

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Interim</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>
120910000	- Beet seed :								
120911000	-- Sugar beet seed	10							0
120919000	-- Other	10							0
120920000	- Seeds of forage plants, other than beet								
120921000	-- Lucerne (alfalfa) seed	5							0
120922000	-- Clover (Trifolium spp.) seed	5							0
120923000	-- Fescue seed	5							0
120924000	-- Kentucky blue grass (Poa pratensis L.) seed	10							0
120925000	-- Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seed	5							0
120926000	-- Timothy grass seed	10							0
120929000	-- Other								
120929100	--- Lupine	35	30 (2000)	20			2010		0
120929900	--- Other	5							0
120930000	- Seeds of herbaceous plants cultivated principally for their flowers	5							0
120990000	- Other :								
120991000	-- Vegetable seeds	5							0
120999000	-- Other	5							0
121000000	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.								
121010000	- Hop cones, neither ground nor powdered nor in the form of pellets	15							0
121020000	- Hop cones, ground, powdered or in the form of pellets; lupulin	15							0
121100000	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.								
121110000	- Liquorice roots	15							0
121120000	- Ginseng roots	15							0
121190000	- Other								
121190100	-- Coca leaf	15					IN		0
121190200	-- Poppy straw	15					IN		0

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Interim 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>
121190900	-- Other	15					IN			0
121200000	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum)	35		30		2000				0
121220000	-- Seaweeds and other algae	35		30		2000				0
121230000	- Apricot, peach or plum stones and kernels	35		30		2000				0
121290000	- Other :									
121291000	-- Sugar beet	35		30		2000				0
121292000	-- Sugar cane	35		30		2000				0
121299000	-- Other									
121299100	--- Seeds of water melons , pumpkins, marrow and squash	35		30		2000				0
121299900	--- Other	35		30		2000				0
121300000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	5								0
121400000	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.									
121410000	- Lucerne (alfalfa) meal and pellets	0							AU	0
121490000	- Other	0							AU	0
130100000	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).									
130110000	- Lac									
130110100	-- For industrial use	15								0
130110900	-- Other	30								0
130120000	- Gum Arabic									
130120100	-- For industrial use	15								0
130120900	-- Other	30								0
130190000	- Other									
130190100	-- For industrial use	15								0
130190900	-- Other	30								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>INR</u>	<u>Concession first</u> <u>incorporated in a</u> <u>GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
13020000	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.									
130210000	- Vegetable saps and extracts :									
130211000	-- Opium:									
130211100	--- Concentrate of poppy straw	30							0	
130211200	--- Opium	30							0	
130212000	-- Of liquorice									
130212100	--- For industrial use	15							0	
130212900	--- Other	30							0	
130213000	-- Of hops									
130213100	--- Saps and extracts of hops for preparing beverages	30							0	
130213900	--- Other	30							0	
130214000	-- Of pyrethrum or of the roots of plants containing rotenone	30							0	
130219000	-- Other									
130219100	--- For industrial use	15							0	
130219900	--- Other	30							0	
130220000	- Pectic substances, pectinates and pectates									
130220100	-- For industrial use	10							0	
130220900	-- Other	30							0	
130230000	- Mucilages and thickeners, whether or not modified, derived from vegetable products :									
130231000	-- Agar-agar									
130231100	--- For industrial use	15							0	
130231900	--- Other	30							0	
130232000	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds									
130232100	--- For industrial use	10							0	
130232900	--- Other	30							0	
130239000	-- Other									
130239100	--- For industrial use	15							0	
130239900	--- Other	30							0	

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Interim</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>
14010000	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).								
140110000	- Bamboos	10							0
140120000	- Rattans	10							0
140190000	- Other	10							0
140200000	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.								
140210000	- Kapok	10							0
140290000	- Other	10							0
140300000	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broom-corn, piassava, couch-grass and istle), whether or not in hanks or bundles.								
140310000	- Broomcorn (Sorghum vulgare var. technicum)	10							0
140390000	- Other	10							0
140400000	Vegetable products not elsewhere specified or included.								
140410000	- Raw vegetable materials of a kind used primarily in dyeing or tanning								
140410100	-- Henna and wasmeh						IN		0
140410110	-- For industrial use	15					IN		0
140410190	-- Other	35		30	2000		IN		0
140410900	-- Other	15					IN		0
140420000	- Cotton linters	15							0
140490000	- Other								
140490100	-- For industrial use	10							0
140490900	-- Other	30							0
150100000	Pig fat (including lard) and poultry fat, other than that of heading No. 02.09 or 15.03	35		30	2000				0
150200000	Fats of bovine animals, sheep or goats, other than those of heading No. 15.03	5					AU		0

