SECTION II

Vegetable products

NOTE—

1. In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight.

Chapter 6

Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage

NOTES—

1. Subject to the second part of heading 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.
2. Any reference in heading 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 97.01.

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Chapter 6—*continued*

Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
06.01			**Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12:**		
0601.10.00			– Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	Free	Free
	01K	kg	. . Calla lillies		
	11G	kg	. . Paeony tubers or roots		
	13C	kg	. . Sandersonia		
	15K	kg	. . Lilium		
	17F	kg	. . Tulip		
	29K	. .	. . Other		
0601.20.00			– Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	Free	Free
	01C	kg	. . Chicory plants and roots		
	09J	. .	. . Other		
06.02			**Other live plants (including their roots), cuttings and slips; mushroom spawn:**		
0602.10.00	00K	. .	– Unrooted cuttings and slips	Free	Free
0602.20.00	00C	. .	– Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	Free	Free
0602.30.00	00G	. .	– Rhododendrons and azaleas, grafted or not	Free	Free
0602.40.00	00L	. .	– Roses, grafted or not	Free	Free
0602.90.00			– Other	Free	Free
	01G	. .	. . Mushroom spawn		
			. . Other:		
	11D	. .	. . . Indigenous trees, plants		
	19K	. .	. . . Kiwifruit stock		
	21A	. .	. . . Other fruit stock		
	29G	. .	. . . Other		
06.03			**Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:**		
			– Fresh:		
0603.11.00	00B	No.	– – Roses	Free	Free
0603.12.00	00G	No.	– – Carnations	Free	Free
0603.13.00	00A	No.	– – Orchids	Free	Free
0603.14.00	00F	No.	– – Chrysanthemums	Free	Free
0603.15.00	00L	No.	– – Lilies (*Lilium spp*.)	Free	Free
0603.19.00			– – Other	Free	Free
	21A	No.	. . . Proteaceae (including all proteas and leucadendrons)		
	24F	No.	. . . Alstroemeria		
	27L	No.	. . . Gypsohila		
	30L	No.	. . . Spring bulbs		
	33E	No.	. . . Zantedeschia (Calla Lily)		
	36K	No.	. . . Gentiana		
	39D	No.	. . . Nerines		
	42D	No.	. . . Sandersonia		
	48C	No.	. . . Paeonies		
	51C	No.	. . . Delphiniums		
	54H	No.	. . . Larkspur		
	57B	No.	. . . Lilacs		
	60B	No.	. . . Erygnium planum		
	63G	No.	. . . Hydrangea		
	66A	No.	. . . Tulip		
	69F	No.	. . . Viburnum		
	72F	No.	. . . Phormium		
	75L	No.	. . . Pittosporum		
	78E	No.	. . . Other		
0603.90			– Other:		
0603.90.01			– – Dried or bleached	Free	Free
	01A	No.	. . . Paeonies		
	09G	. .	. . . Other		
0603.90.09	00D	. .	– – Other	5	Free *See Below CA Free LDC Free

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Chapter 6—*continued*

Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
06.04			**Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:**		
0604.20.00			– Fresh	Free	Free
	10G	kg	. . Sphagnum moss		
	15H	. .	. . Proteaceae (including all proteas and leucadendrons)		
	19L	. .	. . Other		
0604.90			– Other:		
0604.90.10			– – Dried or bleached	Free	Free
	10H	kg	. . . Sphagnum moss		
	15J	. .	. . . Proteaceae (including all proteas and leucadendrons)		
	19A	. .	. . . Other		
0604.90.90	00D	. .	– – Other	5	Free *See Below CA Free LDC Free

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*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 7

Edible vegetables and certain roots and tubers

NOTES—

1. This Chapter does not cover forage products of heading 12.14.
2. In headings 07.09, 07.10, 07.11 and 07.12 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (Zea mays var. saccharata), fruits of the genus Capsicum or of the genus Pimenta, fennel, parsley, chervil, tarragon, cress and sweet marjoram (Majorana hortensis or Origanum majorana).
3. Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than:
   (a) dried leguminous vegetables, shelled (heading 07.13);
   (b) sweet corn in the forms specified in headings 11.02 to 11.04;
   (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05);
   (d) flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 11.06).
4. However, dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta are excluded from this Chapter (heading 09.04).
5. Heading 07.11 applies to vegetables which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

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Chapter 7—*continued*

Edible vegetables and certain roots and tubers—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
07.01			**Potatoes, fresh or chilled:**		
0701.10.00	00H	kg	– Seed	Free	Free
0701.90.00	00G	kg	– Other	Free	Free
07.02					
0702.00.00	00B	kg	**Tomatoes, fresh or chilled**	Free	Free
07.03			**Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:**		
0703.10			– Onions and shallots:		
0703.10.01	00L	tne	– – Onions	Free	Free
0703.10.09	00A	kg	– – Shallots	Free	Free
0703.20.00	00H	kg	– Garlic	Free	Free
0703.90.00	00C	kg	– Leeks and other alliaceous vegetables	Free	Free
07.04			**Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled:**		
0704.10.00			– Cauliflowers and broccoli	Free	Free
	10K	kg	. . Cauliflowers		
	20G	kg	. . Broccoli		
0704.20.00	00F	kg	– Brussels sprouts	Free	Free
0704.90.00			– Other	Free	Free
	01K	kg	. . Cabbages		
	10J	kg	. . Other		
07.05			**Lettuce** *(Lactuca sativa)* **and chicory** *(Cichorium spp.)*, **fresh or chilled:**		
			– Lettuce:		
0705.11.00	00E	kg	– – Cabbage lettuce (head lettuce)	Free	Free
0705.19.00	00A	kg	– – Other	Free	Free
			– Chicory:		
0705.21.00	00J	kg	– – Witloof chicory *(Cichorium intybus var. foliosum)*	Free	Free
0705.29.00	00E	kg	– – Other	Free	Free
07.06			**Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled:**		
0706.10.00			– Carrots and turnips	Free	Free
	01G	kg	. . Carrots		
	09B	kg	. . Turnips		
0706.90.00	00H	kg	– Other	Free	Free
07.07					
0707.00.00	00C	kg	**Cucumbers and gherkins, fresh or chilled**	Free	Free
07.08			**Leguminous vegetables, shelled or unshelled, fresh or chilled:**		
0708.10.00	00E	kg	– Peas *(Pisum sativum)*	Free	Free
0708.20.00	00J	kg	– Beans *(Vigna spp., Phaseolus spp.)*	Free	Free
0708.90.00	00D	kg	– Other leguminous vegetables	Free	Free
07.09			**Other vegetables, fresh or chilled:**		
0709.20.00	00G	kg	– Asparagus	Free	Free
0709.30.00	00L	kg	– Aubergines (egg-plants)	Free	Free
0709.40.00	00D	kg	– Celery other than celeriac	Free	Free
			– Mushrooms and truffles:		
0709.51.10	00H	kg	– – Mushrooms of the genus *Agaricus*	Free	Free
0709.52.01	00C	kg	– – Mushrooms of the genus *Boletus*	Free	Free
0709.53.00	00A	kg	– – Mushrooms of the genus *Cantharellus*	Free	Free
0709.54.00	00F	kg	– – Shiitake (*Lentinus edodes*)	Free	Free
0709.55.00	00L	kg	– – Matsutake (*Tricholoma matsutake, Tricholoma magnivelare, Tricholoma anatolicum, Tricholoma dulciolens, Tricholoma caligatum*)	Free	Free
0709.56.00	00E	kg	– – Truffles (Tuber spp.)	Free	Free
0709.59.00	20C	kg	– – Other	Free	Free
0709.60.00	00A	kg	– Fruits of the genus *Capsicum* or of the genus *Pimenta*	Free	Free
0709.70.00	00E	kg	– Spinach, New Zealand spinach and orache spinach (garden spinach)	Free	Free

