
2008.30	- Citrus fruit		A	
2008.40	- Pears	6%	B10	
2008.50	- Apricots	6%	B10	
2008.60	- Cherries	6%	B10	
2008.70	- Peaches, including nectarines	6%	B10	
2008.80	- Strawberries	6%	B10	
	- Other, including mixtures other than those of subheading 2008.19:			
2008.91	-- Palm hearts		A	
2008.92	-- Mixtures		R	4
2008.99	--- Other:			
	---- Grapes	6%	B15	
	---- Plums	6%	B10	
	--- Kiwi fruit	6%	B15	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
20.09	--- Other	6%	B10	
	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 juices:			
2009.11	-- Frozen		R	4
2009.12	-- Not frozen, of a Brix value not exceeding 20		R	4
2009.19	-- Other		R	4
	- Grapefruit juices:			
2009.21	-- Of a Brix value not exceeding 20		R	4
2009.29	-- Other		R	4
	- Juice of any other single citrus fruit:			
2009.31	-- Of a Brix value not exceeding 20		R	4
2009.39	-- Other		R	4
	- Pineapple juices:			
2009.41	-- Of a Brix value not exceeding 20		R	4
2009.49	-- Other		R	4
2009.50	- Tomato juice		X	
	- Grape juice (including grape must):			
2009.61	-- Of a Brix value not exceeding 30	6%	B15	
2009.69	-- Other	6%	B10	
	- Apple juices:			
2009.71	-- Of a Brix value not exceeding 20		R	4
2009.79	-- Other		R	4
2009.80	- Juice of any other single fruit or vegetable:			
	--- Blackberry juice	6%	B15	
	--- Raspberry juice	6%	B15	
	--- Peach juice	6%	B15	
	--- Kiwi fruit juice	6%	B15	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
	-- Pear juice	6%	B15	
	-- Plum juice	6%	B10	
	-- Juice of sweet pepper of the genus <i>Capiscum</i> or <i>Fimenta</i>	6%	B7	
	-- Other	6%	B7	
2009.90	- Mixtures of juices		R	4
Chapter 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.			
	- 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	-- Extracts, essences and concentrates	6%	B7	
2101.12	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee		X	
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		X	
2101.30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof		X	
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	- Active yeasts		X	
2102.20	- Inactive yeasts; other single-cell micro-organisms, dead		A	
2102.30	- Prepared baking powders		A	
21.03	Sauces and preparations thereof; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.			
2103.10	- Soya sauce		A	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
2103.20	- Tomato ketchup and other tomato sauces		X	
2103.30	- Mustard flour and meal and prepared mustard		A	
2103.90	- Other:			
	-- Mayonnaise		A	
	-- Other	6%	B7	
21.04	Soups and broths and preparations thereof; homogenised composite food preparations.			
2104.10	- Soups and broths and preparations thereof	6%	B7	
2104.20	- Homogenised composite food preparations		B10	
2105.00	Ice cream and other edible ice, whether or not containing cocoa.			
	- With a basis of water		R	4
	- With a basis of milk or cream		R	4
	- Other		A	
21.06	Food preparations not elsewhere specified or included.			
2106.10	- Protein concentrates and textured protein substances		A	
2106.90	- Other		X	
Chapter 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.		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	6%	B7	
2202.90	- Other		R	4
2203.00	Beer made from malt.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
2204.10	- Sparkling wine	6%	B12	
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
2204.21	-- In containers holding 2 l or less	6%	B12	
2204.29	-- Other	6%	B12	
2204.30	- Other grape must:			
	-- Red	6%	B15	
	-- White:			
	--- Concentrated must	6%	B15	
	--- Other		A	
	-- Other	6%	B15	
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
2205.10	- In containers holding 2 l or less	6%	B10	
2205.90	- Other		A	
2206.00	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:			
	- Sake		A	
	- Other		X	
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.		A	
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.		A	
2209.00	Vinegar and substitutes for vinegar obtained from acetic acid.	6%	B7	
Chapter 23	Residues and waste from the food industries; prepared animal fodder			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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.		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.		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.		A	
2304.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soybean oil.		A	
2305.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.		A	
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.		A	
2307.00	Wine lees; argol.		A	
2308.00	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.		A	
23.09	Preparations of a kind used in animal feeding.			
2309.10	- Dog or cat food, put up for retail sale		A	
2309.90	- Other:			
	-- Milk substitutes for calves feeding		A	
	-- Containing more than 10% by weight of milk solids		X	
	-- Other		X	
Chapter 24	Tobacco and manufactured tobacco substitutes			
24.01	Unmanufactured tobacco; tobacco refuse.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item number	Description of goods	Base Rate	Category	Note
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
2402.10	- Cigars, cheroots and cigarillos, containing tobacco		A	
2402.20	- Cigarettes containing tobacco		X	
2402.90	- Other		A	
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.			
