



EUROPEAN  
COMMISSION

Brussels, 15.9.2014  
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ANNEX 4 – PART 3/10

## **ANNEX**

**to the**

### **Proposal for a Council Decision**

**on the conclusion of the Economic Partnership Agreement (EPA) between the West African States, ECOWAS and the UEMOA, of the one part, and the European Union and its Member States, of the other part**

**ANNEX C (Part 3)**

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                                                                                                   | Base<br>rate | Groups | T | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|---|-----------|------------|------------|------------|
| 12.13             |                                           | <b>Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.</b>                                                                           |              |        |   |           |            |            |            |
|                   | 1213.00.10.00                             | - Maize (corn) husks                                                                                                                                                                    | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 1213.00.90.00                             | - Other                                                                                                                                                                                 | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 12.14             |                                           | <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>      |              |        |   |           |            |            |            |
|                   | 1214.10.00.00                             | - Lucerne (alfalfa) meal and pellets                                                                                                                                                    | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 1214.90.00.00                             | - Other                                                                                                                                                                                 | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 13.01             |                                           | <b>Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).</b>                                                                                                     |              |        |   |           |            |            |            |
|                   | 1301.20.00.00                             | - Gum Arabic                                                                                                                                                                            | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 1301.90.00.00                             | - Other                                                                                                                                                                                 | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 13.02             |                                           | <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:                                                                                                                                                          |              |        |   |           |            |            |            |
|                   | 1302.11.00.00                             | -- Opium                                                                                                                                                                                | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 1302.12.00.00                             | -- Of liquorice                                                                                                                                                                         | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 1302.13.00.00                             | -- Of hops                                                                                                                                                                              | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 1302.19.00.00                             | -- Other                                                                                                                                                                                | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 1302.20.00.00                             | - Pectic substances, pectinates and pectates                                                                                                                                            | 5            | A      | 5 | 0         | 0          | 0          | 0          |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                                                                                                              | Base<br>rate | Groups | T  | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|----|-----------|------------|------------|------------|
| 14.01             | 1302.31.00.00                             | Mucilages and thickeners, whether or not modified,<br>derived from vegetable products:<br>-- Agar-agar                                                                                             | 5            | A      | 5  | 0         | 0          | 0          | 0          |
|                   | 1302.32.00.00                             | -- Mucilages and thickeners, whether or not modified,<br>derived from locust beans, locust bean seeds or guar<br>seeds                                                                             | 5            | A      | 5  | 0         | 0          | 0          | 0          |
|                   | 1302.39.00.00                             | -- Other                                                                                                                                                                                           | 5            | A      | 5  | 0         | 0          | 0          | 0          |
|                   |                                           | <b>Vegetable materials of a kind used primarily for<br/>plaiting (for example, bamboos, rattans, reeds,<br/>rushes, osier, raffia, cleaned, bleached or dyed<br/>cereal straw, and lime bark).</b> |              |        |    |           |            |            |            |
| 14.04             | 1401.10.00.00                             | - Bamboos                                                                                                                                                                                          | 5            | A      | 5  | 0         | 0          | 0          | 0          |
|                   | 1401.20.00.00                             | - Rattans                                                                                                                                                                                          | 5            | A      | 5  | 0         | 0          | 0          | 0          |
|                   | 1401.90.00.00                             | - Other                                                                                                                                                                                            | 5            | A      | 5  | 0         | 0          | 0          | 0          |
|                   |                                           | <b>Vegetable products not elsewhere specified or<br/>included.</b>                                                                                                                                 |              |        |    |           |            |            |            |
| 15.01             | 1404.20.00.00                             | - Cotton linters                                                                                                                                                                                   | 5            | A      | 5  | 0         | 0          | 0          | 0          |
|                   |                                           | - Other:                                                                                                                                                                                           |              |        |    |           |            |            |            |
|                   | 1404.90.10.00                             | -- Hard seeds, pips, hulls and nuts of a kind used for<br>carving                                                                                                                                  | 5            | A      | 5  | 0         | 0          | 0          | 0          |
|                   | 1404.90.90.00                             | -- Other                                                                                                                                                                                           | 5            | A      | 5  | 0         | 0          | 0          | 0          |
| 15.02             |                                           | <b>Pig fat (including lard) and poultry fat, other than<br/>that of heading 02.09 or 15.03.</b>                                                                                                    |              |        |    |           |            |            |            |
|                   | 1501.10.00.00                             | - Lard                                                                                                                                                                                             | 10           | B      | 10 | 10        | 5          | 0          | 0          |
|                   | 1501.20.00.00                             | - Other pig fat                                                                                                                                                                                    | 10           | B      | 10 | 10        | 5          | 0          | 0          |
|                   | 1501.90.00.00                             | - Other                                                                                                                                                                                            | 10           | B      | 10 | 10        | 5          | 0          | 0          |
|                   |                                           | <b>Fats of bovine animals, sheep or goats, other than<br/>those of heading 15.03.</b>                                                                                                              |              |        |    |           |            |            |            |
|                   | 1502.10.00.00                             | - Tallow                                                                                                                                                                                           | 10           | B      | 10 | 10        | 5          | 0          | 0          |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                              | Base<br>rate | Groups | T         | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|--------------------------------------------------------------------------------------------------------------------|--------------|--------|-----------|-----------|------------|------------|------------|
| 15.03             | 1502.90.00.00                             | - Other                                                                                                            | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 1503.00.00.00                             | Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.       | 5            | A      | 5         | 0         | 0          | 0          | 0          |
| 15.04             |                                           | Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified. |              |        |           |           |            |            |            |
|                   | 1504.10.00.00                             | - Fish-liver oils and their fractions                                                                              | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 1504.20.00.00                             | - Fats and oils and their fractions, of fish, other than liver oils                                                | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 1504.30.00.00                             | - Fats and oils and their fractions, of marine mammals                                                             | 10           | B      | 10        | 10        | 5          | 0          | 0          |
| 15.05             | 1505.00.00.00                             | Wool grease and fatty substances derived therefrom (including lanolin).                                            | 5            | A      | 5         | 0         | 0          | 0          | 0          |
| 15.06             | 1506.00.00.00                             | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.               | 10           | B      | 10        | 10        | 5          | 0          | 0          |
| 15.07             |                                           | Soya-bean oil and its fractions, whether or not refined, but not chemically modified.                              |              |        |           |           |            |            |            |
|                   | 1507.10.00.00                             | - Crude oil, whether or not degummed                                                                               | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 1507.90.00.00                             | - Other                                                                                                            | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
| 15.08             |                                           | Groundnut oil and its fractions, whether or not refined, but not chemically modified.                              |              |        |           |           |            |            |            |
|                   | 1508.10.00.00                             | - Crude oil<br>- Other:                                                                                            | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 1508.90.10.00                             | -- Put up for retail sale in packings with a net content of 5 litres or less                                       | 35           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 1508.90.90.00                             | -- Other                                                                                                           | 35           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                                                                                                                         | Base<br>rate | Groups | T         | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|-----------|-----------|------------|------------|------------|
| 15.09             |                                           | <b>Olive oil and its fractions, whether or not refined, but not chemically modified.</b>                                                                                                                      |              |        |           |           |            |            |            |
|                   |                                           | - Virgin:                                                                                                                                                                                                     |              |        |           |           |            |            |            |
|                   | 1509.10.10.00                             | -- Put up for retail sale in packings with a net content of 5 litres or less                                                                                                                                  | 10           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 1509.10.90.00                             | -- Other                                                                                                                                                                                                      | 10           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | - Other:                                                                                                                                                                                                      |              |        |           |           |            |            |            |
| 15.10             | 1509.90.10.00                             | -- Put up for retail sale in packings with a net content of 5 litres or less                                                                                                                                  | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 1509.90.90.00                             | -- Other                                                                                                                                                                                                      | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | <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> |              |        |           |           |            |            |            |
|                   | 1510.00.10.00                             | -- Put up for retail sale in packings with a net content of 5 litres or less                                                                                                                                  | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 1510.00.90.00                             | -- Other                                                                                                                                                                                                      | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
| 15.11             |                                           | <b>Palm oil and its fractions, whether or not refined, but not chemically modified.</b>                                                                                                                       |              |        |           |           |            |            |            |
|                   | 1511.10.00.00                             | - Crude oil                                                                                                                                                                                                   | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   |                                           | - Other:                                                                                                                                                                                                      |              |        |           |           |            |            |            |
|                   | 1511.90.10.00                             | -- Fractions of oil, not fit for human consumption whether or not deodorised or bleached                                                                                                                      | 10           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | -- Other:                                                                                                                                                                                                     |              |        |           |           |            |            |            |
|                   | 1511.90.91.00                             | --- Put up for retail sale in packings with a net content of 5 litres or less                                                                                                                                 | 35           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |

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|-------------------|-------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|-----------|-----------|------------|------------|------------|
| 15.12             | 1511.90.99.00                             | --- Other<br><b>Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.</b> | 35           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | - Sunflower-seed or safflower oil and fractions thereof:                                                                                     |              |        |           |           |            |            |            |
|                   | 1512.11.00.00                             | -- Crude oil                                                                                                                                 | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 1512.19.00.00                             | -- Other                                                                                                                                     | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
| 15.13             |                                           | - Cotton-seed oil and its fractions:                                                                                                         |              |        |           |           |            |            |            |
|                   | 1512.21.00.00                             | -- Crude oil, whether or not gossypol has been removed                                                                                       | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 1512.29.00.00                             | -- Other                                                                                                                                     | 35           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | <b>Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.</b>               |              |        |           |           |            |            |            |
| 15.14             |                                           | - Coconut (copra) oil and its fractions:                                                                                                     |              |        |           |           |            |            |            |
|                   | 1513.11.00.00                             | -- Crude oil                                                                                                                                 | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 1513.19.00.00                             | -- Other                                                                                                                                     | 35           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | - Palm kernel or babassu oil and fractions thereof:                                                                                          |              |        |           |           |            |            |            |
| 15.14             | 1513.21.00.00                             | -- Crude oil                                                                                                                                 | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 1513.29.00.00                             | -- Other                                                                                                                                     | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | <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:                                                                                       |              |        |           |           |            |            |            |
| 15.14             | 1514.11.00.00                             | -- Crude oil                                                                                                                                 | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 1514.19.00.00                             | -- Other                                                                                                                                     | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | - Other:                                                                                                                                     |              |        |           |           |            |            |            |
|                   | 1514.91.00.00                             | -- Crude oil                                                                                                                                 | 10           | B      | 10        | 10        | 5          | 0          | 0          |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                                                                                                          | Base<br>rate | Groups | T         | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|-----------|-----------|------------|------------|------------|
| 15.15             | 1514.99.00.00                             | -- Other<br><b>Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.</b>                                        | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 1515.11.00.00                             | - Linseed oil and its fractions:<br>-- Crude oil                                                                                                                                               | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 1515.19.00.00                             | -- Other<br>- Maize (corn) oil and its fractions:                                                                                                                                              | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 1515.21.00.00                             | -- Crude oil                                                                                                                                                                                   | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 1515.29.00.00                             | -- Other                                                                                                                                                                                       | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 1515.30.00.00                             | - Castor oil and its fractions                                                                                                                                                                 | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 1515.50.00.00                             | - Sesame oil and its fractions<br>- Other:                                                                                                                                                     | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 1515.90.11.00                             | -- Shea (karite) oil and its fractions:<br>--- Crude oil                                                                                                                                       | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 1515.90.19.00                             | --- Other                                                                                                                                                                                      | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 1515.90.90.00                             | -- Other                                                                                                                                                                                       | 10           | B      | 10        | 10        | 5          | 0          | 0          |
| 15.16             |                                           | <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> |              |        |           |           |            |            |            |
|                   | 1516.10.00.00                             | - Animal fats and oils and their fractions<br>- Vegetable fats and oils and their fractions:                                                                                                   | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 1516.20.10.00                             | -- Hydrogenated vegetable fats                                                                                                                                                                 | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 1516.20.90.00                             | -- Other                                                                                                                                                                                       | 10           | B      | 10        | 10        | 5          | 0          | 0          |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                                                                                                                                                                                                                                                                                                                   | Base<br>rate | Groups | T         | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|-----------|-----------|------------|------------|------------|
| 15.17             |                                           | <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>                                                                                                                                                                                    |              |        |           |           |            |            |            |
|                   | 1517.10.00.00                             | - Margarine, excluding liquid margarine<br>- Other:                                                                                                                                                                                                                                                                                                                                                     | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 1517.90.10.00                             | -- Other food preparations of vegetable fats                                                                                                                                                                                                                                                                                                                                                            | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 1517.90.90.00                             | -- Other                                                                                                                                                                                                                                                                                                                                                                                                | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
| 15.18             | 1518.00.00.00                             | <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> | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
| 15.20             | 1520.00.00.00                             | <b>Glycerol, crude; glycerol waters and glycerol lyes.</b>                                                                                                                                                                                                                                                                                                                                              | 10           | B      | 10        | 10        | 5          | 0          | 0          |
| 15.21             |                                           | <b>Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.</b>                                                                                                                                                                                                                                                                      |              |        |           |           |            |            |            |
|                   | 1521.10.00.00                             | - Vegetable waxes<br>- Other:                                                                                                                                                                                                                                                                                                                                                                           | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   | 1521.90.10.00                             | -- Beeswax and other insect waxes                                                                                                                                                                                                                                                                                                                                                                       | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   | 1521.90.90.00                             | -- Other                                                                                                                                                                                                                                                                                                                                                                                                | 5            | A      | 5         | 0         | 0          | 0          | 0          |
| 15.22             | 1522.00.00.00                             | <b>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.</b>                                                                                                                                                                                                                                                                                                  | 10           | B      | 10        | 10        | 5          | 0          | 0          |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                          | Base<br>rate | Groups | T         | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|----------------------------------------------------------------------------------------------------------------|--------------|--------|-----------|-----------|------------|------------|------------|
| 16.01             |                                           | <b>Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.</b> |              |        |           |           |            |            |            |
|                   | 1601.00.10.00                             | - Of liver                                                                                                     | 35           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 1601.00.90.00                             | - Other                                                                                                        | 35           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