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Chapter 7—*continued*

Edible vegetables and certain roots and tubers—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Other vegetables, fresh or chilled—*continued*		
			– Other:		
0709.91.00	00G	kg	– – Globe artichokes	Free	Free
0709.92.00	00A	kg	– – Olives	Free	Free
0709.93.00			– – Pumpkins, squash and gourds (*Cucurbita spp*.)	Free	Free
	10C	kg	. . . Squash		
	15D	kg	. . . Gourds		
	19G	kg	. . . Other		
0709.99.00			– – Other	Free	Free
	10L	kg	. . . Capers		
	15A	kg	. . . Sweet corn		
	19D	kg	. . . Other		
07.10			**Vegetables (uncooked or cooked by steaming or boiling in water), frozen:**		
0710.10.00	00G	kg	– Potatoes	Free	Free
			– Leguminous vegetables, shelled or unshelled:		
0710.21.00			– – Peas *(Pisum sativum)*	Free	Free
	01C	kg	. . . Uncooked		
	09J	kg	. . . Other		
0710.22.00			– – Beans *(Vigna spp., Phaseolus spp.)*	Free	Free
			. . . Green beans:		
	01H	kg	. . . . Uncooked		
	09C	kg	. . . . Other		
	11E	kg	. . . Broad beans		
	19L	kg	. . . Other		
0710.29.00	00A	kg	– – Other	Free	Free
0710.30.00	00D	kg	– Spinach, New Zealand spinach and orache spinach (garden spinach)	Free	Free
0710.40.00	00H	kg	– Sweet corn	5	Free *See Below CA Free RCEP 2.5 1/2027 2
0710.80.00			– Other vegetables	Free	Free
	01L	kg	. . Carrots		
	09F	kg	. . Asparagus		
	19C	kg	. . Other		
0710.90.00			– Mixtures of vegetables	Free	Free
	01D	kg	. . Peas		
	09K	kg	. . Beans		
	19G	kg	. . Other		
07.11			**Vegetables provisionally preserved, but unsuitable in that state for immediate consumption:**		
0711.20.00	00J	kg	– Olives	5	Free *See Below
0711.40.00	00F	kg	– Cucumbers and gherkins	5	Free *See Below RCEP 5 1/2027 5
			– Mushrooms and truffles:		
0711.51.00	00D	kg	– – Mushrooms of the genus *Agaricus*	5	Free *See Below
0711.59.00			– – Other	5	Free *See Below
	10H	kg	. . . Mushrooms		
	20E	kg	. . . Truffles		
0711.90.00			– Other vegetables; mixtures of vegetables	5	Free *See Below RCEP 5 1/2027 5
	10A	kg	. . Beans		
	20J	kg	. . Peas		
	30F	kg	. . Tomatoes		
	40C	kg	. . Onions		
	50L	kg	. . Capers		
	90K	kg	. . Other		

Chapter 7—*continued*

Edible vegetables and certain roots and tubers—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
07.12			**Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:**		
0712.20.00	00G	kg	– Onions	5	Free *See Below CA Free RCEP 5 1/2027 5
			– Mushrooms, wood ears (*Auricularia spp.*), jelly fungi (*Tremella spp.*) and truffles:		
0712.31.00	00E	kg	– – Mushrooms of the genus *Agaricus*	5	Free *See Below CA Free LDC 4
0712.32.00	00K	kg	– – Woodears (*Auricularia spp.*)	5	Free *See Below CA Free LDC 4
0712.33.00	00D	kg	– – Jelly fungi (*Tremella spp.*)	5	Free *See Below CA Free LDC 4
0712.34.00	00J	kg	– – Shiitake (*Lentinus edodes*)	5	Free *See Below CA Free LDC 4
0712.39			– – Other:		
0712.39.11	00C	kg	– – – Truffles	Free	Free
0712.39.19	10A	kg	– – – Other	5	Free *See Below CA Free LDC 4
0712.90			– Other vegetables; mixtures of vegetables:		
0712.90.01	00J	kg	– – Corn	Free	Free
0712.90.09	00K	kg	– – Herbs, including mixtures	Free	Free
0712.90.19			– – Other	Free	Free
	01C	kg	. . . Potatoes whether or not cut or sliced but not further prepared		
	09J	kg	. . . Other		
07.13			**Dried leguminous vegetables, shelled, whether or not skinned or split:**		
0713.10			– Peas *(Pisum sativum)*:		
0713.10.01	00H	kg	– – Split	Free	Free
0713.10.08			– – Other	Free	Free
			. . . For sowing:		
	01L	kg	. . . . Packed for retail sale		
	09F	kg	. . . . Other		
			. . . Other:		
	11H	kg	. . . . Artificially dried or dehydrated		
	19C	kg	. . . . Other		
0713.20			– Chickpeas (garbanzos):		
0713.20.01	00A	kg	– – Split	Free	Free
0713.20.08			– – Other	Free	Free
			. . . For sowing:		
	01D	kg	. . . . Packed for retail sale		
	09K	kg	. . . . Other		
			. . . Other:		
	11A	kg	. . . . Artificially dried or dehydrated		
	19G	kg	. . . . Other		
			– Beans *(Vigna spp., Phaseolus spp.)*:		
0713.31.00			– – Beans of the species *Vigna mungo (L.) Hepper* or *Vigna radiata (L.) Wilczek*	Free	Free
			. . . For sowing:		
	01A	kg	. . . . Packed for retail sale		
	09G	kg	. . . . Other		
			. . . Other:		
	11J	kg	. . . . Artificially dried or dehydrated		
	19D	kg	. . . . Other		

Chapter 7—*continued*

Edible vegetables and certain roots and tubers—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Dried leguminous vegetables, shelled, whether, etc.—*continued* – Beans *(Vigna spp., Phaseolus spp.)*—*continued*		
0713.32.00			– – Small red (Adzuki) beans *(Phaseolus* or *Vigna angularis)* . . . For sowing:	Free	Free
	01F	kg	. . . . Packed for retail sale		
	09A	kg	. . . . Other		
			. . . Other:		
	11C	kg	. . . . Artificially dried or dehydrated		
	19J	kg	. . . . Other		
0713.33.00			– – Kidney beans, including white pea beans *(Phaseolus vulgaris)* . . . For sowing:	Free	Free
	01L	kg	. . . . Packed for retail sale		
	09F	kg	. . . . Other		
			. . . Other:		
	11H	kg	. . . . Artificially dried or dehydrated		
	19C	kg	. . . . Other		
0713.34.00			– – Bambara beans (*Vigna subterranea* or *Voandzeia subterranea*) . . . For sowing:	Free	Free
	10D	kg	. . . . Packed for retail sale		
	15E	kg	. . . . Other		
			. . . Other:		
	25B	kg	. . . . Artificially dried or dehydrated		
	29E	kg	. . . . Other		
0713.35.00			– – Cow peas (*Vigna unguiculata*) . . . For sowing:	Free	Free
	10J	kg	. . . . Packed for retail sale		
	15K	kg	. . . . Other		
			. . . Other:		
	25G	kg	. . . . Artificially dried or dehydrated		
	29K	kg	. . . . Other		
0713.39.00			– – Other . . . For sowing:	Free	Free
	10G	kg	. . . . Packed for retail sale		
	15H	kg	. . . . Other		
			. . . Other:		
	25E	kg	. . . . Artificially dried or dehydrated		
	29H	kg	. . . . Other		
0713.40.00	00B	kg	– Lentils	Free	Free
0713.50.00			– Broad beans *(Vicia faba var. major)* and horse beans *(Vicia faba var. equina*, *Vicia faba var. minor)* . . For sowing:	Free	Free
	01D	kg	. . . Packed for retail sale		
	09K	kg	. . . Other		
			. . Other:		
	11A	kg	. . . Artificially dried or dehydrated		
	19G	kg	. . . Other		
0713.60.00	00K	kg	– Pigeon peas (*Cajanus cajan*)	Free	Free
0713.90.00	10H	kg	– Other	Free	Free
07.14			**Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith:**		
0714.10			– Manioc (cassava):		
0714.10.10	00E	kg	– – Cooked and preserved by freezing, not containing added sugar	5	Free *See Below CA Free LDC 4
0714.10.90	00J	. .	– – Other	Free	Free
0714.20			– Sweet potatoes:		
0714.20.10	00J	kg	– – Cooked and preserved by freezing, not containing added sugar	5	Free *See Below CA Free LDC 4
0714.20.90	00B	. .	– – Other	Free	Free
0714.30			– Yams (*Dioscorea spp.*):		
0714.30.10	00B	kg	– – Cooked and preserved by freezing, not containing added sugar	5	Free *See Below CA Free LDC 4
0714.30.90	00F	kg	– – Other	Free	Free

