

# **Agricultural Agreement**

## **Between the GCC Member States and Iceland**

### ARTICLE 1

This Agreement concerning trade in agricultural products (hereinafter referred to as “this Agreement”) between the Governments of the United Arab Emirates, the Kingdom of Bahrain, the Kingdom of Saudi Arabia, the Sultanate of Oman, the State of Qatar and the State of Kuwait (hereinafter referred to as the “GCC” ), and the Republic of Iceland (hereinafter referred to as “Iceland”), hereinafter jointly referred to as “the Parties” is concluded further to the Free Trade Agreement between the GCC Member States and the EFTA States (hereinafter referred to as “the Free Trade Agreement”), which was signed on 22<sup>nd</sup> June 2009, and in particular pursuant to Article 2.1 of that Agreement.

### ARTICLE 2

GCC shall grant tariff concessions to agricultural products originating in Iceland as specified in Annex 1 to this Agreement. Iceland shall grant tariff concessions to agricultural products originating in GCC as specified in Annex 2 to this Agreement.

### ARTICLE 3

1. The rules of origin and the provisions on co-operation in customs matters in Annex IV to the Free Trade Agreement shall apply to this Agreement, except as provided for in paragraphs 2. Any references to “EFTA States” in that Annex shall be taken to refer to Iceland.

2. For the purpose of this Agreement, Article 3 of Annex IV to the Free Trade Agreement shall apply, *mutatis mutandis*, to GCC and Iceland.

### ARTICLE 4

The Parties shall examine any difficulties that might arise in their trade in agricultural products and shall endeavour to seek appropriate solutions.

ARTICLE 5

The Parties undertake to continue their efforts with a view to achieving further liberalization of their agricultural trade, within the framework of their respective agricultural policies.

ARTICLE 6

The Parties confirm their rights and obligations under the *WTO Agreement on Agriculture* unless otherwise specified in this Agreement.

ARTICLE 7

1. The rights and obligations of the Parties in respect of sanitary and phytosanitary measures shall be governed by the *WTO Agreement on the Application of Sanitary and Phytosanitary Measures* (hereinafter referred to as the “SPS Agreement”).
2. The GCC and Iceland shall exchange names and addresses of contact points with sanitary and phytosanitary expertise in order to facilitate technical consultations and the exchange of information.
3. Without prejudice to paragraph 1, the Parties agree to hold consultations in the framework of the Joint Committee if one of the Parties considers that another Party has taken measures which are likely to create, or have created, an obstacle to trade, in order to find an appropriate solution in conformity with the SPS Agreement.

ARTICLE 8

This Agreement shall enter into force on or be applied provisionally from the same date as the Free Trade Agreement enters into force between the GCC and Iceland. It shall remain in force as long as the Parties to it remain Parties to the Free Trade Agreement.

IN WITNESS WHEREOF the undersigned, being duly authorised thereto, have signed this Agreement.

Done at Hamar, this 22<sup>nd</sup> day of June 2009, which corresponds to this 29<sup>th</sup> day of Jumada'II 1430 Hijri, in two original copies in the English language.

For the Governments of the  
Member States of the Cooperation  
Council for the Arab States of the Gulf

For the Republic of Iceland

.....  
Yusuf Bin Alawi Bin Abdullah  
Minister Responsible for Foreign  
Affairs of Sultanate of Oman  
President of the Ministerial Council  
of the Cooperation Council for the Arab  
States of the Gulf

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.....  
Abdulrahman Bin Hamad Al-Attiyah  
Secretary-General of the Cooperation  
Council for the Arab States of the Gulf

## Annex 1

### Conditions applicable to import into GCC of products originating in Iceland

The products originating in Iceland covered by this Annex shall be granted concessions by GCC, according to the following categories:

1. Category A: On the date of the entry into force of this Agreement, GCC shall eliminate customs duties on imports of products listed under this category;
2. Category B: Five years after the date of entry into force of this Agreement, GCC shall eliminate customs duties on imports of products listed under this category;
3. Category C: Customs duties for products under this category shall continue to apply. The GCC shall inform Iceland about all changes in the MFN applied duty rate;
4. Category X: Products under this category are excluded from the scope of this Agreement;
5. Category P: Products under this category are prohibited from importation into GCC.

H.S CODE	DESCRIPTION	CATEGORY
<b>01.01</b>	<b>Live horses, asses, mules and hinnies.</b>	
	<b>- Pure-bred breeding animals:</b>	
01 01 10 10	- - - Of Arab breed	A
01 01 10 90	- - - Other	A
	<b>- Other:</b>	
01 01 90 10	- - - Horses for sport	A
01 01 90 20	- - - Ponies	A
01 01 90 30	- - - Asses	A
01 01 90 40	- - - Mules	A
01 01 90 50	- - - Hinnies	A
01 01 90 90	- - - Other	A
<b>01.02</b>	<b>Live bovine animals.</b>	
01 02 10 00	- Pure-bred breeding animals	A
01 02 90 00	- Other	A
<b>01.03</b>	<b>Live swine.</b>	
01 03 10 00	- Pure-bred breeding animals	P
	<b>- Other:</b>	
01 03 91 00	- - Weighing less than 50 kg	P
01 03 92 00	- - Weighing 50 kg or more	P
<b>01.04</b>	<b>Live sheep and goats.</b>	
	<b>- sheep:</b>	
01 04 10 10	- - - Pure- bred breeding animals	A
01 04 10 90	- - - Other	A

H.S CODE	DESCRIPTION	CATEGORY
	<b>- Goats:</b>	
01 04 20 10	- - - Pure- bred breeding animals	A
01 04 20 90	- - - Other	A
<b>01.05</b>	<b>Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.</b>	
	<b>- Weighing not more than 185 g:</b>	
01 05 11 00	- - Fowls of the species Gallus domesticus	A
01 05 12 00	- - Turkeys	A
01 05 19 00	- - Other	A
	<b>- Other:</b>	
	- - Fowls of the species Gallus domesticus:	
01 05 94 10	- - - For laying eggs	A
01 05 94 20	- - - For meat	A
01 05 94 30	- - - As mothers	A
01 05 94 90	- - - Other	A
	<b>- - Other:</b>	
01 05 99 10	- - - Tame ducks and geese	A
01 05 99 20	- - - Turkeys	A
01 05 99 90	- - - Other	A
<b>01.06</b>	<b>Other live animals.</b>	
	<b>- Mammals:</b>	
01 06 11 00	- - Primates	A
01 06 12 00	- - Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	A
	- - Other:	
01 06 19 10	- - - Camels (including dromedaries)	A
01 06 19 20	- - - Rabbits	A
01 06 19 30	- - - Gazelles and deer	A
01 06 19 40	- - - Dogs	A
01 06 19 50	- - - Foxes, minks and other animals for fur farms	A
01 06 19 60	- - - Animals for zoos, scientific and research labs	A
01 06 19 90	- - - Other	A
01 06 20 00	- Reptiles (including snakes and turtles)	A
	<b>- Birds:</b>	
01 06 31 00	- - Birds of prey	A
01 06 32 00	- - Psittaciformes (including parrots, parakeets, macaws and cockatoos)	A
	- - Other:	
01 06 39 10	- - - Pigeons, partridges, pheasants, quail, snipe, sand grouse, wild ducks and similar birds	A
01 06 39 20	- - - Ornamental birds	A
	- Other:	
01 06 90 10	- - - Bees and the groups and other insects	A
01 06 90 90	- - - Other	A
<b>02.01</b>	<b>Meat of bovine animals, fresh or chilled.</b>	
02 01 10 00	- Carcasses and half-carcasses	A
02 01 20 00	- Other cuts with bone in	A

H.S CODE	DESCRIPTION	CATEGORY
	02 01 30 00 - Boneless	A
<b>02.02</b>	<b>Meat of bovine animals, frozen.</b>	
	02 02 10 00 - Carcasses and half-carcasses	A
	02 02 20 00 - Other cuts with bone in	A
	- Boneless:	
	02 02 30 10 - - - Minced	B
	02 02 30 90 - - - Other	B
<b>02.03</b>	<b>Meat of swine, fresh, chilled or frozen.</b>	
	<b>- Fresh or chilled:</b>	
	02 03 11 00 - - Carcasses and half-carcasses	X
	02 03 12 00 - - Hams, shoulders and cuts thereof, with bone in	X
	02 03 19 00 - - Other	X
	<b>- Frozen:</b>	
	02 03 21 00 - - Carcasses and half-carcasses	X
	02 03 22 00 - - Hams, shoulders and cuts thereof, with bone in	X
	02 03 29 00 - - Other	X
<b>02.04</b>	<b>Meat of sheep or goats, fresh, chilled or frozen.</b>	
	02 04 10 00 - Carcasses and half-carcasses of lambs, fresh or chilled	A
	<b>- Other meat of sheep, fresh or chilled:</b>	
	02 04 21 00 - - Carcasses and half-carcasses	A
	02 04 22 00 - - Other cuts with bone in	A
	02 04 23 00 - - Boneless	A
	02 04 30 00 - Carcasses and half-carcasses of lambs, frozen	A
	<b>- Other meat of sheep, frozen:</b>	
	02 04 41 00 - - Carcasses and half-carcasses	A
	02 04 42 00 - - Other cuts with bone in	A
	<b>- - Boneless:</b>	
	02 04 43 10 - - - Minced	B
	02 04 43 90 - - - Other	B
	<b>- Meat of goats:</b>	
	- Carcasses and half-carcasses	
	02 04 50 11 - - - - Fresh or chilled	A
	02 04 50 12 - - - - Frozen	A
	<b>- - - Other cuts with bone in:</b>	
	02 04 50 21 - - - - Fresh or chilled	A
	02 04 50 22 - - - - Frozen	A
	<b>- - - Boneless:</b>	
	02 04 50 31 - - - - Fresh or chilled	A
	02 04 50 32 - - - - Frozen	A
<b>02.05</b>	<b>Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.</b>	
	02 05 00 10 - - - Meat of horses	A
	02 05 00 90 - - - Other	X
<b>02.06</b>	<b>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.</b>	
	02 06 10 00 - Of bovine animals, fresh or chilled	A
	<b>- Of bovine animals, frozen:</b>	
	02 06 21 00 - - Tongues	A