| 16.02             |                                           | <b>Other prepared or preserved meat, meat offal or blood.</b>                                                  |              |        |           |           |            |            |            |
|                   | 1602.10.00.00                             | - Homogenised preparations                                                                                     | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 1602.20.00.00                             | - Of liver of any animal                                                                                       | 35           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | - Of poultry of heading 01.05:                                                                                 |              |        |           |           |            |            |            |
|                   | 1602.31.00.00                             | -- Of turkeys                                                                                                  | 35           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 1602.32.00.00                             | -- Of fowls of the species <i>Gallus domesticus</i>                                                            | 35           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 1602.39.00.00                             | -- Other                                                                                                       | 35           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | - Of swine:                                                                                                    |              |        |           |           |            |            |            |
|                   | 1602.41.00.00                             | -- Hams and cuts thereof                                                                                       | 35           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 1602.42.00.00                             | -- Shoulders and cuts thereof                                                                                  | 35           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 1602.49.00.00                             | -- Other, including mixtures                                                                                   | 35           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | - Of bovine animals:                                                                                           |              |        |           |           |            |            |            |
|                   | 1602.50.10.00                             | -- Canned beef (corned beef)                                                                                   | 35           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 1602.50.90.00                             | -- Other                                                                                                       | 35           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 1602.90.00.00                             | - Other, including preparations of blood of any animal                                                         | 35           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
| 16.03             | 1603.00.00.00                             | <b>Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.</b>              | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
| 16.04             |                                           | <b>Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.</b>                      |              |        |           |           |            |            |            |
|                   |                                           | - Fish, whole or in pieces, but not minced:                                                                    |              |        |           |           |            |            |            |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                | Base<br>rate | Groups | T         | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|--------------------------------------------------------------------------------------|--------------|--------|-----------|-----------|------------|------------|------------|
| 16.05             | 1604.11.00.00                             | -- Salmon                                                                            | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 1604.12.00.00                             | -- Herring                                                                           | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | -- Sardines, sardinella and brisling or sprats:                                      |              |        |           |           |            |            |            |
|                   | 1604.13.10.00                             | --- Sardines, in ¼ club cans of a height of 30 mm or less                            | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 1604.13.90.00                             | --- Other                                                                            | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 1604.14.00.00                             | -- Tuna, skipjack and bonito ( <i>Sarda spp.</i> )                                   | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 1604.15.00.00                             | -- Mackerel                                                                          | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 1604.16.00.00                             | -- Anchovies                                                                         | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 1604.17.00.00                             | -- Eels                                                                              | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 1604.19.00.00                             | -- Other                                                                             | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 1604.20.00.00                             | - Other prepared or preserved fish                                                   | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | - Caviar and caviar substitutes:                                                     |              |        |           |           |            |            |            |
|                   | 1604.31.00.00                             | -- Caviar                                                                            | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 1604.32.00.00                             | -- Caviar substitutes                                                                | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | <b>Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.</b> |              |        |           |           |            |            |            |
|                   | 1605.10.00.00                             | - Crab                                                                               | 20           | C      | 20        | 20        | 10         | 5          | 0          |
|                   |                                           | - Shrimps and prawns:                                                                |              |        |           |           |            |            |            |
|                   | 1605.21.00.00                             | -- Not in airtight containers                                                        | 20           | C      | 20        | 20        | 10         | 5          | 0          |
|                   | 1605.29.00.00                             | -- Other                                                                             | 20           | C      | 20        | 20        | 10         | 5          | 0          |
|                   | 1605.30.00.00                             | - Lobster                                                                            | 20           | C      | 20        | 20        | 10         | 5          | 0          |
|                   | 1605.40.00.00                             | - Other crustaceans                                                                  | 20           | C      | 20        | 20        | 10         | 5          | 0          |
|                   |                                           | - Molluscs:                                                                          |              |        |           |           |            |            |            |
|                   | 1605.51.00.00                             | -- Oysters                                                                           | 20           | C      | 20        | 20        | 10         | 5          | 0          |
|                   | 1605.52.00.00                             | -- Scallops, including queen scallops                                                | 20           | C      | 20        | 20        | 10         | 5          | 0          |
|                   | 1605.53.00.00                             | -- Mussels                                                                           | 20           | C      | 20        | 20        | 10         | 5          | 0          |
|                   | 1605.54.00.00                             | -- Cuttlefish and squid                                                              | 20           | C      | 20        | 20        | 10         | 5          | 0          |
|                   | 1605.55.00.00                             | -- Octopus                                                                           | 20           | C      | 20        | 20        | 10         | 5          | 0          |
|                   | 1605.56.00.00                             | -- Clams, cockles and arkshells                                                      | 20           | C      | 20        | 20        | 10         | 5          | 0          |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                                                                                                                                                       | Base<br>rate | Groups | T         | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|-----------|-----------|------------|------------|------------|
| 17.01             | 1605.57.00.00                             | -- Abalone                                                                                                                                                                                                                                  | 20           | C      | 20        | 20        | 10         | 5          | 0          |
|                   | 1605.58.00.00                             | -- Snails, other than sea snails                                                                                                                                                                                                            | 20           | C      | 20        | 20        | 10         | 5          | 0          |
|                   | 1605.59.00.00                             | -- Other                                                                                                                                                                                                                                    | 20           | C      | 20        | 20        | 10         | 5          | 0          |
|                   |                                           | - Other aquatic invertebrates:                                                                                                                                                                                                              |              |        |           |           |            |            |            |
|                   | 1605.61.00.00                             | -- Sea cucumbers                                                                                                                                                                                                                            | 20           | C      | 20        | 20        | 10         | 5          | 0          |
|                   | 1605.62.00.00                             | -- Sea urchins                                                                                                                                                                                                                              | 20           | C      | 20        | 20        | 10         | 5          | 0          |
|                   | 1605.63.00.00                             | -- Jellyfish                                                                                                                                                                                                                                | 20           | C      | 20        | 20        | 10         | 5          | 0          |
|                   | 1605.69.00.00                             | -- Other                                                                                                                                                                                                                                    | 20           | C      | 20        | 20        | 10         | 5          | 0          |
|                   |                                           | <b>Cane or beet sugar and chemically pure sucrose, in solid form.</b>                                                                                                                                                                       |              |        |           |           |            |            |            |
|                   |                                           | - Raw sugar not containing added flavouring or colouring matter:                                                                                                                                                                            |              |        |           |           |            |            |            |
|                   | 1701.12.00.00                             | -- Beet sugar                                                                                                                                                                                                                               | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 1701.13.00.00                             | -- Cane sugar specified in subheading Note 2 to this Chapter                                                                                                                                                                                | 10           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | -- Other cane sugar:                                                                                                                                                                                                                        |              |        |           |           |            |            |            |
|                   | 1701.14.10.00                             | --- Meant for sugar refinery                                                                                                                                                                                                                | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 1701.14.90.00                             | --- Other                                                                                                                                                                                                                                   | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | - Other:                                                                                                                                                                                                                                    |              |        |           |           |            |            |            |
|                   |                                           | -- Containing added flavouring or colouring matter:                                                                                                                                                                                         |              |        |           |           |            |            |            |
| 17.02             | 1701.91.10.00                             | --- In powder, crystal or granule form                                                                                                                                                                                                      | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 1701.91.90.00                             | --- Other                                                                                                                                                                                                                                   | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | -- Other:                                                                                                                                                                                                                                   |              |        |           |           |            |            |            |
|                   | 1701.99.10.00                             | --- In powder, crystal or granule form                                                                                                                                                                                                      | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 1701.99.90.00                             | --- Other                                                                                                                                                                                                                                   | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | <b>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.</b> |              |        |           |           |            |            |            |
|                   |                                           |                                                                                                                                                                                                                                             |              |        |           |           |            |            |            |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                                                            | Base<br>rate | Groups | T         | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|-----------|-----------|------------|------------|------------|
| 17.03             | 1702.11.00.00                             | - Lactose and lactose syrup:<br>-- Containing by weight 99 % or more lactose,<br>expressed as anhydrous lactose, calculated on the dry<br>matter | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   | 1702.19.00.00                             | -- Other                                                                                                                                         | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   | 1702.20.00.00                             | - Maple sugar and maple syrup                                                                                                                    | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   | 1702.30.00.00                             | - Glucose and glucose syrup, not containing fructose or<br>containing in the dry state less than 20 % by weight of<br>fructose                   | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   | 1702.40.00.00                             | - Glucose and glucose syrup, containing in the dry state<br>at least 20 % but less than 50 % by weight of fructose,<br>excluding invert sugar    | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   | 1702.50.00.00                             | - Chemically pure fructose                                                                                                                       | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   | 1702.60.00.00                             | - Other fructose and fructose syrup, containing in the<br>dry state more than 50 % by weight of fructose,<br>excluding invert sugar              | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   | 1702.90.00.00                             | - Other, including invert sugar and other sugar and<br>sugar syrup blends containing in the dry state 50 % by<br>weight of fructose              | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   |                                           | <b>Molasses resulting from the extraction or refining<br/>of sugar.</b>                                                                          |              |        |           |           |            |            |            |
|                   | 1703.10.00.00                             | - Cane molasses                                                                                                                                  | 10           | B      | 10        | 10        | 5          | 0          | 0          |
| 17.04             | 1703.90.00.00                             | - Other                                                                                                                                          | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   |                                           | <b>Sugar confectionery (including white chocolate),<br/>not containing cocoa.</b>                                                                |              |        |           |           |            |            |            |
| 18.01             | 1704.10.00.00                             | - Chewing gum, whether or not sugar-coated                                                                                                       | 35           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 1704.90.00.00                             | - Other                                                                                                                                          | 35           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | <b>Cocoa beans, whole or broken, raw or roasted.</b>                                                                                             |              |        |           |           |            |            |            |
|                   |                                           | - Cocoa beans:                                                                                                                                   |              |        |           |           |            |            |            |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                                                                                                           | Base<br>rate | Groups | T         | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|-----------|-----------|------------|------------|------------|
| 18.02             | 1801.00.11.00                             | -- Superior quality                                                                                                                                                                             | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   | 1801.00.12.00                             | -- Standard quality                                                                                                                                                                             | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   | 1801.00.19.00                             | -- Other quality                                                                                                                                                                                | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   | 1801.00.20.00                             | - Roasted                                                                                                                                                                                       | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   | 1801.00.30.00                             | - Broken                                                                                                                                                                                        | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   | 1802.00.00.00                             | <b>Cocoa shells, husks, skins and other cocoa waste.</b>                                                                                                                                        | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 18.03                                     | <b>Cocoa paste, whether or not defatted.</b>                                                                                                                                                    |              |        |           |           |            |            |            |
|                   | 1803.10.00.00                             | - Not defatted                                                                                                                                                                                  | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 1803.20.00.00                             | - Wholly or partly defatted                                                                                                                                                                     | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 18.04                                     | <b>Cocoa butter, fat and oil.</b>                                                                                                                                                               |              |        |           |           |            |            |            |
|                   | 1804.00.10.00                             | - Fat and oil of cocoa                                                                                                                                                                          | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 1804.00.20.00                             | - Natural cocoa butter                                                                                                                                                                          | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 1804.00.90.00                             | - Other butter of cocoa and deodorised cocoa                                                                                                                                                    | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 18.05                                     | <b>Cocoa powder, not containing added sugar or other sweetening matter.</b>                                                                                                                     |              |        |           |           |            |            |            |
|                   | 1805.00.10.00                             | - In packing with a net content not exceeding 2 kg                                                                                                                                              | 35           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
| 18.06             | 1805.00.90.00                             | - Other                                                                                                                                                                                         | 35           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | <b>Chocolate and other food preparations containing cocoa.</b>                                                                                                                                  |              |        |           |           |            |            |            |
|                   | 1806.10.00.00                             | - Cocoa powder, containing added sugar or other sweetening matter                                                                                                                               | 35           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 1806.20.00.00                             | - Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg | 35           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 1806.31.00.00                             | - Other, in blocks, slabs or bars:<br>-- Filled<br>-- Not filled:                                                                                                                               | 35           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                                                                                                                                                                                                                                                                                                                                                            | Base<br>rate | Groups | T         | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|-----------|-----------|------------|------------|------------|
| 19.01             | 1806.32.10.00                             | --- Chocolate                                                                                                                                                                                                                                                                                                                                                                                                                                    | 35           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 1806.32.90.00                             | --- Other                                                                                                                                                                                                                                                                                                                                                                                                                                        | 35           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | - Other:                                                                                                                                                                                                                                                                                                                                                                                                                                         |              |        |           |           |            |            |            |
|                   | 1806.90.10.00                             | -- Other confectionery containing cocoa and chocolate                                                                                                                                                                                                                                                                                                                                                                                            | 35           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 1806.90.90.00                             | -- Other food preparations containing cocoa and chocolate                                                                                                                                                                                                                                                                                                                                                                                        | 35           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | <b>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.</b> |              |        |           |           |            |            |            |
|                   | 1901.10.00.00                             | - Preparations for infant use, put up for retail sale                                                                                                                                                                                                                                                                                                                                                                                            | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   | 1901.20.00.00                             | - Mixes and doughs for the preparation of bakers' wares of heading 19.05                                                                                                                                                                                                                                                                                                                                                                         | 10           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | - Other:                                                                                                                                                                                                                                                                                                                                                                                                                                         |              |        |           |           |            |            |            |
|                   | 1901.90.10.00                             | -- Preparations of milk containing vegetable fats and oils, powdered or granular, in packings of 25 kg or more                                                                                                                                                                                                                                                                                                                                   | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   | 1901.90.20.00                             | -- Preparations of milk containing vegetable fats and oils, powdered or granular, in packings of less than 25 kg but not lower than 12.5 kg                                                                                                                                                                                                                                                                                                      | 5            | A      | 5         | 0         | 0          | 0          | 0          |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                                                                                                                                 | Base<br>rate | Groups | T         | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|-----------|-----------|------------|------------|------------|
