

# Section I

## LIVE ANIMALS; ANIMAL PRODUCTS

### Notes.

1. Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.
2. Except where the context otherwise requires, throughout the Nomenclature any reference to “dried” products also covers products which have been dehydrated, evaporated or freeze-dried.

## Chapter 1

### Live animals

### Note.

1. This chapter covers all live animals except:
  - (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06 or 03.07;
  - (b) Cultures of micro-organisms and other products of heading 30.02 and
  - (c) Animals of heading 95.08

### Explanatory remarks to chapter 1

1. The importation and exportation of wild animals and birds are subject to the approval of the Environment Protection Organization.
2. The importation and exportation of live animals of any kind are subject to the observance of Article seven of the Veterinary law approved in 1971
3. The clearance of live animals is subject to the submission of health certificate issued by the country of origin and may be carried out only through custom houses which have animal quarantine station under the Ministry of Agriculture Jihad.
4. The importation of live animals of heading No.01031000 to 01039200 is prohibited.
5. The importation of dogs and cats is prohibited except for research, laboratories, antisera production purposes as well as for use by the police force as trained dogs and dogs for guiding the blind, in which case the entry shall be permitted subject to the consent of the respective governmental organization.

**Export – Import Regulation Act**

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
<b>0101</b>	<b>Live horses, asses, mules and hinnies.</b>			
0101 10 00	- Pure-bred breeding animals	20	U	
0101 90	- Other		U	
0101 90 10	---- Horse for race	15		
0101 90 90	---- Other	20		
<b>0102</b>	<b>Live bovine animals.</b>			
0102 10	- Pure-bred breeding animals		U	
0102 10 10	---- Milk cow	4		
0102 10 90	---- Other	20		
0102 90	- Other		U	
0102 90 10	---- Milk cow	4		
0102 90 90	---- Other	20		
<b>0103</b>	<b>Live swine.</b>		U	
0103 10 00	- Pure-bred breeding animals	4		*
	- Other:		U	
0103 91 00	- Weighing less than 50 kg	4		*
0103 92 00	- Weighing 50 kg or more	4		*
<b>0104</b>	<b>Live sheep and goats.</b>		U	
0104 10 00	- Sheep	15		
0104 20 00	- Goats	15		
<b>0105</b>	<b>Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.</b>			
	- Weighing not more than 185 g:			
0105 11	-- Fowls of the species <i>Gallus domesticus</i>		U	
0105 11 10	---- Pure-bred breeding	4		
0105 11 90	---- Other	15		
0105 12	-- Turkeys		U	
0105 12 10	---- Pure-bred breeding	4		
0105 12 90	---- Other	20		
0105 19 00	-- Other	4		
	- Other:			
0105 92	-- Fowls of the species <i>Gallus domesticus</i> , weighing not more than 2,000 g		U	
0105 92 10	---- Pure-bred breeding (poult)	30		
0105 92 90	---- Other	30		
0105 93 00	-- Fowls of the species <i>Gallus domesticus</i> , weighing more than 2,000 g	30		
0105 99 00	-- Other	30		
<b>0106</b>	<b>Other live animals.</b>			
	- Mammals:			
0106 11	-- Primates		U	
0106 11 10	---- For research (medical, laboratories and antisera production)	4		
0106 11 90	---- Other	15		
0106 12	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)		U	
0106 12 10	---- For research (medical, laboratories and antisera production)	4		
0106 12 90	---- Other	15		
0106 19	-- Other		U	
0106 19 10	---- Dogs and cats	45		
0106 19 20	---- Dogs and cats for medical research and laboratories; and for use by the police as trained dogs and dogs for guiding	4		
0106 19 30	---- Other for medical research and laboratories	4		

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<b>Heading, Subheading No.</b>	<b>Description</b>	<b>Import Duties (%)</b>	<b>SUQ</b>	<b>Remarks</b>
0106 19 90	---- Other	15		
0106 20	- Reptiles (including snakes and turtles)		U	
0106 20 10	---- For research, (medical, laboratories and antisera production)	4		
0106 20 90	---- Other	15		
	- Birds:			
0106 31	-- Birds of prey		U	
0106 31 10	---- For research, (medical, laboratories and antisera production)	4		
0106 31 90	---- Other	15		
0106 32	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)		U	
0106 32 10	---- For research, (medical, laboratories and antisera production)	4		
0106 32 90	---- Other	15		
0106 39	-- Other		U	
0106 39 10	---- For research, (medical, laboratories and antisera production)	4		
0106 39 20	---- young of ostrich	4	U	
0106 39 90	---- Other	4		
0106 90	- Other		U	
0106 90 10	---- For research, medical laboratories and antisera production	4		
0106 90 20	---- Colony of honey bees	20		
0106 90 30	---- Queen of honey bees	20		
0106 90 90	---- Other	15		

## **Chapter 2**

### **Meat and edible meat offal**

#### **Note.**

1. This Chapter does not cover:
  - (a) Products of the kinds described in headings 0201 to 0208 or 0210, unfit or unsuitable for human consumption;
  - (b) Guts, bladders or stomachs of animals (heading 0504) or animal blood (heading 0510 or 3002); or
  - (c) Animal fat, other than products of heading 0209 Chapter 15.

#### **Explanatory remarks to chapter 2**

1. The importation and exportation of products covered by this chapter are subject to the observance of Article 7 of the Veterinary Law approved in 1971.
2. The importation of products of this chapter, which are prepared from the meat of religiously banned animals or of religiously allowed animals but slaughtered according to non-Islamic rules is prohibited.
3. The importation and exportation of wild animal and bird products covered by this chapter are subject to the approval of the Environment Protection Organization.
4. The importation of products of subheadings 02031100 to 02032900, 0206300 to 0206900 and 02101100 to 02101900s prohibited .

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<b>Heading, Subheading No.</b>	<b>Description</b>	<b>Import Duties (%)</b>	<b>SUQ</b>	<b>Remarks</b>
<b>0201</b>	<b>Meat of bovine animals, fresh or chilled.</b>			
0201 10	- Carcasses and half-carcasses		Kg	
0201 10 10	---Veal	50		
0201 10 90	---Other	50		
0201 20	- Other cuts with bone in		Kg	
0201 20 10	--- Hind quarter	50		
0201 20 20	--- Strip loin	50		
0201 20 30	--- Fore quarter cuts	50		
0201 20 90	--- Other	50		
0201 30 00	- Boneless		Kg	
0201 30 10	--- Hind quarter	50		
0201 30 20	--- Strip loin	50		
0201 30 30	--- Fore quarter cuts	50		
0201 30 90	--- Other	50		
<b>0202</b>	<b>Meat of bovine animals, frozen.</b>			
0202 10	- Carcasses and half-carcasses		Kg	
0202 10 10	--- Veal	50		
0202 10 90	--- Other	15		
0202 20	- Other cuts with bone in		Kg	
0202 20 10	--- Hind quarter	50		
0202 20 20	--- Strip loin	50		
0202 20 30	--- Fore quarter cuts	50		
0202 20 90	--- Other	50		
0202 30	- Boneless		Kg	
0202 30 10	--- Hind quarter	50		
0202 30 20	--- Strip loin	50		
0202 30 30	--- Fore quarter cuts	50		
0202 30 90	--- Other	50		
<b>0203</b>	<b>Meat of swine, fresh, chilled or frozen.</b>			
	- Fresh or chilled:			
0203 11 00	-- Carcasses and half-carcasses	4	Kg	*
0203 12 00	-- Hams, shoulders and cuts thereof, with bone in	4	Kg	*
0203 19 00	-- Other	4	Kg	*
	- Frozen:			
0203 21 00	-- Carcasses and half-carcasses	4	Kg	*
0203 22 00	-- Hams, shoulders and cuts thereof, with bone in	4	Kg	*
0203 29 00	-- Other	4	Kg	*
<b>0204</b>	<b>Meat of sheep or goats, fresh, chilled or frozen.</b>			
0204 10 00	- Carcasses and half-carcasses of lamb, fresh or chilled - Other meat of sheep, fresh or chilled:	50		
0204 21 00	-- Carcasses and half-carcasses	50		
0204 22 00	-- Other cuts with bone in	50		
0204 23 00	-- Boneless	50		
0204 30 00	- Carcasses and half-carcasses of lamb, frozen - Other meat of sheep, frozen:	50		
0204 41 00	-- Carcasses and half-carcasses	50		
0204 42 00	-- Other cuts with bone in	50		
0204 43 00	-- Boneless	50		
0204 50 00	-- Meat of goats	50	Kg	
<b>0205 00 00</b>	<b>Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.</b>	50		