H.S CODE	DESCRIPTION	CATEGORY
02 06 22 00	-- Livers	A
02 06 29 00	-- Other	A
02 06 30 00	- Of swine, fresh or chilled	X
	<b>- Of swine, frozen:</b>	
02 06 41 00	-- Livers	X
02 06 49 00	-- Other	X
	<b>- Other, fresh or chilled:</b>	
02 06 80 10	--- Of sheep or goats	A
02 06 80 90	--- Other	A
	<b>- Other, frozen:</b>	
	--- Of sheep or goats	
02 06 90 11	---- Tongues	A
02 06 90 12	---- Livers	A
02 06 90 19	---- Other	A
02 06 90 90	--- Other	A
<b>02.07</b>	<b>Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.</b>	
	<b>- Of fowls of the species <i>Gallus domesticus</i>:</b>	
02 07 11 00	-- Not cut in pieces, fresh or chilled	C
02 07 12 00	-- Not cut in pieces, frozen	C
02 07 13 00	-- Cuts and offal, fresh or chilled	C
02 07 14 00	-- Cuts and offal, frozen	C
	<b>- Of turkeys:</b>	
02 07 24 00	-- Not cut in pieces, fresh or chilled	B
02 07 25 00	-- Not cut in pieces, frozen	B
02 07 26 00	-- Cuts and offal, fresh or chilled	B
02 07 27 00	-- Cuts and offal, frozen	B
	<b>- Of ducks, geese or guinea fowls:</b>	
02 07 32 00	-- Not cut in pieces, fresh or chilled	B
02 07 33 00	-- Not cut in pieces, frozen	B
02 07 34 00	-- Fatty livers, fresh or chilled	B
02 07 35 00	-- Other, fresh or chilled	B
02 07 36 00	-- Other, frozen	B
<b>02.08</b>	<b>Other meat and edible meat offal, fresh, chilled or frozen.</b>	
	<b>- Of rabbits or hares:</b>	
02 08 10 10	--- Fresh or chilled	A
02 08 10 20	--- Frozen	A
02 08 30 00	- Of primates	B
02 08 50 00	- Of reptiles (including snakes and turtles)	B
	<b>- Other:</b>	
	<b>--- Camels (including dromedaries):</b>	
02 08 90 11	---- Fresh or chilled	A
02 08 90 12	---- Frozen	A
	<b>--- Deers and chamois :</b>	
02 08 90 21	---- Fresh or chilled	A
02 08 90 22	---- Frozen	A
	<b>--- Pigeons, partridges, pheasants, quail, woodcocks, snipe, sand grouse, ortolan and wild ducks:</b>	

H.S CODE	DESCRIPTION	CATEGORY
02 08 90 31	---- Fresh or chilled	B
02 08 90 32	---- Frozen	B
	<b>--- Other:</b>	
02 08 90 91	---- Frogs' legs	A
02 08 90 99	---- Other	B
<b>02.09</b>	<b>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.</b>	
02 09 00 10	--- Pig fat	X
02 09 00 90	--- Other	B
<b>02.10</b>	<b>Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.</b>	
	<b>- Meat of swine:</b>	
02 10 11 00	-- Hams, shoulders and cuts thereof, with bone in	X
02 10 12 00	-- Bellies (streaky) and cuts thereof	X
02 10 19 00	-- Other	X
02 10 20 00	- Meat of bovine animals	B
	<b>- Other, including edible flours and meals of meat or meat offal:</b>	
02 10 91 00	-- Of primates	B
02 10 92 00	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	B
02 10 93 00	-- Of reptiles (including snakes and turtles)	B
02 10 99 00	-- Other	B
<b>04.01</b>	<b>Milk and cream, not concentrated nor containing added sugar or other sweetening matter.</b>	
	<b>- Of a fat content, by weight, not exceeding 1%:</b>	
04 01 10 30	--- Long life milk, in packings exceeding 1 Litre	C
04 01 10 90	--- Other	B
	<b>- Of a fat content, by weight, exceeding 1% but not exceeding 6%:</b>	
04 01 20 30	--- Long life milk, in packings exceeding litre	C
04 01 20 90	--- Other	B
	<b>- Of a fat content, by weight, exceeding 6%:</b>	
04 01 30 30	--- Long life milk, in packings exceeding litre	C
04 01 30 90	--- Other	B
<b>04.02</b>	<b>Milk and cream, concentrated or containing added sugar or other sweetening matter.</b>	
	<b>- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%:</b>	
04 02 10 10	--- For industrial purposes	C
04 02 10 90	--- Other	B
	<b>- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 %:</b>	
	<b>- - Not containing added sugar or other sweetening matter:</b>	
04 02 21 10	--- For industrial purposes	C

H.S CODE	DESCRIPTION	CATEGORY
04 02 21 90	- - - Other	B
	<b>- - Other:</b>	
04 02 29 10	- - - For industrial purposes	C
04 02 29 90	- - - Other	B
	<b>- Other:</b>	
	<b>- - Not containing added sugar or other sweetening matter:</b>	
04 02 91 10	- - - Milk	B
04 02 91 20	- - - Cream	B
	<b>- - Other:</b>	
04 02 99 10	- - - Milk	B
04 02 99 20	- - - Cream	B
<b>04.04</b>	<b>Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.</b>	
04 04 10 00	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	B
04 04 90 00	- Other	B
<b>04.06</b>	<b>Cheese and curd.</b>	
04 06 10 00	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	B
04 06 20 00	- Grated or powdered cheese, of all kinds	B
04 06 30 00	- Processed cheese, not grated or powdered	B
04 06 40 00	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	B
	<b>- Other cheese:</b>	
04 06 90 10	- - - Fresh fermented cream cheese	B
04 06 90 20	- - - Solid or semi-solid cheese	B
04 06 90 90	- - - Other	B
<b>04.07</b>	<b>Birds' eggs, in shell, fresh, preserved or cooked.</b>	
	<b>- - - Fresh:</b>	
04 07 00 11	- - - - For hatching	A
04 07 00 19	- - - - Other	C
04 07 00 90	- - - Other	C
<b>04.08</b>	<b>Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.</b>	
	<b>- Egg yolks:</b>	
04 08 11 00	- - Dried	C
04 08 19 00	- - Other	C
	<b>- Other:</b>	
04 08 91 00	- - Dried	C
04 08 99 00	- - Other	C
<b>04.09</b>	<b>04 09 00 00 Natural honey.</b>	B

H.S CODE		DESCRIPTION	CATEGORY
<b>04.10</b>		<b>Edible products of animal origin, not elsewhere specified or included.</b>	
	04 10 00 10	- - - Turtles eggs	A
	04 10 00 20	- - - Salanganes nests	A
	04 10 00 90	- - - Other	A
<b>05.11</b>		<b>Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.</b>	
	05 11 10 00	- Bovine semen	B
		<b>- - Other:</b>	
	05 11 99 10	- - - Kermes and similar insects	A
	05 11 99 20	- - - Silkworm eggs	A
	05 11 99 30	- - - Ant eggs	A
	05 11 99 40	- - - Animal blood, other dead animals and inedible meat, offal and limbs	A
	05 11 99 50	- - - Sinews and tendons, and similar waste of raw hides	A
	05 11 99 90	- - - Other	A
<b>06.01</b>		<b>Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.</b>	
	06 01 10 00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	A
	06 01 20 00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	A
<b>06.02</b>		<b>Other live plants (including their roots), cuttings and slips; mushroom spawn.</b>	
		<b>- Unrooted cuttings and slips:</b>	
	06 02 10 10	- - - Grapevines (grapeslips)	A
	06 02 10 90	- - - Other	A
		<b>- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts:</b>	
	06 02 20 10	- - - Palm tree seedlings	A
	06 02 20 90	- - - Other	A
		<b>- Rhododendrons and azaleas, grafted or not:</b>	
	06 02 30 10	- - - Ornamental shrubs	B
	06 02 30 90	- - - Other	B
	06 02 40 00	- Roses, grafted or not	B
	06 02 90 00	- Other	B
<b>06.03</b>		<b>Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.</b>	
		<b>- Fresh:</b>	
	06 03 11 00	- - Roses	B
	06 03 12 00	- - Carnations	B
	06 03 13 00	- - Orchids	B
	06 03 14 00	- - Chrysanthemums	B
	06 03 19 00	- - Other	B