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Chapter 7—*continued*

Edible vegetables and certain roots and tubers—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Manioc, arrowroot, salep, Jerusalem artichokes, etc.—*continued*		
0714.40			– Taro (*Colocasia spp*.):		
0714.40.10	00F	kg	– – Cooked and preserved by freezing, not containing added sugar	5	Free *See Below CA Free LDC 4
0714.40.90	00K	kg	– – Other	Free	Free
0714.50			– Yautia (*Xanthosoma spp*.):		
0714.50.10	00K	kg	– – Cooked and preserved by freezing, not containing added sugar	5	Free *See Below CA Free LDC 4
0714.50.90	00C	kg	– – Other	Free	Free
0714.90			– Other:		
0714.90.20	00K	kg	– – Cooked and preserved by freezing, not containing added sugar	5	Free *See Below CA Free LDC 4
0714.90.80	00B	kg	– – Other	Free	Free

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Chapter 8

Edible fruit and nuts; peel of citrus fruit or melons

NOTES—

1. This Chapter does not cover inedible nuts or fruits.
2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.
3. Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:
   (a) For additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),
   (b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.
4. Heading 08.12 applies to fruit and nuts which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

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Chapter 8—*continued*

Edible fruit and nuts; peel of citrus fruit or melons—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
08.01			**Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled:**		
			– Coconuts:		
0801.11.00	00J	kg	– – Desiccated	Free	Free
0801.12.00	00C	kg	– – In the inner shell (endocarp)	Free	Free
0801.19.00	10B	kg	– – Other	Free	Free
			– Brazil nuts:		
0801.21.00	00B	kg	– – In shell	Free	Free
0801.22.00	00G	kg	– – Shelled	Free	Free
			– Cashew nuts:		
0801.31.00	00F	kg	– – In shell	Free	Free
0801.32.00	00L	kg	– – Shelled	Free	Free
08.02			**Other nuts, fresh or dried, whether or not shelled or peeled:**		
			– Almonds:		
0802.11.00	00G	kg	– – In shell	Free	Free
0802.12.00	00A	kg	– – Shelled	Free	Free
			– Hazelnuts or filberts *(Corylus spp.)*:		
0802.21.00	00L	kg	– – In shell	Free	Free
0802.22.00	00E	kg	– – Shelled	Free	Free
			– Walnuts:		
0802.31.00	00D	kg	– – In shell	Free	Free
0802.32.00	00J	kg	– – Shelled	Free	Free
			– Chestnuts (*Castanea spp.*):		
0802.41.00	00H	kg	– – In Shell	Free	Free
0802.42.00	00B	kg	– – Shelled	Free	Free
			– Pistachios:		
0802.51.00	00A	kg	– – In shell	Free	Free
0802.52.00	00F	kg	– – Shelled	Free	Free
			– Macadamia nuts:		
0802.61.00	00E	kg	– – In shell	Free	Free
0802.62.00	00K	kg	– – Shelled	Free	Free
0802.70.00			– Kola nuts (*Cola spp.*)	Free	Free
	10A	kg	. . In shell		
	19E	kg	. . Shelled		
0802.80.00			– Areca nuts	Free	Free
	10E	kg	. . In shell		
	19J	kg	. . Shelled		
			– Other:		
0802.91.00	00F	kg	– – Pine nuts, in shell	Free	Free
0802.92.00	00L	kg	– – Pine nuts, shelled	Free	Free
0802.99.00			– – Other	Free	Free
	10K	kg	. . In shell		
	20G	kg	. . Shelled		
08.03			**Bananas, including plantains, fresh or dried:**		
0803.10.00			– Plantains	Free	Free
	10H	kg	. . Fresh		
	19A	kg	. . Dried		
0803.90.00			– Other	Free	Free
	10G	kg	. . Fresh		
	19L	kg	. . Dried		
08.04			**Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried:**		
0804.10.00			– Dates	Free	Free
	01G	kg	. . Fresh		
	09B	kg	. . Dried		

Chapter 8—*continued*

Edible fruit and nuts; peel of citrus fruit or melons—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Dates, figs, pineapples, avocados, guavas, mangoes, etc.—*continued*		
0804.20.00			– Figs	Free	Free
	01L	kg	. . Fresh		
	09F	kg	. . Dried		
0804.30.00			– Pineapples	Free	Free
	01D	kg	. . Fresh		
	09K	kg	. . Dried		
0804.40.00			– Avocados	Free	Free
	01H	kg	. . Fresh		
	09C	kg	. . Dried		
0804.50.00			– Guavas, mangoes and mangosteens	Free	Free
	01A	kg	. . Fresh		
	09G	kg	. . Dried		
08.05			**Citrus fruit, fresh or dried:**		
0805.10.00			– Oranges	Free	Free
	01E	kg	. . Whole fresh		
	09L	kg	. . Other		
			– Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:		
0805.21.00	00E	kg	– – Mandarins (including tangerines and satsumas)	Free	Free
0805.22.00	00K	kg	– – Clementines	Free	Free
0805.29.00			– – Other	Free	Free
	10J	kg	. . . Tangelos		
	19B	kg	. . . Wilkings and similar citrus hybrids		
0805.40.00	00H	kg	– Grapefruit and pomelos	Free	Free
0805.50.00			– Lemons *(Citrus limon, Citrus limonum)* and limes *(Citrus aurantifolia, Citrus latifolia)*	Free	Free
	10J	kg	. . Lemons		
	19B	kg	. . Limes		
0805.90.00	00F	kg	– Other	Free	Free
08.06			**Grapes, fresh or dried:**		
0806.10.00	00E	kg	– Fresh	Free	Free
0806.20.00			– Dried	Free	Free
	01G	kg	. . Currants		
	09B	kg	. . Raisins, including muscatels		
	11D	kg	. . Sultanas		
	19K	kg	. . Other		
08.07			**Melons (including watermelons) and papaws (papayas), fresh:**		
			– Melons (including watermelons):		
0807.11.00	00H	kg	– – Watermelons	Free	Free
0807.19.00			– – Other	Free	Free
	01B	kg	. . . Musk melons		
	05E	kg	. . . Prince melons		
	09H	kg	. . . Other		
0807.20.00	00G	kg	– Papaws (papayas)	Free	Free
08.08			**Apples, pears and quinces, fresh:**		
0808.10.00			– Apples	Free	Free
	01K	kg	. . Pulped, grated, sliced, chopped, shredded, minced, or peeled		
			. . Whole fruit:		
	20F	kg	. . . Envy™ (Scilate)		
	22B	kg	. . . Fuji/Fuji Sports		
	26E	kg	. . . Granny Smith		
	28A	kg	. . . Jazz™ (Scifresh)		
	32K	kg	. . . Pacific Queen™ /New Zealand Queen (Scired)		
	34F	kg	. . . Pacific Rose™ /New Zealand Rose (Sciros)		
	36B	kg	. . . Pink Lady™ /(Cripp's Pink/Rosie Glow)		
	50H	kg	. . . Braeburn/Red Braeburn/Braeburn Sport		
	52D	kg	. . . Dazzle™ (PremA129)		
	54L	kg	. . . Honeycrisp		
	56G	kg	. . . Koru® (Plumac)		
	58C	kg	. . . Rockit™ (PremA96)		
	60E	kg	. . . Royal Gala/Gala		
	79F	kg	. . . Other		

