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**Working Party on the Accession  
of the Kingdom of Saudi Arabia**

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inglés

**REPORT OF THE WORKING PARTY  
ON THE ACCESSION OF THE KINGDOM OF SAUDI ARABIA**

Addendum

Schedule CLVIII – Saudi Arabia

*Part I - Schedule of Concessions and Commitments on Goods*

As indicated in paragraph 316 of the Report of the Working Party on the Accession of the Kingdom of Saudi Arabia (WT/ACC/SAU/61), the Schedule of Concessions and Commitments on Goods<sup>1</sup> resulting from the negotiations between the Kingdom of Saudi Arabia and WTO Members is annexed to the Protocol of Accession of the Kingdom of Saudi Arabia and is reproduced hereunder.

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**Groupe de travail de l'accession  
du Royaume d'Arabie saoudite**

**RAPPORT DU GROUPE DE TRAVAIL  
DE L'ACCESSION DU ROYAUME D'ARABIE SAOUDITE**

Addendum

Liste CLVIII – Arabie saoudite

*Partie I - Liste de concessions et d'engagements concernant les marchandises*

Comme il est indiqué au paragraphe 316 du rapport du Groupe de travail de l'accession du Royaume d'Arabie saoudite (WT/ACC/SAU/61), la liste de concessions et d'engagements concernant les marchandises<sup>1</sup> résultant des négociations entre le Royaume d'Arabie saoudite et les Membres de l'OMC est annexée au Protocole d'accession du Royaume d'Arabie saoudite. Ce document est reproduit ci-après.

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**Grupo de Trabajo sobre la Adhesión  
del Reino de Arabia Saudita**

**INFORME DEL GRUPO DE TRABAJO  
SOBRE LA ADHESIÓN DEL REINO DE ARABIA SAUDITA**

Addendum

Lista CLVIII – Arabia Saudita

*Parte I - Lista de concesiones y compromisos en materia de mercancías*

Como se indica en el párrafo 316 del proyecto de informe del Grupo de Trabajo sobre la Adhesión del Reino de Arabia Saudita (WT/ACC/SAU/61), la lista de concesiones y compromisos en materia de mercancías<sup>1</sup> resultante de las negociaciones entre el Reino de Arabia Saudita y los Miembros de la OMC figura al Protocolo de Adhesión del Reino de Arabia Saudita y se reproduce a continuación.

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<sup>1</sup> In English only./En anglais seulement./En inglés solamente.

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1 November 2005

# **Schedule CLVIII - Kingdom of Saudi Arabia**

**This Schedule is authentic only in the English language**

# Schedule CLVIII - Kingdom of Saudi Arabia

This Schedule is authentic only in the English language

## PART I - MOST-FAVoured-NATION TARIFF

### SECTION I - Agricultural Products

#### SECTION I - A Tariffs

#### Notes:

1. The "final bound rate" of duty, if differing from the "bound rate at date of accession", will be implemented in the year specified in the "implementation" column and on the day/month the Kingdom of Saudi Arabia accedes to the WTO. Tariff reductions will be implemented according to the dates specified in the "implementation" column (no other staged reductions are implied) unless there is an asterisk (\*) in the "implementation" column. In these cases, rates will be reduced in equal annual increments from the rate indicated in the "bound rate at date of accession" column to the rate indicated in the "final bound rate" column. The designation "P" indicates that the products are prohibited for importation.
2. a) Applied tariffs on raw cane sugar of subheading 170111 shall be no higher than applied tariffs on beet sugar of subheading 170112.  
b) Applied tariffs on lupines falling to subheading 121490 shall be no higher than applied tariffs on soya-bean oil-cake of subheading 230400.
3. a) Access conditions (i.e., applied and bound rates of duty) on rapeseed/colza/canola and their products (i.e., 120500, 120890, 151410, 151490 and 230640) shall be no less favourable than those applied on comparable soya products. The tariff lines for the comparable soya products are: soya beans (120100); flours of soya beans (120810); soyabean oil (150710 and 150790); and soya bean oil-cake (230400) respectively.  
b) Access conditions (i.e., applied and bound rates of duty) in the case of barley (i.e., 100300) shall be no less favourable than those applied on corn (i.e., 100590).  
c) Access conditions (i.e., applied and bound rates of duty) on dried leguminous vegetables (feed peas/Pisum sativum) (i.e., 071310) shall be no less favourable than those applied on oil-cake and other solid residues - of rape or colza seeds (i.e., 230640) and oil-cake and other solid residues (soya-bean oil), (i.e., 230400) respectively.
4. All products within the specific Headings of : 0406 (Cheese and curd); 0713 (Dried leguminous vegetables); and 2004 (Other Vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 2006) would have identical tariff treatment (both applied and bound).