H.S CODE	DESCRIPTION	CATEGORY
	06 03 90 00 - Other	B
<b>06.04</b>	<b>Foliage, branches and other parts of plants, without flower or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes fresh, dried, dyed, bleached, impregnated or otherwise prepared.</b>	
	06 04 10 00 - Mosses and lichens	B
	<b>- Other:</b>	
	06 04 91 00 - - Fresh	B
	06 04 99 00 - - Other	B
<b>07.01</b>	<b>Potatoes, fresh or chilled.</b>	
	07 01 10 00 - Seed	A
	07 01 90 00 - Other	A
<b>07.02</b>	<b>Tomatoes, fresh or chilled.</b>	A
<b>07.03</b>	<b>Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.</b>	
	<b>- Onions and shallots:</b>	
	<b>- - - Onions:</b>	
	07 03 10 11 - - - - Onions for food (green or dry rind)	A
	07 03 10 12 - - - - Onions (for sowing)	A
	07 03 10 20 - - - Shallots	A
	07 03 20 00 - Garlic	A
	07 03 90 00 - Leeks and other alliaceous vegetables	A
<b>07.04</b>	<b>Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.</b>	
	07 04 10 00 - Cauliflowers and headed broccoli	A
	07 04 20 00 - Brussels sprouts	A
	07 04 90 00 - Other	A
<b>07.05</b>	<b>Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.</b>	
	<b>- Lettuce:</b>	
	07 05 11 00 - - Cabbage lettuce (head lettuce)	A
	07 05 19 00 - - Other	A
	<b>- Chicory:</b>	
	07 05 21 00 - - Witloof chicory ( <i>Cichorium intybus var. foliosum</i> )	A
	07 05 29 00 - - Other	A
<b>07.06</b>	<b>Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.</b>	
	07 06 10 00 - Carrots and turnips	A
	07 06 90 00 - Other	A
<b>07.07</b>	<b>Cucumbers and gherkins, fresh or chilled .</b>	A
<b>07.08</b>	<b>Leguminous vegetables, shelled or unshelled, fresh or chilled .</b>	
	07 08 10 00 - Peas ( <i>Pisum sativum</i> )	A
	07 08 20 00 - Beans ( <i>Vigna spp., Phaseolus spp.</i> )	A
	<b>- Other leguminous vegetables:</b>	
	07 08 90 10 - - - Beans	A
	07 08 90 90 - - - Other	A

H.S CODE	DESCRIPTION	CATEGORY
<b>07.09</b>	<b>Other vegetables, fresh or chilled.</b>	
07 09 20 00	- Asparagus	A
07 09 30 00	- Aubergines (egg-plants)	A
07 09 40 00	- Celery other than celeriac	A
	<b>- Mushrooms and truffles:</b>	
07 09 51 00	- - Mushrooms of the genus <i>Agaricus</i>	A
	<b>- - Other:</b>	
07 09 59 10	- - - Truffles	A
07 09 59 90	- - - Other	A
07 09 60 00	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	A
07 09 70 00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	A
	<b>- Other:</b>	
07 09 90 10	- - Pumpkins	A
07 09 90 20	- - Marrow	A
07 09 90 30	- - Olives	A
07 09 90 40	- - Okra	A
07 09 90 50	- - Parsley	A
07 09 90 60	- - Coriander	A
07 09 90 90	- - Other	A
<b>07.10</b>	<b>Vegetables (uncooked or cooked by steaming or boiling in water), frozen.</b>	
07 10 10 00	- Potatoes	B
	<b>- Leguminous vegetables, shelled or unshelled:</b>	
07 10 21 00	- - Peas ( <i>Pisum sativum</i> )	B
07 10 22 00	- - Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )	B
07 10 29 00	- - Other	B
07 10 30 00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	B
07 10 80 00	- Other vegetables	B
07 10 90 00	- Mixtures of vegetables	A
<b>07.11</b>	<b>Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.</b>	
07 11 20 00	- Olives	B
07 11 40 00	- Cucumbers and gherkins	A
	<b>- Mushrooms and truffles:</b>	
07 11 51 00	- - Mushrooms of the genus <i>Agaricus</i>	B
07 11 59 00	- - Other	B
<b>07.12</b>	<b>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.</b>	
07 12 20 00	- Onions	B
	<b>- Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles:</b>	
07 12 31 00	- - Mushrooms of the genus <i>Agaricus</i>	B
07 12 32 00	- - Wood ears ( <i>Auricularia spp.</i> )	B
07 12 33 00	- - Jelly fungi ( <i>Tremella spp.</i> )	B
07 12 39 00	- - Other	B

H.S CODE	DESCRIPTION	CATEGORY
	07 12 90 00 - Other vegetables; mixtures of vegetables	B
<b>07.13</b>	<b>Dried leguminous vegetables, shelled, whether or not skinned or split.</b>	
	07 13 10 00 - Peas ( <i>Pisum sativum</i> )	A
	07 13 20 00 - Chickpeas (garbanzos)	A
	<b>- Beans (<i>Vigna spp.</i>, <i>Phaseolus spp.</i>):</b>	
	<b>- - Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek:</b>	
	07 13 31 10 - - For sowing	A
	07 13 31 20 - - For food	A
	<b>- - Small red (<i>Adzuki</i>) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>):</b>	
	07 13 32 10 - - - For sowing	A
	07 13 32 20 - - - For food	A
	<b>- - Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>):</b>	
	07 13 33 10 - - - For sowing	A
	07 13 33 20 - - - For food	A
	07 13 39 00 - - Other	A
	07 13 40 00 - Lentils	A
	07 13 50 00 - Broad beans ( <i>Vicia faba</i> var. <i>major</i> ) and horse beans ( <i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i> )	A
	<b>- Other:</b>	
	07 13 90 10 - - Mung	A
	07 13 90 90 - - Other	A
<b>07.14</b>	<b>Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.</b>	
	07 14 10 00 - Manioc (cassava)	A
	07 14 20 00 - Sweet potatoes	B
	<b>- Other:</b>	
	07 14 90 10 - - Salep	A
	07 14 90 20 - - Jerusalem artichokes	B
	07 14 90 90 - - Other	B
<b>08.01</b>	<b>Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.</b>	
	<b>- Coconuts:</b>	
	08 01 11 00 - - Desiccated	A
	08 01 19 00 - - Other	B
	<b>- Brazil nuts:</b>	
	08 01 21 00 - - In shell	B
	08 01 22 00 - - Shelled	A
	<b>- Cashew nuts:</b>	
	08 01 31 00 - - In shell	B
	08 01 32 00 - - Shelled	A
<b>08.02</b>	<b>Other nuts, fresh or dried, whether or not shelled or peeled.</b>	
	<b>- Almonds:</b>	

H.S CODE	DESCRIPTION	CATEGORY
08 02 11 00	- - In shell	A
08 02 12 00	- - Shelled	B
	<b>- Hazelnuts or filberts (<i>Corylus spp.</i>):</b>	
08 02 21 00	- - In shell	B
08 02 22 00	- - Shelled	B
	<b>- Walnuts:</b>	
08 02 31 00	- - In shell	B
08 02 32 00	- - Shelled	B
08 02 40 00	- Chestnuts ( <i>Castanea spp.</i> )	B
	<b>- Pistachios:</b>	
08 02 50 10	- - - In shell	A
08 02 50 20	- - - Shelled	B
08 02 60 00	- Macadamia nuts	B
	<b>- Other:</b>	
	<b>- - Pine nuts:</b>	
08 02 90 11	- - - In shell	A
08 02 90 12	- - - Shelled	A
08 02 90 20	- - Green seed (Banak)	B
	<b>- - Other:</b>	
08 02 90 91	- - - In shell	A
08 02 90 92	- - - Shelled	B
<b>08.03</b>	<b>08 03 00 00 Bananas, including plantains, fresh or dried.</b>	A
<b>08.04</b>	<b>Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.</b>	
	<b>- Dates:</b>	
08 04 10 10	- - - Fresh	A
08 04 10 20	- - - Dried	A
08 04 10 30	- - - Stored	A
08 04 10 90	- - - Other	A
	<b>- Figs:</b>	
08 04 20 10	- - - Fresh	A
08 04 20 20	- - - Dried	A
08 04 30 00	- Pineapples	A
08 04 40 00	- Avocados	A
	<b>- Guavas, mangoes and mangosteens:</b>	
08 04 50 10	- - - Guavas	A
08 04 50 20	- - - Mangoes	A
08 04 50 30	- - - Mangosteens	A
<b>08.05</b>	<b>Citrus fruit, fresh or dried.</b>	
08 05 10 00	- Oranges	A
08 05 20 00	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	A
08 05 40 00	- Grapefruit, including pomelos	A
	<b>- Lemons (<i>Citrus limon</i>, <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i>, <i>Citrus latifolia</i>):</b>	
08 05 50 10	- - Fresh	A
08 05 50 20	- - Dried	A
08 05 90 00	- Other	A
<b>08.06</b>	<b>Grapes, fresh or dried.</b>	
08 06 10 00	- Fresh	A