Chapter 8—*continued*

Edible fruit and nuts; peel of citrus fruit or melons—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Apples, pears and quinces, fresh—*continued*		
0808.30.00			– Pears	Free	Free
	10F	kg	. . Belle de Jumet		
	15G	kg	. . Beurre Bosc		
	17C	kg	. . Doyenne Du Comice		
	21A	kg	. . European		
	25D	kg	. . Green pears		
	27L	kg	. . Nashi		
	31J	kg	. . Red pears		
	35A	kg	. . Taylor's Gold		
	49A	kg	. . Other		
0808.40.00	00B	kg	– Quinces	Free	Free
08.09			**Apricots, cherries, peaches (including nectarines), plums and sloes, fresh:**		
0809.10.00	00K	kg	– Apricots	Free	Free
			– Cherries:		
0809.21.00	00H	kg	– – Sour cherries (*Prunus cerasus*)	Free	Free
0809.29.00	00D	kg	– – Other	Free	Free
0809.30.00			– Peaches, including nectarines	Free	Free
	01E	kg	. . Nectarines		
	09L	kg	. . Other		
0809.40.00			– Plums and sloes	Free	Free
	01J	kg	. . Plums		
	09D	kg	. . Sloes		
08.10			**Other fruit, fresh:**		
0810.10.00	00C	kg	– Strawberries	Free	Free
0810.20.00			– Raspberries, blackberries, mulberries and loganberries	Free	Free
	01E	kg	. . Raspberries		
	09L	kg	. . Blackberries		
	19H	kg	. . Other		
0810.30.00			– Black, white or red currants and gooseberries	Free	Free
	10H	kg	. . Black currants		
	19A	kg	. . Other		
0810.40.00			– Cranberries, bilberries and other fruits of the genus *Vaccinium*	Free	Free
	01B	kg	. . Blueberries		
	09H	kg	. . Other		
0810.50.00			– Kiwifruit	Free	Free
	10E	kg	. . Gold fleshed		
	19J	kg	. . Green fleshed		
	25C	kg	. . Red fleshed		
	30K	kg	. . Other		
0810.60.00	00A	kg	– Durians	Free	Free
0810.70.00	00E	kg	– Persimmons	Free	Free
0810.90.00			– Other	Free	Free
	10K	kg	. . Passionfruit		
	20G	kg	. . Jackfruit and lychees		
	30D	kg	. . Boysenberries		
	40A	kg	. . Tamarillos		
	50J	kg	. . Feijoas		
	55K	kg	. . Kiwiberries		
	70C	kg	. . Pepinos *(solanum muricatum)*		
	91F	kg	. . Other		
08.11			**Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:**		
0811.10			– Strawberries:		
0811.10.01	00H	kg	– – Containing added sugar or other sweetening matter	Free	Free
0811.10.09	00J	kg	– – Other	5	Free *See Below CA Free LDC 4 RCEP 2.5 1/2027 2

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 8—*continued*

Edible fruit and nuts; peel of citrus fruit or melons—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Fruit and nuts, uncooked or cooked by steaming, etc.—*continued*		
0811.20			– Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries:		
0811.20.01	00A	kg	– – Containing added sugar or other sweetening matter	Free	Free
0811.20.09			– – Other	5	Free *See Below CA Free LDC 4
	01L	kg	. . . Raspberries		
			. . . Blackcurrants:		
	21E	kg	. . . . Individually quick frozen		
	23A	kg	. . . . Bulk quick frozen		
	28B	kg	. . . . Other		
	39H	kg	. . . Other		
0811.90			– Other:		
			– – Containing added sugar or other sweetening matter:		
0811.90.01	00G	kg	– – – Passionfruit	Free	Free
0811.90.09			– – – Other	Free	Free
	01F	kg	. . . . Apples		
	09A	kg	. . . . Apricots		
	11C	kg	. . . . Berry fruit		
	19J	kg	. . . . Fruit salad		
	21L	kg	. . . . Peaches		
	29F	kg	. . . . Pears		
	31H	kg	. . . . Plums		
	39C	kg	. . . . Guavas		
	41E	kg	. . . . Oranges, tangerines, mandarins		
	49L	kg	. . . . Papaws		
	51B	kg	. . . . Prunes		
	59H	kg	. . . . Other		
			– – Other:		
0811.90.11	00B	kg	– – – Passionfruit	5	Free *See Below CA Free LDC 4 RCEP 2.5 1/2027 2
0811.90.19			– – – Other	5	Free *See Below CA Free LDC 4
			. . . . Boysenberries:		
	12G	kg	. . . . . Individually quick frozen		
	18F	kg	. . . . . Other		
			. . . . Blueberries:		
	31C	kg	. . . . . Individually quick frozen		
	39J	kg	. . . . . Other		
	41L	kg	. . . . Kiwifruit		
	49F	kg	. . . . Other		
08.12			**Fruit and nut provisionally preserved, but unsuitable in that state for immediate consumption:**		
0812.10.00	00K	kg	– Cherries	5	Free *See Below RCEP 2.5 1/2027 2
0812.90.00			– Other	5	Free *See Below RCEP 2.5 1/2027 2
	10F	kg	. . Strawberries		
	20C	kg	. . Nuts		
	90D	kg	. . Other		

Chapter 8—*continued*

Edible fruit and nuts; peel of citrus fruit or melons—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
08.13			**Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter:**		
0813.10.00	00H	kg	– Apricots	Free	Free
0813.20.00	00A	kg	– Prunes	Free	Free
0813.30.00	00E	kg	– Apples	Free	Free
0813.40.00			– Other fruit	Free	Free
	01G	kg	. . Peaches		
	09B	kg	. . Other		
0813.50.00	00B	kg	– Mixtures of nuts or dried fruits of this Chapter	Free	Free
08.14			**Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions:**		
0814.00.01	00J	kg	– Lemon peel	5	Free *See Below
0814.00.09	00K	kg	– Other	Free	Free

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*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 9

Coffee, tea, maté and spices

NOTES—

1. Mixtures of the products of headings 09.04 to 09.10 are to be classified as follows:

   (a) Mixtures of two or more of the products of the same heading are to be classified in that heading;
   (b) Mixtures of two or more of the products of different headings are to be classified in heading 09.10.

   The addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.03.