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
<b>0206</b>	<b>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.</b>			
0206 10 00	- Of bovine animals, fresh or chilled	50	Kg	
	- Of bovine animals, frozen:			
0206 21 00	-- Tongues	50	Kg	
0206 22 00	-- Livers	50	Kg	
0206 29 00	-- Other	50	Kg	
0206 30 00	- Of swine, fresh or chilled	4	Kg	*
	- Of swine, frozen:			
0206 41 00	-- Livers	4	Kg	*
0206 49 00	-- Other	4	Kg	*
0206 80 00	- Other, fresh or chilled	45	Kg	
0206 90 00	- Other, frozen	45	Kg	
<b>0207</b>	<b>Meat and edible offal, of the poultry of heading 0105 fresh, chilled or frozen.</b>			
	- Of fowls of the species <i>Gallus domesticus</i> :			
0207 11 00	-- Not cut in pieces, fresh or chilled	40	Kg	
0207 12 00	-- Not cut in pieces, frozen	50	Kg	
0207 13 00	-- Cuts and offal, fresh or chilled	45	Kg	
0207 14	-- Cuts and offal, frozen			
0207 14 10	---- Paste	70		
0207 14 90	---- Other	65		
	- Of turkeys:			
0207 24 00	-- Not cut in pieces, fresh or chilled	45	Kg	
0207 25 00	-- Not cut in pieces, frozen	45	Kg	
0207 26 00	-- Cuts and offal, fresh or chilled	65	Kg	
0207 27	-- Cuts and offal, frozen			
0207 27 10	---- Paste	70		
0207 27 90	---- Other	65		
	- Of ducks, geese or guinea fowls:			
0207 32 00	-- Not cut in pieces, fresh or chilled	40	Kg	
0207 33 00	-- Not cut in pieces, frozen	40	Kg	
0207 34 00	-- Fatty livers, fresh or chilled	40	Kg	
0207 35 00	-- Other, fresh or chilled	40	Kg	
0207 36 00	-- Other, frozen	40	Kg	
<b>0208</b>	<b>Other meat and edible meat offal, fresh, chilled or frozen.</b>			
0208 10 00	- Of rabbits or hares	20	Kg	
0208 20 00	- Frogs' legs	20	Kg	
0208 30 00	- Of primates	20	Kg	
0208 40 00	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	20	Kg	
0208 50 00	- Of reptiles (including snakes and turtles)	20	Kg	
0208 90 00	- Other	20	Kg	
<b>0209 00 00</b>	<b>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.</b>	4	Kg	*
<b>0210</b>	<b>Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.</b>			
	- Meat of swine:			
0210 11 00	-- Hams, shoulders and cuts thereof, with bone in	4	Kg	*
0210 12 00	-- Bellies (streaky) and cuts thereof	4	Kg	*

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<b>Heading, Subheading No.</b>	<b>Description</b>	<b>Import Duties (%)</b>	<b>SUQ</b>	<b>Remarks</b>
0210 19 00	-- Other	4	Kg	<b>*</b>
0210 20 00	- Meat of bovine animals	45	Kg	
	- Other, including edible flours and meals of meat and meat offal:			
0210 91 00	-- Of primates	45	Kg	
0210 92 00	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	30	Kg	
0210 93 00	-- Of reptiles (including snakes and turtles)	30	Kg	
0210 99 00	-- Other	30	Kg	

## **Chapter 3**

### **Fish and crustaceans, molluscs and other aquatic invertebrates**

#### **Notes.**

1. This chapter does not cover :
  - (a) Mammals of heading 0106
  - (b) Meat of mammals of heading 0106 (heading 0208 or 0210);
  - (c) Fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 2301) ; or
  - (d) Caviar or caviar substitutes prepared from fish eggs (heading 1604).
2. In this chapter the term “pellets” means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

#### **Explanatory remarks to chapter 3**

1. Importation and exportation are subject to the observance of Article seven of the Veterinary Law adopted in 1376 or Article 16 of the Law on Foodstuffs and Beverages approved in 1967 as the case may require.
2. The Importation of live non-ornamental fish for stock improvement, propagation and culture is subject to the approval of the Ministry of Commerce and the consent of the Ministry of Agriculture Jihad.
3. The importation of prawn larva and live prawns for stock improvement, propagation and culture is subject to the approval of the Ministry of Commerce and the Consent of the Ministry of Agriculture Jihad.

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
<b>0301</b>	<b>Live fish.</b>			
0301 10	- Ornamental fish		Kg	
0301 10 10	---- Ornamental fish up to 5 cm	25		
0301 10 90	---- Other	25		
	- Other live fish:			
0301 91	-- 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> )		Kg	
0301 91 10	---- For stock improvement, propagation and culture	4		
0301 91 20	---- Eyed egg	4		
0301 91 90	---- Other	30		
0301 92 00	-- Eels ( <i>Anguilla spp.</i> )	4		
0301 93	-- Carp		Kg	
0301 93 10	---- For stock improvement, propagation and culture	4		
0301 93 90	---- Other	30		
0301 99	-- Other		Kg	
0301 99 10	---- For stock improvement, propagation and culture	4		
0301 99 20	---- Egg, larvae and young of fish	4		
0301 99 90	---- Other	30		
<b>0302</b>	<b>Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304</b>			
	- Salmonidae, excluding livers and roes:			
0302 11 00	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	25	Kg	
0302 12 00	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic Salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	25	Kg	
0302 19 00	-- Other	25	Kg	
	- 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 00	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	25	Kg	
0302 22 00	-- Plaice ( <i>Pleuronectes platessa</i> )	25	Kg	
0302 23 00	-- Sole ( <i>Solea spp.</i> )	25	Kg	
0302 29 00	-- Other	30	Kg	
	- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) Pelamis</i> ), excluding livers and roes:			
0302 31 00	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	10	Kg	
0302 32 00	-- Yellowfin tunas ( <i>Thunnus albacares</i> )	10	Kg	
0302 33 00	-- Skipjack or stripe-bellied bonito	10	Kg	
0302 34 00	-- Bigeye tunas ( <i>Thunnus obesus</i> )	10	Kg	
0302 35 00	-- Bluefin tunas ( <i>Thunnus thynnus</i> )	10	Kg	
0302 36 00	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	10	Kg	
0302 39 00	-- Other	10	Kg	
0302 40 00	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes	4	Kg	
0302 50 00	- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes	4	Kg	
	- Other fish, excluding livers and roes:			
0302 61 00	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella</i>	4	Kg	

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
0302 62 00	<i>spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> )			
0302 62 00	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	4	Kg	
0302 63 00	-- Coalfish ( <i>Pollachius virens</i> )	4	Kg	
0302 64	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ):		Kg	
0302 64 10	---- Blue-mackerel	25		
0302 64 20	---- Jack-mackerel	25		
0302 64 90	---- Other	25		
0302 65 00	-- Dogfish and other sharks	25	Kg	
0302 66 00	-- Eels ( <i>Anguilla spp.</i> )	4	Kg	
0302 69 00	-- Other	25	Kg	
0302 70 00	- Livers and roes	4	Kg	
<b>0303</b>	<b>Fish, frozen, excluding fish fillets and other fish meat of heading 0304</b>			
	- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), excluding livers and roes:			
0303 11 00	-- Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )	30	Kg	
0303 19 00	-- Other	30	Kg	
	- Other salmonidae, excluding livers and roes:			
0303 21 00	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	40	Kg	
0303 22 00	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	30	Kg	
0303 29 00	-- Other	30	Kg	
	- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes:			
0303 31 00	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	25	Kg	
0303 32 00	-- Plaice ( <i>Pleuronectes platessa</i> )	25	Kg	
0303 33 00	-- Sole ( <i>Solea spp.</i> )	25	Kg	
0303 39 00	-- Other	25	Kg	
	- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus</i> ( <i>Katsuwonus</i> ) <i>pelamis</i> ), excluding livers and roes:			
0303 41 00	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	15	Kg	
0303 42 00	-- Yellowfin tunas ( <i>Thunnus albacares</i> )	15	Kg	
0303 43 00	-- Skipjack or strip-bellied bonito	15	Kg	
0303 44 00	-- Bigeye tunas ( <i>Thunnus obesus</i> )	15	Kg	
0303 45 00	-- Bluefin tunas ( <i>Thunnus thynnus</i> )	15	Kg	
0303 46 00	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	15	Kg	
0303 49 00	-- Other	15	Kg	
0303 50 00	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes	10	Kg	
0303 60 00	- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes	10	Kg	
	- Other fish, excluding livers and roes:			
0303 71 00	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), Sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> )	10	Kg	
0303 72 00	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	10	Kg	
0303 73 00	-- Coalfish ( <i>Pollachius virens</i> )	10	Kg	
0303 74	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ):		Kg	
0303 74 10	---- Blue-mackerel	40		