H.S CODE		DESCRIPTION	CATEGORY
	08 06 20 00	- Dried	A
<b>08.07</b>		<b>Melons (including watermelons) and papaws (papayas), fresh.</b>	
		<b>- Melons (including watermelons):</b>	
	08 07 11 00	- - Watermelons	A
		<b>- - Other:</b>	
	08 07 19 10	- - - Melons (muskmelons)	A
	08 07 19 90	- - - Other	A
	08 07 20 00	- Papaws (papayas)	A
<b>08.08</b>		<b>Apples, pears and quinces, fresh.</b>	
	08 08 10 00	- Apples	A
		<b>- Pears and quinces:</b>	
	08 08 20 10	- - - Pears	A
	08 08 20 20	- - - Quinces	A
<b>08.09</b>		<b>Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.</b>	
	08 09 10 00	- Apricots	A
	08 09 20 00	- Cherries	A
	08 09 30 00	- Peaches, including nectarines	A
	08 09 40 00	- Plums and sloes	A
<b>08.10</b>		<b>Other fruit, fresh.</b>	
	08 10 10 00	- Strawberries	A
	08 10 20 00	- Raspberries, blackberries, mulberries and loganberries	A
	08 10 40 00	- Cranberries, bilberries and other fruits of the genus Vaccinium	A
	08 10 50 00	- Kiwifruit	A
	08 10 60 00	- Durians	A
		<b>- Other:</b>	
	08 10 90 10	- - - Pomegranates	A
	08 10 90 20	- - - Medlars	A
	08 10 90 30	- - - Prickly pears	A
	08 10 90 90	- - - Other	A
<b>08.11</b>		<b>Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.</b>	
	08 11 10 00	- Strawberries	B
	08 11 20 00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	B
	08 11 90 00	- Other	B
<b>08.12</b>		<b>Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.</b>	
	08 12 10 00	- Cherries	B
	08 12 90 00	- Other	B
<b>08.13</b>		<b>Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this</b>	

H.S CODE	DESCRIPTION	CATEGORY
	<b>Chapter.</b>	
08 13 10 00	- Apricots	B
08 13 20 00	- Prunes	B
08 13 30 00	- Apples	B
	<b>- Other fruit:</b>	
08 13 40 10	- - Cherries	B
08 13 40 20	- - Tamarinds	B
08 13 40 30	- - Pears	B
08 13 40 90	- - Other	B
08 13 50 00	- Mixtures of nuts or dried fruits of this Chapter	B
<b>08.14</b>	<b>08 14 00 00 Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.</b>	A
<b>09.01</b>	<b>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.</b>	
	<b>- Coffee, not roasted:</b>	
09 01 11 00	- - Not decaffeinated	A
09 01 12 00	- - Decaffeinated	A
	<b>- Coffee roasted:</b>	
09 01 21 00	- - Not decaffeinated	A
09 01 22 00	- - Decaffeinated	A
09 01 90 00	- Other	A
<b>09.02</b>	<b>Tea, whether or not flavoured.</b>	
09 02 10 00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	A
09 02 20 00	- Other green tea (not fermented)	A
	<b>- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg:</b>	
09 02 30 10	- - Black tea , in small bags not exceeding 3 grams:	A
09 02 30 90	- - Other	A
09 02 40 00	- Other black tea (fermented) and other partly fermented tea	A
<b>09.04</b>	<b>Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.</b>	
	<b>- Pepper:</b>	
09 04 11 00	- - Neither crushed nor ground	B
09 04 12 00	- - Crushed or ground	B
09 04 20 00	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground	B
<b>09.05</b>	<b>09 05 00 00 Vanilla.</b>	B
<b>09.06</b>	<b>Cinnamon and cinnamon-tree flowers.</b>	
	<b>- Neither crushed nor ground:</b>	
09 06 11 00	- - Cinnamon ( <i>Cinnamomum zeylanicum</i> Blume)	B
09 06 19 00	- - Other	B
09 06 20 00	- Crushed or ground	B
<b>09.07</b>	<b>09 07 00 00 Cloves (whole fruit, cloves and stems).</b>	B

H.S CODE		DESCRIPTION	CATEGORY
<b>09.08</b>		<b>Nutmeg, mace and cardamoms.</b>	
	09 08 10 00	- Nutmeg	A
	09 08 20 00	- Mace	P
	09 08 30 00	- Cardamoms	A
<b>09.09</b>		<b>Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.</b>	
	09 09 10 00	- Seeds of anise or badian	B
	09 09 20 00	- Seeds of coriander	B
	09 09 30 00	- Seeds of cumin	A
	09 09 40 00	- Seeds of caraway	A
	09 09 50 00	- Seeds of fennel; juniper berries	B
<b>09.10</b>		<b>Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.</b>	
	09 10 10 00	- Ginger	B
	09 10 20 00	- Saffron	B
	09 10 30 00	- Turmeric (curcuma)	B
		<b>- Other spices:</b>	
	09 10 91 00	-- Mixtures referred to in Note 1 (b) to this Chapter	B
		<b>-- Other:</b>	
	09 10 99 10	--- Fenugreek	B
	09 10 99 20	--- Thyme and bay leaves	B
	09 10 99 30	--- Curry	B
	09 10 99 90	--- Other	B
<b>10.01</b>		<b>Wheat and meslin.</b>	
	10 01 10 00	- Durum wheat	C
		<b>- Other:</b>	
	10 01 90 10	--- Normal wheat	C
	10 01 90 20	--- Thin wheat	C
	10 01 90 30	--- Mixture of wheat and rye (meslin)	C
<b>10.02</b>	10 02 00 00	<b>Rye.</b>	A
<b>10.03</b>	10 03 00 00	<b>Barley.</b>	A
<b>10.04</b>		<b>Oats.</b>	
	10 04 00 10	--- Grey oats ( or black)	A
	10 04 00 20	--- White oats ( or yellow )	A
<b>10.05</b>		<b>Maize (corn).</b>	
	10 05 10 00	- Seed	A
		<b>- Other:</b>	
	10 05 90 10	-- Golden corn	A
	10 05 90 20	-- White corn	A
	10 05 90 30	-- Brown corn	A
	10 05 90 90	-- Other	A
<b>10.06</b>		<b>Rice.</b>	
	10 06 10 00	- Rice in the husk (paddy or rough)	A
	10 06 20 00	- Husked (brown) rice	A
	10 06 30 00	- Semi-milled or wholly milled rice, whether or not polished or glazed	A
	10 06 40 00	- Broken rice	A
<b>10.07</b>	10 07 00 00	<b>Grain sorghum</b>	A

H.S CODE		DESCRIPTION	CATEGORY
<b>10.08</b>		<b>Buckwheat, millet and canary seed; other cereals.</b>	
	10 08 10 00	- Buckwheat	C
	10 08 20 00	- Millet	A
	10 08 30 00	- Canary seed	A
	10 08 90 00	- Other cereals	A
<b>11.01</b>		<b>Wheat or meslin flour.</b>	
	11 01 00 10	- Wheat flour	C
	11 01 00 20	- Flour of mixed wheat and rye	C
<b>11.02</b>		<b>Cereal flours other than of wheat or meslin.</b>	
	11 02 10 00	- Rye flour	A
	11 02 20 00	- Maize (corn) flour	A
		<b>- Other:</b>	
	11 02 90 10	-- Barley flour	A
	11 02 90 20	-- Oats flour	A
	11 02 90 30	-- Grain sorghum flour	A
	11 02 90 40	-- Buckwheat flour	C
	11 02 90 50	-- Millet flour	A
	11 02 90 60	-- Rice flour	A
	11 02 90 90	-- Other	A
<b>11.03</b>		<b>Cereal groats, meal and pellets.</b>	
		<b>- Groats and meal:</b>	
		<b>- - Of wheat:</b>	
	11 03 11 10	--- Groats	A
	11 03 11 20	--- Meal	A
		<b>- - Of maize (corn):</b>	
	11 03 13 10	--- Groats	A
	11 03 13 20	--- Meal	A
		<b>- - Of other cereals:</b>	
	11 03 19 10	---- Of barley	A
	11 03 19 20	---- Of grain sorghum	A
	11 03 19 30	---- Of rye	A
	11 03 19 40	---- Of buckwheat	A
	11 03 19 50	---- Of millet	A
	11 03 19 90	---- Of other cereals	A
	11 03 20 00	- Pellets	A
<b>11.04</b>		<b>Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.</b>	
		<b>- Rolled or flaked grains:</b>	
	11 04 12 00	-- Of oats	B
		<b>- - Of other cereals:</b>	
	11 04 19 10	--- Of wheat	B
	11 04 19 20	--- Of rye	A
	11 04 19 30	--- Of buckwheat	A
	11 04 19 40	--- Of millet	A
	11 04 19 50	--- Of grain sorghum	A
	11 04 19 60	--- Of maize (corn)	B
	11 04 19 90	--- Of other cereals	B

