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1806.90.50	-- Prepared foods obtained by the swelling or roasting of cereals or cereal products	35					US			0
1806.90.90	-- Other	35					US			0
19.01	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings Nos. 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.									
1901.10.10	- Preparations for infant use, put up for retail sale:									
	-- Of products of headings Nos. 04.01 to 04.04	15								0
1901.10.90	-- Other	15								0
1901.20.10	- Mixes and doughs for the preparation of bakers' wares of heading No 19.05:									
	-- Of flour, meal, starch or malt extract, not containing cocoa	15								0
1901.20.20	-- Of flour, meal, starch or malt extract, containing less than 40% by weight of cocoa	15								0
1901.20.30	-- Other, not containing cocoa	15								0
1901.20.40	-- Other, containing cocoa	15								0
	- Other:									
1901.90.10	-- Malt extract	15								0
1901.90.20	-- Of flour, meal, starch or malt extract not containing cocoa or containing less than 40% by weight of cocoa	15								0
1901.90.30	-- Soya based powder	15								0
1901.90.40	-- Filled milk not containing cocoa or containing less than 5% by weight of cocoa	15								0
	-- Other:									
	--- Infant food:									

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1901.90.91	---- Of products of heading Nos. 04.01 to 04.04, not put up for retail sale	15						0
1901.90.92	---- Other, not put up for retail sale	15						0
1901.90.93	---- Put up for retail sale	15						0
	--- Other:							
1901.90.94	---- Of products of heading Nos. 04.01 to 04.04, not containing cocoa	15						0
1901.90.95	---- Of products of heading Nos. 04.01 to 04.04, containing cocoa	15						0
1901.90.96	---- Other, not containing cocoa	15						0
1901.90.97	---- Other, containing cocoa	15						0
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.							
	- Uncooked pasta, not stuffed or otherwise prepared:							
1902.11.00	-- Containing eggs	15						0
	-- Other:							
1902.19.10	--- Bean vermicelli (tang hoon)	15				US		0
1902.19.20	--- Rice vermicelli (bee hoon)	15				US		0
1902.19.90	--- Other	15				US		0
1902.20.00	- Stuffed pasta, whether or not cooked or otherwise prepared.	15						0
	- Other pasta:							
1902.30.10	-- Instant noodles	15						0
1902.30.90	-- Other	15						0
1902.40.00	- Couscous	15						0
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.							
1903.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	40						0

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19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)), in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.							
1904.10.00	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	35			US			0
1904.20.10	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:	40						0
1904.20.90	- - Mixtures of roasted or unroasted cereal flakes	40						0
1904.90.10	- - Other	40			US			0
1904.90.90	- - Other:	40			US			0
1905.10.00	- - Rice preparations, including pre-cooked rice	40						0
1905.20.00	- - Other	40						0
1905.30.10	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	15			US			0
1905.30.20	- Crispbread	40						0
1905.30.30	- Gingerbread and the like	35			US			0
1905.30.40	- Sweet biscuits; waffles and wafers:	35			US			0
1905.40.00	- - Sweet biscuits not containing cocoa	35			US			0
	- - Sweet biscuits containing cocoa	35			US			0
	- - Waffles	35			US			0
	- - Wafers	40			US			0
	- Rusks, toasted bread and similar toasted products							
	- Other:							
1905.90.10	- - Unsweetened teething biscuits	35			US			0
1905.90.20	- - Other unsweetened biscuits	35			US			0
1905.90.30	- - Cakes	10			US			0

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1905.90.40	-- Pastries	10					US			0
1905.90.50	-- Bakery products made without flour	10					US			0
1905.90.90	-- Other	10					US			0
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.									
2001.10.00	- Cucumbers and gherkins	40								0
2001.20.00	- Onions	40								0
2001.90.00	- Other	40								0
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.									
2002.10.00	- Tomatoes, whole or in pieces	40								0
	- Other:									
2002.90.10	-- Tomato paste	40								0
2002.90.90	-- Other	40								0
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.									
2003.10.00	- Mushrooms	40								0
2003.20.00	- Truffles	40								0
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06.									
2004.10.00	- Potatoes	35					US			0
	- Other vegetables and mixtures of vegetables:									
2004.90.10	-- Infant food	40								0
2004.90.20	-- Other preparations of sweet corn	40								0
2004.90.90	-- Other	40								0
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06.									
2005.10.00	- Homogenised vegetables	40								0
	- Potatoes:									
2005.20.10	-- Chips and sticks	35					US			0
2005.20.90	-- Other	35					US			0

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2005.40.00	- Peas (<i>Pisum sativum</i>)	40								0
2005.51.00	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):	40								0
2005.59.00	- - Beans, shelled	40					US			0
2005.59.00	- - Other	40								0
2005.60.00	- Asparagus	40								0
2005.70.00	- Olives	40								0
2005.80.00	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	40								0
2005.90.10	- Other vegetables and mixtures of vegetables:	40								0
2005.90.90	- - Smoked garlic	38.5								0
2005.90.90	- - Other									0
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised):	40								0
2006.00.10	- Unshelled beans, olives and other vegetables (other than peas, shelled beans, asparagus and sweet corn) and mixtures of vegetables, preserved by sugar, whether or not frozen	40								0
2006.00.90	- Other	40								0
20.07	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.	30								0
2007.10.00	- Homogenised preparations	30								0
2007.91.00	- Other:	30								0
2007.91.00	- - Citrus fruit	15					US			0
2007.99.00	- - Other									0
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	40								0
2008.11.10	- Nuts, ground-nuts and other seeds, whether or not mixed together:	35								0
2008.11.10	-- ground-nuts:									0
2008.11.20	- - - Roasted	40					US			0
2008.11.20	- - - Peanut butter	35					US			0

