

## **Agricultural Agreement**

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

#### ARTICLE 1

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

2. This Agreement shall likewise apply to the Principality of Liechtenstein as long as the Customs Union Treaty of 29 March 1923 between Switzerland and the Principality of Liechtenstein remains in force.

#### ARTICLE 2

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

#### ARTICLE 3

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

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

#### ARTICLE 4

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

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## ARTICLE 5

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

## ARTICLE 6

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

## ARTICLE 7

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

## ARTICLE 8

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

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

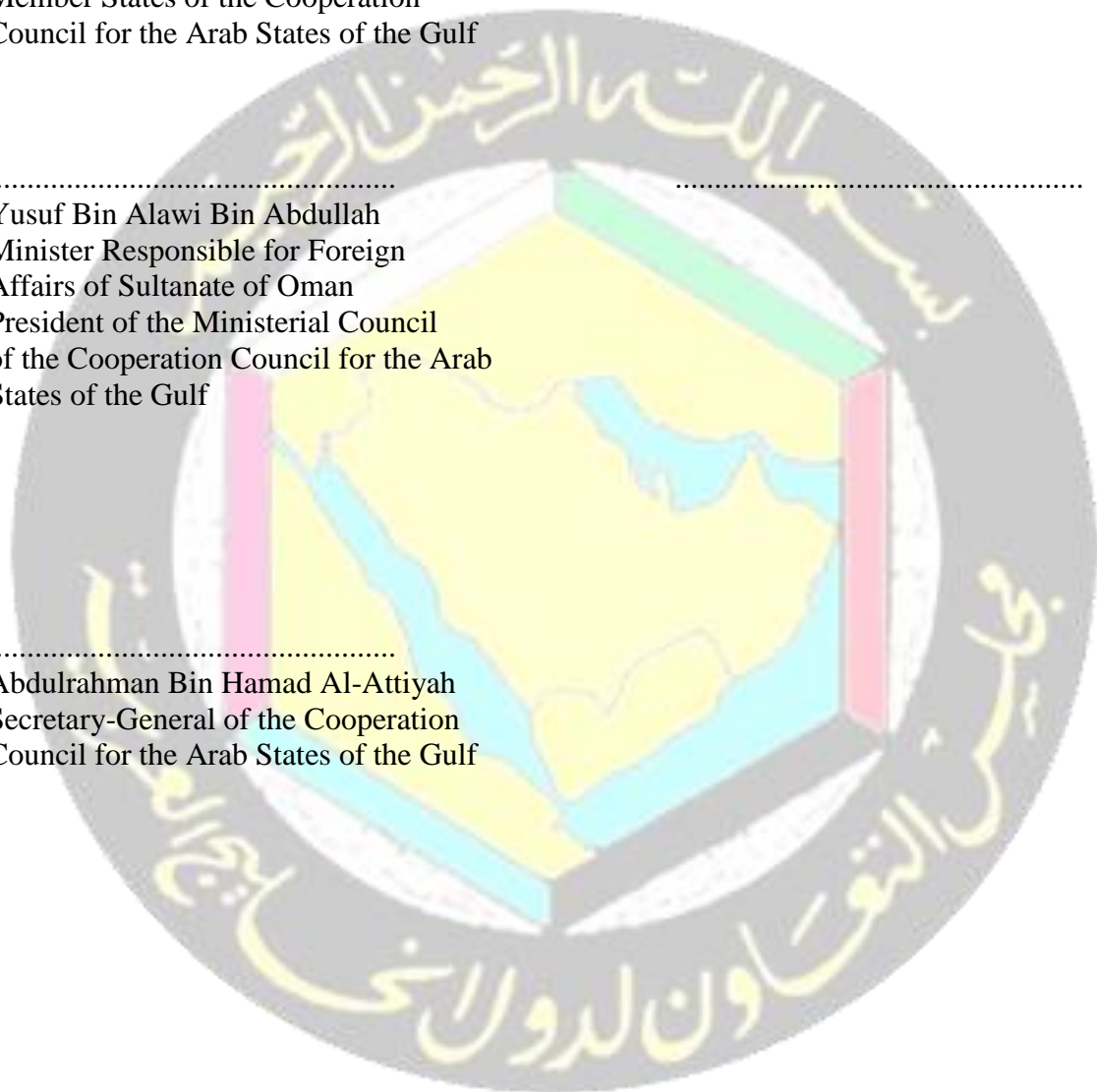
Done at Hamar, this 22<sup>nd</sup> day of June 2009, which corresponds to this 29<sup>th</sup> day of Jumada'II 1430 Hijri, in two original copies in the English language.

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

For the Swiss Confederation

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

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



## Annex 1

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

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

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

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



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

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

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H.S CODE	DESCRIPTION	CATEGORY
02 06 29 00	-- Other	A
02 06 30 00	- Of swine, fresh or chilled	X
	<b>- Of swine, frozen:</b>	
02 06 41 00	-- Livers	X
02 06 49 00	-- Other	X
	<b>- Other, fresh or chilled:</b>	
02 06 80 10	--- Of sheep or goats	A
02 06 80 90	--- Other	A
	<b>- Other, frozen:</b>	
	--- Of sheep or goats	
02 06 90 11	---- Tongues	A
02 06 90 12	---- Livers	A
02 06 90 19	---- Other	A
02 06 90 90	--- Other	A
<b>02.07</b>	<b>Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.</b>	
	<b>- Of fowls of the species <i>Gallus domesticus</i>:</b>	
02 07 11 00	-- Not cut in pieces, fresh or chilled	C
02 07 12 00	-- Not cut in pieces, frozen	C
02 07 13 00	-- Cuts and offal, fresh or chilled	C
02 07 14 00	-- Cuts and offal, frozen	C
	<b>- Of turkeys:</b>	
02 07 24 00	-- Not cut in pieces, fresh or chilled	B
02 07 25 00	-- Not cut in pieces, frozen	B
02 07 26 00	-- Cuts and offal, fresh or chilled	B
02 07 27 00	-- Cuts and offal, frozen	B
	<b>- Of ducks, geese or guinea fowls:</b>	
02 07 32 00	-- Not cut in pieces, fresh or chilled	B
02 07 33 00	-- Not cut in pieces, frozen	B
02 07 34 00	-- Fatty livers, fresh or chilled	B
02 07 35 00	-- Other, fresh or chilled	B
02 07 36 00	-- Other, frozen	B
<b>02.08</b>	<b>Other meat and edible meat offal, fresh, chilled or frozen.</b>	
	<b>- Of rabbits or hares:</b>	
02 08 10 10	--- Fresh or chilled	A
02 08 10 20	--- Frozen	A
02 08 30 00	- Of primates	B
02 08 50 00	- Of reptiles (including snakes and turtles)	B
	<b>- Other:</b>	
	<b>--- Camels (including dromedaries):</b>	
02 08 90 11	---- Fresh or chilled	A
02 08 90 12	---- Frozen	A
	<b>--- Deers and chamois :</b>	
02 08 90 21	---- Fresh or chilled	A
02 08 90 22	---- Frozen	A
	<b>--- pigeons, partridges, pheasants, quail, woodcocks, snipe, sand grouse, ortolan and wild ducks:</b>	
02 08 90 31	---- Fresh or chilled	B