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
0303 74 20	--- Jack-mackerel	40		
0303 74 90	--- Other	45		
0303 75 00	-- Dogfish and other sharks	10	Kg	
0303 76 00	-- Eels ( <i>Anguilla spp.</i> )	4	Kg	
0303 77 00	-- Sea bass ( <i>Dicentrarchus labrax, Dicentrarchus punctatus</i> )	35	Kg	
0303 78 00	-- Hake ( <i>Merluccius spp., Urophycis spp.</i> )	4	Kg	
0303 79 00	-- Other	30	Kg	
0303 80 00	- Livers and roes	10	Kg	
<b>0304</b>	<b>Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.</b>			
0304 10 00	- Fresh or chilled	35	Kg	
0304 20 00	- Frozen fillets	35	Kg	
0304 90 00	- Other	35	Kg	
<b>0305</b>	<b>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.</b>			
0305 10 00	- Flours, meals and pellets of fish, fit for human consumption	15	Kg	
0305 20 00	- Livers and roes of fish, dried, smoked, salted or in brine	10	Kg	
0305 30 00	- Fish fillets, dried, salted or in brine, but not smoked	10	Kg	
	- Smoked fish, including fillets:			
0305 41 00	-- Pacific salmon ( <i>Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus mosou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	15	Kg	
0305 42 00	-- Herrings ( <i>Clupea harengus, Clupea pallasii</i> )	15	Kg	
0305 49 00	-- Other	15	Kg	
	- Dried fish, whether or not salted but not smoked:			
0305 51 00	-- Cod ( <i>Gadus morhua, Gadus ogac, Gadus macrocephalus</i> )	10	Kg	
0305 59 00	-- Other	10	Kg	
	- Fish, salted but not dried or smoked and fish in brine:			
0305 61 00	-- Herrings ( <i>Clupea harengus, Clupea pallasii</i> )	10	Kg	
0305 62 00	-- Cod ( <i>Gadus morhua, Gadus ogac, Gadus macrocephalus</i> )	10	Kg	
0305 63 00	-- Anchovies ( <i>Engraulis spp.</i> )	15	Kg	
0305 69 00	-- Other	20	Kg	
<b>0306</b>	<b>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.</b>			
	- Frozen:			
0306 11 00	-- Rock lobster and other sea crawfish ( <i>Palinurus spp., Panulirus spp., Jasus spp.</i> )	20	Kg	
0306 12 00	-- Lobsters ( <i>Homarus spp.</i> )	30	Kg	
0306 13 00	-- Shrimps and prawns	30	Kg	
0306 14 00	-- Crabs	20	Kg	
0306 19 00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	30	Kg	
	- Not frozen:			
0306 21 00	-- Rock lobster and other sea crawfish ( <i>Palinurus spp., Panulirus spp., Jasus spp.</i> )	20	Kg	
0306 22 00	-- Lobsters ( <i>Homarus spp.</i> )	30	Kg	

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
0306 23	-- Shrimps and prawns		Kg	
0306 23 10	---- Spawning prawns	4		
0306 23 20	---- Post-larva live prawns	10		
0306 23 90	---- Other	35		
0306 24 00	-- Crabs	20	Kg	
0306 29 00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	4	Kg	
<b>0307</b>	<b>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.</b>			
0307 10 00	- Oysters - Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :	4	Kg	
0307 21 00	-- Live, fresh or chilled	4	Kg	
0307 29 00	-- Other - Mussels ( <i>Mytilus spp.</i> , <i>Perna spp.</i> ):	4	Kg	
0307 31 00	-- Live, fresh or chilled	4	Kg	
0307 39 00	-- Other - Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i> ) and squid ( <i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i> ):	4	Kg	
0307 41 00	-- Live, fresh or chilled	10	Kg	
0307 49 00	-- Other - Octopus ( <i>Octopus spp.</i> ):	4	Kg	
0307 51 00	-- Live, fresh or chilled	4	Kg	
0307 59 00	-- Other	4	Kg	
0307 60 00	- snails, other than sea snails - Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:	4	Kg	
0307 91 00	-- Live, fresh or chilled	25	Kg	
0307 99 00	-- Other	4	Kg	

## Chapter 4

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

#### Notes.

1. The expression "milk" means full cream milk or partially or completely skimmed milk.
2. For the purposes of heading 04.05
  - (a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2% by weight and a maximum water content of 16% by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.
  - (b) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39% or more but less than 80% by weight.
3. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics :
  - (a) a milkfat content, by weight of the dry matter, of 5% or more;
  - (b) a dry matter content, by weight, of at least 70% but not exceeding 85%; and
  - (c) they are moulded or capable of being moulded.
4. This chapter does not cover:
  - (a) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02); or
  - (b) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).

#### Subheading Notes.

1. For the purposes of subheading 0404.10, the expression "modified whey" means products consisting of whey constituents, i.e., whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.
2. For the purposes of subheading 0405.10 the term "butter" does not include dehydrated butter or ghee (subheading 0405.90).

#### Explanatory remarks to chapter 4

1. The importation of all goods under this chapter (except hatching eggs) is subject to the observance of Article 16 of the Law on Foodstuffs and Beverages adopted in the year 1967. The clearance of these goods shall depend on the submission of health certificate issued by the country of origin.
2. The clearance of birds' eggs is subject to the submission of health certificate issued by the country of origin and may be carried out only through customhouses which have animal quarantine stations under the Ministry of Agriculture Jihad.
3. The importation and exportation of eggs of wild birds are subject to the approval of the Environment Protection Organization.
4. The importation of products for feeding infants covered by subheading 0403 is subject to the discretion of the Ministry of Health, Treatment and Medical Education.
5. The importation of fertile (hatching) eggs of hen and other poultry is subject to the discretion of Ministry of Agriculture Jihad.
6. The ID on powdered milk for the consumption of infants, vacuum-packed in packages of one Kg or less, within the amount approved by the Economic Council is 4% of the value.

**Export – Import Regulation Act**

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
<b>0401</b>	<b>Milk and cream, not concentrated nor containing added sugar or other sweetening matter.</b>			
0401 10 00	- Of a fat content, by weight, not exceeding 1%	15	Kg	
0401 20 00	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	15	Kg	
0401 30 00	- Of a fat content, by weight, exceeding 6%	15	Kg	
<b>0402</b>	<b>Milk and cream, concentrated or containing added sugar or other sweetening matter.</b>			
0402 10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%:		Kg	
0402 10 10	---- Powdered milk for the consumption of infants, vacuum-packed, and in packages of one kg or less	10		
0402 10 90	---- Other	25		
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:			
0402 21	-- Not containing added sugar or other sweetening matter:		Kg	
0402 21 10	---- Powdered milk for the consumption of infants, vacuum-packed and in packages of one kg or less	10		
0402 21 20	---- Raw material base of powdered milk containing vegetable fat for consumption of infants.	4		
0402 21 90	---- Other	30		
0402 29 00	-- Other	45	Kg	
	- Other:			
0402 91 00	-- Not containing added sugar or other sweetening matter	45	Kg	
0402 99 00	-- Other	45	Kg	
<b>0403</b>	<b>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.</b>			
0403 10	- Yogurt		Kg	
0403 10 10	---- Products for feeding infants	4		
0403 10 90	---- Other	15		
0403 90	- Other:		Kg	
0403 90 10	---- Products for feeding nursing infants	4		
0403 90 90	---- Other	15		
<b>0404</b>	<b>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.</b>			
0404 10 00	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	15	Kg	
0404 90 00	- Other	15	Kg	
<b>0405</b>	<b>Butter and other fats and oils derived from milk; dairy spreads.</b>			
0405 10	- Butter			
0405 10 10	---- Butter packaged in packages of 500 gr or less	70		
0405 10 20	---- Butter packaged in packages of more than 500 gr	10		
0405 20 00	- Dairy spreads	30	Kg	
0405 90 00	- Other	30	Kg	
<b>0406</b>	<b>Cheese and curd.</b>			
0406 10 00	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	70	Kg	
0406 20 00	- Grated or powdered cheese, of all kinds	65	Kg	

**Section I – Chapter 4**

<b>Heading, Subheading No.</b>	<b>Description</b>	<b>Import Duties (%)</b>	<b>SUQ</b>	<b>Remarks</b>
0406 30 00	- Processed cheese, not grated or powdered	65	Kg	
0406 40 00	- Blue-veined cheese	65	Kg	
0406 90 00	- Other cheese	65	Kg	
<b>0407 00</b>	<b>Birds' eggs, in shell, fresh, preserved or cooked.</b>			
0407 00 10	--- Fertile (hatching) eggs	10		
0407 00 20	--- Turkeys	15		
0407 00 90	--- Other	30		
<b>0408</b>	<b>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.</b>			
	- Egg yolks:			
0408 11 00	-- Dried	30	Kg	
0408 19 00	-- Other	30	Kg	
	- Other:			
0408 91 00	-- Dried	20	Kg	
0408 99 00	-- Other	20	Kg	
<b>0409 00 00</b>	<b>Natural honey.</b>	90	Kg	
<b>0410 00</b>	<b>Edible products of animal origin, not elsewhere specified or included.</b>		Kg	
0410 00 10	--- Royal jelly, venom and propolis of honey bee	15		
0410 00 90	--- Other	20		

## **Chapter 5**

### **Products of animal origin, not elsewhere specified or included**

#### **Notes.**

1. This Chapter does not cover :
  - (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
  - (b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 ( Chapter 4 for 43);
  - (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
  - (d) Prepared knots or tufts for broom or brush making (heading 96.03).
2. For the purposes of heading 05.01 the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
3. Throughout the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
4. Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

#### **Explanatory remarks to chapter 5**

1. The importation of products covered by this chapter derived from religiously banned animals is prohibited .
2. The importation and exportation of parts of wild animals and birds covered by this chapter are subject to the approval of the Environment Protection Organization.
3. Importation is subject to the observance of Article 16 of the Law on Foodstuffs and Beverages approved in 1967
4. The importation and exportation of products derived from the animals covered by this chapter are subject to the observance of Article seven of the Veterinary law approved in 1971
5. The importation of products covered by subheading 05021000 is prohibited .