H.S CODE	DESCRIPTION	CATEGORY
	<b>- Other worked grains (for example, hulled, pearled, sliced or kibbled):</b>	
11 04 22 00	-- Of oats	B
11 04 23 00	-- Of maize (corn)	A
	<b>-- Of other cereals:</b>	
11 04 29 10	--- Of wheat	A
11 04 29 20	--- Of rye	A
11 04 29 30	--- Of buckwheat	A
11 04 29 40	--- Of millet	A
11 04 29 50	--- Of grain sorghum	A
11 04 29 90	--- Of other cereals	B
11 04 30 00	- Germ of cereals, whole, rolled, flaked or ground	A
<b>11.05</b>	<b>Flour, meal, powder, flakes, granules and pellets of potatoes.</b>	
	<b>- Flour, meal and powder:</b>	
11 05 10 10	--- Flour	B
11 05 10 20	--- Meal	A
11 05 10 30	--- Powder	B
11 05 20 00	- Flakes, granules and pellets	B
<b>11.06</b>	<b>Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.</b>	
	<b>- Of the dried leguminous vegetables of heading 07.13:</b>	
	<b>-- Flour:</b>	
11 06 10 11	--- Of peas	A
11 06 10 12	--- Of chick peas	A
11 06 10 13	--- Of string beans	A
11 06 10 14	--- Of haricot beans	A
11 06 10 15	--- Of lentils	A
11 06 10 16	--- Of kidney beans	A
11 06 10 19	--- Other	B
	<b>-- Meal:</b>	
11 06 10 21	--- Of peas	A
11 06 10 22	--- Of chick peas	B
11 06 10 23	--- Of string beans	A
11 06 10 24	--- Of haricot beans	A
11 06 10 25	--- Of lentils	A
11 06 10 26	--- Of kidney beans	B
11 06 10 29	--- Other	B
	<b>- Of sago or of roots or tubers of heading no. 07.14:</b>	
11 06 20 10	-- Flour of sago	A
11 06 20 20	-- Meal of sago	A
	<b>-- Flour of root and tubers:</b>	
11 06 20 31	--- Manioc	A
11 06 20 32	--- Arrowroot	A
11 06 20 33	--- Of salep	A
11 06 20 34	--- Of jerusalem artichokes	A

H.S CODE	DESCRIPTION	CATEGORY
11 06 20 35	- - - Of sweet potatoes	A
11 06 20 39	- - - Flour of other roots and tubers	A
	<b>- Of the products of Chapter 8:</b>	
11 06 30 10	- - Of chestnuts	A
11 06 30 20	- - Of almonds	A
11 06 30 30	- - Of dates	A
11 06 30 40	- - Of bananas	A
11 06 30 50	- - Of coconuts	A
11 06 30 60	- - Of tamarind	A
11 06 30 70	- - Of peels of fruit	A
11 06 30 80	- - Of lemon	B
11 06 30 90	- - Other	A
<b>11.07</b>	<b>Malt, whether or not roasted.</b>	
11 07 10 00	- Not roasted	A
11 07 20 00	- Roasted	B
<b>11.08</b>	<b>Starches; inulin.</b>	
	<b>- Starches:</b>	
11 08 11 00	- - Wheat starch	A
11 08 12 00	- - Maize (corn) starch	A
11 08 13 00	- - Potato starch	A
11 08 14 00	- - Manioc (cassava) starch	A
	<b>- - Other starches:</b>	
11 08 19 10	- - - Rice starch	A
11 08 19 20	- - - Arrowroot starch	A
11 08 19 30	- - - Sago starch	A
11 08 19 90	- - - Other starches	A
11 08 20 00	- Inulin	A
<b>11.09</b>	<b>Wheat gluten, whether or not dried.</b>	B
<b>12.01</b>	<b>Soya beans, whether or not broken.</b>	
12 01 00 10	- Whole seeds	A
12 01 00 20	- Broken seeds	A
<b>12.02</b>	<b>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.</b>	
12 02 10 00	- In shell	B
12 02 20 00	- Shelled, whether or not broken	B
<b>12.03</b>	<b>Copra.</b>	A
<b>12.04</b>	<b>Linseed, whether or not broken.</b>	A
<b>12.05</b>	<b>Rape or colza seeds, whether or not broken.</b>	
12 05 10 00	- Low erucic acid rape or colza seeds	B
12 05 90 00	- Other	B
<b>12.06</b>	<b>Sunflower seeds, whether or not broken.</b>	B
<b>12.07</b>	<b>Other oil seeds and oleaginous fruits, whether or not broken.</b>	
12 07 20 00	- Cotton seeds	A
12 07 40 00	- Sesamum seeds	B
12 07 50 00	- Mustard seeds	A
	<b>- Other:</b>	
12 07 91 00	- - Poppy seeds	P
	<b>- - Other:</b>	
12 07 99 10	- - - Poppy	P

H.S CODE	DESCRIPTION	CATEGORY
12 07 99 20	- - - Hemp seeds	P
12 07 99 90	- - - Other	A
<b>12.08</b>	<b>Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.</b>	
12 08 10 00	- Of soya beans	A
12 08 90 00	- Other	B
<b>12.09</b>	<b>Seeds, fruit and spores, of a kind used for sowing.</b>	
12 09 10 00	- Sugar beet seed	A
	<b>- Seeds of forage plants:</b>	
12 09 21 00	- - Lucerne (alfalfa) seed	A
12 09 22 00	- - Clover ( <i>Trifolium spp.</i> ) seed	A
12 09 23 00	- - Fescue seed	A
12 09 24 00	- - Kentucky blue grass ( <i>Poa pratensis L.</i> ) seed	A
12 09 25 00	- - Rye grass ( <i>Lolium multiflorum Lam., Lolium perenne L.</i> ) seed	A
	<b>- - Other:</b>	
12 09 29 10	- - - Lupines	A
12 09 29 90	- - - Other	A
12 09 30 00	- Seeds of herbaceous plants cultivated principally for their flowers	A
	<b>- Other:</b>	
	<b>- - Vegetable seeds:</b>	
12 09 91 10	- - - Tomato seeds	A
12 09 91 20	- - - Leeks seeds	A
12 09 91 30	- - - Radish seeds	A
12 09 91 40	- - - Carrot seeds	A
12 09 91 50	- - - Cucumber seeds	A
12 09 91 60	- - - Marrow seeds	A
12 09 91 70	- - - Pumpkin seeds	A
12 09 91 80	- - - Eggplant seeds	A
	<b>- - - Other:</b>	
12 09 91 91	- - - - Lettuce seeds	A
12 09 91 92	- - - - Cress seeds	A
12 09 91 93	- - - - Pepper seeds (of the genus <i>Capsicum</i> or <i>Pimenta</i> )	A
12 09 91 99	- - - - Other	A
12 09 99 00	- - Other	A
<b>12.10</b>	<b>Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.</b>	
12 10 10 00	- Hop cones, neither ground nor powdered nor in the form of pellets	A
12 10 20 00	- Hop cones, ground, powdered or in the form of pellets; lupulin	A
<b>12.11</b>	<b>Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered .</b>	
12 11 20 00	- Ginseng roots	A

H.S CODE	DESCRIPTION	CATEGORY
12 11 30 00	- Coca leaf	P
12 11 40 00	- Poppy straw	P
	<b>- Other:</b>	
12 11 90 10	-- Black cumin	A
12 11 90 20	-- Black poppy	P
12 11 90 30	-- Chips and pieces of aloeswood, and other aromatic woods	B
12 11 90 40	-- Mint	B
12 11 90 50	-- Desert flower	B
12 11 90 60	-- Cannabis sativa	P
12 11 90 70	-- Tooth-brush tree roots (suwak)	B
12 11 90 90	-- Other	B
<b>12.12</b>	<b>Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.</b>	
	<b>- Other:</b>	
12 12 91 00	-- Sugar beet	A
	<b>-- Other:</b>	
12 12 99 10	--- Melon seeds	B
12 12 99 30	--- Sugar cane	B
12 12 99 40	--- Pumpkin and marrow seeds	B
12 12 99 50	--- Apricot, peach or plum stones and kernels	B
12 12 99 90	--- Other	B
<b>12.13</b>	<b>Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.</b>	
12 13 00 10	--- Hay	A
12 13 00 90	--- Other	A
<b>12.14</b>	<b>Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.</b>	
12 14 10 00	- Lucerne (alfalfa) meal and pellets	A
	<b>- Other:</b>	
12 14 90 10	--- Lupines	A
12 14 90 20	--- Vetches	A
12 14 90 90	--- Other	A
<b>13.01</b>	<b>Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).</b>	
13 01 20 00	- Gum Arabic	B
	<b>- Other:</b>	
13 01 90 10	-- Tragacanth	A
13 01 90 20	-- Mastic	A
13 01 90 30	-- Benzoin	A
13 01 90 40	-- Asafetida	A
13 01 90 50	-- Myrrh	A