HS	Description	Bound rate at		Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a	
		date of accession	interim					GATT Schedule	Earlier INRs ODCs
150300000	Lard stearin, lard oil, oleostearin, oleo- oil and tallow oil, not emulsified or mixed or otherwise prepared.	35		30	2000				0
150500000	Wool grease and fatty substances derived therefrom (including lanolin).	15							0
150510000	- Wool grease, crude								0
150590000	- Other	30							0
150590100	-- lanolin			30	2000				0
150590900	-- Other	35		30	2000				0
150600000	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	35		30	2000				0
150700000	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.						US		0
150710000	- Crude oil, whether or not degummed	5							0
150790000	- Other								0
150790100	-- For industrial use	5					US		0
150790900	-- Other	35	30 (2000)	20	2010		US		0
150800000	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.								0
150810000	- Crude oil	15							0
150890000	- Other	30							0
150900000	Olive oil and its fractions, whether or not refined, but not chemically modified.								0
150910000	- Virgin	35		30	2000		TR		0
150990000	- Other	35		30	2000		TR		0
151000000	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09.	30							0
151100000	Palm oil and its fractions, whether or not refined, but not chemically modified.								0
151110000	- Crude oil	5							0
151190000	- Other								0
151190200	-- Imported by factories for manufacturing purposes	5							0
151190900	--Other	35	30 (2000)	20	2010				0

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Interim</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>
15120000	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.								
151210000	- Sunflower-seed or safflower oil and fractions thereof :								
151211000	-- Crude oil	10					US		0
151219000	-- Other								
151219300	--- Imported by oil factories for refining purposes	20					US		0
151219900	--- Other	35	30 (2000)	20	2010		US		0
151220000	- Cotton-seed oil and its fractions :								
151221000	-- Crude oil, whether or not gossypol has been removed	35		30	2000				0
151229000	-- Other	35		30	2000				0
151300000	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.								
151310000	- Coconut (copra) oil and its fractions :								
151311000	-- Crude oil								
151311100	--- For industrial use	10							0
151311900	--- Other	35		30	2000				0
151319000	-- Other								
151319200	--- For industrial use	10							0
151319900	--- Other	35		30	2000				0
151320000	- Palm kernel or babassu oil and fractions thereof :								
151321000	-- Crude oil								
151321100	--- For industrial use	5							0
151321900	--- Other	35	30 (2000)	20	2010				0
151329000	-- Other								
151329100	--- For industrial use	5							0
151329900	--- Other	35	30 (2000)	20	2010				0
151400000	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.								
151410000	- Crude oil	5					CA		0
151490000	- Other								

HS	Description	Bound rate at		Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a	
		date of accession	interim					GATT Schedule	Earlier INRs ODCs
151490100	--- For industrial use	5					CA		0
151490900	--- Other	35	30 (2000)	20	2010		CA		0
151500000	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.								
151510000	- Linseed oil and its fractions :								
151511000	-- Crude oil	10							0
151511100	--- For industrial use	30							0
151511900	--- Other								
151519000	-- Other								
151519100	--- For industrial use	10							0
151519900	--- Other	30							0
151520000	- Maize (corn) oil and its fractions :								
151521000	-- Crude oil	5					US		0
151529000	-- Other								
151529200	--- Imported by oil factories for refining purposes	5					US		0
151529900	--- Other	35		30	2000				0
151530000	- Castor oil and its fractions	30							0
151540000	- Tung oil and its fractions								
151540100	-- For industrial use	10							0
151540900	-- Other	35		30	2000				0
151550000	- Sesame oil and its fractions	35		30	2000				0
151560000	- Jojoba oil and its fractions	30							0
151590000	- Other								
151590100	-- laurel (Bay) oil	15							0
151590200	-- sulphore oil	30							0
151590900	-- Other :								
151590910	--- For industrial use	10							0
151590990	---- Other	35		30	2000				0
151600000	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.								
151610000	- Animal fats and oils and their fractions	35		30	2000				0