**Section I – Chapter 5**

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
<b>0501 00 00</b>	<b>Human hair, unworked, whether or not washed or scoured; waste of human hair.</b>	30	Kg	
<b>0502</b>	<b>Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.</b>			
0502 10 00	- Pigs', hogs' or boars' bristles and hair and waste thereof	4	Kg	*
0502 90 00	- Other	30	Kg	
<b>0503 00 00</b>	<b>Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.</b>	30	Kg	
<b>0504 00 00</b>	<b>Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.</b>	30	Kg	
<b>0505</b>	<b>Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.</b>			
0505 10 00	- Feathers of a kind used for stuffing; down	40	Kg	
0505 90 00	- Other	40	Kg	
<b>0506</b>	<b>Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.</b>			
0506 10 00	- Ossein and bones treated with acid	40	Kg	
0506 90 00	- Other	40	Kg	
<b>0507</b>	<b>Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.</b>			
0507 10 00	- Ivory; ivory powder and waste	40	Kg	
0507 90 00	- Other	40	Kg	
<b>0508 00 00</b>	<b>Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.</b>	40	Kg	
<b>0509 00 00</b>	<b>Natural sponges of animal origin.</b>	40	Kg	
<b>0510 00 00</b>	<b>Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.</b>	4	Kg	
<b>0511</b>	<b>Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption .</b>			
0511 10 00	- Bovine semen	4	Kg	
	- Other:			
0511 91 00	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	30	Kg	
0511 99	-- Other			
0511 99 10	--- Live semen	4		
0511 99 20	--- Cochineal	4		
0511 99 90	--- Other	40		

## **Section II**

### **VEGETABLE PRODUCTS**

#### **Note.**

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

### **Chapter 6**

#### **Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage**

#### **Notes.**

1. Subject to the second part of heading 06.01 this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.
2. Any reference in heading 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 97.01

#### **Explanatory remarks to chapter 6**

1. Importation is subject to the observance of Article 11 of the Plant Protection Law adopted in 1967
2. The entry of seeds and plants which, according to the export documents of the country of origin, have been identified as genetically modified shall be subject to the approbation of the Environment Protection Organization in terms of any environmental dangers.

**Section II – Chapter 6**

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
<b>0601</b>	<b>Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.</b>			
0601 10 00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	4	U	
0601 20 00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	10	U	
<b>0602</b>	<b>Other live plants (including their roots), cuttings and slips; mushroom spawn.</b>			
0602 10 00	- Unrooted cuttings and slips	4	U	
0602 20 00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	4	U	
0602 30 00	- Rhododendrons and azaleas, grafted or not	4	U	
0602 40 00	- Roses, grafted or not	4	Kg	
0602 90	- Other:			
0602 90 10	--- Mushroom spawn	4		
0602 90 90	--- Other	4		
<b>0603</b>	<b>Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.</b>			
0603 10 00	- Fresh:		Kg	
	--- Orchids, anthurium, lucky bamboo, cut foliage	120		
	--- Other	100		
0603 90 00	- Other	100	Kg	
<b>0604</b>	<b>Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.</b>			
0604 10 00	- Mosses and lichens	45	Kg	
	- Other:			
0604 91 00	-- Fresh	45	Kg	
0604 99 00	-- Other	45	Kg	

## **Chapter 7**

### **Edible vegetables and certain roots and tubers**

#### **Notes.**

1. This Chapter does not cover forage products of heading 12.14
2. In headings 07.09 07.10 07.11 and 07.12 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays* var. *saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).
3. Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11 other than:
  - (a) dried leguminous vegetables, shelled (heading 07.13);
  - (b) sweet corn in the forms specified in headings 11.02 to 11.04;
  - (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05);
  - (d) flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 11.06).
4. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 09.04).

#### **Explanatory remarks to chapter 7**

1. Importation of any kind of seeds for planting, pulses, vegetables and fresh fruits which are not prepared and are classified in this chapter, is subject to the observance of Article 1 of the Plant Protection Law adopted in 1967 (1346).
3. The entry of foodstuffs ready for consumption, packaged or canned, classified in this chapter is liable to the observance of Article 16 of the Law on Foodstuffs and Beverages adopted in 1967.
4. The entry of seeds and plants which, according to the export documents of the country of origin, have been identified as genetically modified shall be subject to the approbation of the Environment Protection Organization in terms of any environmental dangers.

**Section II – Chapter 7**

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
<b>0701</b>	<b>Potatoes, fresh or chilled.</b>			
0701 10 00	- Seed	4	Kg	
0701 90 00	- Other	30	Kg	
<b>0702 00 00</b>	<b>Tomatoes, fresh or chilled.</b>	20	Kg	
<b>0703</b>	<b>Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.</b>			
0703 10 00	- Onions and shallots	30	Kg	*
0703 20 00	- Garlic	100	Kg	
0703 90 00	- Leeks and other alliaceous vegetables	20	Kg	
<b>0704</b>	<b>Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.</b>			
0704 10 00	- Cauliflowers and headed broccoli	20	Kg	
0704 20 00	- Brussels sprouts	20	Kg	
0704 90 00	- Other	20	Kg	
<b>0705</b>	<b>Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.</b>			
	- Lettuce:			
0705 11 00	-- Cabbage lettuce (head lettuce)	20	Kg	
0705 19 00	-- Other	20	Kg	
	- Chicory:			
0705 21 00	-- Witloof chicory ( <i>Cichorium intybus</i> var. <i>foliosum</i> )	20	Kg	
0705 29 00	-- Other	20	Kg	
<b>0706</b>	<b>Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.</b>			
0706 10 00	- Carrots and turnips	20	Kg	
0706 90 00	- Other	20	Kg	
<b>0707 00 00</b>	<b>Cucumbers and gherkins, fresh or chilled.</b>	20	Kg	
<b>0708</b>	<b>Leguminous vegetables, shelled or unshelled, fresh or chilled.</b>			
0708 10 00	- Peas ( <i>Pisum sativum</i> )	20	Kg	
0708 20 00	- Beans ( <i>Vigna spp.</i> , <i>phaseolus spp.</i> )	20	Kg	
0708 90 00	- Other leguminous vegetables	20	Kg	
<b>0709</b>	<b>Other vegetables, fresh or chilled.</b>			
0709 10 00	- Globe artichokes	20	Kg	
0709 20 00	- Asparagus	20	Kg	
0709 30 00	- Aubergines (egg-plants)	20	Kg	
0709 40 00	- Celery other than celeriac	20	Kg	
	- Mushrooms and truffles:			
0709 51 00	-- Mushrooms of the genus <i>Agaricus</i>	50	Kg	
0709 52 00	-- Truffles	20	Kg	
0709 59 00	-- Other	20	Kg	
0709 60 00	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	20	Kg	
0709 70 00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	20	Kg	
0709 90 00	- Other	20	Kg	
<b>0710</b>	<b>Vegetables (uncooked or cooked by steaming or boiling in water), frozen.</b>			
0710 10 00	- Potatoes	90	Kg	
	- Leguminous Vegetables, shelled or unshelled:			

\*. The import duty on onion consignments that enter the Customs by 22 May 2006, is 5% of the value.

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
0710 21 00	-- Peas ( <i>Pisum sativum</i> )	20	Kg	
0710 22 00	-- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )	20	Kg	
0710 29 00	-- Other	20	Kg	
0710 30 00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	20	Kg	
0710 40 00	- Sweet corn	4	Kg	
0710 80 00	- Other vegetables	20	Kg	
0710 90 00	- Mixtures of vegetables	20	Kg	
<b>0711</b>	<b>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.</b>			
0711 20 00	- Olives	20	Kg	
0711 30 00	- Capers	20	Kg	
0711 40 00	- Cucumbers and gherkins	20	Kg	
	- Mushrooms and truffles:			
0711 51 00	-- Mushrooms of the genus <i>Agaricus</i>	50	Kg	
0711 59 00	-- Other	20	Kg	
0711 90 00	- Other vegetables; mixtures of vegetables	20	Kg	
<b>0712</b>	<b>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.</b>			
0712 20 00	- Onions	20	Kg	
	- Mushrooms, wood ears ( <i>Auricularia spp.</i> ), jelly fungi ( <i>Tremella spp.</i> ) and truffles:			
0712 31 00	-- Mushrooms of the genus <i>Agaricus</i>	50	Kg	
0712 32 00	-- Wood ears ( <i>Auricularia spp.</i> )	20	Kg	
0712 33 00	-- Jelly fungi ( <i>Tremella spp.</i> )	20	Kg	
0712 39 00	-- Other	20	Kg	
0712 90 00	- Other vegetables; mixtures of vegetables	20	Kg	
<b>0713</b>	<b>Dried leguminous vegetables, shelled, whether or not skinned or split.</b>			
0713 10 00	- Peas ( <i>Pisum sativum</i> )	15	Kg	
0713 20 00	- Chickpeas (garbanzos)	15	Kg	*
	- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):			
0713 31 00	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	30	Kg	
0713 32 00	-- small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> )	30	Kg	
0713 33 00	-- kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> )	30	Kg	
0713 39 00	-- Other	20	Kg	
0713 40 00	- Lentils	30	Kg	*
0713 50 00	- 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> )	20	Kg	
0713 90 00	- Other	15	Kg	*
<b>0714</b>	<b>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.</b>			
0714 10 00	- Manioc (cassava)	20	Kg	
0714 20 00	- Sweet potatoes	20	Kg	
0714 90 00	- Other	20	Kg	

\*. The import duty on chickpeas is 5%, on split-peas 10% and on lentils 15% of the value for those consignments that enter the Customs by 22 May 2006.