HS	Description	Bound rate at		Present concession	INR	Concession first incorporated in a		ODCs
		date of accession	Final Bound rate			GATT Schedule	INRs	
0101	Live horses, asses, mules and hinnies.							
010110	-Pure-bred breeding animals							
01011010	--Of Arab breed	5			CE25,US			0
01011020	--Other	5			US			0
010190	-Other							
01019010	--Horses for sport	5						0
01019020	--Ponies	5						0
01019030	--Asses	15						0
01019040	--Mules	15						0
01019050	--Hinnies	15						0

HS	Description	Bound rate at		Present concession established	Concession first incorporated in a	
		date of accession	Final Bound rate Implementation		GATT Schedule	Earlier INRs ODCs
01019090	--Other	5				0
0102	Live bovine animals.					
01021000	-Pure-bred breeding animals	5				0
01029000	-Other	7		UY		0
0103	Live swine.					
01031000	-Pure-bred breeding animals	P				0
01039	-Other:					
01039100	--Weighing less than 50 kg	P				0
01039200	--Weighing 50 kg or more	P				0
0104	Live sheep and goats.					
010410	-Sheep					
01041010	--Breeding sheep	7				0
01041090	--Other sheep	7		UY		0
010420	-Goats					
01042010	--Pure-bred breeding goats	7				0
01042090	--Other goats	7				0
0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.					
01051	-Weighing not more than 185 g:					
01051100	--Fowls of the species Gallus domesticus	5		US		0
01051200	--Turkeys	15				0
01051900	--Other	15				0
01059	-Other:					
010592	--Fowls of the species Gallus domesticus, weighing not more than 2,000 g					
01059210	---Other fowl, of the species Gallus domesticus, weighing not more than 2,000 g, layers	15				0
01059220	---Other fowl, of the species Gallus domesticus, weighing not more than 2,000 g, broilers	15				0
01059230	---Other fowl, of the species Gallus domesticus, weighing not more than 2,000 g, breeding fowls	15				0
01059290	---Other fowl, of the species Gallus domesticus, weighing not more than 2,000 g	15				0
010593	--Fowls of the species Gallus domesticus, weighing more than 2,000 g					
01059310	---Other fowl, of the species Gallus domesticus, weighing more than 2,000 g, layers	15				0

HS	Description	Bound rate at		Present concession established	Concession first incorporated in a	
		date of accession	Final Bound rate		GATT Schedule	Earlier INRs
						ODCs
01059320	---Other fowl, of the species Gallus domesticus, weighing more than 2,000 g, broilers	15				0
01059330	---Other fowl, of the species Gallus domesticus, weighing more than 2,000 g, breeding fowls	15				0
01059390	---Other fowl, of the species Gallus domesticus, weighing more than 2,000 g	15				0
010599	--Other					
01059910	---Tame ducks and geese	15				0
01059920	---Turkeys	15				0
01059990	---Other fowl, not chicken	15				0
0106	Other live animals.					
01061	-Mammals:					
01061100	--Primates	15				0
01061200	--Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	15				0
010619	--Other					
01061910	---Camels	7				0
01061920	---Tame and wild rabbits	15				0
01061930	---Gazelles and deer	15				0
01061940	---Dogs	15				0
01061950	---Foxes, minks and other fur animals	15				0
01061960	---Animals for zoos, scientific and research labs	15				0
01061990	---Other	15				0
01062000	-Reptiles (including snakes and turtles)	15				0
01063	-Birds:					
01063100	--Birds of prey	15				0
01063200	--Psittaciformes (including parrots, parakeets, macaws and cockatoos)	15				0
010639	--Other					
01063910	---Tame and wild pigeons, partridges, pheasants, quail, snipe, sand grouse, wild ducks and similar animals	15				0
01063920	---Ornamental birds	15				0
01063990	---Other	15				0
010690	-Other					
01069010	--Bees and other insects	15				0
01069090	--Other	15				0

<u>HS</u>	<u>Description</u>	<u>Bound rate at</u>		<u>Present concession established</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
		<u>date of accession</u>	<u>Final Bound rate Implementation</u>				
0201	Meat of bovine animals, fresh or chilled.						
02011000	-Carcasses and half-carcasses	7		CN,UY		0	
02012000	-Other cuts with bone in	7		DO,HN,UY		0	
02013000	-Boneless	5		CA,CE25,DO,HN,MX,US,UY		0	
0202	Meat of bovine animals, frozen.						
02021000	-Carcasses and half-carcasses	7		UY		0	
02022000	-Other cuts with bone in	6		CA,KG,US,UY		0	
020230	-Boneless						
02023010	--Bovine minced meat, frozen	6		AU,CA,CE25,KG,US,UY		0	
02023090	--Other, of bovine meat, frozen	6		AU,CA,CE25,KG,US,UY		0	
0203	Meat of swine, fresh, chilled or frozen.						
02031	-Fresh or chilled:						
02031100	--Carcasses and half-carcasses	P				0	
02031200	--Hams, shoulders and cuts thereof, with bone in	P				0	
02031900	--Other	P				0	
02032	-Frozen:						
02032100	--Carcasses and half-carcasses	P				0	
02032200	--Hams, shoulders and cuts thereof, with bone in	P				0	
02032900	--Other	P				0	
0204	Meat of sheep or goats, fresh, chilled or frozen.						
02041000	-Carcasses and half-carcasses of lamb, fresh or chilled	7		AU,KG,NZ,UY		0	
02042	-Other meat of sheep, fresh or chilled:						
02042100	--Carcasses and half-carcasses	6		AU,KG,NZ,UY		0	
02042200	--Other cuts with bone in	6		AU,KG,NZ,UY		0	
02042300	--Boneless	6		AU,KG,NZ,UY		0	
02043000	-Carcasses and half-carcasses of lamb, frozen	7		AU,KG,NZ,UY		0	
02044	-Other meat of sheep, frozen:						
02044100	--Carcasses and half-carcasses	7		AU,KG,NZ,UY		0	
02044200	--Other cuts with bone in	7		AU,KG,NZ,UY		0	
020443	--Boneless						
02044310	---Sheep minced meat, frozen	7		AU,KG,NZ,UY		0	
02044390	---Other, of sheep meat, frozen	7		AU,KG,NZ,UY		0	
020450	-Meat of goats						
0204501	--Carcasses and half-carcasses:						
02045011	---Fresh or chilled goat carcasses	7		KG,NZ		0	
02045012	---Frozen goat carcasses	7		KG,NZ		0	