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



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

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

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

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



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

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<b>08.02</b>	<b>Other nuts, fresh or dried, whether or not shelled or peeled.</b>	
	<b>- Almonds:</b>	
08 02 11 00	-- In shell	A
08 02 12 00	-- Shelled	B
	<b>- Hazelnuts or filberts (<i>Corylus spp.</i>):</b>	
08 02 21 00	-- In shell	B
08 02 22 00	-- Shelled	B
	<b>- Walnuts:</b>	
08 02 31 00	-- In shell	B
08 02 32 00	-- Shelled	B
08 02 40 00	- Chestnuts ( <i>Castanea spp.</i> )	B
	<b>- Pistachios:</b>	
08 02 50 10	--- In shell	A
08 02 50 20	--- Shelled	B
08 02 60 00	- Macadamia nuts	B
	<b>- Other:</b>	
	<b>- - Pine nuts:</b>	
08 02 90 11	--- In shell	A
08 02 90 12	--- Shelled	A
08 02 90 20	--- Green seed (Banak)	B
	<b>- - Other:</b>	
08 02 90 91	--- In shell	A
08 02 90 92	--- Shelled	B
<b>08.03</b>	<b>08 03 00 00 Bananas, including plantains, fresh or dried.</b>	A
<b>08.04</b>	<b>Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.</b>	
	<b>- Dates:</b>	
08 04 10 10	--- Fresh	A
08 04 10 20	--- Dried	A
08 04 10 30	--- Stored	A
08 04 10 90	--- Other	A
	<b>- Figs:</b>	
08 04 20 10	--- Fresh	A
08 04 20 20	--- Dried	A
08 04 30 00	- Pineapples	A
08 04 40 00	- Avocados	A
	<b>- Guavas, mangoes and mangosteens:</b>	
08 04 50 10	--- Guavas	A
08 04 50 20	--- Mangoes	A
08 04 50 30	--- Mangosteens	A
<b>08.05</b>	<b>Citrus fruit, fresh or dried.</b>	
08 05 10 00	- Oranges	A
08 05 20 00	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	A
08 05 40 00	- Grapefruit, including pomelos	A
	<b>- Lemons (<i>Citrus limon</i>, <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i>, <i>Citrus latifolia</i>):</b>	
08 05 50 10	-- Fresh	A
08 05 50 20	-- Dried	A

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H.S CODE		DESCRIPTION	CATEGORY
	08 05 90 00	- Other	A
<b>08.06</b>		<b>Grapes, fresh or dried.</b>	
	08 06 10 00	- Fresh	A
	08 06 20 00	- Dried	A
<b>08.07</b>		<b>Melons (including watermelons) and papaws (papayas), fresh.</b>	
		<b>- Melons (including watermelons):</b>	
	08 07 11 00	- - Watermelons	A
		<b>- - Other:</b>	
	08 07 19 10	- - - Melons (muskmelons)	A
	08 07 19 90	- - - Other	A
	08 07 20 00	- Papaws (papayas)	A
<b>08.08</b>		<b>Apples, pears and quinces, fresh.</b>	
	08 08 10 00	- Apples	A
		<b>- Pears and quinces:</b>	
	08 08 20 10	- - - Pears	A
	08 08 20 20	- - - Quinces	A
<b>08.09</b>		<b>Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.</b>	
	08 09 10 00	- Apricots	A
	08 09 20 00	- Cherries	A
	08 09 30 00	- Peaches, including nectarines	A
	08 09 40 00	- Plums and sloes	A
<b>08.10</b>		<b>Other fruit, fresh.</b>	
	08 10 10 00	- Strawberries	A
	08 10 20 00	- Raspberries, blackberries, mulberries and loganberries	A
	08 10 40 00	- Cranberries, bilberries and other fruits of the genus Vaccinium	A
	08 10 50 00	- Kiwifruit	A
	08 10 60 00	- Durians	A
		<b>- Other:</b>	
	08 10 90 10	- - - Pomegranates	A
	08 10 90 20	- - - Medlars	A
	08 10 90 30	- - - Prickly pears	A
	08 10 90 90	- - - Other	A
<b>08.11</b>		<b>Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.</b>	
	08 11 10 00	- Strawberries	B
	08 11 20 00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	B
	08 11 90 00	- Other	B
<b>08.12</b>		<b>Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.</b>	
	08 12 10 00	- Cherries	B

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	08 12 90 00	- Other	B
<b>08.13</b>		<b>Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.</b>	
	08 13 10 00	- Apricots	B
	08 13 20 00	- Prunes	B
	08 13 30 00	- Apples	B
		<b>- Other fruit:</b>	
	08 13 40 10	-- Cherries	B
	08 13 40 20	-- Tamarinds	B
	08 13 40 30	-- Pears	B
	08 13 40 90	-- Other	B
	08 13 50 00	- Mixtures of nuts or dried fruits of this Chapter	B
<b>08.14</b>	08 14 00 00	<b>Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.</b>	A
<b>09.01</b>		<b>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.</b>	
		<b>- Coffee, not roasted:</b>	
	09 01 11 00	-- Not decaffeinated	A
	09 01 12 00	-- Decaffeinated	A
		<b>- Coffee roasted:</b>	
	09 01 21 00	-- Not decaffeinated	A
	09 01 22 00	-- Decaffeinated	A
	09 01 90 00	- Other	A
<b>09.02</b>		<b>Tea, whether or not flavoured.</b>	
	09 02 10 00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	A
	09 02 20 00	- Other green tea (not fermented)	A
		<b>- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg:</b>	
	09 02 30 10	-- Black tea , in small bags not exceeding 3 grams:	A
	09 02 30 90	-- Other	A
	09 02 40 00	- Other black tea (fermented) and other partly fermented tea	A
<b>09.04</b>		<b>Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.</b>	
		<b>- Pepper:</b>	
	09 04 11 00	-- Neither crushed nor ground	B
	09 04 12 00	-- Crushed or ground	B
	09 04 20 00	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground	B
<b>09.05</b>	09 05 00 00	<b>Vanilla.</b>	B
<b>09.06</b>		<b>Cinnamon and cinnamon-tree flowers.</b>	
		<b>- Neither crushed nor ground:</b>	
	09 06 11 00	-- Cinnamon ( <i>Cinnamomum zeylanicum Blume</i> )	B



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H.S CODE		DESCRIPTION	CATEGORY
	09 06 19 00	- - Other	B
	09 06 20 00	- Crushed or ground	B
<b>09.07</b>	09 07 00 00	<b>Cloves (whole fruit, cloves and stems).</b>	B
<b>09.08</b>		<b>Nutmeg, mace and cardamoms.</b>	
	09 08 10 00	- Nutmeg	A
	09 08 20 00	- Mace	P
	09 08 30 00	- Cardamoms	A
<b>09.09</b>		<b>Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.</b>	
	09 09 10 00	- Seeds of anise or badian	B
	09 09 20 00	- Seeds of coriander	B
	09 09 30 00	- Seeds of cumin	A
	09 09 40 00	- Seeds of caraway	A
	09 09 50 00	- Seeds of fennel; juniper berries	B
<b>09.10</b>		<b>Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.</b>	
	09 10 10 00	- Ginger	B
	09 10 20 00	- Saffron	B
	09 10 30 00	- Turmeric (curcuma)	B
		<b>- Other spices:</b>	
	09 10 91 00	- - Mixtures referred to in Note 1 (b) to this Chapter	B
		<b>- - Other:</b>	
	09 10 99 10	- - - Fenugreek	B
	09 10 99 20	- - - Thyme and bay leaves	B
	09 10 99 30	- - - Curry	B
	09 10 99 90	- - - Other	B
<b>10.01</b>		<b>Wheat and meslin.</b>	
	10 01 10 00	- Durum wheat	C
		<b>- Other:</b>	
	10 01 90 10	- - - Normal wheat	C
	10 01 90 20	- - - Thin wheat	C
	10 01 90 30	- - - Mixture of wheat and rye (meslin)	C
<b>10.02</b>	10 02 00 00	<b>Rye.</b>	A
<b>10.03</b>	10 03 00 00	<b>Barley.</b>	A
<b>10.04</b>		<b>Oats.</b>	
	10 04 00 10	- - - Grey oats ( or black)	A
	10 04 00 20	- - - White oats ( or yellow )	A
<b>10.05</b>		<b>Maize (corn).</b>	
	10 05 10 00	- Seed	A
		<b>- Other:</b>	
	10 05 90 10	- - Golden corn	A
	10 05 90 20	- - White corn	A
	10 05 90 30	- - Brown corn	A
	10 05 90 90	- - Other	A
<b>10.06</b>		<b>Rice.</b>	
	10 06 10 00	- Rice in the husk (paddy or rough)	A
	10 06 20 00	- Husked (brown) rice	A
	10 06 30 00	- Semi-milled or wholly milled rice, whether or not polished or glazed	A