| 19.02             | 1901.90.30.00                             | -- Malt extract                                                                                                                                                                                                       | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   | 1901.90.40.00                             | -- Malted beverage powder in bulk of not less than 25 kg                                                                                                                                                              | 10           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | -- Other:                                                                                                                                                                                                             |              |        |           |           |            |            |            |
|                   | 1901.90.91.00                             | --- Food preparation of cassava product of heading 11.06 (including "Gari" but excluding products of heading 19.03)                                                                                                   | 20           | C      | 20        | 20        | 10         | 5          | 0          |
|                   | 1901.90.99.00                             | --- Other                                                                                                                                                                                                             | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | <b>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.</b> |              |        |           |           |            |            |            |
|                   |                                           | - Uncooked pasta, not stuffed or otherwise prepared:                                                                                                                                                                  |              |        |           |           |            |            |            |
|                   | 1902.11.00.00                             | -- Containing eggs                                                                                                                                                                                                    | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 1902.19.00.00                             | -- Other                                                                                                                                                                                                              | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 1902.20.00.00                             | - Stuffed pasta, whether or not cooked or otherwise prepared                                                                                                                                                          | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
| 19.03             | 1902.30.00.00                             | - Other pasta                                                                                                                                                                                                         | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 1902.40.00.00                             | - Couscous                                                                                                                                                                                                            | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 1903.00.00.00                             | <b>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms.</b>                                                                                       | 20           | C      | 20        | 20        | 10         | 5          | 0          |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                                                                                                                                                                                                                                 | Base<br>rate | Groups | T         | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|-----------|-----------|------------|------------|------------|
| 19.04             | 1904.10.00.00                             | <b>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 and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.</b> | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | - Prepared foods obtained by the swelling or roasting of cereals or cereal products                                                                                                                                                                                                                                   |              |        |           |           |            |            |            |
|                   |                                           | - Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:                                                                                                                                                                      |              |        |           |           |            |            |            |
|                   |                                           | -- Oat meal in packings of not less than 25 kg                                                                                                                                                                                                                                                                        |              |        |           |           |            |            |            |
|                   |                                           | -- Other                                                                                                                                                                                                                                                                                                              |              |        |           |           |            |            |            |
|                   |                                           | - Bulgur wheat                                                                                                                                                                                                                                                                                                        |              |        |           |           |            |            |            |
| 19.05             | 1904.90.00.00                             | - Other                                                                                                                                                                                                                                                                                                               | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | <b>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.</b>                                                                                           |              |        |           |           |            |            |            |
|                   |                                           | - Crispbread                                                                                                                                                                                                                                                                                                          |              |        |           |           |            |            |            |
|                   |                                           | - Gingerbread and the like                                                                                                                                                                                                                                                                                            |              |        |           |           |            |            |            |
|                   |                                           | - Sweet biscuits; waffles and wafers:                                                                                                                                                                                                                                                                                 |              |        |           |           |            |            |            |
|                   |                                           | -- Sweet biscuits                                                                                                                                                                                                                                                                                                     |              |        |           |           |            |            |            |
|                   | 1905.31.00.00                             | -- Waffles and wafers                                                                                                                                                                                                                                                                                                 | 35           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | - Rusks, toasted bread and similar toasted products                                                                                                                                                                                                                                                                   |              |        |           |           |            |            |            |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                                                                                                      | Base<br>rate | Groups | T         | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|-----------|-----------|------------|------------|------------|
| 20.01             | 1905.90.00.00                             | - Other<br><b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.</b>                                                               | 35           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2001.10.00.00                             | - Cucumbers and gherkins                                                                                                                                                                   | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2001.90.00.00                             | - Other<br><b>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.</b>                                                                                                 | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
| 20.02             | 2002.10.00.00                             | - Tomatoes, whole or in pieces<br>- Other:<br>-- Tomato paste or concentrates, not put up for retail sale:                                                                                 | 35           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2002.90.11.00                             | --- Triple concentrate                                                                                                                                                                     | 10           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2002.90.19.00                             | --- Other                                                                                                                                                                                  | 10           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
| 20.03             | 2002.90.20.00                             | -- Tomato paste or concentrates, put up for retail sale                                                                                                                                    | 35           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2002.90.90.00                             | -- Other<br><b>Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.</b>                                                                                 | 35           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2003.10.00.00                             | - Mushrooms of the genus <i>Agaricus</i>                                                                                                                                                   | 20           | C      | 20        | 20        | 10         | 5          | 0          |
| 20.04             | 2003.90.00.00                             | - Other<br><b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.</b>                                           | 20           | C      | 20        | 20        | 10         | 5          | 0          |
|                   | 2004.10.00.00                             | - Potatoes                                                                                                                                                                                 | 35           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2004.90.00.00                             | - Other vegetables and mixtures of vegetables<br><b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.</b> | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
| 20.05             | 2005.10.00.00                             | - Homogenised vegetables                                                                                                                                                                   | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2005.20.00.00                             | - Potatoes                                                                                                                                                                                 | 35           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                                                                                                                  | Base<br>rate | Groups | T         | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|-----------|-----------|------------|------------|------------|
|                   | 2005.40.00.00                             | - Peas ( <i>Pisum sativum</i> )                                                                                                                                                                        | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | - Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):                                                                                                                                                 |              |        |           |           |            |            |            |
|                   | 2005.51.00.00                             | -- Beans, shelled                                                                                                                                                                                      | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2005.59.00.00                             | -- Other                                                                                                                                                                                               | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2005.60.00.00                             | - Asparagus                                                                                                                                                                                            | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2005.70.00.00                             | - Olives                                                                                                                                                                                               | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2005.80.00.00                             | - Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )                                                                                                                                                | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | - Other vegetables and mixtures of vegetables:                                                                                                                                                         |              |        |           |           |            |            |            |
|                   | 2005.91.00.00                             | -- Bamboo shoots                                                                                                                                                                                       | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2005.99.00.00                             | -- Other                                                                                                                                                                                               | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
| 20.06             | 2006.00.00.00                             | <b>Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).</b>                                                                             | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
| 20.07             |                                           | <b>Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.</b>                             |              |        |           |           |            |            |            |
|                   | 2007.10.00.00                             | - Homogenised preparations                                                                                                                                                                             | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | - Other:                                                                                                                                                                                               |              |        |           |           |            |            |            |
|                   | 2007.91.00.00                             | -- Citrus fruit                                                                                                                                                                                        | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2007.99.00.00                             | -- Other                                                                                                                                                                                               | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
| 20.08             |                                           | <b>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.</b> |              |        |           |           |            |            |            |
|                   |                                           | Nuts, groundnuts and other seeds, whether or not mixed together:                                                                                                                                       |              |        |           |           |            |            |            |
|                   |                                           | -- Groundnuts:                                                                                                                                                                                         |              |        |           |           |            |            |            |
|                   | 2008.11.10.00                             | --- Peanut butter                                                                                                                                                                                      | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2008.11.90.00                             | --- Other                                                                                                                                                                                              | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2008.19.00.00                             | -- Other, including mixtures                                                                                                                                                                           | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                                                                                                       | Base<br>rate | Groups | T         | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|-----------|-----------|------------|------------|------------|
| 20.09             | 2008.20.00.00                             | - Pineapples                                                                                                                                                                                | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2008.30.00.00                             | - Citrus fruit                                                                                                                                                                              | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2008.40.00.00                             | - Pears                                                                                                                                                                                     | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2008.50.00.00                             | - Apricots                                                                                                                                                                                  | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2008.60.00.00                             | - Cherries                                                                                                                                                                                  | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2008.70.00.00                             | - Peaches, including nectarines                                                                                                                                                             | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2008.80.00.00                             | - Strawberries                                                                                                                                                                              | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | - Other, including mixtures other than those of<br>subheading 2008.19:                                                                                                                      |              |        |           |           |            |            |            |
|                   | 2008.91.00.00                             | -- Palm hearts                                                                                                                                                                              | 20           | C      | 20        | 20        | 10         | 5          | 0          |
|                   | 2008.93.00.00                             | -- Cranberries ( <i>Vaccinium macrocarpon</i> ,<br><i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i> )                                                                              | 20           | C      | 20        | 20        | 10         | 5          | 0          |
|                   | 2008.97.00.00                             | -- Mixtures                                                                                                                                                                                 | 20           | C      | 20        | 20        | 10         | 5          | 0          |
|                   | 2008.99.00.00                             | -- Other                                                                                                                                                                                    | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | <b>Fruit juices (including grape must) and vegetable<br/>juices, unfermented and not containing added<br/>spirit, whether or not containing added sugar or<br/>other sweetening matter.</b> |              |        |           |           |            |            |            |
|                   |                                           | - Orange juice:                                                                                                                                                                             |              |        |           |           |            |            |            |
|                   |                                           | -- Frozen:                                                                                                                                                                                  |              |        |           |           |            |            |            |
|                   | 2009.11.10.00                             | --- Concentrate of weight not less than 25 kg for<br>industrial use                                                                                                                         | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 2009.11.90.00                             | --- Other                                                                                                                                                                                   | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | -- Not frozen, of a Brix value not exceeding 20:                                                                                                                                            |              |        |           |           |            |            |            |
|                   | 2009.12.10.00                             | --- Concentrate of weight not less than 25 kg for<br>industrial use                                                                                                                         | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 2009.12.90.00                             | --- Other                                                                                                                                                                                   | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | -- Other:                                                                                                                                                                                   |              |        |           |           |            |            |            |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                          | Base<br>rate | Groups | T         | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|------------------------------------------------------------------------------------------------|--------------|--------|-----------|-----------|------------|------------|------------|
|                   | 2009.19.10.00                             | --- Concentrate of weight not less than 25 kg for industrial use                               | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 2009.19.90.00                             | --- Other<br>- Grapefruit (including pomelo) juice:<br>-- Of a Brix value not exceeding 20:    | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2009.21.10.00                             | --- Concentrate of weight not less than 25 kg for industrial use                               | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 2009.21.90.00                             | --- Other<br>-- Other:                                                                         | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2009.29.10.00                             | --- Concentrate of weight not less than 25 kg for industrial use                               | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 2009.29.90.00                             | --- Other<br>- Juice of any other single citrus fruit:<br>-- Of a Brix value not exceeding 20: | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2009.31.10.00                             | --- Concentrate of weight not less than 25 kg for industrial use                               | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 2009.31.90.00                             | --- Other<br>-- Other:                                                                         | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2009.39.10.00                             | --- Concentrate of weight not less than 25 kg for industrial use                               | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 2009.39.90.00                             | --- Other<br>- Pineapple juice:<br>-- Of a Brix value not exceeding 20:                        | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2009.41.10.00                             | --- Concentrate of weight not less than 25 kg for industrial use                               | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 2009.41.90.00                             | --- Other<br>-- Other:                                                                         | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2009.49.10.00                             | --- Concentrate of weight not less than 25 kg for industrial use                               | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 2009.49.90.00                             | --- Other<br>- Tomato juice:                                                                   | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                            | Base<br>rate | Groups | T         | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|------------------------------------------------------------------------------------------------------------------|--------------|--------|-----------|-----------|------------|------------|------------|
|                   | 2009.50.10.00                             | --- Concentrate of weight not less than 25 kg for industrial use                                                 | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 2009.50.90.00                             | --- Other                                                                                                        | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | - Grape juice (including grape must):                                                                            |              |        |           |           |            |            |            |
|                   |                                           | -- Of a Brix value not exceeding 30:                                                                             |              |        |           |           |            |            |            |
|                   | 2009.61.10.00                             | --- Concentrate of weight not less than 25 kg for industrial use                                                 | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 2009.61.90.00                             | --- Other                                                                                                        | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | -- Other:                                                                                                        |              |        |           |           |            |            |            |
|                   | 2009.69.10.00                             | --- Concentrate of weight not less than 25 kg for industrial use                                                 | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 2009.69.90.00                             | --- Other                                                                                                        | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | - Apple juice:                                                                                                   |              |        |           |           |            |            |            |
|                   |                                           | -- Of a Brix value not exceeding 20:                                                                             |              |        |           |           |            |            |            |
|                   | 2009.71.10.00                             | --- Concentrate of weight not less than 25 kg for industrial use                                                 | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 2009.71.90.00                             | --- Other                                                                                                        | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | -- Other:                                                                                                        |              |        |           |           |            |            |            |
|                   | 2009.79.10.00                             | --- Concentrate of weight not less than 25 kg for industrial use                                                 | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 2009.79.90.00                             | --- Other                                                                                                        | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | - Juice of any other single fruit or vegetable:                                                                  |              |        |           |           |            |            |            |
|                   |                                           | -- Cranberry ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i> ) juice: |              |        |           |           |            |            |            |
|                   | 2009.81.10.00                             | --- Concentrate of weight not less than 25 kg for industrial use                                                 | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 2009.81.90.00                             | --- Other                                                                                                        | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | -- Other:                                                                                                        |              |        |           |           |            |            |            |
|                   |                                           | --- Guava juice:                                                                                                 |              |        |           |           |            |            |            |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                                                                                                                                                                             | Base<br>rate | Groups | T         | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|-----------|-----------|------------|------------|------------|