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Interim 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>
151620000	- Vegetable fats and oils and their fractions									
151620200	-- Cotton-seed oil	35		30	2000				0	0
151620300	-- Date-seed hydrogenated oil, imported by factories	20							0	0
151620400	-- Palm stearin for industrial use	5							0	0
151620900	-- Other	35	30 (2000)	20	2010				0	0
151700000	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16.									
151710000	- Margarine, excluding liquid margarine									
151710200	-- For industrial use	10					AU		0	0
151710900	-- Other	35	30 (2000)	20	2010		AU		0	0
151790000	- Other									
151790200	-- Vegetable fats of hydrogenated palm oil	35	30 (2000)	20	2010				0	0
151790900	-- Other	35	30 (2000)	20	2010				0	0
151800000	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16; inedible mixtures or preparations									
151800100	- For industrial use	10							0	0
151800900	- Other	35		30	2000				0	0
152000000	Glycerol, crude; glycerol waters and glycerol lyes.									
152000100	- For industrial use	5							0	0
152000900	- Other	30		20	2010				0	0
152100000	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.									
152110000	- Vegetable waxes	15							0	0
152190000	- Other									
152190100	-- beeswax; other insect waxes.	10							0	0
152190900	-- Other	15							0	0

HS	Description	Bound rate at date of accession	Interim	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
152200000	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.								
152200100	- Soap-stocks (resulting from neutralization of oils with caustic soda).	35		30	2000				0
152200900	- Other	15							0
160100000	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	30		20	2010		BR		0
160200000	Other prepared or preserved meat, meat offal or blood.								
160210000	- Homogenised preparations	30		25	2010		NZ		0
160220000	- Of liver of any animal	30		20	2010		NZ		0
160230000	- Of poultry of heading No. 01.05 :								
160231000	-- Of turkeys	30		25	2010		NZ		0
160232000	-- Of fowls of the species Gallus domesticus	30		25	2010		BR,NZ		0
160239000	-- Other	30		20	2010		NZ		0
160240000	- Of swine :								
160241000	-- Hams and cuts thereof	30		25	2010		NZ		0
160242000	-- Shoulders and cuts thereof	30		20	2010		NZ		0
160249000	-- Other, including mixtures	30		20	2010		NZ		0
160250000	- Of bovine animals	30		20	2010		BR,NZ		0
160290000	- Other, including preparations of blood of any animal	30		20	2010		NZ		0
160300000	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.								
160300100	- Juices of fish, extracts and juices of crustaceans, molluscs or other aquatic invertebrates.	35		30	2000				0
160300900	- Other	30							0
170100000	Cane or beet sugar and chemically pure sucrose, in solid form. or colouring matter :								
170111000	-- Cane sugar	5					AU		0
170112000	-- Beet sugar	5							0
170190000	- Other :								
170191000	-- Containing added flavouring or colouring matter	35		30	2000				0

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Interim 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>
170199000	-- Other								
170199100	--- Refined sugar	5					AU, BR		0
170199900	--- Other	35	30 (2000)	20	2010		AU, BR		0
170200000	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.								
170210000	- Lactose and lactose syrup:								
170211000	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	30		20	2010				0
170219000	-- Other	30		20	2010				0
170220000	- Maple sugar and maple syrup	35		20	2010				0
170230000	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	30	30 (2000)	20	2010				0
170240000	- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose	30							0
170250000	- Chemically pure fructose	15							0
170260000	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose	35		30	2000				0
170290000	- Other, including invert sugar								
170290100	-- Chemically pure maltose.	30							0
170290200	-- Caramel, for industrial use	15							0
170290900	-- Other	35		30	2000				0
170300000	Molasses resulting from the extraction or refining of sugar.								
170310000	- Cane molasses								
170310100	-- For the manufacture of yeast or alcohol	5							0
170310900	-- Other	30		20	2010				0
170390000	- Other								
170390100	-- For manufacturing yeast or alcohol.	10							0
170390900	-- Other	30							0
170400000	Sugar confectionery (including white chocolate), not containing cocoa.								