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2008.11.90	- - - Other	40					US			0
2008.19.00	- - Other, including mixtures	35					US			0
2008.20.00	- Pineapples	40								0
2008.30.00	- Citrus fruit	40								0
2008.40.00	- Pears	40								0
2008.50.00	- Apricots	40								0
2008.60.00	- Cherries	40								0
2008.70.00	- Peaches	40								0
2008.80.00	- Strawberries	40								0
	- Other, including mixtures other than those of subheading No 20.08.19:									
2008.91.00	- - Palm hearts	40								0
2008.92.00	- - Mixtures	40								0
	- - Other:									
2008.99.10	- - - Lychees	40								0
2008.99.20	- - - Longans	40								0
2008.99.90	- - - Other	40								0
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.									
	not containing added spirit, whether or not containing added sugar or other sweetening matter.									
	- Orange juice:									
	- - Frozen:									
2009.11.10	- - - Concentrate	40								0
2009.11.90	- - - Other	40								0
	- - Other:									
2009.19.10	- - - Concentrate	40							AU	0
2009.19.90	- - - Other	40							AU	0
2009.20.00	- Grapefruit juice	40								0
2009.30.00	- Juice of any Other single citrus fruit	40								0
2009.40.00	- Pineapple Juice	40								0

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2009.50.00	- Tomato Juice	40								0
2009.60.00	- Grape juice (including grape must)	40					AU			0
2009.70.00	- Apple juice	40					AU			0
	- Juice of any Other single fruit or vegetable :									
2009.80.10	- - Blackcurrant juice	40								0
2009.80.90	- - Other	40								0
2009.90.00	- Mixtures of juices	40					AU			0
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.									
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:									
	of these extracts, essences or concentrates or with a basis of coffee:									
2101.11.00	- - Extracts, essences and concentrates	40					US			0
2101.12.00	- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	38.5								0
2101.20.00	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	40					IN			0
2101.30.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	40								0
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders.									
2102.10.00	- Active Yeasts	35		15	2008					0
2102.20.00	- Inactive yeasts; other single-cell micro-organisms, dead	35		15	2008					0
2102.30.00	- Prepared baking powders	35		15	2008					0

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21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.								
2103.10.00	- Soya sauce	38.5							0
2103.20.00	- Tomato ketchup and other tomato sauces	40							0
2103.30.00	- Mustard flour and meal and prepared mustard	40							0
	- Other:								
2103.90.10	- - Chilli sauce	40					US		0
2103.90.20	- - Mixed condiments and mixed seasonings, including shrimp paste known as belachan	40					US		0
2103.90.90	- - Other	40					US		0
21.04	Soups and broths and preparations therefor; homogenised composite food preparations.								
	- Soup and broth and preparations therefor:								
2104.10.10	- - Containing meat	35					US		0
2104.10.90	- - Other	35					US		0
	- Homogenised composite food preparations:								
2104.20.10	- - Containing meat	40							0
2104.20.90	- - Other	40							0
21.05	Ice cream and other edible ice, whether or not containing cocoa.								
2105.00.00	Ice cream and other edible ice, whether or not containing cocoa.	40					US		0
21.06	Food preparations not elsewhere specified or included.								
2106.10.00	- Protein concentrates and textured protein substances	40							0
	- Other:								
2106.90.10	- - Dried bean curd and bean curd sticks	10					AU, US		0
2106.90.20	- - Non-dairy creamer	30					AU, US		0
2106.90.30	- - Autolysed yeast preparations	30					AU, US		0

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	-- Of a kind used in the manufacture of beverages:								
2106.90.41	-- Non-alcoholic preparations	15					AU, US		0
2106.90.42	-- Non-odoriferous alcoholic preparations in liquid form	30					AU, US		0
2106.90.43	-- Non-odoriferous alcoholic preparations in other forms	30					AU, US		0
2106.90.51	-- Preparations consisting of saccharin or aspartame and a foodstuff, for sweetening purposes	30					AU, US		0
2106.90.52	-- Other preparations containing artificial sweeteners	30					AU, US		0
2106.90.61	-- Flavoured or coloured syrups	30					AU, US		0
2106.90.62	-- Cheese flavouring powder	30					AU, US		0
2106.90.69	-- Other flavouring materials of a kind used in the food and drink industry	30					AU, US		0
2106.90.90	-- Other	35					AU, US		0
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter not flavoured; ice and snow.								
2201.10.00	- Mineral waters and aerated waters	40							0
2201.90.00	- Other	40							0
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09.								
	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:								
2202.10.10	-- Non-aerated beverages ready for immediate consumption	35					US		0
2202.10.20	-- Spa waters and aerated waters, flavoured	35					US		0
2202.10.90	-- Other	35					US		0
2202.90.00	- Other	35					US		0
22.03	Beer made from malt								

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2203.00.10	- Stout and porter	45					AU, US		0
2203.00.90	- Other beer, including ale	45					AU, US		0
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.								
2204.10.00	- Sparkling wine	40							0
	- Other wine, grape must with fermentation prevented or arrested by the addition of alcohol:								
	- - In containers holding 2 litres or less:								
	- - - Wine not containing aromatic flavouring materials:								
2204.21.11	- - - Of an alcoholic strength by volume not exceeding 15% vol	40					AU, US		0
2204.21.12	- - - Of an alcoholic strength by volume exceeding 15% vol	40					AU, US		0
	- - - Wine containing aromatic flavouring materials:								
2204.21.21	- - - Of an alcoholic strength by volume not exceeding 15% vol	40					AU, US		0
2204.21.22	- - - Of an alcoholic strength by volume exceeding 15% vol	40					AU, US		0
	- - - Grape must:								
2204.21.31	- - - Of an alcoholic strength by volume not exceeding 15% vol	40					AU, US		0
2204.21.32	- - - Of an alcoholic strength by volume exceeding 15% vol	40					AU, US		0
	- - Other:								
	- - - Wine not containing aromatic flavouring materials:								
2204.29.11	- - - Of an alcoholic strength by volume not exceeding 15% vol	40							0
2204.29.12	- - - Of an alcoholic strength by volume exceeding 15% vol	40							0
	- - - Wine containing aromatic flavouring materials:								
2204.29.21	- - - Of an alcoholic strength by volume not exceeding 15% vol	40							0
2204.29.22	- - - Of an alcoholic strength by volume exceeding 15% vol	40							0