| 21.01             | 2009.89.11.00                             | ---- Concentrate of weight not less than 25 kg for industrial use                                                                                                                                                                                                 | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 2009.89.19.00                             | ---- Other<br>--- Tamarind juice:                                                                                                                                                                                                                                 | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2009.89.21.00                             | ---- Concentrate of weight not less than 25 kg for industrial use                                                                                                                                                                                                 | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 2009.89.29.00                             | ---- Other<br>--- Mango juice:                                                                                                                                                                                                                                    | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2009.89.31.00                             | ---- Concentrate of weight not less than 25 kg for industrial use                                                                                                                                                                                                 | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 2009.89.39.00                             | ---- Other<br>--- Other:                                                                                                                                                                                                                                          | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2009.89.91.00                             | ---- Concentrate of weight not less than 25 kg for industrial use                                                                                                                                                                                                 | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 2009.89.99.00                             | ---- Other<br>- Mixtures of juices:                                                                                                                                                                                                                               | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2009.90.10.00                             | --- Concentrate of weight not less than 25 kg for industrial use                                                                                                                                                                                                  | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 2009.90.90.00                             | --- Other                                                                                                                                                                                                                                                         | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | <b>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.</b> |              |        |           |           |            |            |            |
|                   |                                           | - Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:                                                                                                            |              |        |           |           |            |            |            |
|                   | 2101.11.00.00                             | -- Extracts, essences and concentrates                                                                                                                                                                                                                            | 10           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2101.12.00.00                             | -- Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee                                                                                                                                                                | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                                                                            | Base<br>rate | Groups | T         | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|-----------|-----------|------------|------------|------------|
| 21.02             | 2101.20.00.00                             | - 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 | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 2101.30.00.00                             | - Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof                                                          | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | <b>Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.</b>              |              |        |           |           |            |            |            |
|                   | 2102.10.00.00                             | - Active yeasts                                                                                                                                                  | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   | 2102.20.00.00                             | - Inactive yeasts; other single-cell micro-organisms, dead                                                                                                       | 5            | A      | 5         | 0         | 0          | 0          | 0          |
| 21.03             | 2102.30.00.00                             | - Prepared baking powders                                                                                                                                        | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   |                                           | <b>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.</b>                                     |              |        |           |           |            |            |            |
|                   | 2103.10.00.00                             | - Soya sauce                                                                                                                                                     | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2103.20.00.00                             | - Tomato ketchup and other tomato sauces                                                                                                                         | 35           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2103.30.00.00                             | - Mustard flour and meal and prepared mustard                                                                                                                    | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
| 21.04             |                                           | - Other:                                                                                                                                                         |              |        |           |           |            |            |            |
|                   | 2103.90.10.00                             | -- Fish sauce "NUOC-MAM"                                                                                                                                         | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | -- Other                                                                                                                                                         |              |        |           |           |            |            |            |
|                   | 2103.90.91.00                             | --- Seasoning powder in packings of not less than 25 kg                                                                                                          | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2103.90.99.00                             | --- Other                                                                                                                                                        | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | <b>Soups and broths and preparations therefor: homogenised composite food preparations.</b>                                                                      |              |        |           |           |            |            |            |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                 | Base<br>rate | Groups | T         | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|---------------------------------------------------------------------------------------|--------------|--------|-----------|-----------|------------|------------|------------|
|                   |                                           | - Soups and broths and preparations therefor:                                         |              |        |           |           |            |            |            |
|                   | 2104.10.10.00                             | -- Preparations in block or loaf form                                                 | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2104.10.90.00                             | -- Other                                                                              | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2104.20.00.00                             | - Homogenised composite food preparations                                             | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
| 21.05             | 2105.00.00.00                             | <b>Ice cream and other edible ice, whether or not containing cocoa.</b>               | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
| 21.06             |                                           | <b>Food preparations not elsewhere specified or included.</b>                         |              |        |           |           |            |            |            |
|                   |                                           | - Protein concentrates and textured protein substances:                               |              |        |           |           |            |            |            |
|                   | 2106.10.10.00                             | -- Protein concentrates                                                               | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   | 2106.10.20.00                             | -- Textured protein substances                                                        | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   |                                           | - Other:                                                                              |              |        |           |           |            |            |            |
|                   | 2106.90.10.00                             | -- Syrups containing added flavouring or colouring matter                             | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | -- Other:                                                                             |              |        |           |           |            |            |            |
|                   | 2106.90.91.00                             | --- Stock powder ('masses partielles')                                                | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 2106.90.92.00                             | --- Extracts, essences and flavouring products of a kind used in the drink industries | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 2106.90.93.00                             | --- Bread-improvers                                                                   | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   | 2106.90.94.00                             | --- Powders for the instant preparation of drinks                                     | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2106.90.95.00                             | --- Preparations for "herbal tea"                                                     | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2106.90.96.00                             | --- Food supplements                                                                  | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2106.90.99.00                             | --- Other                                                                             | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                                                                                                                                    | Base<br>rate | Groups | T         | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|-----------|-----------|------------|------------|------------|
| 22.01             |                                           | <b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.</b>                                                     |              |        |           |           |            |            |            |
|                   |                                           | - Mineral waters and aerated waters:                                                                                                                                                                                     |              |        |           |           |            |            |            |
|                   | 2201.10.10.00                             | -- Mineral waters                                                                                                                                                                                                        | 35           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2201.10.20.00                             | -- Aerated waters                                                                                                                                                                                                        | 35           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2201.90.00.00                             | - Other                                                                                                                                                                                                                  | 35           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
| 22.02             |                                           | <b>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.</b> |              |        |           |           |            |            |            |
|                   | 2202.10.00.00                             | - Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured                                                                                                    | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | - Other:                                                                                                                                                                                                                 |              |        |           |           |            |            |            |
|                   | 2202.90.10.00                             | -- Beverages containing high doses of caffeine of the kind "Energy drinks"                                                                                                                                               | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2202.90.90.00                             | -- Other                                                                                                                                                                                                                 | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
| 22.03             |                                           | <b>Beer made from malt.</b>                                                                                                                                                                                              |              |        |           |           |            |            |            |
|                   | 2203.00.10.00                             | - In containers holding 50 centilitres or less                                                                                                                                                                           | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2203.00.90.00                             | - Other                                                                                                                                                                                                                  | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
| 22.04             |                                           | <b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.</b>                                                                                                                     |              |        |           |           |            |            |            |
|                   | 2204.10.00.00                             | - Sparkling wine                                                                                                                                                                                                         | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:                                                                                                                             |              |        |           |           |            |            |            |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                                                                                                                     | Base<br>rate | Groups | T         | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|-----------|-----------|------------|------------|------------|
| 22.05             | 2204.21.00.00                             | -- In containers holding 2 litres or less                                                                                                                                                                 | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | -- Other:                                                                                                                                                                                                 |              |        |           |           |            |            |            |
|                   | 2204.29.10.00                             | --- Wine in containers holding 200 litres or more for industry                                                                                                                                            | 20           | C      | 20        | 20        | 10         | 5          | 0          |
|                   | 2204.29.90.00                             | --- Other                                                                                                                                                                                                 | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2204.30.00.00                             | - Other grape must                                                                                                                                                                                        | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
| 22.06             |                                           | <b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</b>                                                                                                              |              |        |           |           |            |            |            |
|                   | 2205.10.00.00                             | - In containers holding 2 litres or less                                                                                                                                                                  | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2205.90.00.00                             | - Other                                                                                                                                                                                                   | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | <b>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.</b> |              |        |           |           |            |            |            |
|                   | 2206.00.10.00                             | - Other beer not made from malt                                                                                                                                                                           | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
| 22.07             |                                           | - Other                                                                                                                                                                                                   |              |        |           |           |            |            |            |
|                   | 2206.00.91.00                             | -- Palm wine                                                                                                                                                                                              | 20           | C      | 20        | 20        | 10         | 5          | 0          |
|                   | 2206.00.99.00                             | -- Other                                                                                                                                                                                                  | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | <b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.</b>                                                   |              |        |           |           |            |            |            |
|                   |                                           | - Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher:                                                                                                                     |              |        |           |           |            |            |            |
|                   | 2207.10.10.00                             | -- For medical, pharmaceutical or scientific purposes                                                                                                                                                     | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 2207.10.90.00                             | -- Other                                                                                                                                                                                                  | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2207.20.00.00                             | - Ethyl alcohol and other spirits, denatured, of any strength                                                                                                                                             | 10           | B      | 10        | 10        | 5          | 0          | 0          |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                                                                              | Base<br>rate | Groups | T         | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|-----------|-----------|------------|------------|------------|
| 22.08             |                                           | <b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.</b>                       |              |        |           |           |            |            |            |
|                   |                                           | - Spirits obtained by distilling grape wine or grape marc:                                                                                                         |              |        |           |           |            |            |            |
|                   | 2208.20.10.00                             | -- Brandy                                                                                                                                                          | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2208.20.90.00                             | -- Other                                                                                                                                                           | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2208.30.00.00                             | - Whiskies                                                                                                                                                         | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2208.40.00.00                             | - Rum and other spirits obtained by distilling fermented sugar-cane products                                                                                       | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2208.50.00.00                             | - Gin and Geneva                                                                                                                                                   | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2208.60.00.00                             | - Vodka                                                                                                                                                            | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2208.70.00.00                             | - Liqueurs and cordials                                                                                                                                            | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2208.90.00.00                             | - Other                                                                                                                                                            | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
| 22.09             |                                           | <b>Vinegar and substitutes for vinegar obtained from acetic acid.</b>                                                                                              |              |        |           |           |            |            |            |
|                   | 2209.00.10.00                             | - Alcohol vinegar                                                                                                                                                  | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2209.00.90.00                             | - Other                                                                                                                                                            | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
| 23.01             |                                           | <b>Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.</b> |              |        |           |           |            |            |            |
|                   | 2301.10.00.00                             | - Flours, meals and pellets, of meat or meat offal; greaves                                                                                                        | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 2301.20.00.00                             | - Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates                                                                    | 10           | B      | 10        | 10        | 5          | 0          | 0          |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                                                                                                              | Base<br>rate | Groups | T  | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|----|-----------|------------|------------|------------|
| 23.02             |                                           | <b>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.</b>                              |              |        |    |           |            |            |            |
|                   | 2302.10.00.00                             | - Of maize (corn)                                                                                                                                                                                  | 10           | B      | 10 | 10        | 5          | 0          | 0          |
|                   | 2302.30.00.00                             | - Of wheat                                                                                                                                                                                         | 10           | B      | 10 | 10        | 5          | 0          | 0          |
|                   | 2302.40.00.00                             | - Of other cereals                                                                                                                                                                                 | 10           | B      | 10 | 10        | 5          | 0          | 0          |
|                   | 2302.50.00.00                             | - Of leguminous plants                                                                                                                                                                             | 10           | B      | 10 | 10        | 5          | 0          | 0          |
| 23.03             |                                           | <b>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.</b> |              |        |    |           |            |            |            |
|                   | 2303.10.00.00                             | - Residues of starch manufacture and similar residues                                                                                                                                              | 10           | B      | 10 | 10        | 5          | 0          | 0          |
|                   | 2303.20.00.00                             | - Beet-pulp, bagasse and other waste of sugar manufacture                                                                                                                                          | 10           | B      | 10 | 10        | 5          | 0          | 0          |
|                   | 2303.30.00.00                             | - Brewing or distilling dregs and waste                                                                                                                                                            | 10           | B      | 10 | 10        | 5          | 0          | 0          |
| 23.04             | 2304.00.00.00                             | <b>Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.</b>                                                          | 10           | B      | 10 | 10        | 5          | 0          | 0          |
| 23.05             | 2305.00.00.00                             | <b>Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil.</b>                                                          | 10           | B      | 10 | 10        | 5          | 0          | 0          |
| 23.06             |                                           | <b>Oilcake 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.</b>     |              |        |    |           |            |            |            |
|                   | 2306.10.00.00                             | - Of cotton seeds                                                                                                                                                                                  | 10           | B      | 10 | 10        | 5          | 0          | 0          |
|                   | 2306.20.00.00                             | - Of linseed                                                                                                                                                                                       | 10           | B      | 10 | 10        | 5          | 0          | 0          |
|                   | 2306.30.00.00                             | - Of sunflower seeds                                                                                                                                                                               | 10           | B      | 10 | 10        | 5          | 0          | 0          |
|                   |                                           | - Of rape or colza seeds:                                                                                                                                                                          |              |        |    |           |            |            |            |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                                                                                                             | Base<br>rate | Groups | T         | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|-----------|-----------|------------|------------|------------|
| 23.07             | 2306.41.00.00                             | -- Of low erucic acid rape or colza seeds                                                                                                                                                         | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 2306.49.00.00                             | -- Other                                                                                                                                                                                          | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 2306.50.00.00                             | - Of coconut or copra                                                                                                                                                                             | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 2306.60.00.00                             | - Of palm nuts or kernels                                                                                                                                                                         | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 2306.90.00.00                             | - Other                                                                                                                                                                                           | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 2307.00.00.00                             | <b>Wine lees; argol.</b>                                                                                                                                                                          | 10           | B      | 10        | 10        | 5          | 0          | 0          |