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	10 06 40 00 - Broken rice	A
<b>10.07</b>	10 07 00 00 <b>Grain sorghum</b>	A
<b>10.08</b>	<b>Buckwheat, millet and canary seed; other cereals.</b>	
	10 08 10 00 - Buckwheat	C
	10 08 20 00 - Millet	A
	10 08 30 00 - Canary seed	A
	10 08 90 00 - Other cereals	A
<b>11.01</b>	<b>Wheat or meslin flour.</b>	
	11 01 00 10 - Wheat flour	C
	11 01 00 20 - Flour of mixed wheat and rye	C
<b>11.02</b>	<b>Cereal flours other than of wheat or meslin.</b>	
	11 02 10 00 - Rye flour	A
	11 02 20 00 - Maize (corn) flour	A
	<b>- Other:</b>	
	11 02 90 10 -- Barley flour	A
	11 02 90 20 -- Oats flour	A
	11 02 90 30 -- Grain sorghum flour	A
	11 02 90 40 -- Buckwheat flour	C
	11 02 90 50 -- Millet flour	A
	11 02 90 60 -- Rice flour	A
	11 02 90 90 -- Other	A
<b>11.03</b>	<b>Cereal groats, meal and pellets.</b>	
	<b>- Groats and meal:</b>	
	<b>-- Of wheat:</b>	
	11 03 11 10 --- Groats	A
	11 03 11 20 --- Meal	A
	<b>-- Of maize (corn):</b>	
	11 03 13 10 --- Groats	A
	11 03 13 20 --- Meal	A
	<b>-- Of other cereals:</b>	
	11 03 19 10 --- Of barley	A
	11 03 19 20 --- Of grain sorghum	A
	11 03 19 30 --- Of rye	A
	11 03 19 40 --- Of buckwheat	A
	11 03 19 50 --- Of millet	A
	11 03 19 90 --- Of other cereals	A
	11 03 20 00 - Pellets	A
<b>11.04</b>	<b>Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.</b>	
	<b>- Rolled or flaked grains:</b>	
	11 04 12 00 -- Of oats	B
	<b>-- Of other cereals:</b>	
	11 04 19 10 --- Of wheat	B
	11 04 19 20 --- Of rye	A
	11 04 19 30 --- Of buckwheat	A
	11 04 19 40 --- Of millet	A
	11 04 19 50 --- Of grain sorghum	A

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H.S CODE	DESCRIPTION	CATEGORY
11 04 19 60	--- Of maize (corn)	B
11 04 19 90	--- Of other cereals	B
	<b>- Other worked grains (for example, hulled, pearled, sliced or kibbled):</b>	
11 04 22 00	-- Of oats	B
11 04 23 00	-- Of maize (corn)	A
	<b>-- Of other cereals:</b>	
11 04 29 10	--- Of wheat	A
11 04 29 20	--- Of rye	A
11 04 29 30	--- Of buckwheat	A
11 04 29 40	--- Of millet	A
11 04 29 50	--- Of grain sorghum	A
11 04 29 90	--- Of other cereals	B
11 04 30 00	- Germ of cereals, whole, rolled, flaked or ground	A
<b>11.05</b>	<b>Flour, meal, powder, flakes, granules and pellets of potatoes.</b>	
	<b>- Flour, meal and powder:</b>	
11 05 10 10	--- Flour	B
11 05 10 20	--- Meal	A
11 05 10 30	--- Powder	B
11 05 20 00	- Flakes, granules and pellets	B
<b>11.06</b>	<b>Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.</b>	
	<b>- Of the dried leguminous vegetables of heading 07.13:</b>	
	<b>-- Flour:</b>	
11 06 10 11	--- Of peas	A
11 06 10 12	--- Of chick peas	A
11 06 10 13	--- Of string beans	A
11 06 10 14	--- Of haricot beans	A
11 06 10 15	--- Of lentils	A
11 06 10 16	--- Of kidney beans	A
11 06 10 19	--- Other	B
	<b>-- Meal:</b>	
11 06 10 21	--- Of peas	A
11 06 10 22	--- Of chick peas	B
11 06 10 23	--- Of string beans	A
11 06 10 24	--- Of haricot beans	A
11 06 10 25	--- Of lentils	A
11 06 10 26	--- Of kidney beans	B
11 06 10 29	--- Other	B
	<b>- Of sago or of roots or tubers of heading no. 07.14:</b>	
11 06 20 10	-- Flour of sago	A
11 06 20 20	-- Meal of sago	A
	<b>-- Flour of root and tubers:</b>	
11 06 20 31	--- Manioc	A
11 06 20 32	--- Arrowroot	A

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H.S CODE	DESCRIPTION	CATEGORY
11 06 20 33	- - - Of salep	A
11 06 20 34	- - - Of Jerusalem artichokes	A
11 06 20 35	- - - Of sweet potatoes	A
11 06 20 39	- - - Flour of other roots and tubers	A
	<b>- Of the products of Chapter 8:</b>	
11 06 30 10	- - Of chestnuts	A
11 06 30 20	- - Of almonds	A
11 06 30 30	- - Of dates	A
11 06 30 40	- - Of bananas	A
11 06 30 50	- - Of coconuts	A
11 06 30 60	- - Of tamarind	A
11 06 30 70	- - Of peels of fruit	A
11 06 30 80	- - Of lemon	B
11 06 30 90	- - Other	A
<b>11.07</b>	<b>Malt, whether or not roasted.</b>	
11 07 10 00	- Not roasted	A
11 07 20 00	- Roasted	B
<b>11.08</b>	<b>Starches; inulin.</b>	
	<b>- Starches:</b>	
11 08 11 00	- - Wheat starch	A
11 08 12 00	- - Maize (corn) starch	A
11 08 13 00	- - Potato starch	A
11 08 14 00	- - Manioc (cassava) starch	A
	<b>- - Other starches:</b>	
11 08 19 10	- - - Rice starch	A
11 08 19 20	- - - Arrowroot starch	A
11 08 19 30	- - - Sago starch	A
11 08 19 90	- - - Other starches	A
11 08 20 00	- Inulin	A
<b>11.09</b>	<b>11 09 00 00 Wheat gluten, whether or not dried.</b>	B
<b>12.01</b>	<b>Soya beans, whether or not broken.</b>	
12 01 00 10	- Whole seeds	A
12 01 00 20	- Broken seeds	A
<b>12.02</b>	<b>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.</b>	
12 02 10 00	- In shell	B
12 02 20 00	- Shelled, whether or not broken	B
<b>12.03</b>	<b>12 03 00 00 Copra.</b>	A
<b>12.04</b>	<b>12 04 00 00 Linseed, whether or not broken.</b>	A
<b>12.05</b>	<b>Rape or colza seeds, whether or not broken.</b>	
12 05 10 00	- Low erucic acid rape or colza seeds	B
12 05 90 00	- Other	B
<b>12.06</b>	<b>12 06 00 00 Sunflower seeds, whether or not broken.</b>	B
<b>12.07</b>	<b>Other oil seeds and oleaginous fruits, whether or not broken.</b>	
12 07 20 00	- Cotton seeds	A
12 07 40 00	- Sesamum seeds	B
12 07 50 00	- Mustard seeds	A
	<b>- Other:</b>	
12 07 91 00	- - Poppy seeds	P