HS	Description	Bound rate at		Final	Present		Concession first	
		date of	accession		Bound rate	Implementation	concession	incorporated in a
							established	GATT Schedule
								INRs
								ODCs
0204502	--Other cuts with bone in:							
02045021	---Fresh or chilled cuts with bone in of goats	7					KG,NZ	0
02045022	---Frozen cuts with bone in of goats	7					KG,NZ	0
0204503	--Boneless:							
02045031	---Fresh or chilled boneless goat meat	7					KG,NZ	0
02045032	---Frozen boneless goat meat	7					KG,NZ	0
0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.							
02050010	-Horse meat	15						0
02050090	-Other meat of asses, mules or hinnies	P						0
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.							
02061000	-Of bovine animals, fresh or chilled	6					KG,NZ,US,UY	0
02062	-Of bovine animals, frozen:							
02062100	--Tongues	6					KG,NZ,PY,US,UY	0
02062200	--Livers	6					KG,NZ,US,UY	0
02062900	--Other	6					KG,NZ,US,UY	0
02063000	-Of swine, fresh or chilled	P						0
02064	-Of swine, frozen:							
02064100	--Livers	P						0
02064900	--Other	P						0
020680	-Other, fresh or chilled							
02068010	---Sheep and goat offal, fresh	7					NZ,UY	0
02068090	---Other animal offal, fresh	10					NZ,UY	0
020690	-Other, frozen							
0206901	---Of sheep and goats:							
02069011	----Sheep and goat tongues, frozen	6					AU,KG,NZ,UY	0
02069012	----Sheep and goat livers, frozen	6					AU,KG,NZ,UY	0
02069019	----Other sheep and goat offal, frozen	6					AU,KG,NZ,UY	0
02069090	---Other animal offal, frozen	6					UY	0
0207	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.							
02071	-Of fowls of the species Gallus domesticus:							
02071100	--Not cut in pieces, fresh or chilled	20 or SR 1/net kg					CN,KG,PY,US	0
02071200	--Not cut in pieces, frozen	20 or SR 1/net kg					CE25,CN,KG,PY,US	0
020713	--Cuts and offal, fresh or chilled							
02071310	---Poultry minced meat, chilled	20 or SR 1/net kg					KG	0

<u>HS</u>	<u>Description</u>	<u>Bound rate at</u>		<u>Implementation</u>	<u>Present concession established</u>	<u>Concession first incorporated in a</u>	
		<u>date of accession</u>	<u>Final</u>			<u>GATT Schedule</u>	<u>Earlier INRs</u> <u>ODCs</u>
02071390	--Other, of poultry meat, chilled	20 or SR 1/net kg			KG		0
020714	--Cuts and offal, frozen						
02071410	---Poultry minced meat, frozen	20 or SR 1/net kg			CN,KG,MX,US		0
02071490	--Other, of poultry meat, frozen	20 or SR 1/net kg			CN,KG,US		0
02072	-Of turkeys:						
02072400	--Not cut in pieces, fresh or chilled	15			KG		0
02072500	--Not cut in pieces, frozen	15			KG,US		0
02072600	--Cuts and offal, fresh or chilled	15			KG		0
02072700	--Cuts and offal, frozen	20 or SR 1/net kg			KG,US		0
02073	-Of ducks, geese or guinea fowls:						
02073200	--Not cut in pieces, fresh or chilled	25	20	2010	KG		0
02073300	--Not cut in pieces, frozen	25	20	2010	KG		0
02073400	--Fatty livers, fresh or chilled	25	20	2010	KG		0
02073500	--Other, fresh or chilled	25	20	2010	KG		0
02073600	--Other, frozen	20			KG		0
0208	Other meat and edible meat offal, fresh, chilled or frozen.						
020810	-Of rabbits or hares						
02081010	---Rabbit meat, fresh	25	20	2010			0
02081020	---Rabbit meat, frozen	25	20	2010			0
02082000	-Frogs' legs	P					0
02083000	-Of primates	15					0
02084000	-Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	15					0
02085000	-Of reptiles (including snakes and turtles)	15					0
020890	-Other						
0208901	---Camel:						
02089011	----Camel meat, fresh or chilled	0					0
02089012	----Camel meat, frozen	0					0
0208902	---Gazelles and deer:						
02089021	----Gazelle or deer meat, fresh or chilled	25					0
02089022	----Gazelle or deer meat, frozen	25					0
0208903	---Wild pigeons, partridges, pheasants, quail, snipe, sand grouse and wild ducks						
02089031	----Pigeon or similar meat, fresh or chilled	25					0
02089032	----Pigeon or similar meat, frozen	25					0