| 23.08             | 2308.00.00.00                             | <b>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.</b> | 10           | B      | 10        | 10        | 5          | 0          | 0          |
| 23.09             |                                           | <b>Preparations of a kind used in animal feeding.</b>                                                                                                                                             |              |        |           |           |            |            |            |
| 24.01             | 2309.10.00.00                             | - Dog or cat food, put up for retail sale                                                                                                                                                         | 20           | C      | 20        | 20        | 10         | 5          | 0          |
|                   |                                           | - Other:                                                                                                                                                                                          |              |        |           |           |            |            |            |
|                   | 2309.90.10.00                             | -- Preparations containing added vitamins                                                                                                                                                         | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   | 2309.90.90.00                             | -- Other                                                                                                                                                                                          | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   |                                           | <b>Unmanufactured tobacco; tobacco refuse.</b>                                                                                                                                                    |              |        |           |           |            |            |            |
|                   | 2401.10.00.00                             | - Tobacco, not stemmed/stripped                                                                                                                                                                   | 5            | A      | 5         | 0         | 0          | 0          | 0          |
| 24.02             | 2401.20.00.00                             | - Tobacco, partly or wholly stemmed/stripped                                                                                                                                                      | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   | 2401.30.00.00                             | - Tobacco refuse                                                                                                                                                                                  | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   |                                           | <b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>                                                                                                         |              |        |           |           |            |            |            |
|                   | 2402.10.00.00                             | - Cigars, cheroots and cigarillos, containing tobacco                                                                                                                                             | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2402.20.00.00                             | - Cigarettes containing tobacco                                                                                                                                                                   | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2402.90.00.00                             | - Other                                                                                                                                                                                           | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                                                                                                                                                 | Base<br>rate | Groups | T         | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|-----------|-----------|------------|------------|------------|
| 24.03             |                                           | <b>Other manufactured tobacco and manufactured tobacco substitutes; 'homogenised' or 'reconstituted' tobacco; tobacco extracts and essences.</b><br>Smoking tobacco, whether or not containing tobacco substitutes in any proportion: |              |        |           |           |            |            |            |
|                   | 2403.11.00.00                             | -- Water-pipe tobacco specified in subheading Note 1 to this Chapter                                                                                                                                                                  | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2403.19.00.00                             | -- Other                                                                                                                                                                                                                              | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | - Other:                                                                                                                                                                                                                              |              |        |           |           |            |            |            |
|                   | 2403.91.00.00                             | -- 'Homogenised' or 'reconstituted' tobacco                                                                                                                                                                                           | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   |                                           | -- Other:                                                                                                                                                                                                                             |              |        |           |           |            |            |            |
|                   | 2403.99.10.00                             | -- Expanded tobacco                                                                                                                                                                                                                   | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 2403.99.90.00                             | --- Other                                                                                                                                                                                                                             | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
| 25.01             |                                           | <b>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.</b>                                                 |              |        |           |           |            |            |            |
|                   | 2501.00.10.00                             | - Denatured salt                                                                                                                                                                                                                      | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   | 2501.00.20.00                             | - Salt for human consumption                                                                                                                                                                                                          | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 2501.00.30.00                             | - Compressed salt used in animal feeding                                                                                                                                                                                              | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   | 2501.00.90.00                             | - Other                                                                                                                                                                                                                               | 10           | B      | 10        | 10        | 5          | 0          | 0          |
| 25.02             | 2502.00.00.00                             | <b>Unroasted iron pyrites.</b>                                                                                                                                                                                                        | 5            | A      | 5         | 0         | 0          | 0          | 0          |
| 25.03             | 2503.00.00.00                             | <b>Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.</b>                                                                                                                                 | 5            | A      | 5         | 0         | 0          | 0          | 0          |
| 25.04             |                                           | <b>Natural graphite.</b>                                                                                                                                                                                                              |              |        |           |           |            |            |            |
|                   | 2504.10.00.00                             | - In powder or in flakes                                                                                                                                                                                                              | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   | 2504.90.00.00                             | - Other                                                                                                                                                                                                                               | 5            | A      | 5         | 0         | 0          | 0          | 0          |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                                                                                                      | Base<br>rate | Groups | T | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|---|-----------|------------|------------|------------|
| 25.05             |                                           | <b>Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.</b>                                                                                  |              |        |   |           |            |            |            |
|                   | 2505.10.00.00                             | - Silica sands and quartz sands                                                                                                                                                            | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2505.90.00.00                             | - Other                                                                                                                                                                                    | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 25.06             |                                           | <b>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.</b> |              |        |   |           |            |            |            |
|                   | 2506.10.00.00                             | - Quartz                                                                                                                                                                                   | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2506.20.00.00                             | - Quartzite                                                                                                                                                                                | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 25.07             | 2507.00.00.00                             | <b>Kaolin and other kaolinic clays, whether or not calcined.</b>                                                                                                                           | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 25.08             |                                           | <b>Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.</b>                       |              |        |   |           |            |            |            |
|                   | 2508.10.00.00                             | - Bentonite                                                                                                                                                                                | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2508.30.00.00                             | - Fireclay                                                                                                                                                                                 | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2508.40.00.00                             | - Other clays                                                                                                                                                                              | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2508.50.00.00                             | - Andalusite, kyanite and sillimanite                                                                                                                                                      | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2508.60.00.00                             | - Mullite                                                                                                                                                                                  | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2508.70.00.00                             | - Chamotte or dinas earths                                                                                                                                                                 | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 25.09             | 2509.00.00.00                             | <b>Chalk.</b>                                                                                                                                                                              | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 25.10             |                                           | <b>Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.</b>                                                                                              |              |        |   |           |            |            |            |
|                   | 2510.10.00.00                             | - Unground                                                                                                                                                                                 | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2510.20.00.00                             | - Ground                                                                                                                                                                                   | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 25.11             |                                           | <b>Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.</b>                                         |              |        |   |           |            |            |            |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                                                                                                                                                                                                       | Base<br>rate | Groups | T | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|---|-----------|------------|------------|------------|
|                   | 2511.10.00.00                             | - Natural barium sulphate (barytes)                                                                                                                                                                                                                                                         | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2511.20.00.00                             | - Natural barium carbonate (witherite)                                                                                                                                                                                                                                                      | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 25.12             | 2512.00.00.00                             | <b>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.</b>                                                                                                       | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 25.13             |                                           | <b>Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.</b>                                                                                                                                                                      |              |        |   |           |            |            |            |
|                   | 2513.10.00.00                             | - Pumice stone                                                                                                                                                                                                                                                                              | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2513.20.00.00                             | - Emery, natural corundum, natural garnet and other natural abrasives                                                                                                                                                                                                                       | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 25.14             | 2514.00.00.00                             | <b>Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</b>                                                                                                                                         | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 25.15             |                                           | <b>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.</b> |              |        |   |           |            |            |            |
|                   | 2515.11.00.00                             | - Marble and travertine:<br>-- Crude or roughly trimmed                                                                                                                                                                                                                                     | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2515.12.00.00                             | -- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape                                                                                                                                                                                       | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2515.20.00.00                             | - Ecaussine and other calcareous monumental or building stone; alabaster                                                                                                                                                                                                                    | 5            | A      | 5 | 0         | 0          | 0          | 0          |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                                                                                                                                                                                                                                                                                                                                                                          | Base<br>rate | Groups | T | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|---|-----------|------------|------------|------------|
| 25.16             |                                           | <b>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.</b>                                                                                                                                                                                                                                      |              |        |   |           |            |            |            |
|                   | 2516.11.00.00                             | - Granite:<br>-- Crude or roughly trimmed                                                                                                                                                                                                                                                                                                                                                                                                                      | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2516.12.00.00                             | -- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape                                                                                                                                                                                                                                                                                                                                                          | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2516.20.00.00                             | - Sandstone                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2516.90.00.00                             | - Other monumental or building stone                                                                                                                                                                                                                                                                                                                                                                                                                           | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 25.17             |                                           | <b>Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.</b> |              |        |   |           |            |            |            |
|                   | 2517.10.00.00                             | - Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated                                                                                                                                                                                                                                                                | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2517.20.00.00                             | - Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10                                                                                                                                                                                                                                                                                                                                   | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2517.30.00.00                             | - Tarred macadam                                                                                                                                                                                                                                                                                                                                                                                                                                               | 5            | A      | 5 | 0         | 0          | 0          | 0          |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                                                                                                                                           | Base<br>rate | Groups | T  | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|----|-----------|------------|------------|------------|
| 25.18             | 2517.41.00.00                             | - Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:                                                                                                                             | 5            | A      | 5  | 0         | 0          | 0          | 0          |
|                   | 2517.49.00.00                             | -- Of marble                                                                                                                                                                                                                    | 5            | A      | 5  | 0         | 0          | 0          | 0          |
|                   |                                           | -- Other                                                                                                                                                                                                                        |              |        |    |           |            |            |            |
|                   |                                           | <b>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.</b>           |              |        |    |           |            |            |            |
|                   | 2518.10.00.00                             | - Dolomite, not calcined or sintered                                                                                                                                                                                            | 5            | A      | 5  | 0         | 0          | 0          | 0          |
| 25.19             | 2518.20.00.00                             | - Calcined or sintered dolomite                                                                                                                                                                                                 | 5            | A      | 5  | 0         | 0          | 0          | 0          |
|                   | 2518.30.00.00                             | - Dolomite ramming mix                                                                                                                                                                                                          | 5            | A      | 5  | 0         | 0          | 0          | 0          |
|                   |                                           | <b>Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.</b> |              |        |    |           |            |            |            |
|                   | 2519.10.00.00                             | - Natural magnesium carbonate (magnesite)                                                                                                                                                                                       | 5            | A      | 5  | 0         | 0          | 0          | 0          |
|                   | 2519.90.00.00                             | - Other                                                                                                                                                                                                                         | 5            | A      | 5  | 0         | 0          | 0          | 0          |
| 25.20             |                                           | <b>Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.</b>                                                  |              |        |    |           |            |            |            |
|                   | 2520.10.00.00                             | - Gypsum; anhydrite                                                                                                                                                                                                             | 5            | A      | 5  | 0         | 0          | 0          | 0          |
|                   | 2520.20.00.00                             | - Plasters                                                                                                                                                                                                                      | 10           | B      | 10 | 10        | 5          | 0          | 0          |
| 25.21             | 2521.00.00.00                             | <b>Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.</b>                                                                                                              | 5            | A      | 5  | 0         | 0          | 0          | 0          |
| 25.22             |                                           | <b>Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.</b>                                                                                                                      |              |        |    |           |            |            |            |
|                   | 2522.10.00.00                             | - Quicklime                                                                                                                                                                                                                     | 10           | B      | 10 | 10        | 5          | 0          | 0          |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                                                                                | Base<br>rate | Groups | T         | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|-----------|-----------|------------|------------|------------|
| 25.23             | 2522.20.00.00                             | - Slaked lime                                                                                                                                                        | 20           | C      | 20        | 20        | 10         | 5          | 0          |
|                   | 2522.30.00.00                             | - Hydraulic lime                                                                                                                                                     | 20           | C      | 20        | 20        | 10         | 5          | 0          |
|                   |                                           | <b>Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.</b>       |              |        |           |           |            |            |            |
|                   | 2523.10.00.00                             | - Cement clinkers                                                                                                                                                    | 10           | C      | 10        | 10        | 5          | 0          | 0          |
|                   |                                           | - Portland cement:                                                                                                                                                   |              |        |           |           |            |            |            |
|                   | 2523.21.00.00                             | -- White cement, whether or not artificially coloured                                                                                                                | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2523.29.00.00                             | -- Other                                                                                                                                                             | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2523.30.00.00                             | - Aluminous cement                                                                                                                                                   | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2523.90.00.00                             | - Other hydraulic cements                                                                                                                                            | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   |                                           | <b>Asbestos.</b>                                                                                                                                                     |              |        |           |           |            |            |            |
| 25.24             | 2524.10.00.00                             | - Crocidolite                                                                                                                                                        | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   | 2524.90.00.00                             | - Other                                                                                                                                                              | 5            | A      | 5         | 0         | 0          | 0          | 0          |
| 25.25             |                                           | <b>Mica, including splittings; mica waste.</b>                                                                                                                       |              |        |           |           |            |            |            |
| 25.26             | 2525.10.00.00                             | - Crude mica and mica rifted into sheets or splittings                                                                                                               | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   | 2525.20.00.00                             | - Mica powder                                                                                                                                                        | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   | 2525.30.00.00                             | - Mica waste                                                                                                                                                         | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   |                                           | <b>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.</b> |              |        |           |           |            |            |            |
|                   | 2526.10.00.00                             | - Not crushed, not powdered                                                                                                                                          | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   | 2526.20.00.00                             | - Crushed or powdered                                                                                                                                                | 5            | A      | 5         | 0         | 0          | 0          | 0          |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                                                                                                                                                            | Base<br>rate | Groups | T | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|---|-----------|------------|------------|------------|