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

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

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H.S CODE	DESCRIPTION	CATEGORY
13 01 90 40	-- Asafetida	A
13 01 90 50	-- Myrrh	A
13 01 90 60	-- Olibanum	A
13 01 90 70	-- Frankincense	B
13 01 90 80	-- Storax	B
	<b>-- Other:</b>	
13 01 90 91	--- Gum resins	A
13 01 90 92	--- Oleoresins	A
13 01 90 93	--- Balsams	A
13 01 90 99	--- Other	B
<b>13.02</b>	<b>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.</b>	
	<b>- Vegetable saps and extracts:</b>	
13 02 11 00	-- Opium	P
	<b>-- Other:</b>	
13 02 19 10	--- Hashish	P
<b>14.04</b>	<b>Vegetable products not elsewhere specified or included.</b>	
	<b>- Other:</b>	
14 04 90 20	--- Henna	B
<b>15.01</b>	<b>Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.</b>	
15 01 00 10	- Poultry fats	B
15 01 00 20	- Fats from poultry bones and fats from poultry waste	B
15 01 00 30	- Lard and other pig fat from pig wastes	X
<b>15.02</b>	<b>Fats of bovine animals, sheep or goats, other than those of heading 15.03.</b>	
15 02 00 10	--- Fats of bovine animals	B
15 02 00 20	--- Fats of sheep and goats	A
<b>15.03</b>	<b>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.</b>	
	<b>- Oleostearin:</b>	
15 03 00 11	-- Of pig	X
15 03 00 19	-- Other	B
	<b>- Oleomargarine:</b>	
15 03 00 21	-- Of pig	X
15 03 00 29	-- Other	B
	<b>- Other:</b>	
15 03 00 91	-- Of pig	X
15 03 00 99	-- Other	B
<b>15.07</b>	<b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified .</b>	
15 07 10 00	- Crude oil, whether or not degummed	B
15 07 90 00	- Other	B
<b>15.08</b>	<b>Ground-nut oil and its fractions, whether or not refined, but not chemically modified.</b>	
15 08 10 00	- Crude oil	A

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H.S CODE		DESCRIPTION	CATEGORY
	15 08 90 00	- Other	A
<b>15.09</b>		<b>Olive oil and its fractions, whether or not refined, but not chemically modified.</b>	
	15 09 10 00	- Virgin	B
	15 09 90 00	- Other	B
<b>15.10</b>	15 10 00 00	<b>Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.</b>	B
<b>15.11</b>		<b>Palm oil and its fractions, whether or not refined, but not chemically modified.</b>	
	15 11 10 00	- Crude oil	B
	15 11 90 00	- Other	B
<b>15.12</b>		<b>Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.</b>	
		<b>- Sunflower-seed or safflower oil and fractions thereof:</b>	
	15 12 11 00	-- Crude oil	B
	15 12 19 00	-- Other	B
		<b>- Cotton-seed oil and its fractions:</b>	
	15 12 21 00	-- Crude oil, whether or not gossypol has been removed	B
	15 12 29 00	-- Other	B
<b>15.13</b>		<b>Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.</b>	
		<b>- Coconut (copra) oil and its fractions:</b>	
	15 13 11 00	-- Crude oil	B
	15 13 19 00	-- Other	B
		<b>- Palm kernel or babassu oil and fractions thereof:</b>	
	15 13 21 00	-- Crude oil	B
	15 13 29 00	-- Other	B
<b>15.14</b>		<b>Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.</b>	
		<b>- Low erucic acid rape or colza oil and its fractions:</b>	
	15 14 11 00	-- Crude oil	B
	15 14 19 00	-- Other	A
		<b>- Other:</b>	
	15 14 91 00	-- Crude oil	B
	15 14 99 00	-- Other	B
<b>15.15</b>		<b>Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.</b>	
		<b>- Linseed oil and its fractions:</b>	
	15 15 11 00	-- Crude oil	B
	15 15 19 00	-- Other	B



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

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

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H.S CODE	DESCRIPTION	CATEGORY
<b>17.03</b>	<b>Molasses resulting from the extraction or refining of sugar.</b>	
	17 03 10 00 - Cane molasses	B
	17 03 90 00 - Other	B
<b>19.02</b>	<b>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.</b>	
	- Uncooked pasta, not stuffed or otherwise prepared:	
	- - Containing eggs:	
	19 02 11 90 - - - Other	B
	- - Other:	
<b>20.01</b>	<b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.</b>	
	20 01 10 00 - Cucumbers and gherkins	B
	- Other:	
	- - Edible vegetables and plants:	
	20 01 90 11 - - - Mushrooms and truffles	B
	20 01 90 12 - - - Olives and capers	B
	20 01 90 13 - - - Green pepper	B
	20 01 90 14 - - - Pickles (assorted)	B
	20 01 90 15 - - - Tomatoes	B
	20 01 90 19 - - - Other	B
	20 01 90 20 - Fruits and nuts	B
<b>20.02</b>	<b>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.</b>	
	20 02 10 00 - Tomatoes, whole or in pieces	B
	- Other:	
	20 02 90 10 - - Tomato paste	B
	20 02 90 90 - - Other	B
<b>20.03</b>	<b>Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.</b>	
	20 03 10 00 - Mushrooms of the genus <i>Agaricus</i>	A
	20 03 20 00 - Truffles	A
	20 03 90 00 - Other	B
<b>20.04</b>	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.</b>	
	- Other vegetables and mixtures of vegetables:	
	20 04 90 10 - - Carrots	B
	20 04 90 20 - - Peas	B
	20 04 90 30 - - Haricot beans	B
	20 04 90 40 - - Kidney beans	A
	20 04 90 50 - - Asparagus	A
	20 04 90 60 - - Spinach	B
	20 04 90 70 - - Okra	B
	20 04 90 80 - - Mixed vegetables	B

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H.S CODE	DESCRIPTION	CATEGORY
	20 04 90 90 - - Other	A
<b>20.05</b>	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.</b>	
	<b>- Homogenised vegetables:</b>	
	20 05 10 10 - - Used as infants food	A
	20 05 10 20 - - For dietetic purposes	A
	20 05 10 90 - - Other	A
	20 05 40 00 - Peas ( <i>Pisum sativum</i> )	B
	<b>- Beans (<i>Vigna spp., Phaseolus spp.</i>):</b>	
	20 05 51 00 - - Beans, shelled	B
	20 05 59 00 - - Other	B
	20 05 60 00 - Asparagus	B
	20 05 70 00 - Olives	B
	<b>- Other vegetables and mixtures of vegetables:</b>	
	20 05 91 00 - - Bamboo shoots	A
	<b>- - Other:</b>	
	<b>- - - Prepared with other materials for direct consumption:</b>	
	20 05 99 11 - - - - Foul medamas (Cooked beans with added olive oil, tahinah, slat, cummin,..etc.)	B
	20 05 99 12 - - - - Cooked chick peas with tahinah (sesame oil)	B
	20 05 99 13 - - - - Vegetables and legumes with sauce	B
	20 05 99 19 - - - - Other	B
	<b>- - - Other:</b>	
	20 05 99 91 - - - - Okra	A
	20 05 99 92 - - - - Horse beans	A
	20 05 99 93 - - - - Spinach	A
	20 05 99 94 - - - - Artichokes	B
	20 05 99 95 - - - - Mixed vegetables	A
	20 05 99 96 - - - - Sauerkraut	A
	20 05 99 97 - - - - Grape leaves	B
	20 05 99 99 - - - - Other vegetables and plants	A
<b>20.06</b>	<b>20 06 00 00 Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).</b>	B
<b>20.07</b>	<b>Jams, fruit jellies, marmalades, fruit or nut pureé and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.</b>	
	<b>- Homogenised preparations:</b>	
	20 07 10 10 - - for infant food	B
	20 07 10 20 - - For dietetic purposes	A
	20 07 10 90 - - Other	B
	<b>- Other:</b>	
	<b>- - Citrus fruit:</b>	
	20 07 91 10 - - - Marmalades	A
	20 07 91 90 - - - Other	A



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

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

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H.S CODE	DESCRIPTION	CATEGORY
22.08	<b>Undenatured ethyl alcoholic of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages:</b>	
	- Other:	
22 08 90 90	- - Other	X
22.09	<b>Vinegar and substitutes for vinegar obtained from acetic acid.</b>	
22 09 00 10	- - Vinegar	B
22 09 00 20	- - Vinegar substitutes	B
23.01	<b>Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.</b>	
23 01 10 00	- Flours, meals and pellets, of meat or meat offal; greaves	A
23.02	<b>Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.</b>	
23 02 10 00	- Of maize (corn)	A
23 02 30 00	- Of wheat	A
23 02 40 00	- Of other cereals	B
23 02 50 00	- Of leguminous plants	A
23.03	<b>Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.</b>	
23 03 10 00	- Residues of starch manufacture and similar residues	A
23 03 20 00	- Beet-pulp, bagasse and other waste of sugar manufacture	A
23 03 30 00	- Brewing or distilling dregs and waste	A
23.04	23 04 00 00 <b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.</b>	A
23.05	23 05 00 00 <b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.</b>	A
23.06	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.</b>	
23 06 10 00	- Of cotton seeds	B
23 06 20 00	- Of linseed	A
23 06 30 00	- Of sunflower seeds	A
	<b>- Of rape or colza seeds:</b>	
23 06 41 00	- - Of low erucic acid rape or colza seeds	B
23 06 49 00	- - Other	B
23 06 50 00	- Of coconut or copra	A