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	--- Grape must:							
2204.29.31	--- Of an alcoholic strength by volume not exceeding 15% vol	40						0
2204.29.32	--- Of an alcoholic strength by volume exceeding 15% vol	40						0
	- Other grape must:							
2204.30.10	-- Of an alcoholic strength by volume not exceeding 15% vol	60						0
2204.30.20	-- Of an alcoholic strength by volume exceeding 15% vol	60						0
22.05	Vermouth and other wines of fresh grapes flavoured with plants or aromatic substances.							
	- In containers holding 2 litres or less:							
2205.10.10	-- Of an alcoholic strength by volume not exceeding 15% vol	60						0
2205.10.20	-- Of an alcoholic strength by volume exceeding 15% vol	60						0
	- Other:							
2205.90.10	-- Of an alcoholic strength by volume not exceeding 15% vol	60						0
2205.90.20	-- Of an alcoholic strength by volume exceeding 15% vol	60						0
22.06	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.							
2206.00.10	- Cider and perry	60						0
2206.00.20	- Sake (rice wine) of an alcoholic strength by volume not exceeding 40% vol	60						0
2206.00.30	- Sake (rice wine) of an alcoholic strength by volume exceeding 40% vol	60						0
2206.00.40	- Toddy of an alcoholic strength by volume not exceeding 40% vol	60						0
2206.00.50	- Toddy of an alcoholic strength by volume not exceeding 40% vol	60						0
2206.00.60	- Shandy of an alcoholic strength by volume exceeding 0.5% but not exceeding 1%	60						0

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2206.00.70	- Shandy of an alcoholic strength by volume exceeding 1% but not exceeding 3%	60							0
2206.00.90	- Other, including mead	60							0
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.								
2207.10.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	60							0
	- Ethyl alcohol and other spirits, denatured, of any strength:								
2207.20.10	-- Denatured ethyl alcohol, including methylated spirits	60							0
2207.20.90	-- Other	60							0
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.								
	- Spirits obtained by distilling grape wine or grape marc:								
2208.20.10	-- Brandy of an alcoholic strength by volume not exceeding 46% vol	40							0
2208.20.20	-- Brandy of an alcoholic strength by volume exceeding 46% vol	40							0
2208.20.30	-- Other, of an alcoholic strength by volume not exceeding 46% vol	40							0
2208.20.40	-- Other, of an alcoholic strength by volume exceeding 46% vol	40							0
	- Whiskies:								
2208.30.10	-- Of an alcoholic strength by volume not exceeding 46% vol	40					AU, CA, US		0
2208.30.20	-- Of an alcoholic strength by volume exceeding 46% vol	40					AU, CA, US		0
	- Rum and tafia:								
2208.40.10	-- Of an alcoholic strength by volume not exceeding 46% vol	40							0
2208.40.20	-- Of an alcoholic strength by volume exceeding 46% vol	40							0
	- Gin and Geneva:								

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2208.50.10	-- Of an alcoholic strength by volume not exceeding 46% vol	40						0
2208.50.20	-- Of an alcoholic strength by volume exceeding 46% vol	40						0
	- Vodka:							
2208.60.10	-- Of an alcoholic strength by volume not exceeding 46% vol	40						0
2208.60.30	-- Of an alcoholic strength by volume exceeding 46% vol	40						0
	- Liqueurs and cordials:							
2208.70.10	-- Of an alcoholic strength by volume not exceeding 57% vol	40						0
2208.70.20	-- Of an alcoholic strength by volume exceeding 57% vol	40						0
	- Other:							
2208.90.10	-- Medicated samsu of an alcoholic strength by volume not exceeding 40% vol	40						0
2208.90.20	-- Medicated samsu of an alcoholic strength by volume exceeding 40% vol	40						0
2208.90.30	-- Other samsu of an alcoholic strength by volume not exceeding 40% vol	40						0
2208.90.40	-- Other samsu of an alcoholic strength by volume exceeding 40% vol	40						0
2208.90.50	-- Arrack and pineapple spirit of an alcoholic strength by volume not exceeding 40% vol	40						0
2208.90.60	-- Arrack and pineapple spirit of an alcoholic strength by volume exceeding 40% vol	40						0
2208.90.70	-- Bitters and similar beverages of an alcoholic strength not exceeding 57% vol	40						0
2208.90.80	-- Bitters and similar beverages of an alcoholic strength exceeding 57% vol	40						0
2208.90.90	-- Other	40						0
22.09	Vinegar and substitutes for vinegar obtained from acetic acid.							
2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid.	20						0

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Interim Bound rate</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs ODCs</u>
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.								
2301.10.00	- Flours, meals and pellets, of meat or meat offal, greaves	15							0
23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.								
2302.10.00	- Of maize (corn)	15							0
2302.20.00	- Of rice	15							0
2302.30.00	- Of wheat	15							0
2302.40.00	- Of other cereals	15							0
2302.50.00	- Of leguminous plants	15							0
23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.								
2303.10.00	- Residues of starch manufacture and similar residues	15							0
2303.20.00	- Beet-pulp, bagasse and other waste of sugar manufacture	15							0
2303.30.00	- Brewing or distilling dregs and waste	15							0
23.04	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.								
2304.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.	10					US		0
23.05	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.								
2305.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	15							0