## Chapter 8

### Edible fruit and nuts; peel of citrus fruit or melons

#### Notes.

1. This Chapter does not cover inedible nuts or fruits.
2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.
3. Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:
  - (a) For additional preservation or stabilisation (e.g., by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),
  - (b) To improve or maintain their appearance (e.g., by the addition of vegetable oil or small quantities of glucose syrup),Provided that they retain the character of dried fruit or dried nuts.

#### Explanatory remarks to chapter 8

1. Importation of any kind of fresh fruits classified in this chapter is subject to the observance of Article 11 of the Plant Protection Law approved in 1967.
2. Importation of the products covered in this chapter whether dried, canned, preserved, cooked, frozen or the like is subject to the observance of Article 16 of the Law on Foodstuffs and Beverages approved in 1967.
3. The entry of seeds and plants which, according to the export documents of the country of origin, have been identified as genetically modified shall be subject to the approbation of the Environment Protection Organization in terms of any environmental dangers.

**Export – Import Regulation Act**

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
<b>0801</b>	<b>Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.</b>			
	- Coconuts:			
0801 11 00	-- Desiccated	30	Kg	
0801 19 00	-- Other	30	Kg	
	- Brazil nuts:			
0801 21 00	-- In shell	50	Kg	
0801 22 00	-- Shelled	50	Kg	
	- Cashew nuts:			
0801 31 00	-- In shell	50	Kg	
0801 32 00	-- Shelled	50	Kg	
<b>0802</b>	<b>Other nuts, fresh or dried, whether or not shelled or peeled.</b>			
	- Almonds:			
0802 11 00	-- In shell	45	Kg	
0802 12 00	-- Shelled	90	Kg	
	- Hazelnuts or filberts ( <i>Corylus spp.</i> ):			
0802 21 00	-- In shell	90	Kg	
0802 22 00	-- Shelled	90	Kg	
	- Walnuts:			
0802 31 00	-- In shell	90	Kg	
0802 32 00	-- Shelled	90	Kg	
0802 40 00	- Chestnuts ( <i>Castanea spp.</i> )	90	Kg	
0802 50 00	- Pistachios	90	Kg	
0802 90 00	- Other	45	Kg	
<b>0803 00 00</b>	<b>Bananas, including plantains, fresh or dried</b>	4	Kg	
<b>0804</b>	<b>Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.</b>			
0804 10	- Dates		Kg	
0804 10 10	--- Estameran	100		
0804 10 20	--- Kabkab	65		
0804 10 30	--- Piarome	65		
0804 10 40	--- Mozafaty	65		
0804 10 50	--- Shahany	65		
0804 10 60	--- Zahedy	100		
0804 10 90	--- Other	100		
0804 20 00	- Figs	45	Kg	
0804 30 00	- Pineapples	25	Kg	
0804 40 00	- Avocados	40	Kg	
0804 50 00	- Guavas, mangoes and mangosteens	45	Kg	
<b>0805</b>	<b>Citrus fruit, fresh or dried.</b>			
0805 10 00	- Oranges	10	Kg	*
0805 20 00	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	10	Kg	*
0805 40 00	- Grapefruit	40	Kg	
0805 50 00	- Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> )	40	Kg	

\* The import duty on oranges and tangerines that are cleared through Customs from 23 September 2006 to 4 February 2007 is 45% of the value.

**Section II – Chapter 8**

<b>Heading, Subheading No.</b>	<b>Description</b>	<b>Import Duties (%)</b>	<b>SUQ</b>	<b>Remarks</b>
0805 90 00	- other	45	Kg	
<b>0806</b>	<b>Grapes, fresh or dried.</b>			
0806 10 00	- Fresh	40	Kg	
0806 20	- Dried:		Kg	
0806 20 10	--- Maviz	40		
0806 20 20	--- Tizabi (nitrated), with seeds	40		
0806 20 30	--- Tizabi (nitrated), seedless	40		
0806 20 40	--- Sun-dried, with seeds	40		
0806 20 50	--- Sun-dried, seedless	40		
0806 20 60	--- Angouri, seedless	40		
0806 20 70	--- Green kashmary, seedless	40		
0806 20 80	--- Green Kashmary, with seeds	40		
0806 20 90	--- Other	40		
<b>0807</b>	<b>Melons (including watermelons) and papaws (papayas), fresh.</b>			
	- Melons (including watermelons):			
0807 11 00	-- Watermelons	40	Kg	
0807 19 00	-- Other	40	Kg	
0807 20 00	- Papaws (papayas)	45	Kg	
<b>0808</b>	<b>Apples, pears and quinces, fresh.</b>			
0808 10 00	- Apples	10	Kg	*
0808 20 00	- Pears and quinces	40	Kg	
<b>0809</b>	<b>Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.</b>			
0809 10 00	- Apricots	40	Kg	**
0809 20 00	- Cherries	40	Kg	**
0809 30 00	- Peaches, including nectarines	35	Kg	
0809 40 00	- Plums and sloes	45		
<b>0810</b>	<b>Other fruit, fresh.</b>			
0810 10 00	- Strawberries	45	Kg	
0810 20 00	- Raspberries, blackberries, mulberries and loganberries	45	Kg	
0810 30 00	- Black, white or red currants and gooseberries	45	Kg	
0810 40 00	- Cranberries, bilberries and other fruits of the genus Vaccinium	45	Kg	
0810 50 00	- Kiwifruit	40	Kg	
0810 60 00	- Durians	40	Kg	
0810 90 00	- other	40	Kg	
<b>0811</b>	<b>Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.</b>			
0811 10 00	- Strawberries	45	Kg	
0811 20 00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	40	Kg	
0811 90 00	- Other	40	Kg	
<b>0812</b>	<b>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.</b>			

\* The import duty on apples that are cleared through Customs from 22 June 2006 to 4 February 2007 is 45% of the value.

\*\* The import duty on apricots and cherries that are cleared through Customs from 21 April 2006 to 23 August 2006 is 45% of the value.

**Export – Import Regulation Act**

<b>Heading, Subheading No.</b>	<b>Description</b>	<b>Import Duties (%)</b>	<b>SUQ</b>	<b>Remarks</b>
0812 10 00	- Cherries	45	Kg	
0812 90 00	- Other	45	Kg	
<b>0813</b>	<b>Fruit, dried, other than that of headings 08.01 to 08.06 mixtures of nuts or dried fruits of this Chapter.</b>			
0813 10 00	- Apricots	45	Kg	
0813 20 00	- Prunes	45	Kg	
0813 30 00	- Apples	45	Kg	
0813 40 00	- Other fruit	45	Kg	
0813 50 00	- Mixtures of nuts or dried fruits of this Chapter	45	Kg	
<b>0814 00 00</b>	<b>Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.</b>	45	Kg	

## Chapter 9

### Coffee, tea, mate and spices

#### Notes.

1. Mixtures of the products of headings 09.04 to 09.10 are to be classified as follows :
  - (a) Mixtures of two or more of the products of the same heading are to be classified in that heading;
  - (b) Mixtures of two or more of the products of different headings are to be classified in heading 09.10  
The addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.03
2. This Chapter does not cover Cubeb pepper (Piper cubeba) or other products of heading 12.11.