2. This Chapter does not cover Cubeb pepper *(Piper cubeba)* and other products of heading 12.11.

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Chapter 9—*continued*

Coffee, tea, maté and spices—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
09.01			**Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion:**		
			– Coffee, not roasted:		
0901.11.00	00E	kg	– – Not decaffeinated	Free	Free
0901.12.00	00K	kg	– – Decaffeinated	Free	Free
			– Coffee, roasted:		
0901.21.00	00J	kg	– – Not decaffeinated	5	Free *See Below CA Free
0901.22.00	00C	kg	– – Decaffeinated	5	Free *See Below CA Free RCEP 3.3 1/2027 3
0901.90			– Other:		
0901.90.10	00E	kg	– – Coffee husks and skins	Free	Free
0901.90.90	00J	kg	– – Coffee substitutes containing coffee	5	Free *See Below CA Free
09.02			**Tea, whether or not flavoured:**		
0902.10.00			– Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	Free	Free
	01G	kg	. . In packages of 2 kg net weight or more		
	09B	kg	. . Other		
0902.20.00	00B	kg	– Other green tea (not fermented)	Free	Free
0902.30.00			– Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	Free	Free
	01D	kg	. . In packages of 2 kg net weight or more		
	09K	kg	. . Other		
0902.40.00	00K	kg	– Other black tea (fermented) and other partly fermented tea	Free	Free
09.03					
0903.00.00	00C	kg	**Maté**	Free	Free
09.04			**Pepper of the genus *Piper*; dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta*:**		
			– Pepper:		
0904.11.00	00K	kg	– – Neither crushed nor ground	Free	Free
0904.12.00	00D	kg	– – Crushed or ground	5	Free *See Below CA Free LDC 4 RCEP 5 1/2027 5
			– Fruits of the genus *Capsicum* or of the genus *Pimenta*:		
0904.21.00	00C	kg	– – Dried, neither crushed nor ground	Free	Free
0904.22.00	00H	kg	– – Crushed or ground	5	Free *See Below CA Free LDC 4 RCEP 5 1/2027 5
09.05			**Vanilla**		
0905.10.00	00C	kg	– Neither crushed nor ground	Free	Free
0905.20.00	00G	kg	– Crushed or ground	Free	Free
09.06			**Cinnamon and cinnamon-tree flowers:**		
			– Neither crushed nor ground:		
0906.11.00	00F	kg	– – Cinnamon *(Cinnamomum zeylanicum Blume)*	Free	Free
0906.19.00	00B	kg	– – Other	Free	Free
0906.20.00	00E	kg	– Crushed or ground	5	Free *See Below CA Free LDC 4
09.07			**Cloves (whole fruit, cloves and stems):**		
0907.10.00	00K	kg	– Neither crushed nor ground	Free	Free
0907.20.00	00C	kg	– Crushed or ground	5	Free *See Below CA Free LDC 4

Chapter 9—*continued*

Coffee, tea, maté and spices—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
09.08			**Nutmeg, mace and cardamoms:**		
			– Nutmeg:		
0908.11.00	00B	kg	– – Neither crushed nor ground	Free	Free
0908.12.00	00G	kg	– – Crushed or ground	5	Free *See Below CA Free LDC 4 RCEP 2.5 1/2027 2
			– Mace:		
0908.21.00	00F	kg	– – Neither crushed nor ground	Free	Free
0908.22.00	00L	kg	– – Crushed or ground	5	Free *See Below CA Free LDC 4
			– Cardamoms:		
0908.31.00	00K	kg	– – Neither crushed nor ground	Free	Free
0908.32.00	00D	kg	– – Crushed or ground	5	Free *See Below CA Free LDC 4
09.09			**Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries:**		
			– Seeds of coriander:		
0909.21.00	00D	kg	– – Neither crushed nor ground	Free	Free
0909.22.00	00J	kg	– – Crushed or ground	5	Free *See Below CA Free LDC 4
			– Seeds of cumin:		
0909.31.00	00H	kg	– – Neither crushed nor ground	Free	Free
0909.32.00	00B	kg	– – Crushed or ground	5	Free *See Below CA Free LDC 4 RCEP 5 1/2027 5
			– Seeds of anise, badian, caraway or fennel; juniper berries:		
0909.61.00			– – Neither crushed nor ground	Free	Free
	10F	kg	. . . Seeds of anise or badian		
	15G	kg	. . . Seeds of caraway		
	19K	kg	. . . Seeds of fennel; juniper berries		
0909.62.00			– – Crushed or ground	5	Free *See Below CA Free LDC 4
	10L	kg	. . . Seeds of anise or badian		
	15A	kg	. . . Seeds of caraway		
	19D	kg	. . . Seeds of fennel; juniper berries		
09.10			**Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices:**		
			– Ginger:		
0910.11.00			– – Neither crushed nor ground	Free	Free
	10A	kg	. . . Green		
	19E	kg	. . . Dry		
0910.12.00	00J	kg	– – Crushed or ground	5	Free *See Below CA Free LDC 4
0910.20.00	00C	. .	– Saffron	Free	Free
0910.30			– Turmeric (curcuma):		
0910.30.01	00C	. .	– – Neither crushed nor ground	Free	Free
0910.30.09	00D	. .	– – Crushed or ground	5	Free *See Below CA Free LDC 4 RCEP 2.5 1/2027 2

Chapter 9—*continued*

Coffee, tea, maté and spices—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Ginger, saffron, turmeric (curcuma), thyme, bay leaves, etc.—*continued*		
			– Other spices:		
0910.91			– – Mixtures referred to in Note 1 (b) to this Chapter:		
0910.91.01	00K	. .	– – – Neither crushed nor ground	Free	Free
0910.91.09	00L	. .	– – – Crushed or ground	5	Free *See Below CA Free LDC 4
0910.99			– – Other:		
0910.99.10	00E	. .	– – – Curry	5	Free *See Below CA Free LDC 4 RCEP 5 1/2027 5
0910.99.15			– – – Other, neither crushed nor ground	Free	Free
	10D	. .	. . . . Thyme; bay leaves		
	15E	. .	. . . . Other		
0910.99.19			– – – Crushed or ground	5	Free *See Below CA Free LDC 4
	10K	. .	. . . . Thyme; bay leaves		
	15L	. .	. . . . Other		

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*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 10

Cereals

NOTES—

1. (A) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.
   (B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06. Similarly, quinoa from which the pericarp has been wholly or partly removed in order to separate the saponin, but which has not undergone any other processes, remains classified in heading 10.08.
2. Heading 10.05 does not cover sweet corn (Chapter 7).

SUBHEADING NOTE—

1. The term "durum wheat" means wheat of the *Triticum durum* species and the hybrids derived from the inter-specific crossing of *Triticum durum* which have the same number (28) of chromosomes as that species.

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Chapter 10—*continued*
Cereals—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
10.01			**Wheat and meslin:**		
			– Durum wheat:		
1001.11.00	00C	kg	– – Seed	Free	Free
1001.19.00	00K	kg	– – Other	Free	Free
			– Other:		
1001.91.00	00B	kg	– – Seed	Free	Free
1001.99.00	00J	kg	– – Other	Free	Free
10.02			**Rye:**		
1002.10.00	00G	kg	– Seed	Free	Free
1002.90.00	00F	kg	– Other	Free	Free
10.03			**Barley:**		
1003.10.00	00E	kg	– Seed	Free	Free
1003.90.00	00D	kg	– Other	Free	Free
10.04			**Oats:**		
1004.10.00	00C	kg	– Seed	Free	Free
1004.90.00	00B	kg	– Other	Free	Free
10.05			**Maize (corn):**		
1005.10.00	00A	kg	– Seed	Free	Free
1005.90.00	00L	kg	– Other	Free	Free
10.06			**Rice:**		
1006.10.00	00K	kg	– Rice in the husk (paddy or rough)	Free	Free
1006.20.00	00C	kg	– Husked (brown) rice	Free	Free
1006.30.00	00G	kg	– Semi-milled or wholly milled rice, whether or not polished or glazed	Free	Free
1006.40.00	00L	kg	– Broken rice	Free	Free
10.07			**Grain sorghum:**		
1007.10.00	00H	kg	– Seed	Free	Free
1007.90.00	00G	kg	– Other	Free	Free
10.08			**Buckwheat, millet and canary seeds; other cereals:**		
1008.10.00	00F	kg	– Buckwheat	Free	Free
			– Millet:		
1008.21.00	00D	kg	– – Seed	Free	Free
1008.29.00	00L	kg	– – Other	Free	Free
1008.30.00	10L	kg	– Canary seeds	Free	Free
1008.40.00	00G	kg	– Fonio (*Digitaria spp*.)	Free	Free
1008.50.00	00L	kg	– Quinoa (*Chenopodium quinoa*)	Free	Free
1008.60.00	00D	kg	– Triticale	Free	Free
1008.90.00	10B	kg	– Other cereals	Free	Free

* * *

Chapter 11

Products of the milling industry; malt; starches; inulin; wheat gluten

NOTES—

1. This Chapter does not cover:
   (a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
   (b) Prepared flours, groats, meals or starches of heading 19.01;
   (c) Corn flakes or other products of heading 19.04;
   (d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
   (e) Pharmaceutical products (Chapter 30); or
   (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).
2. (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight of the dry product:
   (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
   (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3). Otherwise, they fall in heading 23.02.