HS	Description	Bound rate at date of accession	Interim	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
170410000	- Chewing gum, whether or not sugar-coated	35	30 (2000)	20	2010				0
170490000	- Other	35	30 (2000)	20	2010		CH		0
180100000	Cocoa beans, whole or broken, raw or roasted.	15							0
180200000	Cocoa shells, husks, skins and other cocoa waste.	35		30	2000				0
180300000	Cocoa paste, whether or not defatted.								
180310000	- Not defatted								
180310100	-- Not containing added sugar or other sweetening matter, imported by food preparation factories	10							0
180310900	-- Other	35		30	2000				0
180320000	- Wholly or partly defatted								
180320100	-- Not containing sugar or other sweetening matter, imported by food preparations factories	10							0
180320900	-- Other	35		30	2000				0
180400000	Cocoa butter, fat and oil.	15							0
180500000	Cocoa powder, not containing added sugar or other sweetening matter.								
180500100	- For manufacturing biscuits or chocolate	5							0
180500900	- Other	30		20	2010				0
180600000	Chocolate and other food preparations containing cocoa.								
180610000	- Cocoa powder, containing added sugar or other sweetening matter	35	30 (2000)	20	2010		CH		0
180620000	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	35	30 (2000)	20	2010		AU,CH		0
180630000	- Other, in blocks, slabs or bars :								
180631000	-- Filled	35	30 (2000)	20	2010		AU,CH		0
180632000	-- Not filled	35	30 (2000)	20	2010		CH		0
180690000	- Other	35	30 (2000)	20	2010		AU,CA,CH		0

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Interim</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>
190100000	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 heading								
190110000	- Preparations for infant use, put up for retail sale								
190110100	-- Containing 50 % or more of milk	5					CA,CH		0
190110200	-- Special food preparations for handicapped	5					CA,CH		0
190110900	-- Other	35	30 (2000)	15	2010		CA,CH,US		0
190120000	- Mixes and doughs for the preparation of bakers' wares of heading No. 19.05	35	30 (2000)	20	2010		CH		0
190190000	- Other								
190190100	-- Malt extract	10					CH		0
190190300	-- Special food preparations for handicapped	5					CH,US		0
190190400	-- Mixtures imported by factories for manufacturing infant foods	5					CH,US		0
190190900	-- Other	35	30 (2000)	20	2010		CH,US		0
190200000	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.								
190210000	- Uncooked pasta, not stuffed or otherwise								
190211000	-- Containing eggs								
190211100	--- Macaroni and noodles	35		30	2000				0
190211900	--- Other	35		30	2000				0
190219000	-- Other								
190219100	--- Macaroni and noodles	35	30 (2000)	20	2010		TR		0
190219900	--- Other	35	30 (2000)	20	2010				0
190220000	- Stuffed pasta, whether or not cooked or otherwise prepared	35		30	2000				0
190230000	- Other pasta	35	30 (2000)	20	2010		TR		0
190240000	- Couscous	35		30	2000				0

HS	Description	Bound rate at		Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a	
		date of accession	Interim					GATT Schedule	Earlier INRs ODCs
190300000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	35		30	2000				0
190400000	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								
190410000	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	35	30 (2000)	20	2010		CA		0
190420000	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	35	30 (2000)	25	2010				0
190490000	- Other	35	30 (2000)	25	2010				0
190500000	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.								
190510000	- Crispbread	35		30	2000				0
190520000	- Gingerbread and the like	35		30	2000				0
190530000	- Sweet biscuits; waffles and wafers								
190530100	-- Sweet biscuits, specially prepared for infants	25					CA,NZ		0
190530900	-- Other	35		30	2000		CA,NZ		0
190540000	- Rusks, toasted bread and similar toasted products	35		30	2000				0
190590000	- Other								
190590100	-- Empty cachets of a kind suitable for pharmaceutical use	20					NZ		0
190590200	-- Pastry, cakes, biscuits and other bakery products, whether or not containing cocoa :								
190590210	---- Specially prepared for infants	20					CA,NZ		0
190590290	---- Other	35		30	2000		CA,NZ		0
190590900	--- Other	35		30	2000		CA,NZ		0
200100000	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.								