| 25.28             | 2528.00.00.00                             | <b>Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H<sub>3</sub>BO<sub>3</sub> calculated on the dry weight.</b> | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 25.29             |                                           | <b>Feldspar; leucite; nepheline and nepheline syenite; fluorspar.</b>                                                                                                                                                                            |              |        |   |           |            |            |            |
|                   | 2529.10.00.00                             | - Feldspar                                                                                                                                                                                                                                       | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   |                                           | - Fluorspar:                                                                                                                                                                                                                                     |              |        |   |           |            |            |            |
|                   | 2529.21.00.00                             | -- Containing by weight 97 % or less of calcium fluoride                                                                                                                                                                                         | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2529.22.00.00                             | -- Containing by weight more than 97 % of calcium fluoride                                                                                                                                                                                       | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2529.30.00.00                             | - Leucite; nepheline and nepheline syenite                                                                                                                                                                                                       | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 25.30             |                                           | <b>Mineral substances not elsewhere specified or included.</b>                                                                                                                                                                                   |              |        |   |           |            |            |            |
|                   | 2530.10.00.00                             | - Vermiculite, perlite and chlorites, unexpanded                                                                                                                                                                                                 | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2530.20.00.00                             | - Kieserite, epsomite (natural magnesium sulphates)                                                                                                                                                                                              | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2530.90.00.00                             | - Other                                                                                                                                                                                                                                          | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 26.01             |                                           | <b>Iron ores and concentrates, including roasted iron pyrites.</b>                                                                                                                                                                               |              |        |   |           |            |            |            |
|                   |                                           | - Iron ores and concentrates, other than roasted iron pyrites:                                                                                                                                                                                   |              |        |   |           |            |            |            |
|                   |                                           | -- Non-agglomerated:                                                                                                                                                                                                                             |              |        |   |           |            |            |            |
|                   | 2601.11.10.00                             | --- Iron ores lumps                                                                                                                                                                                                                              | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2601.11.20.00                             | --- Iron ores fines                                                                                                                                                                                                                              | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2601.11.30.00                             | --- Iron ores concentrates                                                                                                                                                                                                                       | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2601.11.90.00                             | --- Other                                                                                                                                                                                                                                        | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2601.12.00.00                             | -- Agglomerated                                                                                                                                                                                                                                  | 5            | A      | 5 | 0         | 0          | 0          | 0          |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                                                                                 | Base<br>rate | Groups | T | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|---|-----------|------------|------------|------------|
| 26.02             | 2601.20.00.00                             | - Roasted iron pyrites                                                                                                                                                | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2602.00.00.00                             | <b>Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.</b> | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2603.00.00.00                             | <b>Copper ores and concentrates.</b>                                                                                                                                  | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2604.00.00.00                             | <b>Nickel ores and concentrates.</b>                                                                                                                                  | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2605.00.00.00                             | <b>Cobalt ores and concentrates.</b>                                                                                                                                  | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2606.00.00.00                             | <b>Aluminium ores and concentrates.</b>                                                                                                                               | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2607.00.00.00                             | <b>Lead ores and concentrates.</b>                                                                                                                                    | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2608.00.00.00                             | <b>Zinc ores and concentrates.</b>                                                                                                                                    | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2609.00.00.00                             | <b>Tin ores and concentrates.</b>                                                                                                                                     | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2610.00.00.00                             | <b>Chromium ores and concentrates.</b>                                                                                                                                | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2611.00.00.00                             | <b>Tungsten ores and concentrates.</b>                                                                                                                                | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2612                                      | <b>Uranium or thorium ores and concentrates.</b>                                                                                                                      |              |        |   |           |            |            |            |
|                   | 2612.10.00.00                             | - Uranium ores and concentrates                                                                                                                                       | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2612.20.00.00                             | - Thorium ores and concentrates                                                                                                                                       | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2613                                      | <b>Molybdenum ores and concentrates.</b>                                                                                                                              |              |        |   |           |            |            |            |
|                   | 2613.10.00.00                             | - Roasted                                                                                                                                                             | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2613.90.00.00                             | - Other                                                                                                                                                               | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2614                                      | <b>Titanium ores and concentrates.</b>                                                                                                                                | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2615                                      | <b>Niobium, tantalum, vanadium or zirconium ores and concentrates.</b>                                                                                                |              |        |   |           |            |            |            |
|                   | 2615.10.00.00                             | - Zirconium ores and concentrates                                                                                                                                     | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2615.90.00.00                             | - Other                                                                                                                                                               | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 26.16             | 2616.10.00.00                             | <b>Precious-metal ores and concentrates.</b>                                                                                                                          |              |        |   |           |            |            |            |
|                   |                                           | - Silver ores and concentrates                                                                                                                                        | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   |                                           | - Other:                                                                                                                                                              |              |        |   |           |            |            |            |
|                   | 2616.90.10.00                             | -- Gold ores and concentrates                                                                                                                                         | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2616.90.90.00                             | -- Other                                                                                                                                                              | 5            | A      | 5 | 0         | 0          | 0          | 0          |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                                                                                      | Base<br>rate | Groups | T | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|---|-----------|------------|------------|------------|
| 26.17             |                                           | <b>Other ores and concentrates.</b>                                                                                                                                        |              |        |   |           |            |            |            |
|                   | 2617.10.00.00                             | - Antimony ores and concentrates                                                                                                                                           | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2617.90.00.00                             | - Other                                                                                                                                                                    | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 26.18             | 2618.00.00.00                             | <b>Granulated slag (slag sand) from the manufacture of iron or steel.</b>                                                                                                  | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 26.19             | 2619.00.00.00                             | <b>Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.</b>                                                           | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 26.20             |                                           | <b>Slag, ash and residues (other than from the manufacture of iron or steel), containing metals, arsenic or their compounds.</b>                                           |              |        |   |           |            |            |            |
|                   |                                           | - Containing mainly zinc:                                                                                                                                                  |              |        |   |           |            |            |            |
|                   | 2620.11.00.00                             | -- Hard zinc spelter                                                                                                                                                       | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2620.19.00.00                             | -- Other                                                                                                                                                                   | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   |                                           | - Containing mainly lead:                                                                                                                                                  |              |        |   |           |            |            |            |
|                   | 2620.21.00.00                             | -- Leaded gasoline sludges and leaded anti-knock compound sludges                                                                                                          | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2620.29.00.00                             | -- Other                                                                                                                                                                   | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2620.30.00.00                             | - Containing mainly copper                                                                                                                                                 | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2620.40.00.00                             | - Containing mainly aluminium                                                                                                                                              | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2620.60.00.00                             | - Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   |                                           | - Other:                                                                                                                                                                   |              |        |   |           |            |            |            |
|                   | 2620.91.00.00                             | -- Containing antimony, beryllium, cadmium, chromium or their mixtures                                                                                                     | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2620.99.00.00                             | -- Other                                                                                                                                                                   | 5            | A      | 5 | 0         | 0          | 0          | 0          |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                                                                              | Base<br>rate | Groups | T | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|---|-----------|------------|------------|------------|
| 26.21             |                                           | <b>Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.</b>                                                |              |        |   |           |            |            |            |
|                   | 2621.10.00.00                             | - Ash and residues from the incineration of municipal waste                                                                                                        | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2621.90.00.00                             | - Other                                                                                                                                                            | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 27.01             |                                           | <b>Coal; briquettes, ovoids and similar solid fuels manufactured from coal.</b>                                                                                    |              |        |   |           |            |            |            |
|                   |                                           | - Coal, whether or not pulverised, but not agglomerated:                                                                                                           |              |        |   |           |            |            |            |
|                   | 2701.11.00.00                             | -- Anthracite                                                                                                                                                      | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2701.12.00.00                             | -- Bituminous coal                                                                                                                                                 | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2701.19.00.00                             | -- Other coal                                                                                                                                                      | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2701.20.00.00                             | - Briquettes, ovoids and similar solid fuels manufactured from coal                                                                                                | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 27.02             |                                           | <b>Lignite, whether or not agglomerated, excluding jet.</b>                                                                                                        |              |        |   |           |            |            |            |
|                   | 2702.10.00.00                             | - Lignite, whether or not pulverised, but not agglomerated                                                                                                         | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2702.20.00.00                             | - Agglomerated lignite                                                                                                                                             | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 27.03             | 2703.00.00.00                             | <b>Peat (including peat litter), whether or not agglomerated.</b>                                                                                                  | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 27.04             | 2704.00.00.00                             | <b>Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.</b>                                                              | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 27.05             | 2705.00.00.00                             | <b>Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.</b>                                             | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 27.06             | 2706.00.00.00                             | <b>Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.</b> | 5            | A      | 5 | 0         | 0          | 0          | 0          |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                                                                                                                                                                                                                             | Base<br>rate | Groups | T | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|---|-----------|------------|------------|------------|
| 27.07             |                                           | <b>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.</b>                                                                                                                 |              |        |   |           |            |            |            |
|                   | 2707.10.00.00                             | - Benzol (benzene)                                                                                                                                                                                                                                                                                                | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2707.20.00.00                             | - Toluol (toluene)                                                                                                                                                                                                                                                                                                | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2707.30.00.00                             | - Xylol (xylenes)                                                                                                                                                                                                                                                                                                 | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2707.40.00.00                             | - Naphthalene                                                                                                                                                                                                                                                                                                     | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2707.50.00.00                             | - Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250°C by the ASTM D 86 method                                                                                                                                                                                 | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2707.91.00.00                             | - Other:                                                                                                                                                                                                                                                                                                          |              |        |   |           |            |            |            |
|                   | 2707.91.00.00                             | -- Creosote oils                                                                                                                                                                                                                                                                                                  | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2707.99.00.00                             | -- Other                                                                                                                                                                                                                                                                                                          | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 27.08             |                                           | <b>Pitch and pitch coke, obtained from coal tar or from other mineral tars.</b>                                                                                                                                                                                                                                   |              |        |   |           |            |            |            |
|                   | 2708.10.00.00                             | - Pitch                                                                                                                                                                                                                                                                                                           | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2708.20.00.00                             | - Pitch coke                                                                                                                                                                                                                                                                                                      | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 27.09             | 2709.00.00.00                             | <b>Petroleum oils and oils obtained from bituminous minerals, crude.</b>                                                                                                                                                                                                                                          | 0            | A      | 0 | 0         | 0          | 0          | 0          |
| 27.10             |                                           | <b>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 materials, these oils being the basic constituents of the preparations; waste oils.</b> |              |        |   |           |            |            |            |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Base<br>rate | Groups | T  | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|----|-----------|------------|------------|------------|
|                   |                                           | - Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:<br>-- Light oils and preparations:<br>--- Partially refined oil including crude oil having undergone primary refinement | 0            | A      | 0  | 0         | 0          | 0          | 0          |
|                   | 2710.12.10.00                             | --- Special spirit:<br>---- White spirit                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 5            | A      | 5  | 0         | 0          | 0          | 0          |
|                   | 2710.12.21.00                             | ---- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 10           | B      | 10 | 10        | 5          | 0          | 0          |
|                   | 2710.12.29.00                             | ---- Aviation spirit                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 10           | B      | 10 | 10        | 5          | 0          | 0          |
|                   | 2710.12.30.00                             | --- Motor spirit, super                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 10           | B      | 10 | 10        | 5          | 0          | 0          |
|                   | 2710.12.40.00                             | --- Motor spirit, ordinary                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 10           | B      | 10 | 10        | 5          | 0          | 0          |
|                   | 2710.12.50.00                             | --- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 10           | B      | 10 | 10        | 5          | 0          | 0          |
|                   | 2710.12.90.00                             | -- Other:<br>--- Medium oils:<br>---- Kerosine type jet fuel                                                                                                                                                                                                                                                                                                                                                                                                                                 | 10           | B      | 10 | 10        | 5          | 0          | 0          |
|                   | 2710.19.11.00                             | ---- Kerosine                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 5            | A      | 5  | 0         | 0          | 0          | 0          |
|                   | 2710.19.12.00                             | ---- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 10           | B      | 10 | 10        | 5          | 0          | 0          |
|                   | 2710.19.19.00                             | --- Heavy oils, excluding lubricating oils:<br>---- Gas oil                                                                                                                                                                                                                                                                                                                                                                                                                                  | 10           | B      | 10 | 10        | 5          | 0          | 0          |
|                   | 2710.19.21.00                             | ---- Domestic fuel oil                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 5            | A      | 5  | 0         | 0          | 0          | 0          |
|                   | 2710.19.22.00                             | ---- Light fuel oil                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 5            | A      | 5  | 0         | 0          | 0          | 0          |
|                   | 2710.19.23.00                             | ---- Heavy fuel oil I                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 5            | A      | 5  | 0         | 0          | 0          | 0          |
|                   | 2710.19.24.00                             | ---- Heavy fuel oil II                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 5            | A      | 5  | 0         | 0          | 0          | 0          |
|                   | 2710.19.25.00                             | --- Lubricating oils:                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |              |        |    |           |            |            |            |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                                                                                                                                                                                                                                                           | Base<br>rate | Groups | T  | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|----|-----------|------------|------------|------------|
| 27.11             | 2710.19.31.00                             | ---- Meant to be mixed further                                                                                                                                                                                                                                                                                                                  | 10           | B      | 10 | 10        | 5          | 0          | 0          |
|                   | 2710.19.32.00                             | ---- Brake fluid                                                                                                                                                                                                                                                                                                                                | 10           | B      | 10 | 10        | 5          | 0          | 0          |