2403.10	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion		X	
	- Other:			
2403.91	-- "Homogenised" or "reconstituted" tobacco		A	
2403.99	-- Other		A	
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement			
2501.00	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:			
	- Pure sodium chloride		X	
	- Other		A	
2502.00	Unroasted iron pyrites.		A	
2503.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.		A	
25.04	Natural graphite.		A	
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.		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.		A	
2507.00	Kaolin and other kaolinic clays, whether or not calcined.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item number	Description of goods	Base Rate	Category	Note
25.08	Other clays (not including expanded clays of heading 69.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.		A	
2509.00	Chalk.		A	
25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.		A	
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.		A	
2512.00	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.		A	
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.		A	
2514.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		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.		A	
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.		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; tared macadam granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.		A	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
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.		A	
25.19	Natural magnesium carbonate (magnesite); fused magnesias; dead-burned (sintered) magnesias, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.		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.		A	
2521.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.		A	
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.		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	- Cement clinkers	6%	B12	
2523.21	- Portland cement: -- White cement, whether or not artificially coloured	6%	B12	
2523.29	-- Other	6%	B15	
2523.30	- Aluminous cement	6%	B15	
2523.90	- Other hydraulic cements	6%	B15	
2524.00	Asbestos.		A	
25.25	Mica, including splittings; mica waste.		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.		A	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
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 95 % of H ₂ O, calculated on the dry weight.		A	
25.29	Felspar; leucite; nepheline and nepheline syenite; fluorspar.		A	
25.30	Mineral substances not elsewhere specified or included.		A	
Chapter 26	Ores, slag and ash		A	
Chapter 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.		A	
27.02	Lignite, whether or not agglomerated, excluding jet.		A	
2703.00	Peat (including peat litter), whether or not agglomerated.		A	
2704.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.		A	
2705.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.		A	
2706.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.		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.		A	
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.		A	
27.09	Petroleum oils and oils obtained from bituminous minerals, crude.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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.		A	
27.11	Petroleum gases and other gaseous hydrocarbons.			
	- Liquefied:			
2711.11	-- Natural gas	6%	B5	
2711.12	-- Propane	6%	B5	
2711.13	-- Butanes		A	
2711.14	-- Ethylene, propylene, butylene and butadiene		A	
2711.19	-- Other		A	
	- In gaseous state:			
2711.21	-- Natural gas		A	
2711.29	-- Other		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.		A	
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.		A	
27.14	Bitumen and asphalt, natural, bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.		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).		A	
2716.00	Electrical energy.		A	
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes			
28.01	Fluorine, chlorine, bromine and iodine.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2801.10	- Chlorine		A	
2801.20	- Iodine		A	
2801.30	- Fluorine; bromine	6%	B5	
2802.00	Sulphur, sublimed or precipitated; colloidal sulphur.		A	
2803.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).		A	
28.04	Hydrogen, rare gases and other non-metals			
2804.10	- Hydrogen	6%	B5	
	- Rare gases:			
2804.21	-- Argon	6%	B5	
2804.29	-- Other	6%	B5	
2804.30	- Nitrogen	6%	B5	
2804.40	- Oxygen	6%	B5	
2804.50	- Boron; tellurium		A	
	- Silicon:			
2804.61	-- Containing by weight not less than 99.9% of silicon	6%	B5	
2804.69	-- Other	6%	B5	
2804.70	- Phosphorus	6%	B5	
2804.80	- Arsenic	6%	B5	
2804.90	- Selenium		A	
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	-- Sodium	6%	B5	
2805.12	-- Calcium	6%	B5	
2805.19	-- Other	6%	B5	
2805.30	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	6%	B5	
2805.40	- Mercury		A	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
28.06	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.			
2806.10	- Hydrogen chloride (hydrochloric acid)		A	
2806.20	- Chlorosulphuric acid	6%	B5	
2807.00	Sulphuric acid; oleum.		A	
2808.00	Nitric acid; sulphonitric acids.	6%	B5	
28.09	Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.			