   However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 11.04.

   (B) Products falling in this Chapter under the above provisions shall be classified in heading 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned. Otherwise, they fall in heading 11.03 or 11.04.

Cereal	Starch Content	Ash Content	Rate of passage through a sieve with an aperture of	
			315 Micrometres (microns)	500 Micrometres (microns)
(1)	(2)	(3)	(4)	(5)
Wheat and rye . .	45 %	2.5 %	80 %	. .
Barley	45 %	3 %	80 %	. .
Oats	45 %	5 %	80 %	. .
Maize (corn) and grain sorghum . .	45 %	2 %	. .	90 %
Rice	45 %	1.6 %	80 %	. .
Buckwheat . .	45 %	4 %	80 %	. .

3. For the purposes of heading 11.03 the terms “groats” and “meal” mean products obtained by the fragmentation of cereal grains, of which:
   (a) in the case of maize (corn) products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;
   (b) in the case of other cereal products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

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Chapter 11—*continued*

Products of the milling industry; malt; starches; inulin; wheat gluten—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
11.01					
1101.00.00	00A	kg	**Wheat or meslin flour**	5	Free *See Below CA 2.5 RCEP 5 1/2027 5
11.02			**Cereal flours other than of wheat or meslin:**		
1102.20.00	00G	kg	– Maize (corn) flour	5	Free *See Below CA 2.5 LDC 4
1102.90			– Other:		
1102.90.01	00J	kg	– – Rice flour	Free	Free
1102.90.10			– – Other	5	Free *See Below CA 2.5 LDC 4 RCEP 5 1/2027 5
	10E	kg	. . . Rye flour		
	19J	kg	. . . Other		
11.03			**Cereal groats, meal and pellets:**		
			– Groats and meal:		
1103.11.00	00F	kg	– – Of wheat	5	Free *See Below RCEP 2.5 1/2027 2
1103.13.00	00E	kg	– – Of maize (corn)	5	Free *See Below LDC 4
1103.19			– – Of other cereals:		
1103.19.01	00J	kg	– – – Barley and meslin	5	Free *See Below LDC 4
1103.19.05	00D	kg	– – – Of oats	5	Free *See Below LDC 4
1103.19.09			– – – Other	Free	Free
	12C	kg	. . . . Of rice		
	19L	kg	. . . . Other		
1103.20			– Pellets:		
1103.20.01	00A	kg	– – Of wheat	5	Free *See Below RCEP 5 1/2027 5
1103.20.05	00G	kg	– – Of barley, maize, meslin, oats	5	Free *See Below RCEP 3.3 1/2027 3
1103.20.09	00B	kg	– – Of other cereals	Free	Free
11.04			**Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground:**		
			– Rolled or flaked grains:		
1104.12.00	00J	kg	– – Of oats	5	Free *See Below LDC 4 RCEP 2.5 1/2027 2
1104.19.00			– – Of other cereals	5	Free *See Below LDC 4
	11F	kg	. . . Of barley		
	19A	kg	. . . Other		
			– Other worked grains (for example, hulled, pearled, sliced or kibbled):		
1104.22.00	00B	kg	– – Of oats	5	Free *See Below LDC 4

Chapter 11—*continued*

Products of the milling industry; malt; starches; inulin; wheat gluten—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Cereal grains otherwise worked (for example, hulled, etc.—*continued*		
			– Other worked grains (for example, hulled, pearled, sliced, etc.—*continued*		
1104.23.00	00G	kg	– – Of maize (corn)	5	Free *See Below LDC 4
1104.29.00			– – Of other cereals	5	Free *See Below LDC 4
	11K	kg	. . . Of barley		
	19E	kg	. . . Other		
1104.30.00	00G	kg	– Germ of cereals, whole, rolled, flaked or ground	5	Free *See Below LDC 4
11.05			**Flour, meal, powder, flakes, granules and pellets of potatoes:**		
1105.10.00	01F	kg	– Flour, meal and powder	5	Free *See Below CA Free RCEP 5 1/2027 5
1105.20.00	00A	kg	– Flakes, granules and pellets	5	Free *See Below CA Free RCEP 5 1/2027 5
11.06			**Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8:**		
1106.10.00	01D	kg	– Of the dried leguminous vegetables of heading 07.13	Free	Free
1106.20.00	01H	kg	– Of sago or of roots or tubers of heading 07.14	Free	Free
1106.30.00			– Of the products of Chapter 8	Free	Free
			. . Blackcurrant powder:		
	11J	kg	. . . Having anthocyanin levels of less than 5 %		
	15A	kg	. . . Other		
	19D	kg	. . Other		
11.07			**Malt, whether or not roasted:**		
1107.10.00			– Not roasted	Free	Free
	01B	kg	. . For use in brewing		
	09H	kg	. . Other		
1107.20.00			– Roasted	Free	Free
	01F	kg	. . For use in brewing		
	09A	kg	. . Other		
11.08			**Starches; inulin:**		
			– Starches:		
1108.11.00	00G	kg	– – Wheat starch	5	Free *See Below CA Free RCEP 2.5 1/2027 2
1108.12.00	00A	kg	– – Maize (corn) starch	5	Free *See Below CA Free RCEP 2.5 1/2027 2
1108.13.00	00F	kg	– – Potato starch	5	Free *See Below CA Free RCEP 2.5 1/2027 2
1108.14.00	00L	kg	– – Manioc (cassava) starch	5	Free *See Below CA Free RCEP 2.5 1/2027 2
1108.19			– – Other starches:		
1108.19.01	00K	kg	– – – Arrowroot	Free	Free

Chapter 11—*continued*

Products of the milling industry; malt; starches; inulin; wheat gluten—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Starches; inulin, etc.—*continued* – Starches—*continued* – – Other starches—*continued*		
1108.19.09	00L	kg	– – – Other	5	Free *See Below CA Free RCEP 3.3 1/2027 3
1108.20.00	00F	kg	– Inulin	Free	Free
11.09					
1109.00.00	00G	kg	**Wheat gluten, whether or not dried**	Free	Free

* * *

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 12

Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder

NOTES—

1. Heading 12.07 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).
2. Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 23.04 to 23.06.
3. For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as "seeds of a kind used for sowing".

   Heading 12.09 does not, however, apply to the following even if for sowing:

   (a) Leguminous vegetables or sweet corn (Chapter 7);
   (b) Spices or other products of Chapter 9;
   (c) Cereals (Chapter 10); or
   (d) Products of headings 12.01 to 12.07 or 12.11.
4. Heading 12.11 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

   Heading 12.11 does not, however, apply to:

   (a) Medicaments of Chapter 30;
   (b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
   (c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.
5. For the purposes of heading 12.12, the term "seaweeds and other algae" does not include:

   (a) Dead single-cell micro-organisms of heading 21.02;
   (b) Cultures of micro-organisms of heading 30.02; or
   (c) Fertilisers of heading 31.01 or 31.05.

SUBHEADING NOTE—

1. For the purposes of subheading 1205.10, the expression "low erucic acid rape or colza seeds" means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2 % by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.