HS	Description	Bound rate at		Present concession established	Concession first incorporated in a	
		date of accession	Final Bound rate		GATT Schedule	Earlier INRs
			Implementation	INR	ODCs	
02089090	---Other meat, not elsewhere classified	15				0
0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.					
02090010	---Pig fat	P				0
02090090	---Other	15		DO,HN		0
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.					
02101	-Meat of swine:					
02101100	--Hams, shoulders and cuts thereof, with bone in	P				0
02101200	--Bellies (streaky) and cuts thereof	P				0
02101900	--Other	P				0
02102000	-Meat of bovine animals	15				0
02109	-Other, including edible flours and meals of meat and meat offal:					
02109100	--Of primates	15				0
02109200	--Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	15				0
02109300	--Of reptiles (including snakes and turtles)	15				0
021099	--Other					
02109910	---Of poultry livers	15				0
02109920	---In flour or meal form (mince or burger)	15				0
02109990	---Other	15				0
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.					
040110	-Of a fat content, by weight, not exceeding 1 %					
04011030	---Long life liquid milk in packages exceeding one litre	40	25	2010	AU	0
04011090	---Other	15				0
040120	-Of a fat content, by weight, exceeding 1 % but not exceeding 6 %					
04012030	---Long life liquid milk in packages exceeding one litre	40	25	2010	AU	0
04012090	---Other	15				0
040130	-Of a fat content, by weight, exceeding 6 %					

<u>HS</u>	<u>Description</u>	<u>Bound rate at</u>		<u>Present concession established</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
		<u>date of accession</u>	<u>Final Bound rate</u>				
04013030	---Long life liquid milk in packages exceeding one litre	40	25	2010	AU,CE25		0
04013090	---Other	10					0
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter.						
04021	-In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %:						
04021010	---Milk powder for industrial purposes	10			AU,CE25,NZ,US,UY		0
04021090	---Other low fat solid milk	10			CE25,NZ,US,UY		0
04022	-In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 %:						
040221	--Not containing added sugar or other sweetening matter						
04022110	---Milk powder for industrial purposes	15			AU,CE25,NZ,UY		0
04022190	---Other solid unsweetened milk,	10			CE25,NZ,UY		0
040229	--Other						
04022910	---Milk powder for industrial purposes	15			AU,NZ,UY		0
04022990	---Other solid sweetened milk, over 1.5% fat	15			NZ,UY		0
04029	-Other:						
040291	--Not containing added sugar or other sweetening matter						
04029110	---Other milk, unsweetened	10			NZ,UY		0
04029120	---Other cream, unsweetened	10			CE25,NZ,UY		0
040299	--Other						
04029910	---Other Milk, sweetened	10			CE25,NZ,UY		0
04029920	---Other cream, sweetened	10			NZ,UY		0
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.						
04031000	-Yoghurt	10			DO,HN,US		0
040390	-Other						
04039010	---Labnah	15					0
04039020	---Laban	15					0
04039030	---Cottage cheese	10			US		0
04039090	---Other milk and cream	10			DO,HN,US		0

HS	Description	Bound rate at		Present concession established	Concession first incorporated in a	
		date of accession	Final Bound rate		GATT Schedule	INRs ODCs
0404	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.					
04041000	-Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	10		US		0
04049000	-Other	10		US		0
0405	Butter and other fats and oils derived from milk; dairy spreads.					
04051000	-Butter	6		AU, CE25, DO, HN, NZ, UY		0
04052000	-Dairy spreads	15		DO, HN, NZ, UY		0
04059000	-Other	10		AU, CE25, DO, HN, NZ, UY		0
0406	Cheese and curd.					
04061000	-Fresh (unripened or uncured) cheese, including whey cheese, and curd	6		AU, CE25, DO, HN, NZ, UY		0
04062000	-Grated or powdered cheese, of all kinds	6		AU, DO, HN, NZ, US, UY		0
04063000	-Processed cheese, not grated or powdered	6		AU, CE25, DO, HN, NZ, US, UY		0
04064000	-Blue-veined cheese	6		NZ, UY		0
040690	-Other cheese					
04069010	---Fresh fermented cream cheese	6		CA, DO, HN, NZ, US, UY		0
04069020	---Solid or semi-solid cheese	6		AU, CA, CE25, DO, HN, NZ, US, UY		0
04069090	---Other cheese	6		AU, CA, CE25, DO, HN, NZ, US, UY		0
0407	Birds' eggs, in shell, fresh, preserved or cooked.					
0407001	---Fresh:					
04070011	----Fresh birds' eggs for hatching	10				0
04070019	----Other fresh birds' eggs	25 or SR 0.08/each		CE25, CN		0
04070090	---Other eggs in shells	25 or SR 0.08/each		CN		0
0408	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.					
04081	-Egg yolks:					
04081100	--Dried	25 or SR 0.08/each	20			0

<u>HS</u>	<u>Description</u>	<u>Bound rate at</u>		<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a</u>	
		<u>date of accession</u>	<u>Final Bound rate</u>			<u>GATT Schedule</u>	<u>INRs ODCs</u>
04081900	--Other	25 or SR 0.08/each	20	2010			0
04089	-Other:						
04089100	--Dried	25 or SR 0.08/each	20	2010			0
04089900	--Other	25 or SR 0.08/each	20	2010			0
04090000	Natural honey.	6			AU,DO,HN,KG,MX,PY,US,UY		0
0410	Edible products of animal origin, not elsewhere specified or included.						
04100010	---Tortoise eggs	15					0
04100020	---Bird's nests	15					0
04100090	---Other edible products of animal Origin	15					0
05010000	Human hair, unworked, whether or not washed or scoured; waste of human hair.	15					0
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.						
05021000	-Pigs', hogs' or boars' bristles and hair and waste thereof	P					0
05029000	-Other	15					0
05030000	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	15					0
0504	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.						
05040010	---Animal guts	15			UY		0
05040020	---Animal stomachs	15			UY		0
05040090	---Other animal parts	15			UY		0
0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.						
05051000	-Feathers of a kind used for stuffing; down	15					0
05059000	-Other	15					0
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.						