HS	Description	Bound rate at		Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a	
		date of accession	Interim					GATT Schedule	Earlier INRs ODCs
200110000	- Cucumbers and gherkins	35		30	2000				0
200120000	- Onions	35		30	2000				0
200190000	- Other :								
200190100	-- Olives	35		30	2000				0
200190900	-- Other	35		30	2000				0
200200000	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.								
200210000	- Tomatoes, whole or in pieces	35	30 (2000)	20	2010				0
200290000	- Other	35	30 (2000)	20	2010				0
200300000	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.								
200310000	- Mushrooms	35		30	2000				0
200320000	- Truffles	35		30	2000				0
200400000	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06								
200410000	- Potatoes	35	30 (2000)	20	2005	CA			0
200490000	- Other vegetables and mixtures of vegetables	35		30	2000				0
200500000	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06								
200510000	- Homogenised vegetables	35	30 (2000)	25	2010				0
200520000	- Potatoes	35		30	2000				0
200540000	- Peas (Pisum sativum)	35	30 (2000)	25	2010				0
200550000	- Beans (Vigna spp., Phaseolus spp.) :								
200551000	-- Beans, shelled	35	30 (2000)	25	2010				0
200559000	-- Other	35	30 (2000)	25	2010				0
200560000	- Asparagus	35	30 (2000)	25	2010				0
200570000	- Olives	35		30	2000	BR			0
200580000	- Sweet corn (Zea mays var. saccharata)	35	30 (2000)	20	2010	CA			0
200590000	- Other vegetables and mixtures of vegetables :								
200590100	-- Canned broad beans	35	30 (2000)	25	2010				0

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Interim 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>
200590900	-- Other	35	30 (2000)	25	2010					0
200600000	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace' or crystallised).	35		30	2000					0
200700000	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.									
200710000	- Homogenised preparations	35	30 (2000)	20	2010					0
200790000	- Other :									
200791000	-- Citrus fruit	35	30 (2000)	25	2010					0
200799000	-- Other	35	30 (2000)	20	2010					0
200800000	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.									
200810000	- Nuts, ground-nuts and other seeds, whether or not mixed together :									
200811000	-- Ground-nuts	35	30 (2000)	25	2010					0
200819000	-- Other, including mixtures	35	30 (2000)	20	2010					0
200820000	- Pineapples	35	30 (2000)	25	2010					0
200830000	- Citrus fruit	35	30 (2000)	25	2010					0
200840000	- Pears	35	30 (2000)	20	2010		AU			0
200850000	- Apricots	35	30 (2000)	25	2010					0
200860000	- Cherries	35	30 (2000)	25	2010					0
200870000	- Peaches	35	30 (2000)	20	2010					0
200880000	- Strawberries	35	30 (2000)	25	2010					0
200890000	- Other, including mixtures other than those of subheading No. 2008.19 :									
200891000	-- Palm hearts	35	30 (2000)	20	2010		BR			0
200892000	-- Mixtures	35	30 (2000)	20	2010		AU			0
200899000	-- Other									
200899100	--- Crushed pulp of mangoes or guavas, imported by juice factories	10					IN			0
200899900	--- Other	35	30 (2000)	20	2010		CA,IN			0

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Interim</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>
200900000	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.								
200910000	- Orange juice :								
200911000	-- Frozen								
200911100	--- Concentrates of natural juice :								
200911120	---- In packings of 25 kg or more	10	30 (2000)	20	2010		IN		0
200911190	---- Other	35	30 (2000)	20	2010		IN,MX		0
200911900	--- Other	35	30 (2000)	20	2010		IN,MX		0
200919000	-- Other								
200919100	--- Concentrates of natural juice :								
200919120	---- In packings of 25 kg or more	10					BR,CA,IN		0
200919190	---- Other	35	30 (2000)	20	2010		BR,CA,IN		0
200919900	--- Other	35	30 (2000)	20	2010		BR,CA,IN		0
200920000	- Grapefruit juice								
200920100	-- Concentrates of natural juice :								
200920120	--- In packings of 25 kg or more	15							0
200920190	--- Other	35		30	2000				0
200920900	-- Other	35		30	2000				0
200930000	- Juice of any other single citrus fruit :								
200930100	-- Concentrates of natural juice :								
200930120	--- In packings of 25 kg or more	10					BR		0
200930190	--- Other	35	30 (2000)	20	2010		BR		0
200930900	-- Other	35	30 (2000)	20	2010		BR		0
200940000	- Pineapple juice								
200940100	-- Concentrates of natural juice :								
200940120	--- In packings of 25 kg or more	10							0
200940190	--- Other	35	30 (2000)	20	2010				0
200940900	-- Other	35	30 (2000)	20	2010				0
200950000	- Tomato juice								
200960000	- Grape juice (including grape must) :								
200960100	-- Concentrates of natural juice :								
200960120	--- In packings of 25 kg or more	15							0