<u>HS</u>	<u>Description</u>	<u>Bound rate at</u> <u>date of</u> <u>accession</u>	<u>Interim</u> <u>Bound</u> <u>rate</u>	<u>Final</u> <u>Bound</u> <u>rate</u>	<u>Implementation</u> <u>established</u>	<u>Present</u> <u>concession</u> <u>established</u>	<u>INR</u>	<u>Concession first</u> <u>incorporated in a</u> <u>GATT Schedule</u>	<u>Earlier INRs</u> <u>ODCs</u>
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No. 23.04 or 23.05.								
2306.10.00	- Of cotton seeds	15							0
2306.20.00	- Of linseed	15							0
2306.30.00	- Of sunflower seeds	15							0
2306.40.00	- Of rape or colza seeds	10					CA		0
2306.50.00	- Of coconut or copra	15							0
2306.60.00	- Of palm nuts or kernels	15							0
2306.70.00	- Of maize (corn) germ	15							0
	- Other:								
2306.90.10	-- Of safflower seed meal	15							0
2306.90.90	-- Other	15							0
23.07	Wine lees; argol.								
2307.00.00	Wine lees; argol.	15							0
23.08	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.								
2308.10.00	- Acorns and horse-chestnuts	15							0
2308.90.00	- Other	15							0
23.09	Preparations of a kind used in animal feeding.								
	- Dog and cat food, put up for retail sale:								
2309.10.10	-- Containing meat	35					US		0
2309.10.90	-- Other	35					US		0
	- Other:								
2309.90.10	-- Prawn feed	15					US		0
2309.90.20	-- Complete feeds for poultry	15					US		0
2309.90.30	-- Complete feeds for swine	15					US		0
2309.90.40	-- Other complete feeds	15					US		0
2309.90.50	-- Premixes	15					US		0
2309.90.60	-- Feed supplements	15					US		0

<u>HS</u>	<u>Description</u>	<u>Bound rate at</u> <u>date of</u> <u>accession</u>	<u>Interim</u> <u>Bound</u> <u>rate</u>	<u>Final</u> <u>Bound</u> <u>rate</u>	<u>Implementation</u>	<u>Present</u> <u>concession</u> <u>established</u>	<u>INR</u>	<u>Concession first</u> <u>incorporated in a</u> <u>GATT Schedule</u>	<u>Earlier INRs</u> <u>ODCs</u>
2309.90.70	-- Feed additives	15					US		0
2309.90.80	-- Other, containing meat	15					US		0
2309.90.90	-- Other	15					US		0
24.01	Unmanufactured tobacco; tobacco refuse.								
	- Tobacco, not stemmed/stripped:								
2401.10.10	-- Virginia type leaf tobacco wrapper, flue cured	40					IN		0
2401.10.20	-- Other Virginia type, flue cured	40					IN		0
2401.10.30	-- Virginia type leaf tobacco wrapper, not flue cured	40							0
2401.10.40	-- Other Virginia type, not flue cured	40							0
2401.10.50	-- Other type leaf tobacco wrapper	40							0
2401.10.90	-- Other	40					IN		0
	- Tobacco, partly or wholly stemmed/stripped:								
2401.20.10	-- Virginia type, flue cured	40							0
2401.20.90	-- Other	40							0
2401.30.00	- Tobacco refuse	40							0
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.								
2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco	50							0
	- Cigarettes containing tobacco:								
2402.20.10	-- Beedies	40					IN, JP		0
2402.20.90	-- Other	40					IN, JP		0
	- Other:								
2402.90.10	-- Cigars, cheroots and cigarillos, containing tobacco substitutes	50							0
2402.90.20	-- Cigarettes containing tobacco substitutes	50							0
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.								
	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:								

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Interim Bound rate</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
2403.10.10	-- Packed for retail sale	50								0
2403.10.20	-- Manufactured tobacco for cigarette making	50								0
2403.10.90	-- Other	50								0
	- Other:									
2403.91.00	-- "Homogenised" or "reconstituted" tobacco	50								0
	- Other:									
2403.99.10	--- Tobacco extracts and essences	50								0
2403.99.20	--- Lyes, sauces, flour and powder	50								0
2403.99.30	--- Manufactured tobacco substitutes	50								0
2403.99.40	--- Snuff	50								0
2403.99.50	--- Smokeless tobacco, including chewing and sucking tobacco	50								0
2403.99.60	--- Ang Hoon	50								0
2403.99.90	--- Other	50								0
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.									
	- Other polyhydric alcohols:									
2905.43.00	-- Mannitol	35								0
2905.44.00	-- D-glucitol (sorbitol)	35								0
33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids;extracted oleoresins ;concentrates of essential oils in fats, in fixed oils,or in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.									
	- Essential oils of citrus fruit:									
3301.11.00	-- Of bergamot	35								0
3301.12.00	-- Of orange	35								0
3301.13.00	-- Of lemon	35								0
3301.14.00	-- Of lime	35								0
3301.19.00	-- Other	35								0

<u>HS</u>	<u>Description</u>	<u>Bound rate at</u> <u>date of</u> <u>accession</u>	<u>Interim</u> <u>Bound</u> <u>rate</u>	<u>Final</u> <u>Bound</u> <u>rate</u>	<u>Implementation</u> <u>established</u>	<u>Present</u> <u>concession</u> <u>INR</u>	<u>Concession first</u> <u>incorporated in a</u> <u>GATT Schedule</u>	<u>Earlier INRs</u> <u>ODCs</u>
	- Essential oils other than those of citrus fruit:							
3301.21.00	- - Of geranium	35						0
3301.22.00	- - Of jasmin	35						0
3301.23.00	- - Of lavender or of lavandin	35						0
3301.24.00	- - Of peppermint (Mentha piperita)	35						0
3301.25.00	- - Of other mints	35						0
3301.26.00	- - Of vetiver	35						0
3301.27.00	- - Of Sandalwood	35						0
3301.29.00	- - Other	35						0
3301.30.00	- Resinoids	35						0
3301.90.00	- Other	35						0
35.01	Casein, caseinates and other casein derivatives; casein glues.							
3501.10.00	- Casein	35						0
3501.90.00	- Other	35						0
35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.							
	- Egg albumin:							
3502.11.00	- - Dried	35						0
3502.19.00	- - Other	35						0
3502.20.00	- Milk albumin ,including concentrates of two or more whey proteins	35						0
3502.90.00	- Other	35						0
35.03	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading No 35.01.							