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H.S CODE	DESCRIPTION	CATEGORY
	23 06 60 00 - Of palm nuts or kernels	A
	23 06 90 00 - Other	B
<b>23.07</b>	<b>Wine lees; argol.</b>	
	23 07 00 10 - Wine lees	X
	23 07 00 20 - Argol	A
<b>23.09</b>	<b>Preparations of a kind used in animal feeding.</b>	
	23 09 10 00 - Dog or cat food, put up for retail sale	B
	- <b>Other:</b>	
	23 09 90 10 - - Fish and ornamental bird food	B
	23 09 90 20 - - Poultry food	B
	- - <b>Animal forage:</b>	
	23 09 90 31 - - - Salt stones including food stuffs	B
	23 09 90 39 - - - Other	B
	23 09 90 40 - - Milk substitutes feeding samll animals	B
	23 09 90 50 - - Concetarted preparations for the forage industry	B
	23 09 90 90 - - - Other	B
<b>24.01</b>	<b>Unmanufactured tobacco; tobacco refuse.</b>	
	24 01 10 00 - Tobacco, not stemmed/stripped	C
	24 01 20 00 - Tobacco, partly or wholly stemmed/stripped	C
	- Tobacco refuse:	
	24 01 30 10 - - - Tobacco, partly or wholly stemmed/stripped	C
	24 01 30 90 - - - Other	C
<b>24.02</b>	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>	
	24 02 10 00 - Cigars, cheroots and cigarillos, containing tobacco	C
	24 02 20 00 - Cigarettes containing tobacco	C
	- Other:	
	24 02 90 10 - - - Cigars tobacco substitutes (does not contain nicotine nor tobacco)	C
	24 02 90 20 - - - Cigarettes as tobacco substitutes (does not contain nicotine nor tobacco)	C
<b>24.03</b>	<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.</b>	
	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	
	24 03 10 10 - - - Chopped or pressed tobacco for smoking	C
	24 03 10 20 - - - Chopped or pressed tobacco for pipes	C
	24 03 10 30 - - - Chopped or pressed tobacco for retail sale	C
	24 03 10 90 - - - Other	C
	- Other:	
	24 03 91 00 - - "Homogenised" or "reconstituted" tobacco	C
	- - Other:	
	24 03 99 10 - - - Pressed or liquored tobacco for making snuff	C
	24 03 99 20 - - - Chopped or pressed tobacco for chewing	C
	24 03 99 30 - - - Snuff	C
	24 03 99 40 - - - Jirak	C
	24 03 99 50 - - - Tobacco extracts and essences	C



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H.S CODE	DESCRIPTION	CATEGORY
24 03 99 60	--- muasl	C
24 03 99 90	--- Other	C



## Annex 2

**Preferential tariff treatment applicable to imports into Switzerland of products originating in GCC**

Switzerland shall reduce or eliminate customs duties on goods originating in GCC as indicated for each tariff heading in the following table. Where the concession is listed in column 3, Switzerland shall not apply a higher customs duty than that specified in that column. Where the concession is listed in column 4, Switzerland shall reduce the customs duty applicable at the time of importation by the amount specified in that column.

Tariff Headings		Description of Goods	(1) WTO bound rate (Fr./100 kg gross) <sup>1</sup>	(2) MFN duty rate applied (Fr./100 kg gross) <sup>2</sup>	(3) Preferential duty rate applied to GCC (Fr./100 kg gross)	(4) Preferential duty rate MFN minus applied to GCC (Fr./100 kg gross) <sup>3</sup>
			Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
<b>0101</b>		<b>Live horses, asses, mules and hinnies</b>				
	-	pure-bred breeding animals				
	--	horses				
0101.1011	---	within the limits of the tariff quota (Q. No. 1)	120.00	120.00	free	
	-	other				
	--	other				
	---	other				
0101.9095	----	within the limits of the tariff quota (Q. No. 1)	120.00	120.00	free	
<b>0102</b>		<b>Live bovine animals</b>				
	-	other				
	--	other				
0102.9091	---	within the limits of the tariff quota (Q. No. 2)	60.00	60.00	free	
<b>0104</b>		<b>Live sheep and goats</b>				
	-	sheep				
0104.1010	--	within the limits of the tariff quota (Q. No. 4) (breeding animals)	25.00	5.00		5.00
	-	goats				
0104.2010	--	within the limits of the tariff quota (Q. No. 4) (breeding animals)	43.00	3.00		3.00

<sup>1</sup> For transparency purposes only

<sup>2</sup> For transparency purposes only

<sup>3</sup> For transparency reasons, Switzerland will inform the GCC side about all changes in the MFN applied duty rate for the concessions in this column.

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Tariff Headings	Description of Goods	(1) WTO bound rate (Fr./100 kg gross) <sup>1</sup>	(2) MFN duty rate applied (Fr./100 kg gross) <sup>2</sup>	(3) Preferent ial duty rate applied to GCC (Fr./100 kg gross)	(4) Preferent ial duty rate MFN minus applied to GCC (Fr./100 kg gross) <sup>3</sup>
		Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
<b>0105</b>	<b>Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls</b>				
	- weighing not more than 185 g				
0105.1100	-- fowls of the species Gallus domesticus	free	free	free	
0105.1200	-- turkeys	free	free	free	
0105.1900	-- other	free	free	free	
	- other				
0105.9900	-- other	8.00	8.00	free	
<b>0106</b>	<b>Other live animals</b>				
	- mammals				
0106.1100	-- primates	free	free	free	
0106.1900	-- other	free	free	free	
0106.2000	- reptiles (including snakes and turtles)	free	free	free	
	- birds				
0106.3100	-- birds of prey	free	free	free	
0106.3200	-- psittaciformes (including parrots, parakeets, macaws and cockatoos)	free	free	free	
	-- other				
0106.3990	--- other	free	free	free	
0106.9000	- other	free	free	free	
<b>0208</b>	<b>Other meat and edible meat offal, fresh, chilled or frozen</b>				
0208.3000	- of primates	21.00	21.00	free	
	- other				
0208.9090	-- other	21.00	21.00	free	
<b>0410.0000</b>	<b>Edible products of animal origin, not elsewhere specified or included</b>	free	free	free	
<b>0504</b>	<b>Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked</b>				
0504.0010	- rennet bags	free	free	free	
	- other stomachs of animals of headings 0101 to 0104; tripe				
0504.0039	-- other	765.00	0.50		0.50
0504.0090	- other	free	free	free	

FREE TRADE AGREEMENT GCC- EFTA

Tariff Headings	Description of Goods	(1) WTO bound rate (Fr./100 kg gross) <sup>1</sup>	(2) MFN duty rate applied (Fr./100 kg gross) <sup>2</sup>	(3) Preferent ial duty rate applied to GCC (Fr./100 kg gross)	(4) Preferent ial duty rate MFN minus applied to GCC (Fr./100 kg gross) <sup>3</sup>
		Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
<b>0506</b>	<b>Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinized; powder and waste of these products</b>				
0506.1000	- ossein and bones treated with acid	free	free	free	
0506.9000	- other	free	free	free	
<b>0511</b>	<b>Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption</b>				
	- bovine semen				
0511.1010	-- within the limits of the tariff quota (Q. No. 12)	0.10	0.10	free	
	- other				
	-- products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3				
0511.9190	--- other	free	free	free	
	-- other				
0511.9980	--- other	free	free	free	
<b>0601</b>	<b>Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 1212</b>				
	- bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant				
0601.1090	-- other	39.00	39.00	free	
	- bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots				
0601.2010	-- chicory plants	18.70	1.40		1.40
0601.2020	-- with earth ball, in tubs or pots, other than tulips and chicory plants	22.00	22.00	free	
	-- other				
0601.2091	--- in bud or in flower	73.00	73.00	free	