HS	Description	Bound rate at		Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
		date of accession	Interim						
200960190	-- Other	35	30 (2000)	20	2010				0
200960900	-- Other	35	30 (2000)	20	2010				0
200970000	- Apple juice :								
200970100	-- Concentrates of natural juice :								
200970120	--- In packings of 25 kg or more	10				CA			0
200970190	--- Other	35	30 (2000)	20	2010	CA			0
200970900	-- Other	35	30 (2000)	20	2010	CA			0
200980000	- Juice of any other single fruit or vegetable :								
200980100	-- Date treacle (dibbs) without any added sugar	10				AU, BR			0
200980200	-- Concentrated fruit juices in packings of 25 kg or more	10				AU, BR, IN			0
200980900	-- Other:	35	30 (2000)	20	2010	AU, BR, IN			0
200990000	- Mixtures of juices :								
200990100	-- Concentrates of natural juice :								
200990120	--- In packings of 25 kg or more	10				AU, IN			0
200990190	--- Other	35	30 (2000)	20	2010	AU, IN			0
200990900	-- Other	35	30 (2000)	20	2010	AU, IN			0
210100000	Extracts, essences and concentrates, of coffee, tea or mate and preparation with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.								
210110000	- Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:								
210111000	-- Extracts, essences and concentrates	35	30 (2000)	20	2010	MX			0
210112000	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee.	35	30 (2000)	20	2010	MX			0
210120000	- Extracts, essences and concentrates, of tea or mat., and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mat.	35		30	2000				0
210130000	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	35	30 (2000)	20	2010	MX			0

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Interim</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>
21020000	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders.								
21021000	- Active yeasts	35	30 (2000)	20	2010				0
21022000	- Inactive yeasts; other single-cell micro-organisms, dead	35		30	2000				0
21023000	- Prepared baking powders	35		30	2000				0
21030000	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.								
21031000	- Soya sauce	35		30	2000				0
21032000	- Tomato ketchup and other tomato sauces	35		30	2000		CA		0
21033000	- Mustard flour and meal and prepared mustard :								
21033010	-- Mustard flour and meal	35	30 (2000)	20	2010				0
21033020	-- Prepared mustard	35	30 (2000)	20	2010				0
21039000	- Other	35	30 (2000)	20	2010		CA,US		0
21040000	Soups and broths and preparations therefor; homogenised composite food preparations.								
21041000	- Soups and broths and preparations therefor	35	30 (2000)	20	2010				0
21042000	- Homogenised composite food preparations	35		30	2000				0
21050000	Ice cream and other edible ice, whether or not containing cocoa.	35	30 (2000)	20	2010		AU,CA		0
21060000	Food preparations not elsewhere specified or included.								
21061000	- Protein concentrates and textured protein substances :								
21061020	-- For industrial use	5					US		0
21061090	-- Other	35	30 (2000)	20	2010		US		0
21069000	- Other :								
21069010	-- Non-alcoholic composite preparations (concentrated extracts)	5							0
21069011	--- For industrial use	35	30 (2000)	20	2010				0
21069019	--- Other	35	30 (2000)	20	2010				0
21069020	--- Ready pasty preparations , slices of potatoes (chips)	35	30 (2000)	20	2010				0
21069030	--- Aromatized powders imported for industrial use	5							0