#### Explanatory remarks to chapter 9

1. Entry is subject to the observance of Article 16 of the law on Foodstuffs and Beverages approved in 1967 and the relating ordinance.
2. The entry of products and their flour in ground and uncrushed forms covered by this chapter is subject to the observance of Article 11 of the Plant Protection Law of 1967

**Export – Import Regulation Act**

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
<b>0901</b>	<b>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.</b>			
	- Coffee, not roasted:			
0901 11	-- Not decaffeinated		Kg	
0901 11 10	--- In retail packings	20		
0901 11 20	--- In ground form and non-retail packing	15		
0901 11 90	--- Other	10		
0901 12	-- Decaffeinated		Kg	
0901 12 10	--- In retail packings	30		
0901 12 20	--- In ground form and non-retail packings	20		
0901 12 90	--- Other	15		
	- Coffee roasted:			
0901 21	-- Not decaffeinated		Kg	
0901 21 10	--- In retail packings	30		
0901 21 20	--- In ground form and non-retail packings	20		
0901 21 90	--- Other	15		
0901 22	-- Decaffeinated		Kg	
0901 22 10	--- In retail packings	30		
0901 22 20	--- In ground form and non-retail packings	20		
0901 22 90	--- Other	15		
0901 90	- Other		Kg	
0901 90 10	--- In retail packings	30		
0901 90 20	--- In ground form and non-retail packings	20		
0901 90 90	--- Other	15		
<b>0902</b>	<b>Tea, whether or not flavoured.</b>			
0902 10 00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	15	Kg	
0902 20 00	- Other green tea (not fermented)	15	Kg	
0902 30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg			
0902 30 10	--- Tea bag	60		
0902 30 90	--- Other	40		
0902 40	- Other black tea (fermented) and other partly fermented tea		Kg	
0902 40 10	--- In ground form and non-retail packings	30		
0902 40 90	--- Other	30		
<b>0903 00</b>	<b>Maté.</b>		Kg	
0903 00 10	--- In retail packings	30		
0903 00 20	--- In ground form and non-retail packings	20		
0903 00 90	--- Other	15		
<b>0904</b>	<b>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>.</b>			
	- Pepper:			
0904 11	-- Neither crushed nor ground		Kg	
0904 11 10	--- In retail packings	20		
0904 11 90	--- Other	10		
0904 12	-- Crushed or ground		Kg	
0904 12 10	--- In retail packings	30		
0904 12 20	--- In ground form and non-retail packings	20		
0904 12 90	--- Other	20		
0904 20	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or		Kg	

**Section II – Chapter 9**

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
	ground:			
0904 20 10	--- In retail packings	30		
0904 20 20	--- In ground form and non-retail packings	20		
0904 20 90	--- Other	15		
<b>0905 00</b>	<b>Vanilla</b>		Kg	
0905 00 10	--- In retail packings	15		
0905 00 20	--- In ground form and non-retail packings	10		
0905 00 90	--- Other	4		
<b>0906</b>	<b>Cinnamon and cinnamon-tree flowers.</b>			
0906 10	- Neither crushed nor ground		Kg	
0906 10 10	--- In retail packings	30		
0906 10 90	--- Other	20		
0906 20	- Crushed or ground		Kg	
0906 20 10	--- In retail packings	30		
0906 20 20	--- In ground form and non-retail packings	20		
0906 20 90	--- Other	20		
<b>0907 00</b>	<b>Cloves (whole fruit, cloves and stems).</b>		Kg	
0907 00 10	--- In retail packings	30		
0907 00 20	--- In ground form and non-retail packings	20		
0907 00 90	--- Other	20		
<b>0908</b>	<b>Nutmeg, mace and cardamoms.</b>			
0908 10	- nutmeg		Kg	
0908 10 10	--- In retail packings	30		
0908 10 20	--- In ground form and non-retail packings	20		
0908 10 90	--- Other	20		
0908 20	- mace		Kg	
0908 20 10	--- In retail packings	30		
0908 20 20	--- In ground form and non-retail packings	20		
0908 20 90	--- Other	20		
0908 30	- cardamoms		Kg	
0908 30 10	--- In ground form and non-retail packings	30		
0908 30 90	--- Other	20		
<b>0909</b>	<b>Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.</b>			
0909 10	- Seeds of anise or badian		Kg	
0909 10 20	--- In retail packings	45		
0909 10 30	--- In ground form and non-retail packings	40		
0909 10 90	--- Other	40		
0909 20	- Seeds of coriander		Kg	
0909 20 10	--- In retail packings	20		
0909 20 20	--- In ground form and non-retail packings	30		
0909 20 90	--- Other	10		
0909 30	- Seeds of cumin		Kg	
0909 30 10	--- In retail packings	65		
0909 30 20	--- In ground form and non-retail packings	50		
0909 30 90	--- Other	50		
0909 40	- Seeds of caraway		Kg	
0909 40 10	--- In retail packings	65		
0909 40 20	--- In ground form and non-retail packings	45		
0909 40 90	--- Other	45		
0909 50	- Seeds of fennel; juniper berries		Kg	

**Export – Import Regulation Act**

<b>Heading, Subheading No.</b>	<b>Description</b>	<b>Import Duties (%)</b>	<b>SUQ</b>	<b>Remarks</b>
0909 50 10	--- In retail packings	65		
0909 50 20	--- In ground form and non-retail packings	45		
0909 50 90	--- Other	45		
<b>0910</b>	<b>Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.</b>			
0910 10	- Ginger		Kg	
0910 10 10	--- In retail packings	30		
0910 10 20	--- In ground form and non-retail packings	20		
0910 10 90	--- Other	15		
0910 20	- Saffron		Kg	
0910 20 10	--- In retail packings	90		
0910 20 20	--- In ground form and non-retail packings	90		
0910 20 90	--- Other	90		
0910 30	- Turmeric (curcuma)		Kg	
0910 30 10	--- In retail packings	20		
0910 30 20	--- In ground form and non-retail packings	15		
0910 30 90	--- Other	10		
0910 40	- Thyme; bay leaves		Kg	
0910 40 10	--- In retail packings	65		
0910 40 20	--- In ground form and non-retail packings	45		
0910 40 90	--- Other	45		
0910 50	- Curry		Kg	
0910 50 10	--- In retail packings	30		
0910 50 20	--- In ground form and non-retail packings	20		
0910 50 90	--- Other	15		
0910 91	- Other spices: -- Mixtures referred to in Note 1 (b) to this Chapter		Kg	
0910 91 10	--- In retail packings	30		
0910 91 20	--- In ground form and non-retail packings	20		
0910 91 90	--- Other	15		
0910 99	-- Other		Kg	
0910 99 10	--- In retail packings	30		
0910 99 20	--- In ground form and non-retail packings	20		
0910 99 90	--- Other	15		

## Chapter 10

### Cereals

#### Notes.

- (a) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.
  - (b) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06
2. Heading 10.05 does not cover sweet corn (Chapter 7).

#### Subheading Note.

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

#### Explanatory remarks to chapter 10

- Importation is subject to the observance of Article 1 of Plant Protection Law adopted in the year 1967
- The ID on seed cereals is 4% of the value.
- The importation and exportation of products of this chapter are subject to the observance of Article seven of the Veterinary law approved in 1971
- The entry of seeds and plants which, according to the export documents of the country of origin, have been identified as genetically modified shall be subject to the approbation of the Environment Protection Organization in terms of any environmental dangers.
- The importation, by the Government, within the amount approved by the Economic Council is subject to an import duty of 4% of the value.

**Export – Import Regulation Act**

<b>Heading, Subheading No.</b>	<b>Description</b>	<b>Import Duties (%)</b>	<b>SUQ</b>	<b>Remarks</b>
<b>1001</b>	<b>Wheat and meslin.</b>			
1001 10 00	- Durum wheat:	-	Kg	
1001 10 10	--- Animal's wheat	10	Kg	
1001 10 90	--- Other	20	Kg	
1001 90 00	- Other	4	Kg	
<b>1002 00 00</b>	<b>Rye.</b>	4	Kg	
<b>1003 00 00</b>	<b>Barley.</b>	4	Kg	
<b>1004 00 00</b>	<b>Oats.</b>	15	Kg	
<b>1005</b>	<b>Maize (corn).</b>			
1005 10	- Seed:		Kg	
1005 10 10	--- In packings having a net weight of 25 kg or less	45		
1005 10 90	--- Other	4		
1005 90	- Other		Kg	
1005 90 10	--- In packings having a net weight of 25 kg or less	45		
1005 90 90	--- Other	4		
<b>1006</b>	<b>Rice.</b>			
1006 10 00	- Rice in the husk (paddy or rough)	90	Kg	
1006 20 00	- Husked (brown) rice	150	Kg	
1006 30 00	- Semi-milled or wholly milled rice, whether or not polished or glazed	150	Kg	
1006 40 00	- Broken rice	150	Kg	
<b>1007 00 00</b>	<b>Grain sorghum.</b>	10	Kg	
<b>1008</b>	<b>Buckwheat, millet and canary seed; other cereals.</b>			
1008 10 00	- Buckwheat	4	Kg	
1008 20 00	- Millet	10	Kg	
1008 30 00	- Canary seed	10	Kg	
1008 90 00	- Other cereals	10	Kg	

## Chapter 11

### Products of the milling industry; malt; starches; inulin; wheat gluten

#### Notes.

1. This Chapter does not cover :

- (a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
- (b) Prepared flours, groats, meals or starches of heading 19.01
- (c) Corn flakes or other products of heading 19.04
- (d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
- (e) Pharmaceutical products (Chapter 30); or
- (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

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

- (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
- (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

Otherwise, they fall in heading 23.02. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 11.04

(B) Products falling in this Chapter under the above provisions shall be classified in heading 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall in heading 11.03 or 11.04

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

3. For the purposes of heading 11.03, the terms "groats" and "meal" mean products obtained by the fragmentation of cereal grains, of which:

- (a) in the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;
- (b) in the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

#### Explanatory remarks to chapter 11

- 1. Importation and clearance shall be subject to the observance of Article 16 of the Law on Foodstuffs and Beverages adopted in the year 1967 (1346).
- 2. Maize (corn) starch imported by medicine producing units is subject to the discretion of the Ministry of Health, Treatment and Medical Education.