FREE TRADE AGREEMENT GCC- EFTA

Tariff Headings		Description of Goods	(1) WTO bound rate (Fr./100 kg gross) <sup>1</sup>	(2) MFN duty rate applied (Fr./100 kg gross) <sup>2</sup>	(3) Preferent ial duty rate applied to GCC (Fr./100 kg gross)	(4) Preferent ial duty rate MFN minus applied to GCC (Fr./100 kg gross) <sup>3</sup>
			Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
0601.2099	- - -	other	39.00	39.00	free	
<b>0602</b>		<b>Other live plants (including their roots), cuttings and slips; mushroom spawn</b>				
0602.1000	-	unrooted cuttings and slips	6.80	6.80	free	
<b>0603</b>		<b>Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared</b>				
	-	fresh				
	- -	roses				
	- - -	from May 1 to October 25				
0603.1110	- - - -	within the limits of the tariff quota (Q. No. 13)	13.00	12.50	free	
0603.1130	- - -	from October 26 to April 30	free	free	free	
	- -	carnations				
	- - -	from May 1 to October 25				
0603.1210	- - - -	within the limits of the tariff quota (Q. No. 13)	25.00	25.00	free	
	-	other				
0603.9010	- -	dried, natural	free	free	free	
0603.9090	- -	other (bleached, dyed, impregnated, etc.)	63.00	63.00	free	
<b>0604</b>		<b>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</b>				
	-	mosses and lichens				
0604.1010	- -	fresh or not further prepared than dried	6.00	free	free	
0604.1090	- -	other	90.00	90.00	free	
	-	other				
	- -	fresh				
	- - -	of ligneous plants				
0604.9111	- - - -	Christmas trees and conifer branches	6.00	free	free	

FREE TRADE AGREEMENT GCC- EFTA

Tariff Headings		Description of Goods	(1) WTO bound rate (Fr./100 kg gross) <sup>1</sup>	(2) MFN duty rate applied (Fr./100 kg gross) <sup>2</sup>	(3) Preferent ial duty rate applied to GCC (Fr./100 kg gross)	(4) Preferent ial duty rate MFN minus applied to GCC (Fr./100 kg gross) <sup>3</sup>
			Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
0604.9119	----	other	6.00	5.00		5.00
0604.9190	---	other	6.00	free	free	
	--	other				
0604.9910	---	not further prepared than dried	0.40	free	free	
0604.9990	---	other (bleached, dyed, impregnated, etc.)	25.00	25.00	free	
<b>0701</b>		<b>Potatoes, fresh or chilled</b>				
	-	for sowing				
0701.1010	--	within the limits of the tariff quota (Q. No. 14)	2.00	1.40		1.40
<b>0702</b>		<b>Tomatoes, fresh or chilled</b>				
	-	cherry tomatoes				
0702.0010	--	from October 21 to April 30	5.00	5.00	free	
	-	Peretti tomatoes (plum tomatoes)				
0702.0020	--	from October 21 to April 30	5.00	5.00	free	
	-	other tomatoes of a diameter of 80 mm or more (beef tomatoes)				
0702.0030	--	from October 21 to April 30	5.00	5.00	free	
	-	other				
0702.0090	--	from October 21 to April 30	5.00	5.00	free	
<b>0703</b>		<b>Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled</b>				
	-	onions and shallots				
	--	onion sets				
0703.1011	---	from May 1 to June 30	0.20	0.20	free	
	---	from July 1 to April 30				
0703.1013	----	within the limits of the tariff quota (Q. No. 15)	0.20	0.20	free	
	--	other onions and shallots				
	---	spring onions				
0703.1020	----	from October 31 to March 31	2.90	2.90	free	
	----	from April 1 to October 30				
0703.1021	-----	within the limits of the tariff quota (Q. No. 15)	2.90	2.90	free	
	---	flat white onions of a diameter not exceeding 35 mm				
0703.1030	----	from October 31 to March 31	2.90	2.90	free	
	----	from April 1 to October 30				
0703.1031	-----	within the limits of the tariff quota (Q. No. 15)	2.90	2.90	free	
	---	wild onions				
0703.1040	----	from May 16 to May 29	2.90	2.90	free	

FREE TRADE AGREEMENT GCC- EFTA

Tariff Headings	Description of Goods	(1) WTO bound rate (Fr./100 kg gross) <sup>1</sup>	(2) MFN duty rate applied (Fr./100 kg gross) <sup>2</sup>	(3) Preferent ial duty rate applied to GCC (Fr./100 kg gross)	(4) Preferent ial duty rate MFN minus applied to GCC (Fr./100 kg gross) <sup>3</sup>
		Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
	from May 30 to May 15				
0703.1041	within the limits of the tariff quota (Q. No. 15)	2.90	2.90	free	
	other onions of a diameter of 70 mm or more				
0703.1050	from May 16 to May 29	2.90	2.90	free	
	from May 30 to May 15				
0703.1051	within the limits of the tariff quota (Q. No. 15)	2.90	2.90	free	
	onions of a diameter of less than 70 mm, red or white, other than those of subheadings 0703.1030/1039				
0703.1060	from May 16 to May 29	2.90	2.90	free	
	from May 30 to May 15				
0703.1061	within the limits of the tariff quota (Q. No. 15)	2.90	2.90	free	
	other onions				
0703.1070	from May 16 to May 29	2.90	2.90	free	
	from May 30 to May 15				
0703.1071	within the limits of the tariff quota (Q. No. 15)	2.90	2.90	free	
0703.1080	shallots	2.90	2.90	free	
0703.2000	garlic	free	free	free	
<b>0704</b>	<b>Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled</b>				
	cauliflowers and headed broccoli				
	cimone				
0704.1010	from 1 December to 30 April	7.00	7.00	free	
	from May 1 to November 30				
0704.1011	within the limits of the tariff quota (Q. No. 15)	7.00	7.00	free	
	romanesco				
0704.1020	from 1 December to 30 April	7.00	7.00	free	
	from May 1 to November 30				
0704.1021	within the limits of the tariff quota (Q. No. 15)	7.00	7.00	free	
	other				
0704.1090	from 1 December to 30 April	7.00	7.00	free	
	from May 1 to November 30				
0704.1091	within the limits of the tariff quota (Q. No. 15)	7.00	7.00	free	

FREE TRADE AGREEMENT GCC- EFTA

Tariff Headings	Description of Goods	(1) WTO bound rate (Fr./100 kg gross) <sup>1</sup>	(2) MFN duty rate applied (Fr./100 kg gross) <sup>2</sup>	(3) Preferent ial duty rate applied to GCC (Fr./100 kg gross)	(4) Preferent ial duty rate MFN minus applied to GCC (Fr./100 kg gross) <sup>3</sup>
		Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
	- other				
	-- red cabbages				
0704.9011	--- from May 16 to May 29	3.00	3.00	free	
	--- from May 30 to May 15				
0704.9018	---- within the limits of the tariff quota (Q. No. 15)	3.00	3.00	free	
	-- white cabbages				
0704.9020	--- from May 2 to May 14	3.00	3.00	free	
	--- from May 15 to May 1				
0704.9021	---- within the limits of the tariff quota (Q. No. 15)	3.00	3.00	free	
	-- winter savoy cabbage				
0704.9030	--- from March 16 to March 31	3.00	3.00	free	
	--- from April 1 to March 15				
0704.9031	---- within the limits of the tariff quota (Q. No. 15)	3.00	3.00	free	
	-- Savoy cabbage				
0704.9040	--- from May 11 to May 24	3.00	3.00	free	
	--- from May 25 to May 10				
0704.9041	---- within the limits of the tariff quota (Q. No. 15)	3.00	3.00	free	
	-- sprouting broccoli				
0704.9050	--- from 1 December to 30 April	10.00	10.00	free	
	--- from May 1 to November 30				
0704.9051	---- within the limits of the tariff quota (Q. No. 15)	10.00	10.00	free	
<b>0708</b>	<b>Leguminous vegetables, shelled or unshelled, fresh or chilled</b>				
	- peas (Pisum sativum)				
	-- sugar peas (mange-tout)				
0708.1010	--- from 16 August to 19 May	10.00	10.00	free	
	-- other				
0708.1020	--- from 16 August to 19 May	10.00	10.00	free	
	- beans (Vigna spp., Phaseolus spp.)				
0708.2010	-- beans which must be shelled	8.50	8.50	free	
	-- piattoni or coco beans				
0708.2021	--- from November 16 to June 14	10.00	10.00	free	
	--- from June 15 to November 15				
0708.2028	---- within the limits of the tariff quota (Q. No. 15)	10.00	10.00	free	
	-- asparagus beans or long beans				