HS	Description	Bound rate at		Interim	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
		date of accession	rate							
210690400	--- Flakes of vegetable and fruit preparations for manufacturing infant foods	5						AU,BR,US		0
210690500	--- Products derived from milk, by substituting one or more of its natural ingredients with other substance, for infants	0						AU,BR,US		0
210690600	--- Soya protein imported by foodstuff factories	5						AU,BR,US		0
210690700	--- Powdered juices	35		30 (2000)	20	2010		AU,BR,US		0
210690800	--- Alcoholic composite preparations of a kind used for manufacturing beverages	80						AU,BR,US		0
210690900	--- Other									
210690910	---- Food preparations, only for the use of special ailment cases	0						AU,BR,US		0
210690990	---- Other	35		30 (2000)	20	2010		AU,BR,US		0
220100000	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.									
220110000	- Mineral waters and aerated waters	35			30	2000				0
220190000	- Other	35			30	2000				0
220200000	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.									
220210000	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	35		30 (2000)	20	2010		CA,NZ		0
220290000	- Other	35			30	2000		NZ		0
220300000	Beer made from malt.									
220300100	- In containers of a capacity less than 0.5 litre	200						AU,MX		0
220300200	- In containers of capacity of 0.5 litre up to 1 litre	200						AU,MX		0
220300900	- Other	200						AU,MX		0
220400000	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.									
220410000	- Sparkling wine prevented or arrested by the addition of alcohol :	200						AU		0

HS	Description	Bound rate at		Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs	ODCs
		date of accession	Interim							
220420000	- Other wine; grape must with fermentation									
220421000	-- In containers holding 2 liter or less	200					AU		0	
220429000	-- Other	200					AU		0	
220430000	- Other grape must	200							0	
220500000	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.									
220510000	- In containers holding 2 l or less	200							0	
220590000	- Other	200							0	
220600000	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.	200							0	
220700000	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.									
220710000	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher									
220710100	-- For industrial use	15					NZ		0	
220710900	-- Other	30		20	2010		NZ		0	
220720000	- Ethyl alcohol and other spirits, denatured, of any strength	30		25	2010		NZ		0	
220800000	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages, strength by volume of less than 80 % vol; spirits, liqueurs and other spirituo									
220820000	- Spirits obtained by distilling grape wine or grape marc	200							0	
220830000	- Whiskies	180						CA	0	
220840000	- Rum and tafia	200							0	
220850000	- Gin and Geneva	200							0	
220860000	- Vodka	200							0	
220870000	- Liqueurs and cordials	200							0	
220890000	- Other									
220890100	-- Undenatured ethyl alcohol for medical or industrial use	30						BR	0	

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Interim</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>
220890200	-- Arrak	200							0
220890300	--Tequila	200					MX		0
220890400	-- Mescal	200					MX		0
220890900	-- Other	200							0
220900000	Vinegar and substitutes for vinegar obtained from acetic acid.	35	30 (2000)	20	2010		BR		0
230100000	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.								
230110000	- Flours, meals and pellets, of meat or meat offal; greaves	5					AU		0
230120000	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	10							0
230200000	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.								
230210000	- Of maize (corn)	5							0
230220000	- Of rice	5							0
230230000	- Of wheat	5							0
230240000	- Of other cereals	5							0
230250000	- Of leguminous plants	5							0
230300000	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.								
230310000	- Residues of starch manufacture and similar residues	10							0
230320000	- Beet-pulp, bagasse and other waste of sugar manufacture	10							0
230330000	- Brewing or distilling dregs and waste	10							0
230400000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya- bean oil.	5					IN,US		0

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Interim 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>
230500000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	10							0
230600000	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.								
230610000	- Of cotton seeds	10							0
230620000	- Of linseed	10							0
230630000	- Of sunflower seeds	10							0
230640000	- Of rape or colza seeds	5							0
230650000	- Of coconut or copra	10							0
230660000	- Of palm nuts or kernels	10							0
230670000	- Of maize (corn) germ	10							0
230690000	- Other	10							0
230700000	Wine lees; argol.	35		30	2000				0
230800000	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.								
230810000	- Acorns and horse-chestnuts	10							0
230890000	- Other	10							0
230900000	Preparations of a kind used in animal feeding.								
230910000	- Dog or cat food, put up for retail sale	35	30 (2000)	20	2010		AU		0
230990000	- Other :								
230990100	-- Animal feeds concentrates	5					AU,CA		0
230990200	-- Animal feeds preparations (premix)	5					AU,CA		0
230990300	-- Milk preparations for feeding calf	10					AU,CA		0
230990900	-- Other	35	30 (2000)	20	2010		AU,CA		0
240100000	Unmanufactured tobacco; tobacco refuse.								
240110000	- Tobacco, not stemmed/stripped :								
240110100	-- Tobacc :								
240110110	--- Imported by factories	5					IN		0