H.S CODE	DESCRIPTION	CATEGORY
13 01 90 60	- - Olibanum	A
13 01 90 70	- - Frankincense	B
13 01 90 80	- - Storax	B
	<b>- - Other:</b>	
13 01 90 91	- - - Gum resins	A
13 01 90 92	- - - Oleoresins	A
13 01 90 93	- - - Balsams	A
13 01 90 99	- - - Other	B
<b>13.02</b>	<b>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.</b>	
	<b>- Vegetable saps and extracts:</b>	
13 02 11 00	- - Opium	P
	<b>- - Other:</b>	
13 02 19 10	- - - Hashish	P
<b>14.04</b>	<b>Vegetable products not elsewhere specified or included.</b>	
	<b>- Other:</b>	
14 04 90 20	- - - Henna	B
<b>15.01</b>	<b>Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.</b>	
15 01 00 10	- Poultry fat	B
15 01 00 20	- Fats from poultry bones and fats from poultry waste	B
15 01 00 30	- Lard and other pig fat from pig wastes	X
<b>15.02</b>	<b>Fats of bovine animals, sheep or goats, other than those of heading 15.03.</b>	
15 02 00 10	- - - Fats of bovine animals	B
15 02 00 20	- - - Fats of sheep and goats	A
<b>15.03</b>	<b>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.</b>	
	<b>- Oleostearin:</b>	
15 03 00 11	- - Of pig	X
15 03 00 19	- - Other	B
	<b>- Oleomargarine:</b>	
15 03 00 21	- - Of pig	X
15 03 00 29	- - Other	B
	<b>- Other:</b>	
15 03 00 91	- - Of pig	X
15 03 00 99	- - Other	B
<b>15.07</b>	<b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified .</b>	
15 07 10 00	- Crude oil, whether or not degummed	B
15 07 90 00	- Other	B
<b>15.08</b>	<b>Ground-nut oil and its fractions, whether or not refined, but not chemically modified.</b>	
15 08 10 00	- Crude oil	A
15 08 90 00	- Other	A
<b>15.09</b>	<b>Olive oil and its fractions, whether or not</b>	

H.S CODE	DESCRIPTION	CATEGORY
	<b>refined, but not chemically modified.</b>	
15 09 10 00	- Virgin	B
15 09 90 00	- Other	B
<b>15.10</b>	<b>15 10 00 00 Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.</b>	B
<b>15.11</b>	<b>Palm oil and its fractions, whether or not refined, but not chemically modified.</b>	
15 11 10 00	- Crude oil	B
15 11 90 00	- Other	B
<b>15.12</b>	<b>Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.</b>	
	<b>- Sunflower-seed or safflower oil and fractions thereof:</b>	
15 12 11 00	-- Crude oil	B
15 12 19 00	-- Other	B
	<b>- Cotton-seed oil and its fractions:</b>	
15 12 21 00	-- Crude oil, whether or not gossypol has been removed	B
15 12 29 00	-- Other	B
<b>15.13</b>	<b>Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.</b>	
	<b>- Coconut (copra) oil and its fractions:</b>	
15 13 11 00	-- Crude oil	B
15 13 19 00	-- Other	B
	<b>- Palm kernel or babassu oil and fractions thereof:</b>	
15 13 21 00	-- Crude oil	B
15 13 29 00	-- Other	B
<b>15.14</b>	<b>Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.</b>	
	<b>- Low erucic acid rape or colza oil and its fractions:</b>	
15 14 11 00	-- Crude oil	B
15 14 19 00	-- Other	A
	<b>- Other:</b>	
15 14 91 00	-- Crude oil	B
15 14 99 00	-- Other	B
<b>15.15</b>	<b>Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.</b>	
	<b>- Linseed oil and its fractions:</b>	
15 15 11 00	-- Crude oil	B
15 15 19 00	-- Other	B
	<b>- Maize (corn) oil and its fractions:</b>	
15 15 21 00	-- Crude oil	B

H.S CODE	DESCRIPTION	CATEGORY
15 15 29 00	- - Other	B
15 15 30 00	- Castor oil and its fractions	B
15 15 50 00	- Sesame oil and its fractions	B
<b>15.16</b>	<b>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.</b>	
15 16 10 00	- Animal fats and oils and their fractions	B
<b>15.17</b>	<b>Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.</b>	
	<b>- Margarine, excluding liquid margarine:</b>	
15 17 10 90	- - - Other	A
<b>15.22</b>	<b>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.</b>	
15 22 00 20	- Residues resulting from the treatment of fatty substances or animal or vegetable	A
<b>16.01</b>	<b>Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.</b>	
	<b>- Packed in guts and similar containers (martadella, salami and sausages):</b>	
16 01 00 11	- - Of swine or animal blood	X
16 01 00 19	- - Other	A
	<b>- - - Packed in sealed containers (canned or the like):</b>	
16 01 00 21	- - - - Of swine or animal blood	X
16 01 00 29	- - - - Other	B
	<b>- Frozen</b>	
16 01 00 31	- - Sausage of Pig or animal blood	X
16 01 00 39	- - Other	B
<b>16.02</b>	<b>Other prepared or preserved meat, meat offal or blood.</b>	
	<b>- Homogenised preparations:</b>	
16 02 10 10	- - Baby food	B
16 02 10 90	- - Other	B
16 02 20 00	- Of liver of any animal	A
	<b>- Of poultry of heading 01.05:</b>	
16 02 31 00	- - Of turkeys	B
16 02 32 00	- - Of fowls of the species <i>Gallus domesticus</i>	A
16 02 39 00	- - Other	B
	<b>- Of swine:</b>	
16 02 41 00	- - Hams and cuts thereof	X
16 02 42 00	- - Shoulders and cuts thereof	X
16 02 49 00	- - Other, including mixtures	X
	<b>- Of bovine animals:</b>	
16 02 50 10	- Pastrami (spiced, dried and prepared meat)	B

H.S CODE	DESCRIPTION	CATEGORY
16 02 50 90	- Other (canned or the like)	B
	<b>- Other, including preparations of blood of any animal:</b>	
16 02 90 10	- - Food preparation containing more than 20% by weight meat (ready made meals)	B
	<b>- - Offal and limb of animals:</b>	
16 02 90 21	- - Tongues	A
16 02 90 29	- - Other (except livers)	A
16 02 90 30	- Preparations of animal blood	X
16 02 90 90	- Other	B
<b>16.03</b>	<b>Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.</b>	
16 03 00 10	- - - Extracts and juices of meat	B
<b>17.02</b>	<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>	
	<b>- Lactose and lactose syrup:</b>	
17 02 11 00	- - Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	B
17 02 19 00	- - Other	B
17 02 20 00	- Maple sugar and maple syrup	B
17 02 30 00	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	B
17 02 40 00	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose. excluding invert sugar	B
17 02 50 00	- Chemically pure fructose	B
17 02 60 00	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar	B
	<b>- Other, including invert sugar and other sugar syrup blends containing in the dry state 50% by weight of fructose:</b>	
17 02 90 20	- - Sucrose, chemically impure	A
17 02 90 30	- - Invert sugar, whether or not chemically pure	A
17 02 90 40	- - Fructose , chemically impure	A
17 02 90 50	- - Other sugar liquids, whether or not condensed, neither flavoured nor coloured	B
17 02 90 60	- - Caramel	B
17 02 90 70	- - Artificial honey	B
17 02 90 90	- - Other	B
<b>17.03</b>	<b>Molasses resulting from the extraction or refining of sugar.</b>	
17 03 10 00	- Cane molasses	B
17 03 90 00	- Other	B

H.S CODE		DESCRIPTION	CATEGORY
19.02		<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>	
		<b>- Uncooked pasta, not stuffed or otherwise prepared:</b>	
		<b>- - Containing eggs:</b>	
	19 02 11 90	- - Other	B
		<b>- - Other:</b>	
20.01		<b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.</b>	
	20 01 10 00	- Cucumbers and gherkins	B
		<b>- Other:</b>	
		<b>- - Edible of vegetables and plants:</b>	
	20 01 90 11	- - - Mushrooms and truffles	B
	20 01 90 12	- - - Olives and capers	B
	20 01 90 13	- - - Green pepper	B
	20 01 90 14	- - - Pickles (assorted)	B
	20 01 90 15	- - - Tomatoes	B
	20 01 90 19	- - - Other	B
	20 01 90 20	- Fruits and nuts	B
20.02		<b>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.</b>	
	20 02 10 00	- Tomatoes, whole or in pieces	B
		<b>- Other:</b>	
	20 02 90 10	- - Tomato paste	B
	20 02 90 90	- - Other	B
20.03		<b>Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.</b>	
	20 03 10 00	- Mushrooms of the genus <i>Agaricus</i>	A
	20 03 20 00	- Truffles	A
	20 03 90 00	- Other	B
20.04		<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.</b>	
		<b>- Other vegetables and mixtures of vegetables:</b>	
	20 04 90 10	- - Carrots	B
	20 04 90 20	- - Peas	B
	20 04 90 30	- - Haricot beans	B
	20 04 90 40	- - Kidney beans	A
	20 04 90 50	- - Asparagus	A
	20 04 90 60	- - Spinach	B
	20 04 90 70	- - Okra	B
	20 04 90 80	- - Mixed vegetables	B
	20 04 90 90	- - Other	A
20.05		<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.</b>	