HS	Description	Bound rate at		Present concession established	Concession first incorporated in a	
		date of accession	Final Bound rate		GATT Schedule	Earlier INRs
			Implementation	INR	ODCs	
05061000	-Ossein and bones treated with acid	15				0
05069000	-Other	15				0
0507	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.					
05071000	-Ivory; ivory powder and waste	15				0
050790	-Other					
05079010	---Tortoise-shell, Whalebone and whalebone hair	15				0
05079020	---Horns, antlers, hooves, nails, claws	15				0
0508	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.					
05080010	---Coral	15				0
05080020	---Black coral	15				0
05080030	---Shells of molluscs, crustaceans or echinoderms	15				0
05080090	---Cuttlebone and similar material	15				0
0509	Natural sponges of animal origin.					
05090010	---Crude sponges	15				0
05090020	---Prepared sponges	15				0
0510	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.					
05100010	---Ambergris, castoreum, civet, musk	15				0
05100090	---Other animal products	15				0
0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.					
05111000	-Bovine semen	6		CA,US		0
05119	-Other:					
051191	--Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3					
05119110	---Inedible fish eggs	15				0
05119120	---Dead animals of marine life	15				0

HS	Description	Bound rate at		Present concession established	Concession first incorporated in a	
		date of accession	Final Bound rate	Implementation	GATT Schedule	Earlier INRs
				INR		ODCs
05119190	---Other products of fish, crustaceans, etc.	15				0
051199	--Other					
05119910	---Kermes and similar insects	15				0
05119920	---Silkworm eggs	15				0
05119930	---Ant eggs	15				0
05119940	---Animal blood, other dead animals and inedible meat	15				0
05119950	---Sinews and tendons, and similar waste of raw hides	15				0
05119990	---Other animal products, not elsewhere specified	15				0
0601	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.					
06011000	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	15			DO,HN	0
06012000	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	15				0
0602	Other live plants (including their roots), cuttings and slips; mushroom spawn.					
060210	-Unrooted cuttings and slips					
06021010	---Grapevines (grapeslips)	15			DO,HN	0
06021090	---Other unrooted cuttings and slips	15			DO,HN	0
060220	-Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts					
06022010	---Palm tree seedlings	15			DO,HN	0
06022090	---Other edible fruit trees or bushes	15			DO,HN	0
060230	-Rhododendrons and azaleas, grafted or not					
06023010	---Ornamental shrubs	15				0
06023090	---Other rhododendrons or azaleas	15				0
06024000	-Roses, grafted or not	15				0
06029000	-Other	6			DO,HN	0
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.					
06031000	-Fresh	5			EC,MX	0
06039000	-Other	5			EC,MX	0

HS	Description	Bound rate at		Present concession established	INR	Concession first incorporated in a	
		date of accession	Final Bound rate			GATT Schedule	Earlier INRs
0604	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.						
06041000	-Mosses and lichens	15			DO,HN		0
06049	-Other:						
06049100	--Fresh	15					0
06049900	--Other	5			EC		0
0701	Potatoes, fresh or chilled.						
07011000	-Seed	10			CE25		0
07019000	-Other:						
ex07019000	- From 1 January to 31 May	25	15		DO,HN		0
ex07019000	- From 1 June to 31 December	15			DO,HN		0
0702	Tomatoes, fresh (or chilled)						
ex07020000	- From 1 September to 30 April	15			DO,HN		0
ex07020000	- From 1 May to 31 August	25	15		DO,HN		0
0703	Onions, shallots, garlic, leeks and other alliacious vegetables, fresh or chilled.						
070310	-Onions and shallots						
0703101	--Onions:						
07031011	---Onions for food						
ex07031011	- From 1 November to 31 May	12			DO,HN		0
ex07031011	- From 1 June to 31 October	25	15		DO,HN,KG		0
07031012	---Onions (for sowing)	5			DO,HN,KG		0
07031020	--Shallots	5			DO,HN,KG		0
07032000	-Garlic	15			CN,MX,UY		0
07039000	-Leeks and other alliacious vegetables	15					0
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.						
07041000	-Cauliflowers and headed broccoli	15			AU,DO,HN		0
07042000	-Brussels sprouts	15					0
07049000	-Other	15					0
0705	Lettuce (Lactuca sativa) and chicory (Cichorium spp.), fresh or chilled.						
07051	-Lettuce:						
07051100	--Cabbage lettuce (head lettuce)	15					0
07051900	--Other	15					0
07052	-Chicory:						
07052100	--Witloof chicory (Cichorium intybus var. foliosum)	15					0