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Interim</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>
240110190	--- Other	150					IN,MX		0
240110900	-- Other	150					IN,MX		0
240120000	- Tobacco, partly or wholly stemmed/ stripped :								
240120100	-- Tombacc :								
240120110	--- Imported by factories	5					IN		0
240120190	--- Other	150					IN,MX		0
240120900	-- Other	150					IN,MX		0
240130000	- Tobacco refuse :								
240130100	-- Tombacc refuse :								
240130110	--- Imported by factories	5					IN		0
240130190	--- Other	150					IN,MX		0
240130900	-- Other	150					IN,MX		0
240200000	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.								
240210000	- Cigars, cheroots and cigarillos, containing tobacco	150					CH,MX		0
240220000	- Cigarettes containing tobacco	150					CH,MX		0
240290000	- Other :								
240290100	-- Cigars	150					CH		0
240290200	-- Cigarettes	150					CH		0
240300000	Other manufactured tobacco and manufactured tobacco substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences.								
240310000	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion	150					IN,MX		0
240390000	- Other :								
240391000	-- Homogenised or reconstituted tobacco	200					MX		0
240399000	-- Other :								
240399100	--- Chewing tobacco	150					IN		0
240399200	--- Snuff	150							0
240399300	--- Tobacco extracts and essences	10					IN		0
240399900	--- Other	150					IN		0
290543000	-- Mannitol	10							0

<u>HS</u>	<u>Description</u>	<u>Bound rate at</u> <u>date of</u> <u>accession</u>	<u>Interim</u> <u>rate</u>	<u>Final</u> <u>Bound</u> <u>rate</u>	<u>Implementation</u> <u>INR</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>
290544000	-- D-glucitol (sorbitol)	10						0
330100000	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterp							
330110000	- Essential oils of citrus fruit :							
330111000	-- Of bergamot	15						0
330112000	-- Of orange	15						0
330113000	-- Of lemon	15						0
330114000	-- Of lime	15						0
330119000	-- Other	15						0
330120000	- Essential oils other than those of citrus fruit							
330121000	-- Of geranium	15						0
330122000	-- Of jasmim	15						0
330123000	-- Of lavender or of lavandin	15						0
330124000	-- Of peppermint (Mentha piperita)	15						0
330125000	-- Of other mints	15						0
330126000	-- Of vetiver	15						0
330129000	-- Other	15						0
330130000	- Resinoids							
330130100	-- For industrial use	15						0
330130900	-- Other	30						0
330190000	- Other							
330190100	-- Aqueous distillates and aqueous solutions of essential oils							
330190110	--- For industrial use	15						0
330190190	--- Other	30						0
330190900	--- Other							
330190910	---- For industrial use	15						0
330190990	---- Other	35		30	2000			0
350100000	Casein, caseinates and other casein derivatives; casein glues.							
350110000	- Casein							

HS	Description	Bound rate at		Final Bound rate	Implementation	Present concession		Concession first incorporated in a	
		date of accession	Interim			established	INR	GATT Schedule	Earlier INRs ODCs
350110100	-- For industrial use	10					AU,NZ		0
350110900	-- Other	35	30 (2000)	20	2010		AU,NZ		0
350190000	- Other	35		30	2000		NZ		0
350200000	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.								
350210000	- Egg albumin:								
350211000	-- Dried	10					CA,NZ		0
350219000	-- Other	10					CA,NZ		0
350220000	- Milk albumin, including concentrates of two or more whey proteins	15					NZ		0
350290000	- Other	15					NZ		0
350300000	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.								
350300100	- Gelatin and Gelatin derivatives								
350300110	-- Gelatin	10							0
350300190	-- Other	30							0
350300900	- other								
350300910	-- For industrial use	15							0
350300990	-- Other	35		30	2000				0
350400000	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	35		30	2000				0
350500000	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.								
350510000	- Dextrins and other modified starches								
350510100	-- Starches modified by esters and ethers, used in manufacturing fabrics and paper	10							0
350510200	-- Soluble starches and roasted starches, imported by glue factories	10							0