H.S CODE	DESCRIPTION	CATEGORY
	<b>- Homogenised vegetables:</b>	
20 05 10 10	- - Used as infants food	A
20 05 10 20	- - For dietetic purposes	A
20 05 10 90	- - Other	A
20 05 40 00	- Peas ( <i>Pisum sativum</i> )	B
	<b>- Beans (<i>Vigna spp., Phaseolus spp.</i>):</b>	
20 05 51 00	- - Beans, shelled	B
20 05 59 00	- - Other	B
20 05 60 00	- Asparagus	B
20 05 70 00	- Olives	B
	<b>- Other vegetables and mixtures of vegetables:</b>	
20 05 91 00	- - Bamboo shoots	A
	<b>- - Other:</b>	
	<b>- - - Prepared with other materials for direct consumption:</b>	
20 05 99 11	- - - - Foul medamas (Cooked beans with added olive oil, tahinah, slat, cummin,..etc.)	B
20 05 99 12	- - - - Cooked chick peas with tahinah (sesame oil)	B
20 05 99 13	- - - - Vegetables and legumes with sauce	B
20 05 99 19	- - - - Other	B
	<b>- - - Other:</b>	
20 05 99 91	- - - - Okra	A
20 05 99 92	- - - - Horse beans	A
20 05 99 93	- - - - Spinach	A
20 05 99 94	- - - - Artichokes	B
20 05 99 95	- - - - Mixed vegetables	A
20 05 99 96	- - - - Sauerkraut	A
20 05 99 97	- - - - Grape leaves	B
20 05 99 99	- - - - Other vegetables and plants	A
<b>20.06</b>	<b>20 06 00 00 Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).</b>	B
<b>20.07</b>	<b>Jams, fruit jellies, marmalades, fruit or nut pureé and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.</b>	
	<b>- Homogenised preparations:</b>	
20 07 10 10	- - for infant food	B
20 07 10 20	- - For dietetic purposes	A
20 07 10 90	- - Other	B
	<b>- Other:</b>	
	<b>- - Citrus fruit:</b>	
20 07 91 10	- - - Marmalades	A
20 07 91 90	- - - Other	A
	<b>- - Other:</b>	
	<b>- - - Jams, fruit jellies Other:</b>	
20 07 99 11	- - - - Peach	B
20 07 99 12	- - - - Apricot	B
20 07 99 13	- - - - Apple	B

H.S CODE	DESCRIPTION	CATEGORY
20 07 99 14	---- Water melon	B
20 07 99 15	---- Cherry	B
20 07 99 16	---- Strawberry	B
20 07 99 17	---- Raspberry	B
20 07 99 19	---- Other	B
20 07 99 20	--- Apricot sheets	B
20 07 99 30	--- Turkish delight	A
20 07 99 90	--- Other	B
<b>20.08</b>	<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>	
	<b>- Nuts, ground-nuts and other seeds, whether or not mixed together:</b>	
	<b>- - Ground-nuts:</b>	
20 08 11 10	--- Roasted ground nuts, whether or not salted	B
	<b>- - Other, including mixtures:</b>	
	<b>--- Roasted nuts, whether or not salted:</b>	
20 08 19 11	---- Almonds	B
20 08 19 12	---- Pistachios	B
20 08 19 13	---- Hazel nuts	B
20 08 19 19	---- Other	B
20 08 19 20	--- mixed	B
20 08 20 00	- Pineapples	B
20 08 30 00	- Citrus fruit	B
20 08 40 00	- Pears	B
20 08 50 00	- Apricots	A
20 08 60 00	- Cherries	B
20 08 70 00	- Peaches, Including nectarines	B
20 08 80 00	- Strawberries	B
	<b>- Other, including mixtures other than those of subheading 2008.19:</b>	
20 08 92 00	- - Mixtures	B
20 08 99 00	- - Other	B
<b>20.09</b>	<b>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.</b>	
	<b>- Orange juice:</b>	
20 09 11 00	- - Frozen	B
20 09 12 00	- - Not frozen, of a Brix value not exceeding 20	B
20 09 19 00	- - Other	B
	<b>- Grapefruit (including pomelo) juice:</b>	
20 09 21 00	- - Of a Brix value not exceeding 20	B
20 09 29 00	- - Other	B
	<b>- Juice of any other single citrus fruit:</b>	
	<b>- - Of a Brix value not exceeding 20:</b>	
20 09 31 10	--- Lemon Juice	B
20 09 31 90	--- Other	B

H.S CODE	DESCRIPTION	CATEGORY
20 09 39 00	-- Other	B
	<b>- Pineapple juice:</b>	
20 09 41 00	-- Of a Brix value not exceeding 20	B
20 09 49 00	-- Other	B
20 09 50 00	- Tomato juice	B
	<b>- Grape juice (including grape must):</b>	
20 09 61 00	-- Of a Brix value not exceeding 30	B
20 09 69 00	-- Other	B
	<b>- Apple juice:</b>	
20 09 71 00	-- Of a Brix value not exceeding 20	B
20 09 79 00	-- Other	B
	<b>- Juice of any other single fruit or vegetable:</b>	
20 09 80 10	--- Date molasses	B
	<b>--- Mango juice:</b>	
20 09 80 21	---- Unconcentrated	B
20 09 80 29	---- Other	B
	<b>--- Guava juice:</b>	
20 09 80 31	---- Unconcentrated	B
20 09 80 39	---- Other	B
	<b>--- Carrot juice:</b>	
20 09 80 41	---- Carrot juice, not concentrated	B
20 09 80 49	---- Other	B
20 09 80 90	--- Other	B
	<b>- Mixtures of juices:</b>	
20 09 90 10	--- Carrot juice, not concentrated	B
20 09 90 90	--- Other	B
<b>22.06</b>	<b>22 06 00 00 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.</b>	<b>X</b>
<b>22.07</b>	<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>	
	<b>- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher:</b>	
22 07 10 10	--- For medical uses	A
22 07 10 90	--- Other	A
	<b>- Ethyl alcohol and other spirits, denatured, of any strength:</b>	
	<b>--- Inactive ethyl alcohol:</b>	
22 07 20 11	---- For medical uses	A
22 07 20 19	---- Other	A
22 07 20 90	--- Other	X
<b>22.08</b>	<b>Undenatured ethyl alcoholic of an alcoholic strength by volume of less than 80% vol:</b>	
	<b>- Other:</b>	
22 08 90 90	--- Other	X
<b>22.09</b>	<b>Vinegar and substitutes for vinegar obtained from acetic acid.</b>	

H.S CODE	DESCRIPTION	CATEGORY
22 09 00 10	- - - Vinegar	B
22 09 00 20	- - - Vinegar substitutes	B
<b>23.01</b>	<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>	
23 01 10 00	- Flours, meals and pellets, of meat or meat offal; greaves	A
<b>23.02</b>	<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>	
23 02 10 00	- Of maize (corn)	A
23 02 30 00	- Of wheat	A
23 02 40 00	- Of other cereals	B
23 02 50 00	- Of leguminous plants	A
<b>23.03</b>	<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>	
23 03 10 00	- Residues of starch manufacture and similar residues	A
23 03 20 00	- Beet-pulp, bagasse and other waste of sugar manufacture	A
23 03 30 00	- Brewing or distilling dregs and waste	A
<b>23.04</b>	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.</b>	A
<b>23.05</b>	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.</b>	A
<b>23.06</b>	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.</b>	
23 06 10 00	- Of cotton seeds	B
23 06 20 00	- Of linseed	A
23 06 30 00	- Of sunflower seeds	A
	<b>- Of rape or colza seeds:</b>	
23 06 41 00	- - Of low erucic acid rape or colza seeds	B
23 06 49 00	- - Other	B
23 06 50 00	- Of coconut or copra	A
23 06 60 00	- Of palm nuts or kernels	A
23 06 90 00	- Other	B
<b>23.07</b>	<b>Wine lees; argol.</b>	
23 07 00 10	- - - Wine lees	X
23 07 00 20	- - - Argol	A
<b>23.09</b>	<b>Preparations of a kind used in animal feeding.</b>	
23 09 10 00	- Dog or cat food, put up for retail sale	B
	<b>- Other:</b>	