2809.10	- Diphosphorus pentaoxide	6%	B5	
2809.20	- Phosphoric acid and polyphosphoric acids:			
	-- Orthophosphoric or phosphoric acid		A	
	-- Other	6%	B5	
2810.00	Oxides of boron; boric acids:			
	- Oxides of boron	6%	B5	
	- Boric acids		A	
28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals.			
	- Other inorganic acids:			
2811.11	-- Hydrogen fluoride (hydrofluoric acid)	6%	B5	
2811.19	-- Other	6%	B5	
	- Other inorganic oxygen compounds of non-metals:			
2811.21	-- Carbon dioxide		A	
2811.22	-- Silicon dioxide		A	
2811.23	-- Sulphur dioxide	6%	B5	
2811.29	-- Other:			
	--- Arsenious anhydride (Arsenic trioxide, arsenious oxide, white arsenic)	6%	B5	
	--- Sulphur anhydride (Sulphur trioxide)	6%	B5	
	--- Other		A	
28.12	Halides and halide oxides of non-metals.	6%	B5	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
28.13	Sulphides of non-metals; commercial phosphorus trisulphide.			
2813.10	- Carbon disulphide	6%	B5	
2813.90	- Other:			
	-- Phosphorus pentasulphide		A	
	-- Other	6%	B5	
28.14	Ammonia, anhydrous or in aqueous solution.	6%	B5	
28.15	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.		A	
28.16	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.		A	
2817.00	Zinc oxide; zinc peroxide.	6%	B12	
28.18	Artificial compounds, whether or not chemically defined; aluminium oxide; aluminium hydroxide.		A	
28.19	Chromium oxides and hydroxides.		A	
28.20	Manganese oxides.		A	
28.21	Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe ₂ O ₃ .		A	
2822.00	Cobalt oxides and hydroxides; commercial cobalt oxides.		A	
2823.00	Titanium oxides.		A	
28.24	Lead oxides; red lead and orange lead.		A	
28.25	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.		A	
28.26	Fluorides; fluorosilicates; fluoroaluminates and other complex fluorine salts.		A	
28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.		A	
28.28	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
28.29	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.		A	
28.30	Sulphides; polysulphides, whether or not chemically defined.		A	
28.31	Dithionites and sulphonylates.		A	
28.32	Sulphites; thiosulphates.		A	
28.33	Sulphates; alums; peroxosulphates (persulphates).		A	
28.34	Nitrites; nitrates.		A	
28.35	Phosphinates (hypophosphites), phosphates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.		A	
28.36	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbonate.		A	
28.37	Cyanides, cyanide oxides and complex cyanides.		A	
2838.00	Fulminates, cyanates and thiocyanates.		A	
28.39	Silicates; commercial alkali metal silicates.		A	
28.40	Borates; peroxoborates (perborates).		A	
28.41	Salts of oxometallic or peroxometallic acids.			
2841.10	- Aluminates		A	
2841.20	- Chromates of zinc or of lead		A	
2841.30	- Sodium dichromate		A	
2841.50	- Other chromates and dichromates; peroxodichromates		A	
	- Manganites, manganates and permanganates:			
2841.61	-- Potassium permanganate		A	
2841.69	-- Other		A	
2841.70	- Molybdates		A	
2841.80	- Tungstates (wolframates)		A	
2841.90	- Other:			
	-- Ammonium perchlorate		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
28.42	-- Other	6%	B5	
	Other salts of inorganic acids or peroxoacids (including aluminosilicates whether or not chemically defined), other than azides.		A	
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.		A	
28.44	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.		A	
28.45	Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.		A	
28.46	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.			
2846.10	- Cerium compounds	6%	B5	
2846.90	- Other		A	
2847.00	Hydrogen peroxide, whether or not solidified with urea.		A	
2848.00	Phosphides, whether or not chemically defined, excluding ferrophosphorus.		A	
28.49	Carbides, whether or not chemically defined.		A	
2850.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.		A	
2851.00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.		A	
Chapter 29	Organic chemicals			
29.01	Acyclic hydrocarbons.			
2901.10	- Saturated	6%	B5	
	- Unsaturated:			