**Export – Import Regulation Act**

<b>Heading, Subheading No.</b>	<b>Description</b>	<b>Import Duties (%)</b>	<b>SUQ</b>	<b>Remarks</b>
<b>1101 00 00</b>	<b>Wheat or meslin flour.</b>	30	Kg	
<b>1102</b>	<b>Cereal flours other than of wheat or meslin.</b>			
1102 10 00	- Rye flour	30	Kg	
1102 20 00	- Maize (corn) flour	10	Kg	
1102 30 00	- Rice flour	30	Kg	
1102 90 00	- Other	15	Kg	
<b>1103</b>	<b>Cereal groats, meal and pellets.</b>			
	- Groats and meal:			
1103 11 00	-- Of wheat	15	Kg	
1103 13 00	-- Of maize (corn)	30	Kg	
1103 19 00	-- Of other cereals	15	Kg	
1103 20 00	- Pellets	15	Kg	
<b>1104</b>	<b>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.</b>			
	- Rolled or flaked grains:			
1104 12 00	-- Of oats	30	Kg	
1104 19 00	-- Of other cereals	30	Kg	
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):			
1104 22 00	-- Of oats	30	Kg	
1104 23 00	-- Of maize (corn)	30	Kg	
1104 29 00	-- Of other cereals	30	Kg	
1104 30 00	- Germ of cereals, whole, rolled, flaked or ground	30	Kg	
<b>1105</b>	<b>Flour, meal, powder, flakes, granules and pellets of potatoes.</b>			
1105 10 00	- Flour, meal and powder	30	Kg	
1105 20 00	- Flakes, granules and pellets	30	Kg	
<b>1106</b>	<b>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.</b>			
1106 10 00	- Of the dried leguminous vegetables of heading 07.13	40	Kg	
1106 20 00	- Of sago or of roots or tubers of heading 07.14	40	Kg	
1106 30 00	- Of the products of Chapter 8	40	Kg	
<b>1107</b>	<b>Malts, whether or not roasted.</b>			
1107 10 00	- Not roasted	15	Kg	
1107 20 00	- Roasted	15	Kg	
<b>1108</b>	<b>Starches; inulin.</b>			
	- Starches:			
1108 11 00	-- Wheat starch	40	Kg	
1108 12	-- Maize (corn) starch			
1108 12 10	---- Pharmaceutical grade	40		
1108 12 90	---- Other	40		
1108 13 00	-- Potato starch	40	Kg	
1108 14 00	-- Manioc (cassava) starch	40	Kg	
1108 19 00	-- Other starches	40	Kg	
1108 20 00	- Inulin	15	Kg	
<b>1109 00 00</b>	<b>Wheat gluten, whether or not dried.</b>	45	Kg	

## Chapter 12

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

#### Notes.

1. Heading 12.07 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 08.01 or 08.02 to olives (Chapter 7 or Chapter 20).
2. Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 23.04 to 23.06.
3. For the purposes of heading 12.09 beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as "seeds of a kind used for sowing".  
Heading 12.09 does not, however, apply to the following even if for sowing:
  - (a) Leguminous vegetables or sweet corn (Chapter 7);
  - (b) Spices or other products of Chapter 9;
  - (c) Cereals (Chapter 10); or
  - (d) Products of headings 12.01 to 12.07 or 12.11.
4. Heading 12.11 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.  
Heading 12.11 does not, however, apply to:
  - (a) Medicaments of Chapter 30
  - (b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
  - (c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08
5. For the purposes of heading 12.12 the term "seaweeds and other algae" does not include:
  - (a) Dead single-cell micro-organisms of heading 21.02;
  - (b) Cultures of micro-organisms of heading 30.02; or
  - (c) Fertilisers of heading 31.01 or 31.05.

#### Subheading Note.

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

#### Explanatory remarks to chapter 12

1. Importation and clearance shall be subject to the observance of Article 16 of the Law on Foodstuffs and Beverages enacted in 1967.
2. The importation of items covered by this chapter is subject to the observance of Article 1 of the Plant Protection law adopted in 1967. (\*)
3. The ID on seeds of oil seeds, sugar beet seeds, cotton seeds, seeds of forage plants, pasture plants and lawn grass is 4% of the value.
4. The importation of poppy seed and its flour is prohibited.
5. The entry of seeds and plants which, according to the export documents of the country of origin, have been identified as genetically modified shall be subject to the approbation of the Environment Protection Organization in terms of any environmental dangers.

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
<b>1201 00 00</b>	<b>Soya beans, whether or not broken.</b>	15	Kg	<b>**</b>
<b>1202</b>	<b>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.</b>			
1202 10 00	- In shell	30	Kg	
1202 20 00	- Shelled, whether or not broken	30	Kg	
<b>1203 00 00</b>	<b>Copra.</b>	10	Kg	
<b>1204 00 00</b>	<b>Linseed, whether or not broken.</b>	15	Kg	<b>**</b>
<b>1205</b>	<b>Rape or colza seeds, whether or not broken.</b>			
1205 10	- Low erucic acid rape or colza seeds		Kg	
1205 10 10	--- Rape	10		
1205 10 20	--- Colza	15		<b>**</b>
1205 90 00	- Other	10	Kg	
<b>1206 00 00</b>	<b>Sunflower seeds, whether or not broken.</b>	15	Kg	<b>**</b>
<b>1207</b>	<b>Other oil seeds and oleaginous fruits, whether or not broken.</b>			
1207 10 00	- Palm nuts and kernels	15	Kg	
1207 20 00	- Cotton seeds	15	Kg	
1207 30 00	- Castor oil seeds	10	Kg	
1207 40 00	- Sesamum seeds	10	Kg	
1207 50 00	- Mustard seeds	20	Kg	
1207 60 00	- Safflower seeds	20	Kg	
	- Other:			
1207 91 00	-- Poppy seeds	4	Kg	<b>*</b>
1207 99	-- Other			
1207 99 10	---- Linseed	10		
1207 99 90	---- Other	10		
<b>1208</b>	<b>Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.</b>			
1208 10 00	- Of soya beans	4	Kg	
1208 90	- Other			
1208 90 10	--- Peanut flour	40		
1208 90 20	--- Poppy seed flour	200		<b>*</b>
1208 90 90	--- Other	10		
<b>1209</b>	<b>Seds, fruit and spores, of a kind used for sowing.</b>			
1209 10 00	- Sugar beet seed	4	Kg	
	- Seeds of forage plants:			
1209 21 00	-- Lucerne (alfalfa) seed	4	Kg	
1209 22 00	-- Clover ( <i>Trifolium spp.</i> ) seed	20	Kg	
1209 23 00	-- Fescue seed	4	Kg	
1209 24 00	-- Kentucky blue grass ( <i>Poa pratensis L.</i> ) Seed	4	Kg	
1209 25 00	-- Rye grass ( <i>Lolium multiflorum Lam., Lolium perenne L.</i> ) seed	4	Kg	
1209 26 00	-- Timothy grass seed	4	Kg	
1209 29	-- Other	4	Kg	
1209 29 10	---- Lawn grass	4	Kg	
1209 29 90	---- Other	4	Kg	
1209 30 00	- Seeds of herbaceous plants cultivated principally for their flowers	4	Kg	

**\*\*** If the importer buys one kilogram of domestic oil seeds for every three kilograms of imported oil seeds, the latter shall be subject to zero CBT rate.

**Section II – Chapter 12**

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
1209 91 00	- Other: -- Vegetable seeds	4	Kg	
1209 99 00	-- Other	4	Kg	
<b>1210</b>	<b>Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.</b>			
1210 10 00	- Hop cones, neither ground nor powdered nor in the form of pellets	20	Kg	
1210 20 00	- Hop cones, ground, powdered or in the form of pellets; lupulin	20	Kg	
<b>1211</b>	<b>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.</b>			
1211 10 00	- Liquorice roots	45	Kg	
1211 20 00	- Ginseng roots	15	Kg	
1211 30 00	- Coca leaf	15	Kg	
1211 40 00	- Poppy straw	15	Kg	
1211 90	- Other			
1211 90 10	--- Cassia and quinine bark	4		
1211 90 90	--- Other	15		
<b>1212</b>	<b>Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.</b>			
1212 10 00	- Locust beans, including locust bean seeds	40	Kg	
1212 20 00	- Seaweeds and other algae	40	Kg	
1212 30 00	- Apricot, peach (including nectarine) or plum stones and kernels	40	Kg	
	- Other:			
1212 91 00	- Sugar beet	20	Kg	
1212 99 00	-- Other	45	Kg	
<b>1213 00 00</b>	<b>Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.</b>	10	Kg	
<b>1214</b>	<b>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.</b>			
1214 10 00	- Lucerne (alfalfa) meal and pellets	4	Kg	
1214 90 00	- Other	4	Kg	

## Chapter 13

### Lac; gums, resins and other vegetable saps and extracts

#### Note.

1. Heading 13.02 applies, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and Opium.  
The heading does not apply to:
  - (a) Liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading 17.04);
  - (b) Malt extract (heading 19.01);
  - (c) Extracts of coffee, tea or maté (heading 21.01);
  - (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
  - (e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;
  - (f) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 29.39);
  - (g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);
  - (h) Tanning or dyeing extracts (heading 32.01 or 32.03);
  - (i) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
  - (k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