FREE TRADE AGREEMENT GCC- EFTA

Tariff Headings		Description of Goods	(1) WTO bound rate (Fr./100 kg gross) <sup>1</sup>	(2) MFN duty rate applied (Fr./100 kg gross) <sup>2</sup>	(3) Preferent ial duty rate applied to GCC (Fr./100 kg gross)	(4) Preferent ial duty rate MFN minus applied to GCC (Fr./100 kg gross) <sup>3</sup>
			Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
0708.2031	---	from November 16 to June 14	10.00	10.00	free	
	---	from June 15 to November 15				
0708.2038	----	within the limits of the tariff quota (Q. No. 15)	10.00	10.00	free	
	--	string beans (extra fine, at least 500/kg)				
0708.2041	---	from November 16 to June 14	10.00	10.00	free	
	---	from June 15 to November 15				
0708.2048	----	within the limits of the tariff quota (Q. No. 15)	10.00	10.00	free	
	--	other				
0708.2091	---	from November 16 to June 14	10.00	10.00	free	
	---	from June 15 to November 15				
0708.2098	----	within the limits of the tariff quota (Q. No. 15)	10.00	10.00	free	
	-	other leguminous vegetables				
	--	other				
	----	for human consumption				
0708.9080	----	from 1 November to 31 May	10.00	10.00	free	
0708.9090	----	other	7.00	7.00	free	
<b>0709</b>		<b>Other vegetables, fresh or chilled</b>				
	-	asparagus				
	--	green asparagus				
0709.2010	---	from June 16 to April 30	free	free	free	
	---	from May 1 to June 15				
0709.2011	----	within the limits of the tariff quota (Q. No. 15)	free	free	free	
	-	aubergines (egg-plants)				
0709.3010	--	from October 16 to May 31	10.00	10.00	free	
	-	mushrooms and truffles				
0709.5100	--	mushrooms of the genus Agaricus	8.50	8.50	free	
0709.5900	--	other	8.50	8.50	free	
	-	fruits of the genus Capsicum or of the genus Pimenta				
	--	sweet peppers				
0709.6011	---	from 1 November to 31 March	6.00	6.00	free	
0709.6090	--	other	free	free	free	
	-	other				
	--	globe artichokes				
0709.9083	---	from 1 November to 31 May	10.00	10.00	free	

FREE TRADE AGREEMENT GCC- EFTA

Tariff Headings	Description of Goods	(1) WTO bound rate (Fr./100 kg gross) <sup>1</sup>	(2) MFN duty rate applied (Fr./100 kg gross) <sup>2</sup>	(3) Preferent ial duty rate applied to GCC (Fr./100 kg gross)	(4) Preferent ial duty rate MFN minus applied to GCC (Fr./100 kg gross) <sup>3</sup>
		Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
<b>0711</b>	<b>Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption</b>				
0711.2000	- olives	3.00	3.00	free	
	- other vegetables; mixtures of vegetables				
0711.9020	-- capers	free	free	free	
<b>0712</b>	<b>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared</b>				
0712.2000	- onions	5.00	5.00	free	
	- mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles				
0712.3100	-- mushrooms of the genus Agaricus	free	free	free	
0712.3200	-- wood ears (Auricularia spp.)	free	free	free	
0712.3300	-- jelly fungi (Tremella spp.)	free	free	free	
0712.3900	-- other	free	free	free	
	- other vegetables; mixtures of vegetables				
	-- other				
ex 0712.9081	--- in containers holding more than 5 kg, garlic and tomatoes, not mixed	17.00	17.00	free	
<b>0713</b>	<b>Dried leguminous vegetables, shelled, whether or not skinned or split</b>				
	- peas (Pisum sativum)				
	-- whole, unprocessed				
0713.1019	--- other	0.85	0.85	free	
	-- other				
0713.1099	--- other	4.00	4.00	free	
	- chickpeas (garbanzos)				
	-- whole, unprocessed				
0713.2019	--- other	free	free	free	
	-- other				
0713.2099	--- other	4.00	4.00	free	
	- beans (Vigna spp., Phaseolus spp.)				

FREE TRADE AGREEMENT GCC- EFTA

Tariff Headings		Description of Goods	(1) WTO bound rate (Fr./100 kg gross) <sup>1</sup>	(2) MFN duty rate applied (Fr./100 kg gross) <sup>2</sup>	(3) Preferent ial duty rate applied to GCC (Fr./100 kg gross)	(4) Preferent ial duty rate MFN minus applied to GCC (Fr./100 kg gross) <sup>3</sup>
			Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
	--	beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek				
	---	whole, unprocessed				
0713.3119	----	other	free	free	free	
	---	other				
0713.3199	----	other	4.00	4.00	free	
	--	small red (Adzuki) beans (Phaseolus or Vigna angularis)				
	---	whole, unprocessed				
0713.3219	----	other	0.85	0.85	free	
	---	other				
0713.3299	----	other	4.00	4.00	free	
	--	kidney beans, including white pea beans (Phaseolus vulgaris)				
	---	whole, unprocessed				
0713.3319	----	other	0.85	free	free	
	---	other				
0713.3399	----	other	4.00	4.00	free	
	--	other				
	---	whole, unprocessed				
0713.3919	----	other	free	free	free	
	---	other				
0713.3999	----	other	4.00	4.00	free	
	-	lentils				
	--	whole, unprocessed				
0713.4019	---	other	free	free	free	
	--	other				
0713.4099	---	other	free	free	free	
	-	broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor)				
	--	whole, unprocessed				
	---	for sowing				
0713.5015	----	horse beans (Vicia faba var. minor)	14.00	free	free	
0713.5018	----	other	14.00	free	free	
0713.5019	---	other	free	free	free	
	--	other				
0713.5099	---	other	4.00	4.00	free	
	-	other				
	--	whole, unprocessed				

FREE TRADE AGREEMENT GCC- EFTA

Tariff Headings		Description of Goods	(1) WTO bound rate (Fr./100 kg gross) <sup>1</sup>	(2) MFN duty rate applied (Fr./100 kg gross) <sup>2</sup>	(3) Preferent ial duty rate applied to GCC (Fr./100 kg gross)	(4) Preferent ial duty rate MFN minus applied to GCC (Fr./100 kg gross) <sup>3</sup>
			Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
0713.9019	- - -	other	free	free	free	
	- -	other				
0713.9099	- - -	other	4.00	4.00	free	
<b>0714</b>		<b>Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith</b>				
	-	manioc (cassava)				
0714.1090	- -	other	0.85	0.75	free	
	-	sweet potatoes				
0714.2090	- -	other	0.85	0.75	free	
	-	other				
0714.9090	- -	other	0.85	0.75	free	
<b>0801</b>		<b>Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled</b>				
	-	coconuts				
0801.1100	- -	desiccated	2.00	2.00	free	
0801.1900	- -	other	2.00	2.00	free	
	-	Brazil nuts				
0801.2100	- -	in shell	free	free	free	
0801.2200	- -	shelled	free	free	free	
	-	cashew nuts				
0801.3100	- -	in shell	free	free	free	
0801.3200	- -	shelled	free	free	free	
<b>0802</b>		<b>Other nuts, fresh or dried, whether or not shelled or peeled</b>				
	-	almonds				
0802.1100	- -	in shell	free	free	free	
0802.1200	- -	shelled	free	free	free	
	-	walnuts				
	- -	in shell				
0802.3190	- - -	other	3.00	3.00	free	
	- -	shelled				
0802.3290	- - -	other	3.00	3.00	free	
0802.4000	-	chestnuts (Castanea spp.)	2.00	free	free	
0802.5000	-	pistachios	free	free	free	
0802.6000	-	macadamia nuts	4.00	4.00	free	