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
2901.21	-- Ethylene		A	
2901.22	-- Propene (propylene)		A	
2901.23	-- Butene (butylene) and isomers thereof		A	
2901.24	-- Buta-1,3-diene and isoprene		A	
2901.29	-- Other		A	
29.02	Cyclic hydrocarbons.		A	
29.03	Halogenated derivatives of hydrocarbons.			
	- Saturated chlorinated derivatives of acyclic hydrocarbons:			
2903.11	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)		A	
2903.12	-- Dichloromethane (methylene chloride)		A	
2903.13	-- Chloroform (trichloromethane)		A	
2903.14	-- Carbon tetrachloride		A	
2903.15	-- 1,2-Dichloroethane (ethylene dichloride)		A	
2903.19	-- Other		A	
	- Unsaturated chlorinated derivatives of acyclic hydrocarbons:			
2903.21	-- Vinyl chloride (chloroethylene)		A	
2903.22	-- Trichloroethylene		A	
2903.23	-- Tetrachloroethylene (perchloroethylene)		A	
2903.29	-- Other		A	
2903.30	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons		A	
	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:			
2903.41	-- Trichlorofluoromethane		A	
2903.42	-- Dichlorodifluoromethane		A	
2903.43	-- Trichlorotrifluoroethanes		A	
2903.44	-- Dichlorotetrafluoroethanes and chloropentafluoroethane		A	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
2903.45	-- Other derivatives perhalogenated only with fluorine and chlorine:			
	--- Chlorotrifluoromethane		A	
	--- Pentachlorofluoromethane		A	
	--- Tetrachlorodifluoroethanes		A	
	--- Heptachlorofluoropropanes		A	
	--- Hexachlorodifluoropropanes		A	
	--- Pentachlorotrifluoropropanes		A	
	--- Tetrachlorotetrafluoropropanes		A	
	--- Trichloropentafluoropropanes		A	
	--- Other:			
	---- Dichlorohexafluoropropanes		A	
	---- Chloroheptafluoropropanes		A	
	---- Other		B5	
2903.46	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	6*	A	
2903.47	-- Other perhalogenated derivatives		A	
2903.49	-- Other		A	
	- Halogenated derivatives of cyclic, cyclic or cycloterpene hydrocarbons:			
2903.51	-- 1,2,3,4,5,6-Hexachlorocyclohexane		A	
2903.59	-- Other		A	
	- Halogenated derivatives of aromatic hydrocarbons:			
2903.61	-- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene		A	
2903.62	-- Hexachlorobenzene and DDT (1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)		A	
2903.69	-- Other		A	
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.			
2904.10	- Derivatives containing only sulphonyl groups, their salts and ethyl esters	6*	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2904.20	- Derivatives containing only nitro or only nitroso groups		A	
2904.90	- Other		A	
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	- Saturated monohydric alcohols:			
2905.11	-- Methanol (methyl alcohol)		A	
2905.12	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)		A	
2905.13	-- Butan-1-ol (n-butyl alcohol)		A	
2905.14	-- Other butanols		A	
2905.15	-- Pentanol (amyl alcohol) and isomers thereof		A	
2905.16	-- Octanol (octyl alcohol) and isomers thereof		A	
2905.17	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)		A	
2905.19	-- Other		A	
	- Unsaturated monohydric alcohols:			
2905.22	-- Acyclic terpene alcohols	6%	B5	
2905.29	-- Other	6%	B5	
	- Diols:			
2905.31	-- Ethylene glycol (ethanediol)	6%	B5	
2905.32	-- Propylene glycol (propane-1,2-diol)		A	
2905.39	-- Other	6%	B5	
	- Other polyhydric alcohols:			
2905.41	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)		A	
2905.42	-- Pentaerythritol	6%	B12	
2905.43	-- Mannitol		A	
2905.44	-- D-glucitol (sorbitol)		A	
2905.45	-- Glycerol		A	
2905.49	-- Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:			
2905.51	-- Ethchlorvynol (INN)		A	
2905.59	-- Other		A	
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	- Cyclanic, cyclenic or cycloterpenic:			
2906.11	-- Menthol	6%	B5	
2906.12	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols		A	
2906.13	-- Sterols and inositols		A	
2906.14	-- Terpineols		A	
2906.19	-- Other	6%	B5	
	- Aromatic:			
2906.21	-- Benzyl alcohol		A	
2906.29	-- Other		A	
29.07	Phenols; phenol-alcohols.			
	- Monophenols:			
2907.11	-- Phenol (hydroxybenzene) and its salts		A	
2907.12	-- Cresols and their salts		A	
2907.13	-- Octylphenol, nonylphenol and their isomers; salts thereof		A	
2907.14	-- Xylenols and their salts		A	
2907.15	-- Naphthols and their salts		A	
2907.19	-- Other		A	
	- Polyphenols; phenol-alcohols:			
2907.21	-- Resorcinol and its salts	6%	B5	
2907.22	-- Hydroquinone (quinol) and its salts	6%	B5	
2907.23	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts		A	
2907.29	-- Other	6%	B5	

Column 1 Tariff Item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.		A	
29.09	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
2910.10	- Oxirane (ethylene oxide)		A	
2910.20	- Methyloxirane (propylene oxide)	6%	B5	
2910.30	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)		A	
2910.90	- Other	6%	B5	
29.11	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.			