#### Explanatory remarks to chapter 13

1. Importation is subject to the observance of Article 16 of the Law on Foodstuffs and Beverages adopted in 1967
2. The importation of opium is prohibited. (\*)

**Section II – Chapter 13**

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
<b>1301</b>	<b>Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).</b>			
1301 10 00	- Lac	10	Kg	
1301 20 00	- Gum Arabic	4	Kg	
1301 90 00	- Other	10	Kg	
<b>1302</b>	<b>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.</b>			
	- Vegetable saps and extracts:			
1302 11 00	-- Opium	200	Kg	*
1302 12 00	-- Of liquorice	15	Kg	
1302 13 00	-- Of hops	10	Kg	
1302 14 00	-- Of pyrethrum or of the roots of plants containing rotenone	10	Kg	
1302 19 00	-- Other	10	Kg	
1302 20 00	- Pectic substances, pectinates and pectates	4	Kg	
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:			
1302 31 00	-- Agar-agar	4	Kg	
1302 32 00	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	4	Kg	
1302 39 00	-- Other	4	Kg	

## **Chapter 14**

### **Vegetable plaiting materials; vegetable products not elsewhere specified or included**

#### **Notes.**

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).
3. Heading 14.02 does not apply to wood wool (heading 44.05).
4. Heading 14.03 does not apply to prepared knots or tufts for broom or brush making (heading 96.03).

#### **Explanatory remarks to chapter 14**

1. Entry is subject to the observance of Article 1 of the Plant Protection Law approved in 1967 (1346).
2. The entry of seeds and plants which, according to the export documents of the country of origin, have been identified as genetically modified shall be subject to the approbation of the Environment Protection Organization in terms of any environmental dangers.

**Section II – Chapter 14**

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
<b>1401</b>	<b>Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).</b>			
1401 10 00	- Bamboos	20	Kg	
1401 20 00	- Rattans	20	Kg	
1401 90 00	- Other	20	Kg	
<b>1402 00 00</b>	<b>Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.</b>	20	Kg	
<b>1403 00 00</b>	<b>Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles.</b>	20	Kg	
<b>1404</b>	<b>Vegetable products not elsewhere specified or included.</b>			
1404 10 00	- Raw vegetable materials of a kind used primarily in dyeing or tanning	20	Kg	
1404 20 00	- Cotton linters	4	Kg	
1404 90 00	- Other	30	Kg	

## **Section III**

# **ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES**

## **Chapter 15**

### **Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes**

#### **Notes.**

1. This Chapter does not cover :
  - (a) Pig fat or poultry fat of heading 02.09
  - (b) Cocoa butter, fat or oil (heading 18.04) ;
  - (c) Edible preparations containing by weight more than 15% of the products of heading 04.05 ( generally Chapter 21);
  - (d) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;
  - (e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
  - (f) Fatice derived from oils (heading 40.02).
2. Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.10).
3. Heading 15.18 does not cover fats or oils or their fractions , merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
4. Soap stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 15.22

#### **Subheading Note.**

1. For the purposes of subheadings 1514.1 and 1514.19, the expression "low erucic acid rape or colza oil" means the fixed oil which has an erucic acid content of less than 2% by weight.

#### **Explanatory remarks to chapter 15**

1. Importation and clearance shall be subject to the observance of Article 16 of the Law on Foodstuffs and Beverages adopted in the year 1967 (1346).
2. The importation of products of subheading 15010000 is prohibited. (\*)
3. All kinds of palm oil and crude soya bean and sunflower oils which are imported by the Government for the rationing scheme within the amounts approved by the Economic Council, are subject to an ad valorem ID of 4%.

**Section III – Chapter 15**

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
<b>1501 00 00</b>	<b>Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03</b>	4	Kg	<b>*</b>
<b>1502</b>	<b>Fats of bovine animals, sheep or goats, other than those of heading 15.03.</b>			
1502 00 10	--- Tallow oil used in the soap-making industry	4		
1502 00 90	--- Other	15		
<b>1503 00 00</b>	<b>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.</b>	10	Kg	
<b>1504</b>	<b>Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.</b>			
1504 10 00	- Fish - Liver oils and their fractions	4	Kg	
1504 20 00	- Fats and oils and their fractions, of fish, other than liver oils	4	Kg	
1504 30 00	- Fats and oils and their fractions, of marine mammals	4	Kg	
<b>1505</b>	<b>Wool grease and fatty substances derived therefrom (including lanolin)</b>			
1505 00 10	--- Lanoline used in the soap-making industry	4	Kg	
1505 00 90	--- Other	10	Kg	
<b>1506 00 00</b>	<b>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.</b>	10	Kg	
<b>1507</b>	<b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified.</b>			
1507 10 00	- Crude oil, whether or not degummed	15	Kg	
1507 90 00	- Other	55	Kg	
<b>1508</b>	<b>Ground-nut oil and its fractions, whether or not refined, but not chemically modified.</b>			
1508 10 00	- Crude oil	30	Kg	
1508 90 00	- Other	40	Kg	
<b>1509</b>	<b>Olive oil and its fractions, whether or not refined, but not chemically modified.</b>			
1509 10 00	- Virgin	50	Kg	
1509 90 00	- Other	80	Kg	
<b>1510 00 00</b>	<b>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</b>	65	Kg	
<b>1511</b>	<b>Palm oil and its fractions, whether or not refined, but not chemically modified.</b>			
1511 10 00	- Crude oil	15	Kg	
1511 90	- Other			
1511 90 10	--- R.B.D. (palm oil) in containers of 200 liter and more	15		
1511 90 20	--- R.B.D. (palm oil) in containers of 200 liter and more	15		
1511 90 30	--- R.B.D. super palm olein in containers of 200 liter and more	15		
1511 90 90	--- Other	45		
<b>1512</b>	<b>Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.</b>			
	- Sunflower-seed or safflower oil and fractions thereof:			
1512 11 00	-- Crude oil	4	Kg	
1512 19 00	- Other	55	Kg	
	- Cotton-seed oil and its fractions:			

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
1512 21 00	- Crude oil, whether or not gossypol has been removed	15	Kg	
1512 29 00	-- Other	55	Kg	
<b>1513</b>	<b>Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.</b>			
	- Coconut (copra) oil and its fractions:			
1513 11 00	-- Crude oil	4	Kg	
1513 19	-- Other			
1513 19 10	--- In retail packings	45		
1513 19 90	--- Other	4		
	- Palm kernel or babassu oil and fractions thereof:			
1513 21 00	-- Crude oil	15	Kg	
1513 29	-- Other			
1513 29 10	---- R.B.D. (refined, bleached, deodorized) (kernel palmiste)	15		
1513 29 20	---- R.B.D. (stearine palm)	4		
1513 29 90	---- Other	45		
<b>1514</b>	<b>Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.</b>			
	- Low erucic acid rape or colza oil and its fractions:			
1514 11 00	-- Crude oil	15	Kg	
1514 19 00	-- Other	45	Kg	
	- Other:			
1514 91 00	-- Crude oil	15	Kg	
1514 99 00	-- Other	45	Kg	
<b>1515</b>	<b>Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.</b>			
	- Linseed oil and its fractions:			
1515 11 00	-- Crude oil	15	Kg	
1515 19 00	-- Other	15	Kg	
	- Maize (corn) oil and its fractions:			
1515 21 00	-- Crude oil	4	Kg	
1515 29 00	-- Other	55	Kg	
1515 30 00	- Castor oil and its fractions	15	Kg	
1515 40 00	- Tung oil and its fractions	4	Kg	
1515 50 00	- Sesame oil and its fractions	15	Kg	
1515 90 00	- Other	15	Kg	
<b>1516</b>	<b>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.</b>			
1516 10 00	- Animal fats and oils and their fractions	45	Kg	
1516 20	- Vegetable fats and oils and their fractions			
1516 20 10	--- Oil substitute of C.B.S.	10		
1516 20 20	--- Oil of CBE	10	Kg	
1516 20 90	--- Other	45		
<b>1517</b>	<b>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.</b>			
1517 10 00	- Margarine, excluding liquid margarine	55	Kg	
1517 90	- Other			
1517 90 10	--- Imitation lard	4		*

**Section III – Chapter 15**

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
1517 90 90	--- Other	10		
<b>1518 00 00</b>	<b>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.</b>	15	Kg	
[1519]				
<b>1520 00 00</b>	<b>Glycerol, crude; glycerol waters and glycerol lyes.</b>	4	Kg	
<b>1521</b>	<b>Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.</b>			
1521 10	- Vegetable waxes			
1521 10 10	--- Natural waxes based on carno bee waxes	4		
1521 10 90	--- Other	15		
1521 90	- Other		Kg	
1521 90 10	--- Honey beewax	10		
1521 90 20	--- Insect waxes (shellal)	4		
1521 90 90	--- Other	45		
<b>1522 00 00</b>	<b>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.</b>	15	Kg	

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