|                   | 2710.19.33.00                             | ---- Grease                                                                                                                                                                                                                                                                                                                                     | 10           | B      | 10 | 10        | 5          | 0          | 0          |
|                   |                                           | ---- Other:                                                                                                                                                                                                                                                                                                                                     |              |        |    |           |            |            |            |
|                   | 2710.19.39.10                             | ----- Two-cycle motor oil                                                                                                                                                                                                                                                                                                                       | 10           | B      | 10 | 10        | 5          | 0          | 0          |
|                   | 2710.19.39.90                             | ----- Other                                                                                                                                                                                                                                                                                                                                     | 10           | B      | 10 | 10        | 5          | 0          | 0          |
|                   |                                           | - Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils | 10           | B      | 10 | 10        | 5          | 0          | 0          |
|                   |                                           | - Waste oils:                                                                                                                                                                                                                                                                                                                                   |              |        |    |           |            |            |            |
|                   | 2710.91.00.00                             | -- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)                                                                                                                                                                                                                            | 10           | B      | 10 | 10        | 5          | 0          | 0          |
|                   | 2710.99.00.00                             | -- Other                                                                                                                                                                                                                                                                                                                                        | 10           | B      | 10 | 10        | 5          | 0          | 0          |
|                   |                                           | <b>Petroleum gases and other gaseous hydrocarbons.</b>                                                                                                                                                                                                                                                                                          |              |        |    |           |            |            |            |
|                   |                                           | - Liquefied:                                                                                                                                                                                                                                                                                                                                    |              |        |    |           |            |            |            |
|                   | 2711.11.00.00                             | -- Natural gas                                                                                                                                                                                                                                                                                                                                  | 5            | A      | 5  | 0         | 0          | 0          | 0          |
|                   | 2711.12.00.00                             | -- Propane                                                                                                                                                                                                                                                                                                                                      | 5            | A      | 5  | 0         | 0          | 0          | 0          |
|                   | 2711.13.00.00                             | -- Butanes                                                                                                                                                                                                                                                                                                                                      | 0            | A      | 0  | 0         | 0          | 0          | 0          |
|                   | 2711.14.00.00                             | -- Ethylene, propylene, butylene and butadiene                                                                                                                                                                                                                                                                                                  | 5            | A      | 5  | 0         | 0          | 0          | 0          |
|                   | 2711.19.00.00                             | -- Other                                                                                                                                                                                                                                                                                                                                        | 5            | A      | 5  | 0         | 0          | 0          | 0          |
|                   |                                           | - In gaseous state:                                                                                                                                                                                                                                                                                                                             |              |        |    |           |            |            |            |
|                   | 2711.21.00.00                             | -- Natural gas                                                                                                                                                                                                                                                                                                                                  | 5            | A      | 5  | 0         | 0          | 0          | 0          |
|                   | 2711.29.00.00                             | -- Other                                                                                                                                                                                                                                                                                                                                        | 5            | A      | 5  | 0         | 0          | 0          | 0          |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                                                                                                                                              | Base<br>rate | Groups | T | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|---|-----------|------------|------------|------------|
| 27.12             |                                           | <b>Petroleum jelly; paraffin wax, microcrystalline 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.</b> |              |        |   |           |            |            |            |
|                   | 2712.10.00.00                             | - Petroleum jelly                                                                                                                                                                                                                  | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2712.20.00.00                             | - Paraffin wax containing by weight less than 0,75 % of oil                                                                                                                                                                        | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2712.90.00.00                             | - Other                                                                                                                                                                                                                            | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 27.13             |                                           | <b>Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.</b>                                                                                                        |              |        |   |           |            |            |            |
|                   |                                           | - Petroleum coke:                                                                                                                                                                                                                  |              |        |   |           |            |            |            |
|                   | 2713.11.00.00                             | -- Not calcined                                                                                                                                                                                                                    | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2713.12.00.00                             | -- Calcined                                                                                                                                                                                                                        | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2713.20.00.00                             | - Petroleum bitumen                                                                                                                                                                                                                | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2713.90.00.00                             | - Other residues of petroleum oils or of oils obtained from bituminous minerals                                                                                                                                                    | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 27.14             |                                           | <b>Bitumen and asphalt, natural; bituminous or oil-shale and tar sands; asphaltites and asphaltic rocks.</b>                                                                                                                       |              |        |   |           |            |            |            |
|                   | 2714.10.00.00                             | - Bituminous or oil-shale and tar sands                                                                                                                                                                                            | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2714.90.00.00                             | - Other                                                                                                                                                                                                                            | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 27.15             | 2715.00.00.00                             | <b>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).</b>                                                | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 27.16             | 2716.00.00.00                             | <b>Electrical energy</b>                                                                                                                                                                                                           | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 28.01             |                                           | <b>Fluorine, chlorine, bromine and iodine.</b>                                                                                                                                                                                     |              |        |   |           |            |            |            |
|                   | 2801.10.00.00                             | - Chlorine                                                                                                                                                                                                                         | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2801.20.00.00                             | - Iodine                                                                                                                                                                                                                           | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2801.30.00.00                             | - Fluorine; bromine                                                                                                                                                                                                                | 5            | A      | 5 | 0         | 0          | 0          | 0          |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                                                | Base<br>rate | Groups | T | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|---|-----------|------------|------------|------------|
| 28.02             | 2802.00.00.00                             | <b>Sulphur, sublimed or precipitated; colloidal sulphur.</b>                                                                         | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 28.03             | 2803.00.00.00                             | <b>Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).</b>                                         | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 28.04             |                                           | <b>Hydrogen, rare gases and other non-metals.</b>                                                                                    |              |        |   |           |            |            |            |
|                   | 2804.10.00.00                             | - Hydrogen                                                                                                                           | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   |                                           | - Rare gases:                                                                                                                        |              |        |   |           |            |            |            |
|                   | 2804.21.00.00                             | -- Argon                                                                                                                             | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2804.29.00.00                             | -- Other                                                                                                                             | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2804.30.00.00                             | - Nitrogen                                                                                                                           | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2804.40.00.00                             | - Oxygen                                                                                                                             | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2804.50.00.00                             | - Boron; tellurium                                                                                                                   | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   |                                           | - Silicon:                                                                                                                           |              |        |   |           |            |            |            |
|                   | 2804.61.00.00                             | -- Containing by weight not less than 99,99 % of silicon                                                                             | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2804.69.00.00                             | -- Other                                                                                                                             | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2804.70.00.00                             | - Phosphorus                                                                                                                         | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2804.80.00.00                             | - Arsenic                                                                                                                            | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2804.90.00.00                             | - Selenium                                                                                                                           | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 28.05             |                                           | <b>Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.</b> |              |        |   |           |            |            |            |
|                   |                                           | - Alkali or alkaline-earth metals:                                                                                                   |              |        |   |           |            |            |            |
|                   | 2805.11.00.00                             | -- Sodium                                                                                                                            | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2805.12.00.00                             | -- Calcium                                                                                                                           | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2805.19.00.00                             | -- Other                                                                                                                             | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2805.30.00.00                             | - Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed                                                 | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2805.40.00.00                             | - Mercury                                                                                                                            | 5            | A      | 5 | 0         | 0          | 0          | 0          |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                     | Base<br>rate | Groups | T | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|-----------------------------------------------------------------------------------------------------------|--------------|--------|---|-----------|------------|------------|------------|
| 28.06             |                                           | <b>Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.</b>                                       |              |        |   |           |            |            |            |
|                   | 2806.10.00.00                             | - Hydrogen chloride (hydrochloric acid)                                                                   | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2806.20.00.00                             | - Chlorosulphuric acid                                                                                    | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 28.07             | 2807.00.00.00                             | <b>Sulphuric acid; oleum.</b>                                                                             | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 28.08             | 2808.00.00.00                             | <b>Nitric acid; sulphonitric acids.</b>                                                                   | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 28.09             |                                           | <b>Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.</b> |              |        |   |           |            |            |            |
|                   | 2809.10.00.00                             | - Diphosphorus pentaoxide                                                                                 | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2809.20.00.00                             | - Phosphoric acid and polyphosphoric acids                                                                | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 28.10             | 2810.00.00.00                             | <b>Oxides of boron; boric acids.</b>                                                                      | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 28.11             |                                           | <b>Other inorganic acids and other inorganic oxygen compounds of non-metals.</b>                          |              |        |   |           |            |            |            |
|                   |                                           | - Other inorganic acids:                                                                                  |              |        |   |           |            |            |            |
|                   | 2811.11.00.00                             | -- Hydrogen fluoride (hydrofluoric acid)                                                                  | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2811.19.00.00                             | -- Other                                                                                                  | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   |                                           | - Other inorganic oxygen compounds of non-metals:                                                         |              |        |   |           |            |            |            |
|                   | 2811.21.00.00                             | -- Carbon dioxide                                                                                         | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2811.22.00.00                             | -- Silicon dioxide                                                                                        | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2811.29.00.00                             | -- Other                                                                                                  | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 28.12             |                                           | <b>Halides and halide oxides of non-metals.</b>                                                           |              |        |   |           |            |            |            |
|                   | 2812.10.00.00                             | - Chlorides and chloride oxides                                                                           | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2812.90.00.00                             | - Other                                                                                                   | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 28.13             |                                           | <b>Sulphides of non-metals; commercial phosphorus trisulphide.</b>                                        |              |        |   |           |            |            |            |
|                   | 2813.10.00.00                             | - Carbon disulphide                                                                                       | 5            | A      | 5 | 0         | 0          | 0          | 0          |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                           | Base<br>rate | Groups | T | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|-----------------------------------------------------------------------------------------------------------------|--------------|--------|---|-----------|------------|------------|------------|
| 28.14             | 2813.90.00.00                             | - Other                                                                                                         | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   |                                           | <b>Ammonia, anhydrous or in aqueous solution.</b>                                                               |              |        |   |           |            |            |            |
|                   | 2814.10.00.00                             | - Anhydrous ammonia                                                                                             | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 28.15             | 2814.20.00.00                             | - Ammonia in aqueous solution                                                                                   | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   |                                           | <b>Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.</b> |              |        |   |           |            |            |            |
|                   |                                           | - Sodium hydroxide (caustic soda):                                                                              |              |        |   |           |            |            |            |
| 28.16             | 2815.11.00.00                             | -- Solid                                                                                                        | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2815.12.00.00                             | -- In aqueous solution (soda lye or liquid soda)                                                                | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2815.20.00.00                             | - Potassium hydroxide (caustic potash)                                                                          | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 28.17             | 2815.30.00.00                             | - Peroxides of sodium or potassium                                                                              | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   |                                           | <b>Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.</b>           |              |        |   |           |            |            |            |
|                   | 2816.10.00.00                             | - Hydroxide and peroxide of magnesium                                                                           | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 28.18             | 2816.40.00.00                             | - Oxides, hydroxides and peroxides, of strontium or barium                                                      | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2817.00.00.00                             | <b>Zinc oxide; zinc peroxide.</b>                                                                               | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   |                                           | <b>Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.</b>            |              |        |   |           |            |            |            |
| 28.19             | 2818.10.00.00                             | - Artificial corundum, whether or not chemically defined                                                        | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2818.20.00.00                             | - Aluminium oxide, other than artificial corundum                                                               | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2818.30.00.00                             | - Aluminium hydroxide                                                                                           | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 28.20             |                                           | <b>Chromium oxides and hydroxides.</b>                                                                          |              |        |   |           |            |            |            |
|                   | 2819.10.00.00                             | - Chromium trioxide                                                                                             | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2819.90.00.00                             | - Other                                                                                                         | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   |                                           | <b>Manganese oxides.</b>                                                                                        |              |        |   |           |            |            |            |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature                                             | Commodity description                                                                                                                         | Base<br>rate | Groups | T | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|---------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|---|-----------|------------|------------|------------|
| 28.21             | 2820.10.00.00                                                                         | - Manganese dioxide                                                                                                                           | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2820.90.00.00                                                                         | - Other                                                                                                                                       | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   |                                                                                       | <b>Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe<sub>2</sub>O<sub>3</sub>.</b> |              |        |   |           |            |            |            |
| 28.22             | 2821.10.00.00                                                                         | - Iron oxides and hydroxides                                                                                                                  | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2821.20.00.00                                                                         | - Earth colours                                                                                                                               | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 28.22             | 2822.00.00.00                                                                         | <b>Cobalt oxides and hydroxides; commercial cobalt oxides.</b>                                                                                | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 28.23             | 2823.00.00.00                                                                         | <b>Titanium oxides.</b>                                                                                                                       | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 28.24             | <b>Lead oxides; red lead and orange lead.</b>                                         |                                                                                                                                               |              |        |   |           |            |            |            |
| 28.25             | 2824.10.00.00                                                                         | - Lead monoxide (litharge, massicot)                                                                                                          | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2824.90.00.00                                                                         | - Other                                                                                                                                       | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   |                                                                                       | <b>Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.</b>            |              |        |   |           |            |            |            |
| 28.25             | 2825.10.00.00                                                                         | - Hydrazine and hydroxylamine and their inorganic salts                                                                                       | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2825.20.00.00                                                                         | - Lithium oxide and hydroxide                                                                                                                 | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2825.30.00.00                                                                         | - Vanadium oxides and hydroxides                                                                                                              | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2825.40.00.00                                                                         | - Nickel oxides and hydroxides                                                                                                                | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2825.50.00.00                                                                         | - Copper oxides and hydroxides                                                                                                                | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2825.60.00.00                                                                         | - Germanium oxides and zirconium dioxide                                                                                                      | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2825.70.00.00                                                                         | - Molybdenum oxides and hydroxides                                                                                                            | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2825.80.00.00                                                                         | - Antimony oxides                                                                                                                             | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2825.90.00.00                                                                         | - Other                                                                                                                                       | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 28.26             | <b>Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.</b> |                                                                                                                                               |              |        |   |           |            |            |            |