<u>HS</u>	<u>Description</u>	<u>Bound rate at</u> <u>date of</u> <u>accession</u>	<u>Interim</u> <u>Bound</u> <u>rate</u>	<u>Final</u> <u>Bound</u> <u>rate</u>	<u>Implementation</u> <u>established</u>	<u>Present</u> <u>concession</u> <u>INR</u>	<u>Concession first</u> <u>incorporated in a</u> <u>GATT Schedule</u>	<u>Earlier INRs</u> <u>ODCs</u>
3503.00.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading No 35.01.	35						0
35.04	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.							
3504.00.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	35						0
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.							
3505.10.00	- Dextrins and other modified starches	35						0
3505.20.00	- Glues	35						0
38.09	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.							
3809.10.00	- With a basis of amylaceous substances	7						0
38.24	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included							
3824.60.00	- Sorbitol other than that of subheading No. 2905.44	7						0

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Interim Bound rate</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
41.01	Raw hides and skins of bovine or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.									
4101.10.00	- Whole hides and skins of bovine animals, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 14kg when fresh, wet-salted or otherwise preserved	15								0
4101.21.00	- Other hides and skins of bovine animals, fresh or wet-salted:									
	-- Whole	30								0
4101.22.00	-- Butts and bends	30								0
4101.29.00	-- Other	30								0
4101.30.00	- Other hides and skins of bovine animals, otherwise preserved	30								0
4101.40.00	- Hides and skins of equine animals	30								0
41.02	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.									
4102.10.00	- With wool on	30								0
	- Without wool on:									
4102.21.00	-- Pickled	30								0
4102.29.00	-- Other	30								0
41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or Note 1 (c) to this Chapter.									
4103.10.00	- Of goats or kids	30								0
4103.20.00	- Of reptiles	30								0
4103.90.00	- Other	30								0

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Interim Bound rate</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs ODCs</u>
43.01	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading No. 41.01, 41.02 or 41.03.								
4301.10.00	- Of mink, whole, with or without head, tail or paws	30							0
4301.20.00	- Of rabbit or hare, whole, with or without head, tail or paws	30							0
4301.30.00	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	30							0
4301.40.00	- Of beaver, whole, with or without head, tail or paws	30							0
4301.50.00	- Of musk-rat, whole, with or without head, tail or paws	30							0
4301.60.00	- Of fox, whole, with or without head, tail or paws	30							0
4301.70.00	- Of seal, whole, with or without head, tail or paws	30							0
43.01.80.00	- Other furskins, whole, with or without head, tail or paws	30							0
4301.90.00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use"	30							0
50.01	Silk-worm cocoons suitable for reeling.								
5001.00.00	Silk-worm cocoons suitable for reeling.	7							0
50.02	Raw silk (not thrown).								
5002.00.00	Raw silk (not thrown).	7							0
50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garmetted stock).								
5003.10.00	- Not carded or combed	7							0
5003.90.00	- Other	7							0
51.01	Wool, not carded or combed.								
	- Greasy, including fleece-washed wool:								
5101.11.00	-- Shorn wool	7							0
5101.19.00	-- Other	7							0
	- Degreased, not carbonised:								

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5101.21.00	- - Shorn wool	7							0
5101.29.00	- - Other	7							0
5101.30.00	- Carbonised	7							0
51.02	Fine or coarse animal hair, not carded or combed.								
5102.10.00	- Fine animal hair	7							0
5102.20.00	- Coarse animal hair	7							0
51.03	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.								
5103.10.00	- Noils of wool or of fine animal hair	7							0
5103.20.00	- Other waste of wool or of fine animal hair	7							0
5103.30.00	- Waste of coarse animal hair	7							0
52.01	Cotton, not carded or combed.								
5201.00.00	Cotton, not carded or combed.	7					US		0
52.02	Cotton waste (including yarn waste and garnetted stock).								
5202.10.00	- Yarn waste (including thread waste)	7							0
	- Other:								
5202.91.00	- - Garnetted stock	7							0
5202.99.00	- - Other	7							0
52.03	Cotton, carded or combed.								
5203.00.00	Cotton, carded or combed.	7							0
53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).								
5301.10.00	- Flax, raw or retted	7							0
	- Flax, broken, scutched, hackled or otherwise processed but not spun:								
5301.21.00	- - Broken or scutched	7							0
5301.29.00	- - Other	7							0
5301.30.00	- Flax tow and waste	7							0
53.02	True hemp (Cannabis sativa L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).								
5302.10.00	- True hemp, raw or retted	7							0

<u>HS</u>	<u>Description</u>	<u>Bound rate at</u> <u>date of</u> <u>accession</u>	<u>Interim</u>	<u>Final</u> <u>Bound</u> <u>rate</u>	<u>Implementation</u>	<u>Present</u> <u>concession</u> <u>established</u>	<u>Concession first</u> <u>incorporated in a</u> <u>GATT Schedule</u>	<u>Earlier INRs</u> <u>ODCs</u>
5302.90.00	- Other							0

Schedule CLVI - Kingdom of Cambodia

PART I - MOST-FAVoured-NATION TARIFF

SECTION I - B Tariff Quotas

<u>Description of products</u>	<u>Tariff item number</u>	<u>Initial quota quantity and in-quota tariff rate</u>	<u>Final quota quantity and in-quota tariff rate</u>	<u>Implementation period from/to</u>	<u>Initial negotiating right</u>	<u>Other terms and conditions</u>
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Schedule CLVI - Kingdom of Cambodia

This Schedule is authentic only in the English language

PART I - MOST-FAVORED-NATION TARIFF SECTION II - Other Products

Note --Where there is a rate indicated in the "Final Bound rate" column, the tariff reduction for that tariff line shall be implemented in equal annual stages beginning from the date of accession of the Kingdom of Cambodia to the WTO. Successive reductions shall be implemented as of 1 January each year until the final bound rate is reached as indicated in the "Implementation" column. The reduced rate will in each stage be rounded off to the first decimal.