<u>HS</u>	<u>Description</u>	<u>Bound rate at</u>		<u>Present concession established</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
		<u>date of accession</u>	<u>Final Bound rate</u>				
07052900	--Other	6					0
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.						
07061000	-Carrots and turnips						
ex07061000	- From 1 February to 31 May	25	15		DO,HN		0
ex07061000	- From 1 June to 31 January	15			DO,HN		0
07069000	-Other	15					0
0707	Cucumbers and gherkins, fresh or chilled.						
ex07070000	- From 1 May to 31 August	25	15		DO,HN		0
ex07070000	- From 1 September to 30 April	15			DO,HN		0
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.						
07081000	-Peas (Pisum sativum)	15			DO,HN		0
07082000	-Beans (Vigna spp., Phaseolus spp.)	15			DO,HN		0
070890	-Other leguminous vegetables						
07089010	--Kidney beans	15			DO,HN		0
07089090	--Other leguminous vegetables	15					0
0709	Other vegetables, fresh or chilled.						
07091000	-Globe artichokes	8					0
07092000	-Asparagus	8			DO,HN		0
07093000	-Aubergines (egg-plants)	10			DO,HN		0
07094000	-Celery other than celeriac	15					0
07095	-Mushrooms and truffles:						
07095100	--Mushrooms of the genus Agaricus	15			DO,HN		0
07095200	--Truffles	15					0
07095900	--Other	15					0
07096000	-Fruits of the genus Capsicum or of the genus Pimenta	15			DO,HN		0
07097000	-Spinach, New Zealand spinach and orache spinach (garden spinach)	15					0
070990	-Other						
07099010	--Pumpkins	15					0
07099020	--Marrow						
ex07099020	- From 1 August to 31 May	15					0
ex07099020	- From 1 June to 31 July	25	15	2010			0
07099030	--Olives	15					0
07099040	--Okra:						
ex07099040	- From 1 June to 31 August	25	15	2010			0
ex07099040	- From 1 September to 31 May	15					0
07099050	--Parsley	15					0



HS	Description	Bound rate at		Present concession established	INR	Concession first incorporated in a		ODCs
		date of accession	Final Bound rate			GATT Schedule	INRs	
0709060	--Coriander	15						0
0709090	--Other vegetables	12			LK			0
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.							
07101000	-Potatoes	12						0
07102	-Leguminous vegetables, shelled or unshelled:							
07102100	--Peas (Pisum sativum)	15	12					0
07102200	--Beans (Vigna spp., Phaseolus spp.)	15	12					0
07102900	--Other	15						0
07103000	-Spinach, New Zealand spinach and orache spinach (garden spinach)	15						0
07104000	-Sweet corn	6			US			0
07108000	-Other vegetables	10						0
07109000	-Mixtures of vegetables	10			US			0
0711	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.							
07112000	-Olives	15						0
07113000	-Capers	15						0
07114000	-Cucumbers and gherkins	15			DO,HN			0
07115	-Mushrooms and truffles:							
07115100	--Mushrooms of the genus Agaricus	6						0
07115900	--Other	6						0
07119000	-Other vegetables; mixtures of vegetables	6			US			0
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.							
07122000	-Onions	10						0
07123	-Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles:							
07123100	--Mushrooms of the genus Agaricus	15						0
07123200	--Wood ears (Auricularia spp.)	15						0
07123300	--Jelly fungi (Tremella spp.)	15						0
07123900	--Other	15						0
07129000	-Other vegetables; mixtures of vegetables	15						0
0713	Dried leguminous vegetables, shelled, whether or not skinned or split.							
07131000	-Peas (Pisum sativum)	6			AU,CA,US			0
07132000	-Chickpeas (garbanzos)	6			AU,MX,US			0
07133	-Beans (Vigna spp., Phaseolus spp.):							

<u>HS</u>	<u>Description</u>	<u>Bound rate at</u>		<u>Present</u> <u>concession</u> <u>established</u>	<u>Concession first</u> <u>incorporated in a</u>	
		<u>date of</u> <u>accession</u>	<u>Final</u> <u>Bound rate</u>		<u>GATT Schedule</u>	<u>Earlier</u> <u>INRs</u> <u>ODCs</u>
071331	--Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek					
07133110	---Beans, for sowing, dried	6		KG		0
07133120	---Beans, for food, dried	6		KG		0
071332	--Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> )					
07133210	---Red beans for sowing, dried	6		DO,HN		0
07133220	---Red beans for food, dried	6		DO,HN		0
071333	--Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> )					
07133310	---Kidney beans for sowing, dried	6		DO,HN,KG		0
07133320	---Kidney beans for food, dried	6		DO,HN,KG		0
07133900	--Other	6		DO,HN,KG,US		0
07134000	-Lentils	6		DO,HN		0
07135000	-Broad beans ( <i>Vicia faba</i> var. major) and horse beans ( <i>Vicia faba</i> var. equina, <i>Vicia faba</i> var. minor)	6		AU,DO,HN		0
071390	-Other					
07139010	---Mung beans, dried	6		DO,HN		0
07139090	---Other dried leguminous vegetables	6				0
0714	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.					
07141000	-Manioc (cassava)	15		DO,HN		0
07142000	-Sweet potatoes	15		DO,HN		0
071490	-Other					
07149010	---Salep	15				0
07149020	---Jerusalem artichokes	15				0
07149090	---Other roots and tubers	15		DO,HN		0
0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.					
08011	-Coconuts:					
08011100	--Desiccated	6		DO,HN,LK,PH		0
08011900	--Other	6		DO,HN,LK,PH		0
08012	-Brazil nuts:					
08012100	--In shell	15				0
08012200	--Shelled	15				0
08013	-Cashew nuts:					