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Chapter 12—*continued*

Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
12.01			**Soya beans, whether or not broken:**		
1201.10.00	00A	kg	– Seed	Free	Free
1201.90.00	00L	kg	– Other	Free	Free
12.02			**Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:**		
1202.30.00	00G	kg	– Seed	Free	Free
			– Other:		
1202.41.00	00E	kg	– – In shell	Free	Free
1202.42.00	00K	kg	– – Shelled, whether or not broken	Free	Free
12.03					
1203.00.00	00D	kg	**Copra**	Free	Free
12.04					
1204.00.00	00B	kg	**Linseed, whether or not broken**	Free	Free
12.05			**Rape or colza seeds, whether or not broken:**		
1205.10.00			– Low erucic acid rape or colza seeds	Free	Free
			. . Rape seed for agricultural purposes:		
	12H	kg	. . . Certified		
	15B	kg	. . . Uncertified		
	19E	kg	. . Other		
1205.90.00			– Other	Free	Free
			. . Rape seed for agricultural purposes:		
	12G	kg	. . . Certified		
	15A	kg	. . . Uncertified		
	19D	kg	. . Other		
12.06					
1206.00.00	00J	kg	**Sunflower seeds, whether or not broken**	Free	Free
12.07			**Other oil seeds and oleaginous fruits, whether or not broken:**		
1207.10.00	10H	kg	– Palm nuts and kernels	Free	Free
			– Cotton seeds:		
1207.21.00	00J	kg	– – Seed	Free	Free
1207.29.00	00E	kg	– – Other	Free	Free
1207.30.00	10E	kg	– Castor oil seeds	Free	Free
1207.40.00	00A	kg	– Sesamum seeds	Free	Free
1207.50.00	00E	kg	– Mustard seeds	Free	Free
1207.60.00	10F	kg	– Safflower (*Carthamus tinctorius*) seeds	Free	Free
1207.70.00	00B	kg	– Melon seeds	Free	Free
			– Other:		
1207.91.00	00D	kg	– – Poppy seeds	Free	Free
1207.99.00			– – Other	Free	Free
	13B	kg	. . . Shea nuts (karite nuts)		
			. . . Hemp (cannabis) seeds:		
	14L	kg	. . . . Whole		
	17E	kg	. . . . Hulled		
	24H	kg	. . . . Other		
	29J	kg	. . . Other		
12.08			**Flours and meals of oil seeds or oleaginous fruits, other than those of mustard:**		
1208.10.00	00J	kg	– Of soya beans	Free	Free
1208.90.00			– Other	Free	Free
			. . Of hemp (cannabis) seeds:		
	10E	kg	. . . Flour		
	15F	kg	. . . Meal		
	19J	kg	. . Other		
12.09			**Seeds, fruit and spores, of a kind used for sowing:**		
1209.10.00	00G	kg	– Sugar beet seeds	Free	Free
			– Seeds of forage plants:		
1209.21.00	10B	kg	– – Lucerne (alfalfa) seeds	Free	Free

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Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Seeds, fruit and spores, of a kind used for, sowing—*continued*		
			– Seeds of forage plants—*continued*		
1209.22.00			– – Clover *(Trifolium spp.)* seeds	Free	Free
	02F	kg	. . . Alsike		
	09C	kg	. . . Cluster		
	12C	kg	. . . Cluster and white mixtures		
			. . . *Lotus corniculatus*:		
	15H	kg	. . . . Certified		
	18B	kg	. . . . Uncertified		
			. . . *Lotus pedunculatus (L. uliginosus)*:		
	22L	kg	. . . . Grasslands Maku, certified		
	28K	kg	. . . . Uncertified		
			. . . Red clover:		
			. . . . Certified:		
	32H	kg	. . . . . Grasslands Hamua		
	35B	kg	. . . . . Grasslands Pawera		
	38G	kg	. . . . . Grasslands Turoa		
	42E	kg	. . . . . Fox		
	44A	kg	. . . . . Spadoni		
	46H	kg	. . . . . Other		
	48D	kg	. . . . Uncertified		
			. . . Serradella:		
	52B	kg	. . . . Grasslands Koha		
	54J	kg	. . . . Uncertified		
			. . . Strawberry:		
	56E	kg	. . . . Certified		
	58A	kg	. . . . Uncertified		
	62K	kg	. . . Subterranean clover		
	65D	kg	. . . Suckling		
	68J	kg	. . . Suckling and white mixtures		
	72G	kg	. . . Sulla		
	78F	kg	. . . Sweet clover		
			. . . White clover:		
			. . . . Certified:		
	82D	kg	. . . . . Grasslands Huia		
	84L	kg	. . . . . Grasslands Kopu		
	86G	kg	. . . . . Grasslands Pitau		
	88C	kg	. . . . . Grasslands Tahora		
	93K	kg	. . . . . Other		
	95F	kg	. . . . Uncertified		
	98L	kg	. . . Other		
1209.23.00			– – Fescue seeds	Free	Free
	02L	kg	. . . Grasslands Cook		
	08K	kg	. . . Grasslands Roa		
	11K	kg	. . . Grasslands Tasman		
	18G	kg	. . . Other certified chewings, or red fescue		
	29B	kg	. . . Other certified tall fescue		
	31D	kg	. . . Uncertified chewings, or red fescue		
	39K	kg	. . . Uncertified tall fescue		
	49G	kg	. . . Rye grass mixtures		
1209.24.00	00J	kg	– – Kentucky blue grass *(Poa pratensis L.)* seeds	Free	Free
1209.25.00			– – Rye grass *(Lolium multiflorum Lam., Lolium perenne L.)* seeds	Free	Free
			. . . Certified:		
	02K	kg	. . . . Ceres Progrow		
	08J	kg	. . . . Concord		
	12G	kg	. . . . Droughtmaster		
	18F	kg	. . . . Ellett		
	22D	kg	. . . . Grasslands Ariki		
	28C	kg	. . . . Grasslands Coronet		
	32A	kg	. . . . Grasslands Manawa		
	38L	kg	. . . . Grasslands Moata		
	42J	kg	. . . . Grasslands Nui		
	48H	kg	. . . . Grasslands Paroa		
	52F	kg	. . . . Grasslands Ruanui		
	58E	kg	. . . . Grasslands Tama		
	62C	kg	. . . . Yatsyn		
	68B	kg	. . . . Other		
			. . . Uncertified:		
	72L	kg	. . . . Hybrid		
	78K	kg	. . . . Italian		
	88G	kg	. . . . Perennial		