<u>HS</u>	<u>Description</u>	<u>Bound rate at</u> <u>date of</u> <u>accession</u>	<u>Interim</u> <u>Bound</u> <u>rate</u>	<u>Final</u> <u>Bound</u> <u>rate</u>	<u>Present</u> <u>concession</u> <u>established</u>	<u>INR</u>	<u>Concession first</u> <u>incorporated in a</u> <u>GATT Schedule</u>	<u>Earlier INRs</u> <u>ODCs</u>
03.01	Live fish.							
	- Ornamental fish:							
0301.10.10	- - Fish fry	15						0
0301.10.20	- - Other, marine fish	20						0
0301.10.30	- - Other, freshwater fish	20						0
	- Other live fish:							
0301.91.00	- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus Clarki Oncorhynchus aquabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	20						0
0301.92.00	- - Eels (Anguilla spp.)	20						0
0301.93.00	- - Carp	20						0
	- - Other :							
0301.99.10	- - - Milkfish or lapu lapu fry	15						0
0301.99.20	- - - Milkfish, breeder	20						0
0301.99.30	- - - Other fish fry	15						0
0301.99.40	- - - Other marine fish	20						0
0301.99.50	- - - Other freshwater fish	20						0
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.							
	- Salmonidae, excluding livers and roes:							

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Interim Bound rate</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
0302.11.00	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aquabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster	20								0
0302.12.00	-- Pacific Salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou, and Oncorhynchus rhodurus), Atlantic salmon (Salmosalar) and Danube salmon (Hucho hucho)	20								0
0302.19.00	-- Other	20								0
0302.21.00	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scopthalmidae and Citharidae), excluding livers and roes:	20								0
0302.22.00	-- Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	20								0
0302.23.00	-- Plaice (Pleuronectes platessa)	20								0
0302.29.00	-- Sole (Solea spp)	20								0
0302.29.00	-- Other	20								0
0302.31.00	- Tunas (of the genus Thunnus), skipjack of stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes:	20								0
0302.32.00	-- Albacore or longfinned tunas (Thunnus alalunga)	20								0
0302.33.00	-- Yellowfin tunas (Thunnus albacares)	20								0
0302.39.00	-- Skipjack or stripe-bellied bonito	20								0
0302.39.00	-- Other	20								0
0302.40.00	- Herrings (Clupea harengus, Clupea pallasii), excluding livers and roes	20								0
0302.50.00	- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes	20								0
0302.61.00	- Other fish , excluding livers and roes:									
0302.61.00	-- Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brising or spratts (Sprattus sprattus)	20								0
0302.62.00	-- Haddock (Melanogrammus aeglefinus)	20								0

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0302.63.00	-- Coalfish (Pollachius virens)	20							0
0302.64.00	-- Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	20							0
0302.65.00	-- Dogfish and other sharks	20							0
0302.66.00	-- Eels (Anguilla spp.)	20							0
	-- Other :								
0302.69.10	--- Marine fish	20							0
0302.69.20	--- Freshwater fish	20							0
0302.70.00	- Livers and roes	20							0
03.03	Fish, frozen, excluding fish filets and other fish meat of heading No. 03.04.								
0303.10.00	- Pacific Salmon (Oncorhynchus nerka, Oncorhynchus gorbusha , Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou, and Oncorhynchus rhodurus), excluding livers and roes	20							0
	- Other salmonidae, excluding livers and roes :								
0303.21.00	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aquabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	20							0
0303.22.00	-- Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	15							0
0303.29.00	-- Other	20							0
	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes:								
0303.31.00	-- Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	20							0
0303.32.00	-- Plaice (Pleuronectes platessa)	20							0
0303.33.00	-- Sole (Solea spp.)	20							0
0303.39.00	-- Other	20							0
	-Tuna (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes:								

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0303.41.00	-- Albacore or longfinned Tunas (Thunnus alalunga)	18							0
0303.42.00	-- Yellowfin tunas (Thunnus albacares)	18							0
0303.43.00	-- skipjack or stripe-bellied bonito	18							0
0303.49.00	-- Other	18							0
0303.50.00	- Herrings (Clupea harengus, Clupea pallasii), excluding livers and roes	20							0
0303.60.00	- Cod (Gadus morhua, Gadus ogac, gadus macrocephalus), excluding livers and roes	20							0
	- Other fish, excluding livers and roes:								
0303.71.00	-- Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	20							0
0303.72.00	-- Haddock (Melanogrammus aeglefinus)	20							0
0303.73.00	-- Coalfish (Pollachius virens)	20							0
0303.74.00	-- Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	18							0
0303.75.00	-- Dogfish and Other sharks	20							0
0303.76.00	-- Eels (Anguilla spp.)	20							0
0303.77.00	-- Sea bass (Dicentrarchus labrax, Dicentrarchus punctatus)	20							0
0303.78.00	-- Hake (Merluccius spp., Urophycis spp.)	18							0
	-- Other :								
0303.79.10	--- Marine fish	18							0
0303.79.20	--- Freshwater fish	18							0
0303.80.00	- Livers and roes	18							0
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.								
0304.10.00	- Fresh or chilled	35							0
0304.20.00	- Frozen fillets	35					CA		0
0304.90.00	- Other	35					CA		0
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.								
0305.10.00	- Flours, meals and pellets of fish, fit for human consumption	35							0

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0305.20.00	- Livers and roes, dried, smoked, salted or in brine	35								0
0305.30.00	- Fish filets, dried, salted or in brine, but not smoked	35								0
0305.41.00	- Smoked fish, including filets: - - Pacific Salmon (Oncorhynchus nerka, Oncorhynchus gorbusha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou, and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	35								0
0305.42.00	- - Herrings (Clupea harengus, Clupea pallasii)	35					CA			0
0305.49.00	- - Other	35								0
0305.51.00	- Dried fish, whether or not salted but not smoked: - - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	35								0
0305.59.10	- - Other:	35								0
0305.59.90	- - - Sharks' fins - - - Other	35								0
0305.61.00	- Fish, salted but not dried or smoked and fish in brine: - - Herrings (Clupea harengus, Clupea pallasii)	35								0
0305.62.00	- - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	35								0
0305.63.00	- - Anchovies (Engraulis spp.)	35								0
0305.69.00	- - Other	35								0
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.									
	- Frozen :									
0306.11.00	- - Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	20								0