HS	Description	Bound rate at		Present concession established	Concession first incorporated in a GATT Schedule	Earlier	
		date of accession	Final Bound rate			INRs	ODCs
08013100	--In shell	10			DO,HN,IN		0
08013200	--Shelled	10			DO,HN,IN,SV		0
0802	Other nuts, fresh or dried, whether or not shelled or peeled.						
08021	-Almonds:						
08021100	--In shell	6			KG,US		0
08021200	--Shelled	6			US		0
08022	-Hazelnuts or filberts (Corylus spp.):						
08022100	--In shell	15					0
08022200	--Shelled	15					0
08023	-Walnuts:						
08023100	--In shell	15					0
08023200	--Shelled	15					0
08024000	-Chestnuts (Castanea spp.)	15					0
080250	-Pistachios						
08025010	---Pistachios, in shells	15					0
08025020	---Pistachios, shelled	15					0
080290	-Other						
0802901	---Pine nuts:						
08029011	----Pine nuts, in shells	15					0
08029012	----Pine nuts, shelled	15					0
08029020	---Green seed (Bank)	15					0
0802909	---Other:						
08029091	----Other nuts, in shells	12					0
08029092	----Other nuts, shelled	12					0
08030000	Bananas, including plantains, fresh or dried.	5			DO,EC,HN,MX,PH		0
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.						
080410	-Dates						
08041010	---Fresh dates	40					0
08041020	---Dried dates	40					0
08041030	---Dried and Pressed Dates	40					0
08041090	---Other dates	40					0
080420	-Figs						
08042010	---Fresh figs	15					0
08042020	---Dried figs	15					0
08043000	-Pineapples	10			DO,EC,HN		0
08044000	-Avocados	10			DO,HN,MX		0
080450	-Guavas, mangoes and mangosteens						
08045010	---Guavas	8			DO,EC,HN,MX		0
08045020	---Mangoes (See Endnote 1)	6			AU,DO,EC,HN,MX,PH,PK		0

HS	Description	Bound rate at		Present concession established	Concession first incorporated in a GATT Schedule	Earlier INRs	ODCs
		date of accession	Final Bound rate				
08045030	---Mangosteens	8			DO,EC,HN		0
0805	Citrus fruit, fresh or dried.						
08051000	-Oranges	10			DO,HN,UY		0
08052000	-Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	13			DO,HN,UY		0
08054000	-Grapefruit	10			DO,HN		0
080550	-Lemons (Citrus limon, Citrus limonium) and limes (Citrus aurantifolia, Citrus latifolia)						
08055010	---Fresh lemons	10			DO,HN,MX,UY		0
08055020	---Dried lemons	15			DO,HN,UY		0
08059000	-Other	15	12		DO,HN,MX		0
0806	Grapes, fresh or dried.		2008				
08061000	-Fresh	5			US		0
08062000	-Dried	5			KG,US		0
0807	Melons (including watermelons) and papaws (papayas), fresh.						
08071	--Melons (including watermelons):						
08071100	--Watermelon:						
ex08071100	- From 1 May to 31 August	25	15		DO,HN,KG		0
ex08071100	- From 1 September to 30 April	15			DO,HN		0
08071910	--Melon (muskmelon):						
ex08071910	- From 1 May to 31 August	25	15		DO,HN		0
ex08071910	- From 1 September to 30 April	12			DO,HN		0
ex08071990	- From 1 September to 30 April	15			DO,HN		0
08071990	--Other						
ex08071990	- From 1 May to 31 August	25	15		DO,HN		0
08072000	-Papaws (papayas)	15			DO,HN		0
0808	Apples, pears and quinces, fresh.						
08081000	-Apples	5			CE25,NZ,US		0
080820	-Pears and quinces						
08082010	--Pears, fresh	5			NZ,US		0
08082020	--Quince, fresh	7					0
0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.						
08091000	-Apricots	15					0
08092000	-Cherries	15					0
08093000	-Peaches, including nectarines	15					0
08094000	-Plums and sloes	10					0
0810	Other fruit, fresh.						
08101000	-Strawberries	12			US		0

HS	Description	Bound rate at		Present concession established	Concession first incorporated in a	
		date of accession	Final Bound rate		GATT Schedule	Earlier INRs ODCs
08102000	-Raspberries, blackberries, mulberries and loganberries	15				0
08103000	-Black, white or red currants and gooseberries	15				0
08104000	-Cranberries, bilberries and other fruits of the genus Vaccinium	15				0
08105000	-Kiwifruit	10				0
08106000	-Durians	15			NZ	0
081090	-Other					
08109010	---Pomegranates, fresh	10			DO,HN	0
08109020	---Medlar, fresh	15			DO,HN	0
08109030	---Prickly pear, fresh	15				0
08109090	---Other fruit, fresh	15			DO,HN	0
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.					
08111000	-Strawberries	15	12		MX	0
08112000	-Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	15				0
08119000	-Other	10				0
0812	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.					
08121000	-Cherries	15				0
08129000	-Other	10			IN	0
0813	Fruit, dried, other than that of headings Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.					
08131000	-Apricots	15			KG	0
08132000	-Prunes	6			US	0
08133000	-Apples	15				0
081340	-Other fruit					
08134010	---Cherries, dried	15			KG	0
08134020	---Tamarind, dried	10			KG	0
08134030	---Pears, dried	15			KG	0
08134090	---Other dried fruit	15			KG	0
08135000	-Mixtures of nuts or dried fruits of this Chapter	15			KG	0