Chapter 12—*continued*

Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Seeds, fruit and spores, of a kind used for, sowing—*continued*		
			– Seeds of forage plants—*continued*		
1209.29.00			– – Other	Free	Free
			. . . Brome grasses:		
	02H	kg	. . . . Grasslands Hakari		
	08G	kg	. . . . Grasslands Tiki		
			. . . Brown top:		
	12E	kg	. . . . Grasslands Egmont		
	18D	kg	. . . . Grasslands Sefton		
	22B	kg	. . . . New Zealand		
	28A	kg	. . . . Uncertified		
			. . . Cockfoot:		
			. . . . Certified:		
	32K	kg	. . . . . Grasslands Apanui		
	33H	kg	. . . . . Grasslands Kara		
	37L	kg	. . . . . Grasslands Wana		
	38J	kg	. . . . . Other		
	43E	kg	. . . . Uncertified		
			. . . Crested dogstail:		
	45A	kg	. . . . Certified		
	49D	kg	. . . . Uncertified		
			. . . Prairie grass:		
	52D	kg	. . . . Grasslands Matua		
	58C	kg	. . . . Uncertified		
			. . . Yorkshire fog:		
			. . . . Certified:		
	61C	kg	. . . . . Massey Basyn		
	65F	kg	. . . . . Other		
	69J	kg	. . . . Uncertified		
	81H	kg	. . . Grasslands Puna Chicory		
			. . . Timothy grass seed:		
	83D	kg	. . . . Grasslands Kahu, certified		
	85L	kg	. . . . Uncertified		
	87G	kg	. . . Beetroot		
	89C	kg	. . . Other		
1209.30.00			– Seeds of herbaceous plants cultivated principally for their flowers	Free	Free
	01B	kg	. . In retail packs		
	09H	kg	. . Other		
			– Other:		
1209.91.00			– – Vegetable seeds	Free	Free
			. . . In retail packs:		
	01J	kg	. . . . Cabbage		
	09D	kg	. . . . Carrot		
	11F	kg	. . . . Onion		
	19A	kg	. . . . Radish		
	21C	kg	. . . . Tomato		
	29J	kg	. . . . Silver beet		
	39F	kg	. . . . Other		
			. . . Other:		
	41H	kg	. . . . Cabbage		
	49C	kg	. . . . Carrot		
	51E	kg	. . . . Onion		
	59L	kg	. . . . Radish		
	61B	kg	. . . . Tomato		
	69H	kg	. . . . Silver beet		
	79E	kg	. . . . Other		
1209.99.00			– – Other	Free	Free
			. . . Kale:		
			. . . . Marrow-stemmed:		
	01E	kg	. . . . . Certified seed, 2nd generation		
	09L	kg	. . . . . Uncertified		
	19H	kg	. . . . Other		
	21K	kg	. . . Lupin		
	29E	kg	. . . Swede, for seed purposes		
	31G	kg	. . . Turnip, for seed purposes		
	39B	kg	. . . Yarrow		
			. . . Flower:		
	41D	kg	. . . . In retail packs		
	49K	kg	. . . . Other		
	51A	kg	. . . Tree		
	59G	kg	. . . Other		

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
12.10			**Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin:**		
1210.10.00	00L	kg	– Hop cones, neither ground nor powdered nor in the form of pellets	Free	Free
1210.20			– Hop cones, ground, powdered or in the form of pellets; lupulin:		
1210.20.01	00L	kg	– – Hop cones, ground, powdered or in the form of pellets	Free	Free
1210.20.09	00A	kg	– – Lupulin	5	Free *See Below CA Free RCEP 2.5 1/2027 2
12.11			**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, chilled, frozen or dried, whether or not cut, crushed or powdered:**		
1211.20.00	10K	kg	– Ginseng roots	Free	Free
1211.30.00	10C	kg	– Coca leaf	Free	Free
1211.40.00	10G	kg	– Poppy straw	Free	Free
1211.50.00	10L	kg	– Ephedra	Free	Free
1211.60.00	00G	kg	– Bark of African cherry (*Prunus africana*)	Free	Free
1211.90.10			– Other	Free	Free
	10L	kg	. . Liquorice roots		
			. . Salvia divinorum:		
	13E	kg	. . . Fresh leaves		
	19D	kg	. . . Dried leaves (prepared for smoking)		
	23B	kg	. . . Dried leaves mixed with Salvinorin A extract		
	29A	kg	. . . Other		
	50K	kg	. . Other		
12.12			**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*) of a kind used primarily for human consumption, not elsewhere specified or included:**		
			– Seaweeds and other algae:		
1212.21.00			– – Fit for human consumption	Free	Free
	10B	. .	. . . Fresh or chilled		
			. . . Other:		
	15C	. .	. . . . Hijiki (Mehijiki, Hiziki, Hijaki) seaweed (Hizikia fusiforme)		
	19F	. .	. . . . Other		
1212.29.00			– – Other	Free	Free
	10J	. .	. . . Fresh or chilled		
			. . . Other:		
	15K	. .	. . . . Hijiki (Mehijiki, Hiziki, Hijaki) seaweed (Hizikia fusiforme)		
	19B	. .	. . . . Other		
			– Other:		
1212.91.00	00L	kg	– – Sugar beet	Free	Free
1212.92.00	10B	kg	– – Locust beans (carob)	Free	Free
1212.93.00	00K	. .	– – Sugar cane	Free	Free
1212.94.00	00D	kg	– – Chicory roots	Free	Free
1212.99.00			– – Other	Free	Free
	10D	kg	. . . Apricot, peach (including nectarine) or plum stones and kernels		
	13J	kg	. . . Blackcurrant pomace		
	39B	kg	. . . Other		
12.13					
1213.00			**Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets:**		
1213.00.01	00H	. .	– Cereal straw and husks ground or pelletised for animal food	5	Free *See Below CA Free RCEP 2.5 1/2027 2
1213.00.09	00J	kg	– Other	Free	Free

Chapter 12—*continued*

Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
12.14			**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:**		
1214.10.00	00C	kg	– Lucerne (alfalfa) meal and pellets	Free	Free
1214.90.00	00B	. .	– Other	Free	Free

* * *

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 13

Lac; gums, resins and other vegetable saps and extracts

NOTE—

1. Heading 13.02 applies, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.

   The heading does not apply to:

   (a) Liquorice extract containing more than 10 % by weight of sucrose or put up as confectionery (heading 17.04);
   (b) Malt extract (heading 19.01);
   (c) Extracts of coffee, tea or maté (heading 21.01);
   (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
   (e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;
   (f) Concentrates of poppy straw containing not less than 50 % by weight of alkaloids (heading 29.39);
   (g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 38.22);
   (h) Tanning or dyeing extracts (heading 32.01 or 32.03);
   (ij) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
   (k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

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Chapter 13—*continued*

Lac; gums, resins and other vegetable saps and extracts—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
13.01			**Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)**		
1301.20.00	00A	kg	– Gum Arabic	Free	Free
1301.90.00			– Other	Free	Free
	01E	kg	. . Benzoin, dammer, tragacanth and Indian gums		
	09L	kg	. . Kauri gum		
			. . Lac:		
	13J	kg	. . . Shellac		
	15E	kg	. . . Other		
	19H	kg	. . Other		
13.02			**Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:**		
			– Vegetable saps and extracts:		
1302.11.00	00L	kg	– – Opium	Free	Free
1302.12.00	00E	kg	– – Of liquorice	Free	Free
1302.13.00	00K	kg	– – Of hops	Free	Free
1302.14.00	10A	kg	– – Of ephedra	Free	Free
1302.19.00			– – Other	Free	Free
	01E	kg	. . . Of vanilla		
	10D	kg	. . . Of pyrethrum or of the roots of plants containing rotenone		
	29E	kg	. . . Other		
1302.20.00	00K	kg	– Pectic substances, pectinates and pectates	Free	Free
			– Mucilages and thickeners, whether or not modified, derived from vegetable products:		
1302.31.00	00H	kg	– – Agar-agar	Free	Free
1302.32.00	00B	kg	– – Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	Free	Free
1302.39.00	00D	kg	– – Other	Free	Free

* * *

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 14

Vegetable plaiting materials; vegetable products not elsewhere specified or included

NOTES—

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).
3. Heading 14.04 does not apply to wood wool (heading 44.05) and prepared knots or tufts for broom or brush making (heading 96.03).

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Chapter 14—*continued*

Vegetable plaiting materials; vegetable products not elsewhere specified or included—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
14.01			**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):**		
1401.10.00	00D	. .	– Bamboos	Free	Free
1401.20.00	00H	. .	– Rattans	Free	Free
1401.90.00	00C	. .	– Other	Free	Free
14.04			**Vegetable products not elsewhere specified or included:**		
1404.20.00	00B	kg	– Cotton linters	Free	Free
1404.90.00			– Other	Free	Free
			. . 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:		
	10E	kg	. . . Kapok		
	13K	kg	. . . Vegetable hair		
	16D	kg	. . . Other		
			. . Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles:		
	19J	kg	. . . Broomcorn *(sorghum vulgare var. technicum)*		
	22J	kg	. . . Other		
			. . Other:		
	25C	. .	. . . Raw vegetable materials of a kind used primarily in dyeing		
	39C	. .	. . . Other		

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