H.S CODE	DESCRIPTION	CATEGORY
23 09 90 10	- - - Fish and ornamental bird food	B
23 09 90 20	- - - Poultry food	B
	- - - <b>Animal forage:</b>	
23 09 90 31	- - - - Salt stones including food stuffs	B
23 09 90 39	- - - - Other	B
23 09 90 40	- - - Milk substitutes feeding samll animals	B
23 09 90 50	- - - Concetarted preparations for the forage industry	B
23 09 90 90	- - - Other	B
<b>24.01</b>	<b>Unmanufactured tobacco; tobacco refuse.</b>	
24 01 10 00	- Tobacco, not stemmed/stripped	C
24 01 20 00	- Tobacco, partly or wholly stemmed/stripped	C
	- Tobacco refuse:	
24 01 30 10	- - - Tobacco, partly or wholly stemmed/stripped	C
24 01 30 90	- - - Other	C
<b>24.02</b>	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>	
24 02 10 00	- Cigars, cheroots and cigarillos, containing tobacco	C
24 02 20 00	- Cigarettes containing tobacco	C
	- Other:	
24 02 90 10	- - - Cigars tobacco substitutes (does not contain nicotine nor tobacco)	C
24 02 90 20	- - - Cigarettes as tobacco substitutes (does not contain nicotine nor tobacco)	C
<b>24.03</b>	<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.</b>	
	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	
24 03 10 10	- - - Chopped or pressed tobacco for smoking	C
24 03 10 20	- - - Chopped or pressed tobacco for pipes	C
24 03 10 30	- - - Chopped or pressed tobacco for retail sale	C
24 03 10 90	- - - Other	C
	- Other:	
24 03 91 00	- - "Homogenised" or "reconstituted" tobacco	C
	- - Other:	
24 03 99 10	- - - Pressed or liquored tobacco for making snuff	C
24 03 99 20	- - - Chopped or pressed tobacco for chewing	C
24 03 99 30	- - - Snuff	C
24 03 99 40	- - - Jirak	C
24 03 99 50	- - - Tobacco extracts and essences	C
24 03 99 60	- - - muasl	C
24 03 99 90	- - - Other	C

## Annex 2

### Preferential tariff treatment applicable to imports into Iceland of products originating in GCC

Heading No.	Icelandic H.S. Code	Description of products	MFN applied		Offered Rate of Duty
			%	ISK/kg	
ex Chapter 4		<b>Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included</b>			
0409		Natural honey	0		free
Chapter 5		<b>Products of animal origin, not elsewhere specified or included</b>	0		free
ex Chapter 7		<b>Edible vegetables and certain roots and tubers</b>			
ex 0703		<b>Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:</b>			
	0703.10	-Onions and shallots, fresh or chilled	30		free
	0703.20	-Garlic, fresh or chilled	30		free
0708		<b>Leguminous vegetables, shelled or unshelled, fresh or chilled</b>	25		free
ex 0709		<b>Other vegetables, fresh or chilled</b>			
	0709.20	Asparagus, fresh or chilled	30		free
	0709.5901	Truffles, fresh or chilled	30		free
	0709.70	Spinach, N-Z spinach and orache spinach (garden spinach), fresh or chilled	20		free
	0709.9003	Olives	30		free
	0709.9005	Globe artichokes, fresh or chilled	30		free
ex 0710		<b>Vegetables (uncooked or cooked by steaming or oiling in water), frozen</b>			
	0710.21	Peas, frozen	30		free
	0710.22	Beans, frozen	30		free
	0710.29	Other	30		free
	0710.40	Sweet corn, frozen	30		free
ex0711		<b>Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption</b>			
	0711.20	Olives	30		free

Heading No.	Icelandic H.S. Code	Description of products	MFN applied		Offered Rate of Duty
			%	ISK/kg	
	0711.9003	Onions, provisionally preserved but not suitable for immediate consumption	30		free
<b>0713</b>		<b>Dried leguminous vegetables, shelled, whether or not skinned or split</b>	0		free
<b>Chapter 8</b>		<b>Edible fruit and nuts; peel of citrus fruit or melons</b>	0		free
<b>Chapter 9</b>		<b>Coffee, tea, maté and spices</b>	0		free
<b>ex Chapter 10</b>		<b>Cereals</b>			
		Other than for animal feeding	0		free
<b>ex Chapter 11</b>		<b>Products of the milling industry; malt; starches; inulin; wheat gluten</b>			
<b>ex 1101</b>		<b>Wheat or meslin flour</b>			
		Other than for animal feeding	0		free
<b>ex 1102</b>		<b>Cereal flours other than of wheat or meslin</b>			
		Other than for animal feeding	0		free
<b>ex 1103</b>		<b>Cereal groats, meal and pellets</b>			
		Other than for animal feeding	0		free
<b>ex 1104</b>		<b>Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No.1006; germ of cereals, whole, rolled, flaked or ground</b>			
		Other than for animal feeding	0		free
<b>1105</b>		<b>Flour, meal, powder, flaked, granules and pellets of potatoes</b>	0-12		free
<b>ex 1106</b>		<b>Flour, meal and powder of the dried leguminous vegetables of heading No. 0713, of sago or of roots or tubers of heading No. 0714 or of the products of Chapter 8</b>			
		Other than for animal feeding	0		free
<b>1107</b>		<b>Malt, whether or not roasted</b>	0		free
<b>1108</b>		<b>Starches; inulin:</b>	0 -5		free
<b>1109</b>		<b>Wheat gluten, whether or not dried</b>	0		free

Heading No.	Icelandic H.S. Code	Description of products	MFN applied		Offered Rate of Duty
			%	ISK/kg	
ex Chapter 12		Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder			
1201		Soya beans, whether or not broken	0		free
1202		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:	0		free
1203		Copra	0		free
1204		Linseed, whether or not broken	0		free
1205		Rape or colza seeds, whether or not broken	0		free
1206		Sunflower seeds, whether or not broken	0		free
1207		Other oil seeds and oleaginous fruits, whether or not broken	0		free
1208		Flours and meals of oil seeds or oleaginous fruits, other than those of mustard	0		free
1209		Seeds, fruit and spores, of a kind used for sowing	0		free
1210		Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin	0		free
1211		Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered	0		free
1212		Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i> ) of a kind used primarily for human consumption, not elsewhere specified or included	0		free
1214		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	0		free
Chapter 13		Lac; gums, resins and other vegetable saps and extracts	0		free

Heading No.	Icelandic H.S. Code	Description of products	MFN applied		Offered Rate of Duty
			%	ISK/kg	
Chapter 14		Vegetable plaiting materials; vegetable products not elsewhere specified or included	0		free
ex Chapter 15		Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes			
1502		Fats of bovine animals, sheep or goats, other than those of heading 15.03	0		free
1503		Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	0		free
1505		Wool grease and fatty substances derived there from (including lanolin):	0		free
1506		Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	0		free
1508		Ground-nut oil and its fractions, whether or not refined, but not chemically modified	0		free
1509		Olive oil and its fractions, whether or not refined, but not chemically modified	0		free
1512		Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified	0		free
1515		Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	0		free
1516		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	0		free
1518		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	0		free
1520		Glycerol, crude; glycerol waters and glycerol lyes	0		free

Heading No.	Icelandic H.S. Code	Description of products	MFN applied		Offered Rate of Duty
			%	ISK/kg	
<b>ex Chapter 17</b>		<b>Sugars and sugar confectionery</b>			
1701		Cane or beet sugar and chemically pure sucrose, insolid form	0		free
1702		Other sugars, including chemically pure lactose, maltose, luose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel	0		free
<b>ex 1703</b>		<b>Molasses resulting from the extraction or refining of sugar</b>			
		Other than for animal feeding	0		free
<b>ex Chapter 18</b>		<b>Cocoa and cocoa preparations</b>			
1801		Cocoa beans, whole or broken, raw or roasted	0		free
1802		Cocoa shells, husks, skins and other cocoa waste	0		free
1803		Cocoa paste, whether or not defatted	0		free
1804		Cocoa butter, fat and oil	0		free
1805		Cocoa powder, not containing added sugar or other sweetening matter	0		free
<b>ex Chapter 20</b>		<b>Preparations of vegetables, fruit, nuts or other parts of plants</b>			
<b>ex2001</b>		<b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid</b>			
	2001.10	Cucumbers and gherkins	0		free
<b>ex2004</b>		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.			
	2004.90	Other vegetables and mixtures of vegetables	0		free
<b>ex2005</b>		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.			
	2005.10	Homogenised vegetables	0		free
	2005.40	Peas ( <i>Pisum sativum</i> )	0		free
	2005.51	Beans, shelled	0		free
	2005.59	Other	0		free
	2005.60	Asparagus	0		free
	2005.70	Olives	0		free
	2005.80	Sweet corn ( <i>Zea mays var. saccharata</i> )	0		free

Heading No.	Icelandic H.S. Code	Description of products	MFN applied		Offered Rate of Duty
			%	ISK/kg	
2006		Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	0		free
2007		Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	0		free
2008		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	0		free
2009		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	20		free
ex2103		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard			
	2103.10	Soya sauce	0		free
	2103.30	Mustard flour and meal and prepared mustard	0		free
ex Chapter 22		Beverages, spirits and vinegar			
2201		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	20		free
2209		Vinegar and substitutes for vinegar obtained from acetic acid	18		free
ex Chapter 23		Residues and waste from the food industries; prepared animal fodder	0		free
		Other than for animal feeding			
Chapter 24		Tobacco and manufactured tobacco substitutes	0		free