	- Acyclic aldehydes without other oxygen function:			
2912.11	-- Methanal (formaldehyde)		A	
2912.12	-- Ethanal (acetaldehyde)		A	
2912.13	-- Butanal (butyraldehyde, normal isomer)		A	
2912.19	-- Other	6%	B5	
	- Cyclic aldehydes without other oxygen function:			
2912.21	-- Benzaldehyde		A	
2912.29	-- Other		A	
2912.30	- Aldehyde-alcohols		A	
	- Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:			
2912.41	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)		A	

Column 1 Tariff Item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
2912.42	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)		A	
2912.49	-- Other:			
	--- 3,4,5-trimethoxybenzaldehyde		A	
	--- Tert-butyl-alpha-methyl hydroxyaldehyde		A	
	--- Other	6%	B5	
2912.50	- Cyclic polymers of aldehydes		A	
2912.60	- Paraformaldehyde		A	
2913.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.		A	
29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	- Acyclic ketones without other oxygen function:			
2914.11	-- Acetone		A	
2914.12	-- Butanone (methyl ethyl ketone)		A	
2914.13	-- 4-Methylpentan-2-one (methyl isobutyl ketone)		A	
2914.19	-- Other		A	
	- Cyclic, cyclicenic or cycloterpenic ketones without other oxygen function:			
2914.21	-- Camphor		A	
2914.22	-- Cyclohexanone and methylcyclohexanones		A	
2914.23	-- Ionomes and methylionones	6%	B5	
2914.29	-- Other		A	
	- Aromatic ketones without other oxygen function:			
2914.31	-- Phenylacetone (phenylpropan-2-one)		A	
2914.39	-- Other	6%	B5	
2914.40	- Ketone-alcohols and ketone-aldehydes		A	
2914.50	- Ketone-phenols and ketones with other oxygen function		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2914.61	- Quinones: -- Anthraquinone	6%	B5	
2914.69	-- Other	6%	B5	
2914.70	- Halogenated, sulphonated, nitrated or nitrosated derivatives		A	
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
2915.11	- Formic acid, its salts and esters: -- Formic acid		A	
2915.12	-- Salts of formic acid: --- Sodium formate	6%	B10	
	--- Ammonium formate	6%	B10	
	--- Other		A	
2915.13	-- Esters of formic acid - Acetic acid and its salts; acetic anhydride:	6%	B5	
2915.21	-- Acetic acid		A	
2915.22	--- Sodium acetate		A	
2915.23	--- Cobalt acetates		A	
2915.24	-- Acetic anhydride		A	
2915.29	-- Other		A	
	- Esters of acetic acid: -- Ethyl acetate		A	
2915.32	-- Vinyl acetate		A	
2915.33	--- n-Butyl acetate		A	
2915.34	-- Isobutyl acetate		A	
2915.35	-- 2-Ethoxyethyl acetate		A	
2915.39	-- Other: --- Ethylidene diacetate		A	
	--- Other	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2915.40	- Mono-, di- or trichloroacetic acids, their salts and esters		A	
2915.50	- Propionic acid, its salts and esters		A	
2915.60	- Butanoic acids, pentanoic acids, their salts and esters	6%	B5	
2915.70	- Palmitic acid, stearic acid, their salts and esters	6%	B5	
2915.90	- Other: -- Ethyl chloroformate		A	
	-- Acetyl chloride		A	
	-- Other	6%	B5	
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
2916.11	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: -- Acrylic acid and its salts		A	
2916.12	-- Esters of acrylic acid		A	
2916.13	-- Methacrylic acid and its salts		A	
2916.14	-- Esters of methacrylic acid	6%	B5	
2916.15	-- Oleic, linoleic or linolenic acids, their salts and esters		A	
2916.19	-- Other	6%	B5	
2916.20	- Cycloanic, cycloenic or cycloperpanic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	6%	B5	
2916.31	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: -- Benzoic acid, its salts and esters		A	
2916.32	-- Benzoyl peroxide and benzoyl chloride		A	
2916.34	-- Phenylacetic acid and its salts		A	
2916.35	-- Esters of phenylacetic acid		A	