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0306.12.00	-- Lobsters (Homarus spp.)	20							0
0306.13.00	-- Shrimps and prawns	20							0
0306.14.00	-- Crabs	20							0
0306.19.00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	20							0
	- Not frozen:								
	-- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.):								
0306.21.10	--- Live, fresh or chilled	20							0
0306.21.90	--- Other	20							0
	-- Lobsters (Homarus spp.):								
0306.22.10	--- Live, fresh or chilled	20							0
0306.22.90	--- Other	20							0
	-- Shrimps and prawns:								
0306.23.10	--- Live, fresh or chilled	20							0
0306.23.90	--- Other	20							0
	-- Crabs:								
0306.24.10	--- Live, fresh or chilled	20							0
0306.24.90	--- Other	20							0
	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:								
0306.29.10	--- Live, fresh or chilled	20							0
0306.29.90	--- Other	20							0
03.07	Molluscs, whether in shell or not, live, fresh chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.								
	- Oysters :								
0307.10.10	-- Live, fresh, chilled or frozen	20							0
0307.10.20	-- Dried, salted or in brine	20							0
	- Scallops, including queen Scallops, of the genera Pecten, Chlamys or Placopecten:								

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0307.21.00	-- Live, fresh or chilled	20							0
	-- Other:								
0307.29.10	--- Frozen	20							0
0307.29.20	--- Dried, salted or in brine	20							0
	- Mussels (Mytilus spp., Perna spp.):								
0307.31.00	-- Live, fresh or chilled	20							0
	-- Other:								
0307.39.10	--- Frozen	20							0
0307.39.20	--- Dried, salted or in brine	20							0
	- Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepioida spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp):								
0307.41.00	-- Live, fresh or chilled	20							0
	-- Other:								
0307.49.10	--- Frozen	20							0
0307.49.20	--- Dried, salted or in brine	20							0
	- Octopus (Octopus spp.):								
0307.51.00	-- Live, fresh or chilled	20							0
	-- Other:								
0307.59.10	--- Frozen	20							0
0307.59.20	--- Dried, salted or in brine	20							0
	- Snails, Other than sea Snails:								
0307.60.10	-- Live, fresh, chilled or frozen	20							0
0307.60.20	-- Dried, salted or in brine	20							0
	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:								
0307.91.00	-- Live, fresh or chilled	20							0
	-- Other:								
0307.99.10	--- Frozen	20							0
0307.99.20	--- Beche-de-mer (trepang), dried, salted or in brine	20							0
0307.99.30	--- Other, dried, salted or in brine	20							0
0307.99.90	--- Other	20							0

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15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.						
	- Fish liver oils and their fractions:						
1504.10.10	-- Fit for human consumption	15					0
1504.10.90	-- Other	15					0
1504.20.00	- Fats and oils and their fractions, of fish, other than liver oils	15					0
1504.30.00	- Fats and oils and their fractions of marine mammals	15					0
16.04	Prepared or preserved fish, caviar and caviar substitutes prepared from fish eggs.						
	- Fish, whole or in pieces, but not minced:						
1604.11.00	-- Salmon	40					0
1604.12.00	-- Herrings	15					0
	-- Sardines, sardinella and brisling or sprats:						
1604.13.10	--- Sardines	15			CA		0
1604.13.90	--- Other	15			CA		0
1604.14.00	-- Tunas, skipjack and bonito (Sarda spp.)	15					0
1604.15.00	-- Mackerel	12.8			JP		0
1604.16.00	-- Anchovies	38.5					0
1604.19.00	-- Other	40					0
	- Other prepared or preserved fish :						
1604.20.10	-- Sharks' fins, prepared, ready for use	40			CA		0
1604.20.20	-- Fish sausages	40			CA		0
1604.20.90	-- Other	40			CA		0
1604.30.00	- Caviar and caviar substitutes	40					0
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.						
1605.10.00	- Crab	40					0
1605.20.00	- Shrimps and prawns	40					0
1605.30.00	- Lobster	40					0
1605.40.00	- Other crustaceans	40					0
	- Other:						
1605.90.10	-- Abalone	38.5					0

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1605.90.90	-- Other	38.5							0
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.								
2301.20.00	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	15							0
25.01	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.								
2501.00.10	- Table salt	35							0
2501.00.90	- Other	30							0
25.02	Unroasted iron pyrites.								
2502.00.00	Unroasted iron pyrites.	15							0
25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.								
2503.00.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	15							0
25.04	Natural graphite.								
2504.10.00	- In powder or in flakes	15							0
2504.90.00	- Other	15							0
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.								
2505.10.00	- Silica sands and quartz sands	15							0
2505.90.00	- Other	15							0
25.06	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs or a rectangular (including square) shape.								
2506.10.00	- Quartz	15							0
	- Quartzite:								
2506.21.00	-- Crude or roughly trimmed	15							0
2506.29.00	-- Other	15							0

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25.07	Kaolin and other kaolinic clays whether or not calcined.							
2507.00.00		15						0
25.08	Kaolin and other kaolinic clays whether or not calcined.							
	Other clays (not including expanded clays of heading No. 68.06), andalusite, kyanite and sillimanite, whether or not calcined, mullite; chamotte or dinas earths.							
2508.10.00	- Bentonite	15						0
2508.20.00	- Decolourising earths and fuller 's earth	15						0
2508.30.00	- Fire-clay	15						0
2508.40.00	- Other clays	15						0
2508.50.00	- Andalusite, kyanite and sillimanite	15						0
2508.60.00	- Mullite	15						0
2508.70.00	- Chamotte or dinas earths	15						0
25.09	Chalk.							
2509.00.00	Chalk.	15						0
25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.							
2510.10.00	- Unground	15						0
2510.20.00	- Ground	15						0
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading No. 28.16.							
2511.10.00	- Natural barium sulphate (barytes)	15						0
2511.20.00	- Natural barium carbonate (witherite)	15						0
25.12	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.							
2512.00.00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	15						0

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25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.						
	- Pumice stone:						
2513.11.00	-- Crude or in irregular pieces, including crushed pumice (bimskies)	30					0
2513.19.00	-- Other	30					0
2513.20.00	- Emery natural corundum, natural garnet and other natural abrasives	30					0
25.14	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.						
2514.00.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	15					0
25.15	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.						
	- Marble and travertine:						
2515.11.00	-- Crude or roughly trimmed	20					0
2515.12.00	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	20					0
2515.20.00	- Ecaussine and other calcareous monumental or building stone; alabaster	20					0
25.16	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) sha						
	- Granite:						
2516.11.00	-- Crude or roughly trimmed	20					0
2516.12.00	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	20					0