|                   | - Fluorides:                                                                          |                                                                                                                                               |              |        |   |           |            |            |            |
|                   | 2826.12.00.00                                                                         | -- Of aluminium                                                                                                                               | 5            | A      | 5 | 0         | 0          | 0          | 0          |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                                      | Base<br>rate | Groups | T         | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|--------------|--------|-----------|-----------|------------|------------|------------|
| 28.27             | 2826.19.00.00                             | -- Other                                                                                                                   | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   | 2826.30.00.00                             | - Sodium hexafluoroaluminate (synthetic cryolite)                                                                          | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   | 2826.90.00.00                             | - Other                                                                                                                    | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   |                                           | <b>Chlorides, chloride oxides and chloride hydroxides;<br/>bromides and bromide oxides; iodides and iodide<br/>oxides.</b> |              |        |           |           |            |            |            |
|                   | 2827.10.00.00                             | - Ammonium chloride                                                                                                        | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   | 2827.20.00.00                             | - Calcium chloride                                                                                                         | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   |                                           | - Other chlorides:                                                                                                         |              |        |           |           |            |            |            |
|                   | 2827.31.00.00                             | -- Of magnesium                                                                                                            | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   | 2827.32.00.00                             | -- Of aluminium                                                                                                            | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   | 2827.35.00.00                             | -- Of nickel                                                                                                               | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   | 2827.39.00.00                             | -- Other                                                                                                                   | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   |                                           | - Chloride oxides and chloride hydroxides:                                                                                 |              |        |           |           |            |            |            |
|                   | 2827.41.00.00                             | -- Of copper                                                                                                               | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   | 2827.49.00.00                             | -- Other                                                                                                                   | 5            | A      | 5         | 0         | 0          | 0          | 0          |
| 28.28             |                                           | - Bromides and bromide oxides:                                                                                             |              |        |           |           |            |            |            |
|                   | 2827.51.00.00                             | -- Bromides of sodium or of potassium                                                                                      | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   | 2827.59.00.00                             | -- Other                                                                                                                   | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   | 2827.60.00.00                             | - Iodides and iodide oxides                                                                                                | 5            | A      | 5         | 0         | 0          | 0          | 0          |
|                   |                                           | <b>Hypochlorites; commercial calcium hypochlorite;<br/>chlorites; hypobromites.</b>                                        |              |        |           |           |            |            |            |
|                   | 2828.10.00.00                             | - Commercial calcium hypochlorite and other calcium hypochlorites                                                          | 5            | A      | 5         | 0         | 0          | 0          | 0          |
| 28.29             |                                           | - Other:                                                                                                                   |              |        |           |           |            |            |            |
|                   | 2828.90.10.00                             | -- Sodium hypochlorite (bleach) whether or not concentrated                                                                | 20           | D      | Exclusion | Exclusion | Exclusion  | Exclusion  | Exclusion  |
|                   | 2828.90.90.00                             | -- Other                                                                                                                   | 10           | B      | 10        | 10        | 5          | 0          | 0          |
|                   |                                           | <b>Chlorates and perchlorates; bromates and<br/>perbromates; iodates and periodates.</b>                                   |              |        |           |           |            |            |            |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                   | Base<br>rate | Groups | T | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|-------------------------------------------------------------------------|--------------|--------|---|-----------|------------|------------|------------|
| 28.30             | 2829.11.00.00                             | - Chlorates:<br>-- Of sodium                                            | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2829.19.00.00                             | -- Other                                                                | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2829.90.00.00                             | - Other                                                                 | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 28.31             |                                           | <b>Sulphides; polysulphides, whether or not<br/>chemically defined.</b> |              |        |   |           |            |            |            |
|                   | 2830.10.00.00                             | - Sodium sulphides                                                      | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2830.90.00.00                             | - Other                                                                 | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 28.32             |                                           | <b>Dithionites and sulfoxylates.</b>                                    |              |        |   |           |            |            |            |
|                   | 2831.10.00.00                             | - Of sodium                                                             | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2831.90.00.00                             | - Other                                                                 | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 28.33             |                                           | <b>Sulphites; thiosulphates.</b>                                        |              |        |   |           |            |            |            |
|                   | 2832.10.00.00                             | - Sodium sulphites                                                      | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2832.20.00.00                             | - Other sulphites                                                       | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 28.34             | 2832.30.00.00                             | - Thiosulphates                                                         | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   |                                           | <b>Sulphates; alums; peroxosulphates (persulphates).</b>                |              |        |   |           |            |            |            |
|                   |                                           | - Sodium sulphates:                                                     |              |        |   |           |            |            |            |
| 28.34             | 2833.11.00.00                             | -- Disodium sulphate                                                    | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2833.19.00.00                             | -- Other                                                                | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   |                                           | - Other sulphates:                                                      |              |        |   |           |            |            |            |
| 28.34             | 2833.21.00.00                             | -- Of magnesium                                                         | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2833.22.00.00                             | -- Of aluminium                                                         | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2833.24.00.00                             | -- Of nickel                                                            | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 28.34             | 2833.25.00.00                             | -- Of copper                                                            | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2833.27.00.00                             | -- Of barium                                                            | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2833.29.00.00                             | -- Other                                                                | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 28.34             | 2833.30.00.00                             | - Alums                                                                 | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2833.40.00.00                             | - Peroxosulphates (persulphates)                                        | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   |                                           | <b>Nitrites; nitrates.</b>                                              |              |        |   |           |            |            |            |
| 28.34             | 2834.10.00.00                             | - Nitrites                                                              | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   |                                           | - Nitrates:                                                             |              |        |   |           |            |            |            |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                                              | Base<br>rate | Groups | T | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|---|-----------|------------|------------|------------|
| 28.35             | 2834.21.00.00                             | -- Of potassium                                                                                                                    | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2834.29.00.00                             | -- Other                                                                                                                           | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   |                                           | <b>Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.</b> |              |        |   |           |            |            |            |
|                   | 2835.10.00.00                             | - Phosphinates (hypophosphites) and phosphonates (phosphites)                                                                      | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   |                                           | - Phosphates:                                                                                                                      |              |        |   |           |            |            |            |
|                   | 2835.22.00.00                             | -- Of mono- or disodium                                                                                                            | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2835.24.00.00                             | -- Of potassium                                                                                                                    | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2835.25.00.00                             | -- Calcium hydrogenorthophosphate ('dicalcium phosphate')                                                                          | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2835.26.00.00                             | -- Other phosphates of calcium                                                                                                     | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2835.29.00.00                             | -- Other                                                                                                                           | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 28.36             |                                           | - Polyphosphates:                                                                                                                  |              |        |   |           |            |            |            |
|                   | 2835.31.00.00                             | -- Sodium triphosphate (sodium tripolyphosphate)                                                                                   | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2835.39.00.00                             | -- Other                                                                                                                           | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   |                                           | <b>Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.</b>                  |              |        |   |           |            |            |            |
|                   | 2836.20.00.00                             | - Disodium carbonate                                                                                                               | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2836.30.00.00                             | - Sodium hydrogencarbonate (sodium bicarbonate)                                                                                    | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2836.40.00.00                             | - Potassium carbonates                                                                                                             | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2836.50.00.00                             | - Calcium carbonate                                                                                                                | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2836.60.00.00                             | - Barium carbonate                                                                                                                 | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   |                                           | - Other:                                                                                                                           |              |        |   |           |            |            |            |
| 28.37             | 2836.91.00.00                             | -- Lithium carbonates                                                                                                              | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2836.92.00.00                             | -- Strontium carbonate                                                                                                             | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2836.99.00.00                             | -- Other                                                                                                                           | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   |                                           | <b>Cyanides, cyanide oxides and complex cyanides.</b>                                                                              |              |        |   |           |            |            |            |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                                                           | Base<br>rate | Groups | T | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|---|-----------|------------|------------|------------|
| 28.39             | 2837.11.00.00                             | - Cyanides and cyanide oxides:<br>-- Of sodium                                                                                                  | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2837.19.00.00                             | -- Other                                                                                                                                        | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2837.20.00.00                             | - Complex cyanides                                                                                                                              | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 28.40             |                                           | <b>Silicates; commercial alkali metal silicates.</b>                                                                                            |              |        |   |           |            |            |            |
|                   | 2839.11.00.00                             | - Of sodium:<br>-- Sodium metasilicates                                                                                                         | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2839.19.00.00                             | -- Other                                                                                                                                        | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 28.41             | 2839.90.00.00                             | - Other                                                                                                                                         | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   |                                           | <b>Borates; peroxoborates (perborates).</b>                                                                                                     |              |        |   |           |            |            |            |
|                   | 2840.11.00.00                             | - Disodium tetraborate (refined borax):<br>-- Anhydrous                                                                                         | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 28.42             | 2840.19.00.00                             | -- Other                                                                                                                                        | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2840.20.00.00                             | - Other borates                                                                                                                                 | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2840.30.00.00                             | - Peroxoborates (perborates)                                                                                                                    | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 28.41             |                                           | <b>Salts of oxometallic or peroxometallic acids.</b>                                                                                            |              |        |   |           |            |            |            |
|                   | 2841.30.00.00                             | - Sodium dichromate                                                                                                                             | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2841.50.00.00                             | - Other chromates and dichromates; peroxochromates                                                                                              | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 28.42             | 2841.61.00.00                             | - Manganites, manganates and permanganates:<br>-- Potassium permanganate                                                                        | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2841.69.00.00                             | -- Other                                                                                                                                        | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2841.70.00.00                             | - Molybdates                                                                                                                                    | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 28.42             | 2841.80.00.00                             | - Tungstates (wolframates)                                                                                                                      | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2841.90.00.00                             | - Other                                                                                                                                         | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   |                                           | <b>Other salts of inorganic acids or peroxyacids<br/>(including aluminosilicates whether or not<br/>chemically defined), other than azides.</b> |              |        |   |           |            |            |            |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                                                                                                                                             | Base<br>rate | Groups | T | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|---|-----------|------------|------------|------------|
| 28.43             | 2842.10.00.00                             | - Double or complex silicates, including aluminosilicates whether or not chemically defined                                                                                                                                       | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2842.90.00.00                             | - Other                                                                                                                                                                                                                           | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   |                                           | <b>Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.</b>                                                                              |              |        |   |           |            |            |            |
|                   | 2843.10.00.00                             | - Colloidal precious metals                                                                                                                                                                                                       | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2843.21.00.00                             | - Silver compounds:                                                                                                                                                                                                               | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2843.29.00.00                             | -- Silver nitrate                                                                                                                                                                                                                 | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2843.30.00.00                             | -- Other                                                                                                                                                                                                                          | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 28.44             | 2843.90.00.00                             | - Gold compounds                                                                                                                                                                                                                  | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   |                                           | - Other compounds; amalgams                                                                                                                                                                                                       | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   |                                           | <b>Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.</b>                             |              |        |   |           |            |            |            |
|                   | 2844.10.00.00                             | - Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds                                                               | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2844.20.00.00                             | - Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products | 5            | A      | 5 | 0         | 0          | 0          | 0          |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                                                                                                                                                                       | Base<br>rate | Groups | T | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|---|-----------|------------|------------|------------|
| 28.45             | 2844.30.00.00                             | - Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products                               | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2844.40.00.00                             | - Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2844.50.00.00                             | - Spent (irradiated) fuel elements (cartridges) of nuclear reactors                                                                                                                                                                                         | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   |                                           | <b>Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.</b>                                                                                                                    |              |        |   |           |            |            |            |
|                   | 2845.10.00.00                             | - Heavy water (deuterium oxide)                                                                                                                                                                                                                             | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 28.46             | 2845.90.00.00                             | - Other                                                                                                                                                                                                                                                     | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   |                                           | <b>Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.</b>                                                                                                                                     |              |        |   |           |            |            |            |
|                   | 2846.10.00.00                             | - Cerium compounds                                                                                                                                                                                                                                          | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 28.47             | 2846.90.00.00                             | - Other                                                                                                                                                                                                                                                     | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2847.00.00.00                             | <b>Hydrogen peroxide, whether or not solidified with urea.</b>                                                                                                                                                                                              | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 28.48             | 2848.00.00.00                             | <b>Phosphides, whether or not chemically defined, excluding ferrophosphorus.</b>                                                                                                                                                                            | 5            | A      | 5 | 0         | 0          | 0          | 0          |
| 28.49             |                                           | <b>Carbides, whether or not chemically defined.</b>                                                                                                                                                                                                         |              |        |   |           |            |            |            |
|                   | 2849.10.00.00                             | - Of calcium                                                                                                                                                                                                                                                | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2849.20.00.00                             | - Of silicon                                                                                                                                                                                                                                                | 5            | A      | 5 | 0         | 0          | 0          | 0          |

| Heading<br>HS2012 | Tariff and<br>Statistical<br>Nomenclature | Commodity description                                                                                                                                                                                                          | Base<br>rate | Groups | T | 01/01/T+5 | 01/01/T+10 | 01/01/T+15 | 01/01/T+20 |
|-------------------|-------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|---|-----------|------------|------------|------------|
| 28.50             | 2849.90.00.00                             | - Other                                                                                                                                                                                                                        | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2850.00.00.00                             | Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.                                                                           | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2852                                      | Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.                                                                                                                              |              |        |   |           |            |            |            |
|                   | 2852.10.00.00                             | - Chemically defined                                                                                                                                                                                                           | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2852.90.00.00                             | - Other                                                                                                                                                                                                                        | 5            | A      | 5 | 0         | 0          | 0          | 0          |
|                   | 2853                                      | 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. | 5            | A      | 5 | 0         | 0          | 0          | 0          |