<u>HS</u>	<u>Description</u>	<u>Bound rate at</u>		<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a</u>	
		<u>date of accession</u>	<u>Final Bound rate</u>			<u>GATT Schedule</u>	<u>INRs ODCs</u>
08140000	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	15			DO,HN		0
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.						
09011	-Coffee, not roasted:						
09011100	--Not decaffeinated	5			DO,EC,HN,SV		0
09011200	--Decaffeinated	5			DO,EC,HN,SV		0
09012	-Coffee roasted:						
09012100	--Not decaffeinated	5			DO,EC,HN,MX,US		0
09012200	--Decaffeinated	5			DO,EC,HN,MX		0
09019000	-Other	15	12	2008	DO,HN,MX		0
0902	Tea, whether or not flavoured.				LK		0
09021000	-Green tea (not fermented) in immediate packings of a content not exceeding 3 kg (See Endnote 2)	7					
09022000	-Other green tea (not fermented)	7					0
090230	-Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg						
09023010	---Tea, in small packings of a content not exceeding 3 g (See Endnote 3)	6			IN,LK		0
09023090	---Other (See Endnote 4)	6			IN,LK		0
09024000	-Other black tea (fermented) and other partly fermented tea (See Endnote 5)	6			IN,LK		0
09030000	Maté.	15					0
0904	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.						
09041	-Pepper:						
09041100	--Neither crushed nor ground	10			DO,HN,LK		0
09041200	--Crushed or ground	15			DO,HN		0
09042000	-Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground	10			DO,HN		0
09050000	Vanilla.	15					0
0906	Cinnamon and cinnamon-tree flowers.						
09061000	-Neither crushed nor ground	15					0
09062000	-Crushed or ground	15					0
09070000	Cloves (whole fruit, cloves and stems).	12			DO,HN,LK		0
0908	Nutmeg, mace and cardamoms.						

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		date of accession	Final Bound rate		GATT Schedule	Earlier INRs ODCs
09081000	-Nutmeg	15				0
09082000	-Mace	P				0
09083000	-Cardamoms	7			DO,HN,IN	0
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.					
09091000	-Seeds of anise or badian	15				0
09092000	-Seeds of coriander	10				0
09093000	-Seeds of cumin	15				0
09094000	-Seeds of caraway	15				0
09095000	-Seeds of fennel; juniper berries	10				0
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.					
09101000	-Ginger	10			DO,HN,IN	0
09102000	-Saffron	15			DO,HN	0
09103000	-Turmeric (curcuma)	10			IN	0
09104000	-Thyme; bay leaves	15				0
09105000	-Curry	15				0
09109	-Other spices:					
09109100	--Mixtures referred to in Note 1 (b) to this Chapter	10			IN	0
091099	--Other					
09109910	---Fenugreek	10			DO,HN,IN,US	0
09109990	---Other spices	10			DO,HN,IN,US	0
1001	Wheat and meslin.					
10011000	-Durum wheat	25			US	0
100190	-Other					
10019010	---Wheat, normal	25			AU,US	0
10019020	---Wheat, thin	25			US	0
10019030	---Wheat and rye, mixed	25			US	0
10020000	Rye.	15				0
10030000	Barley.	5			AU,CA,CE25,US	0
1004	Oats.					
10040010	---Grey oats (or black)	10			US	0
10040020	---White oats (or yellow)	10			US	0
1005	Maize (corn).					
10051000	-Seed	5				0
100590	-Other					
10059010	---Golden corn	5			US	0
10059020	---White corn	7			US	0
10059030	---Brown corn	7			US	0
10059090	---Other corn	5			US	0

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		<u>date of</u> accession	<u>Final</u> Bound rate				
1006	Rice.						
10061000	-Rice in the husk (paddy or rough)	5				IN,US,UY	0
10062000	-Husked (brown) rice	7				AU,US,UY	0
10063000	-Semi-milled or wholly milled rice, whether or not polished or glazed	5				AU,IN,PK,US,UY	0
10064000	-Broken rice	7				US,UY	0
10070000	Grain sorghum.	10				US	0
1008	Buckwheat, millet and canary seed; other cereals.						
10081000	-Buckwheat	25					0
10082000	-Millet	8				IN	0
10083000	-Canary seed	15					0
10089000	-Other cereals	5				US	0
1101	Wheat or meslin flour.						
11010010	---Wheat Flour	25				AU,US	0
11010020	---Flour of mixed wheat and rye	25				AU,US	0
1102	Cereal flours other than of wheat or meslin.						
11021000	-Rye flour	15					0
11022000	-Maize (corn) flour	10					0
11023000	-Rice flour	10					0
ex11023000	Non-glutinous rice flour	5					0
110290	-Other						
11029010	---Barley flour	15					0
11029020	---Oat flour	15					0
11029030	---Grain sorghum flour	15					0
11029040	---Buckwheat flour	25					0
11029050	---Millet flour	15					0
11029090	---Other flour	15					0
1103	Cereal groats, meal and pellets.						
11031	-Groats and meal:						
110311	--Of wheat						
11031110	---Wheat groats	20				CE25	0
11031120	---Wheat meal	20				CE25	0
110313	--Of maize (corn)						
11031310	---Maize groats	15					0
11031320	---Maize meal	15					0
110319	--Of other cereals						
11031910	---Crushed grains of barley	15					0
11031920	---Crushed grains of sorghum	15					0
11031930	---Crushed grains of darnel	15					0
11031940	---Crushed grains of dark wheat	20					0