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	- Sandstone:								
2516.21.00	-- Crude or roughly trimmed	20							0
2516.22.00	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	20							0
2516.90.00	- Other monumental or building stone	20							0
25.17	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated.								
	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated:								
2517.10.10	-- Of granite	20							0
2517.10.90	-- Other	20							0
2517.20.00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading No. 2517.10	20							0
2517.30.00	- Tarred Macadam	20							0
	- Granules, chippings and powder, of stones of heading No.25.15or 25.16, whether or not heat-treated:								
2517.41.00	-- Of marble	20							0
	-- Other:								
2517.49.10	- - - Of granite	20							0
2517.49.90	- - - Other	20							0
25.18	Dolomite, whether or not calcined; dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; agglomerated dolomite (including tarred dolomite).								

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2518.10.00	- Dolomite not calcined	15						0
2518.20.00	- Calcined dolomite	15						0
2518.30.00	- Agglomerated dolomite (including Tarred dolomite)	15						0
25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.							
2519.10.00	- Natural magnesium carbonate (magnesite)	35						0
2519.90.00	- Other	35						0
25.20	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.							
	- Gypsum , anhydrite:							
2520.10.10	- - Anhydrite	15						0
2520.10.20	- - Raw gypsum	15						0
2520.10.90	- - Other	15						0
2520.20.00	- Plasters	15						0
25.21	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.							
2521.00.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	15						0
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 28.25.							
2522.10.00	- Quicklime	20						0
2522.20.00	- Slaked lime	20						0
2522.30.00	- Hydraulic lime	20						0
25.23	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.							
2523.10.00	- Cement clinkers	35						0

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	- Portland cement:								
2523.21.00	-- White Cement, whether or not artificially coloured	35							0
2523.29.00	-- Other	35							0
2523.30.00	- Aluminous Cement	35							0
2523.90.00	- Other Hydraulic cements	35							0
25.24	Asbestos.								
2524.00.00	Asbestos.	15							0
25.25	Mica, including splittings; mica waste.								
2525.10.00	- Crude mica and mica rifted into sheets or splittings	15							0
2525.20.00	- mica powder	15							0
2525.30.00	- mica waste	15							0
25.26	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc								
2526.10.00	- not crushed, not powdered	15							0
2526.20.00	- crushed or powdered	15							0
25.27	Natural cryolite; natural chiolite.								
2527.00.00	Natural cryolite; natural chiolite.	15							0
25.28	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H3B03 calculated on the dry weight.								
2528.10.00	- Natural sodium borates and concentrates thereof (whether or not calcined)	15							0
2528.90.00	- Other	15							0
25.29	Felspar: leucite; nepheline and nepheline syenite; fluorspar.								
2529.10.00	- Felspar	15							0
	- Fluorspar:								
2529.21.00	-- Containing by weight 97 % or less of calcium fluoride	15							0
2529.22.00	-- Containing by weight more than 97 % of calcium fluoride	15							0

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Interim Bound rate</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs ODCs</u>
2529.30.00	- Leucite, nepheline and nepheline syenite	15							0
25.30	Mineral substances not elsewhere specified or included.								
2530.10.00	- Vermiculite, perlite and chlorites, unexpanded	15							0
2530.20.00	- Kieserite, epsomite (natural magnesium sulphates)	15							0
2530.40.00	- Natural micaceous iron oxides	15							0
	- Other :								
2530.90.10	-- Realgar, orpiment and munshell	15							0
2530.90.90	- - Other	15							0
26.01	Iron ores and concentrates, including roasted iron pyrites.								
	- Iron ores and concentrates, other than roasted iron pyrites:								
2601.11.00	-- Non-agglomerated	15							0
2601.12.00	- - Agglomerated	15							0
2601.20.00	- Roasted iron pyrites	15							0
26.02	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.								
2602.00.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	15							0
26.03	Copper ores and concentrates.								
2603.00.00	Copper ores and concentrates.	15							0
26.04	Nickel ores and concentrates.								
2604.00.00	Nickel ores and concentrates.	15							0
26.05	Cobalt ores and concentrates.								
2605.00.00	Cobalt ores and concentrates.	15							0
26.06	Aluminium ores and concentrates.								
2606.00.00	Aluminium ores and concentrates.	15							0
26.07	Lead ores and concentrates.								
2607.00.00	Lead ores and concentrates.	15							0

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Interim Bound rate</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs ODCs</u>
26.08	Zinc ores and concentrates.								
2608.00.00	Zinc ores and concentrates.	15							0
26.09	Tin ores and concentrates.								
2609.00.00	Tin ores and concentrates.	15							0
26.10	Chromium ores and concentrates.								
2610.00.00	Chromium ores and concentrates.	15							0
26.11	Tungsten ores and concentrates.								
2611.00.00	Tungsten ores and concentrates.	15							0
26.12	Uranium or thorium ores and concentrates.								
2612.10.00	- Uranium ores and concentrates	15							0
2612.20.00	- Thorium ores and concentrates	15							0
26.13	Molybdenum ores and concentrates.								
2613.10.00	- Roasted	15							0
2613.90.00	- Other	15							0
26.14	Titanium ores and concentrates.								
2614.00.00	Titanium ores and concentrates.	15							0
26.15	Niobium, tantalum, vanadium or zirconium ores and concentrates.								
2615.10.00	- Zirconium ores and concentrates	15							0
	- Other:								
2615.90.10	- - Niobium	15							0
2615.90.90	- - Other	15							0
26.16	Precious metal ores and concentrates.								
2616.10.00	- Silver ores and concentrates	15							0
2616.90.00	- Other	15							0
26.17	Other ores and concentrates.								
2617.10.00	- Antimony ores and concentrates	15							0
2617.90.00	- Other	15							0
26.18	Granulated slag (slag sand) from the manufacture of iron or steel.								
2618.00.00	Granulated slag (slag sand) from the manufacture of iron or steel.	15							0
26.19	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.								