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Tariff Headings		Description of Goods	(1) WTO bound rate (Fr./100 kg gross) <sup>1</sup>	(2) MFN duty rate applied (Fr./100 kg gross) <sup>2</sup>	(3) Preferent ial duty rate applied to GCC (Fr./100 kg gross)	(4) Preferent ial duty rate MFN minus applied to GCC (Fr./100 kg gross) <sup>3</sup>
			Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
	-	other				
0802.9020	--	tropical fruit and tropical nuts	4.00	4.00	free	
0802.9090	--	other	4.00	4.00	free	
<b>0803.0000</b>		<b>Bananas, including plantains, fresh or dried</b>	14.00	14.00	free	
<b>0804</b>		<b>Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried</b>				
0804.1000	-	dates	4.00	4.00	free	
	-	figs				
0804.2010	--	raw	free	free	free	
0804.2020	--	dried	4.00	4.00	free	
0804.3000	-	pineapples	4.00	4.00	free	
0804.4000	-	avocados	1.60	1.60	free	
0804.5000	-	guavas, mangoes and mangosteens	1.00	1.00	free	
<b>0805</b>		<b>Citrus fruit, fresh or dried</b>				
0805.4000	-	grapefruit, including pomelos	2.00	2.00	free	
0805.5000	-	lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus Latifolia)	1.00	free	free	
0805.9000	-	other	2.00	2.00	free	
<b>0806</b>		<b>Grapes, fresh or dried</b>				
0806.2000	-	dried	free	free	free	
<b>0807</b>		<b>Melons (including watermelons) and papaws (papayas), fresh</b>				
	-	melons (including watermelons)				
0807.1100	--	watermelons	2.00	2.00	free	
0807.1900	--	other	2.00	2.00	free	
0807.2000	-	papaws (papayas)	free	free	free	
<b>0808</b>		<b>Apples, pears and quinces, fresh</b>				
	-	pears and quinces				
	--	for cider making or distilling				
0808.2011	---	within the limits of the tariff quota (Q. No. 20)	4.00	2.00		2.00
	--	other pears and quinces				
	---	in open packings				
0808.2021	----	from April 1 to June 30	4.00	2.00		2.00
	----	from July 1 to March 31				
0808.2022	-----	within the limits of the tariff quota (Q. No. 17)	4.00	2.00		2.00

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		Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
<b>0809</b>	<b>Apricots, cherries, peaches (including nectarines), plums and sloes, fresh</b>				
	- plums and sloes				
	-- in open packings				
	--- plums				
0809.4012	---- from October 1 to June 30	5.00	3.00		3.00
	---- from July 1 to September 30				
0809.4013	----- within the limits of the tariff quota (Q. No. 18)	5.00	3.00		3.00
0809.4015	---- sloes	5.00	3.00		3.00
	-- in other packings				
	--- plums				
0809.4092	---- from October 1 to June 30	12.00	10.00		10.00
	---- from July 1 to September 30				
0809.4093	----- within the limits of the tariff quota (Q. No. 18)	12.00	10.00		10.00
0809.4095	---- sloes	12.00	10.00		10.00
<b>0810</b>	<b>Other fruit, fresh</b>				
	- strawberries				
0810.1010	-- from September 1 to May 14	3.00	3.00	free	
	-- from May 15 to August 31				
0810.1011	--- within the limits of the tariff quota (Q. No. 19)	3.00	3.00	free	
	- raspberries, blackberries, mulberries and loganberries				
	-- raspberries				
0810.2010	--- from 15 September to 31 May	5.00	5.00	free	
	--- from June 1 to September 14				
0810.2011	---- within the limits of the tariff quota (Q. No. 19)	5.00	5.00	free	
	-- blackberries				
0810.2020	--- from 1 November to 30 June	5.00	5.00	free	
	--- from July 1 to October 31				
0810.2021	---- within the limits of the tariff quota (Q. No. 19)	5.00	5.00	free	
0810.2030	-- mulberries and loganberries	4.00	4.00	free	
0810.4000	- cranberries, bilberries and other fruits of the genus Vaccinium	free	free	free	
0810.5000	- kiwifruit	1.00	1.00	free	
0810.6000	- durians	1.00	1.00	free	
	- other				
0810.9092	-- tropical fruit and tropical nuts	1.00	1.00	free	

FREE TRADE AGREEMENT GCC- EFTA

Tariff Headings	Description of Goods	(1) WTO bound rate (Fr./100 kg gross) <sup>1</sup>	(2) MFN duty rate applied (Fr./100 kg gross) <sup>2</sup>	(3) Preferent ial duty rate applied to GCC (Fr./100 kg gross)	(4) Preferent ial duty rate MFN minus applied to GCC (Fr./100 kg gross) <sup>3</sup>
		Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
	--				
	--				
0810.9093	---	7.00	5.00		5.00
	---				
0810.9094	----	7.00	5.00		5.00
	---				
0810.9096	--	7.00	5.00		5.00
0810.9099	--	4.00	4.00	free	
<b>0811</b>					
	-				
0811.9010	--	20.00	20.00	free	
	--				
0811.9021	---	free	free	free	
0811.9029	---	9.00	9.00	free	
0811.9090	--	9.00	9.00	free	
<b>0812</b>					
	-				
0812.9010	--	3.00	3.00	free	
<b>0813</b>					
	-				
0813.2010	--	free	free	free	
0813.2090	--	free	free	free	
	-				
	--				
0813.4019	---	free	free	free	
	--				
	---				
0813.4089	----	free	free	free	

FREE TRADE AGREEMENT GCC- EFTA

Tariff Headings	Description of Goods	(1) WTO bound rate (Fr./100 kg gross) <sup>1</sup>	(2) MFN duty rate applied (Fr./100 kg gross) <sup>2</sup>	(3) Preferent ial duty rate applied to GCC (Fr./100 kg gross)	(4) Preferent ial duty rate MFN minus applied to GCC (Fr./100 kg gross) <sup>3</sup>
		Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
<b>0814.0000</b>	<b>Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions</b>	free	free	free	
<b>0903.0000</b>	<b>Maté</b>	free	free	free	
<b>0904</b>	<b>Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or the genus Pimenta</b>				
-	pepper				
0904.1100	- - neither crushed nor ground	free	free	free	
0904.1200	- - crushed or ground	7.50	7.50	free	
-	fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground				
0904.2010	- - unworked	free	free	free	
0904.2090	- - other	7.50	7.50	free	
<b>0905.0000</b>	<b>Vanilla</b>	free	free	free	
<b>0906</b>	<b>Cinnamon and cinnamon-tree flowers</b>				
-	neither crushed nor ground				
0906.1100	- - cinnamon (Cinnamomum zeylanicum Blume)	free	free	free	
0906.1900	- - other	free	free	free	
0906.2000	- broken or powdered	5.00	5.00	free	
<b>0907.0000</b>	<b>Cloves (whole fruit, cloves and stems)</b>	free	free	free	
<b>0908</b>	<b>Nutmeg, mace and cardamoms</b>				
-	nutmeg				
0908.1010	- - unprocessed	free	free	free	
0908.1090	- - other	12.50	12.50	free	
-	mace				
0908.2010	- - unworked	free	free	free	
0908.2090	- - other	12.50	12.50	free	
-	cardamoms				
0908.3010	- - unworked	free	free	free	
0908.3090	- - other	12.50	12.50	free	
<b>0909</b>	<b>Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries</b>				
0909.1000	- seeds of anise or badian	2.50	2.50	free	



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Tariff Headings		Description of Goods	(1) WTO bound rate (Fr./100 kg gross) <sup>1</sup>	(2) MFN duty rate applied (Fr./100 kg gross) <sup>2</sup>	(3) Preferent ial duty rate applied to GCC (Fr./100 kg gross)	(4) Preferent ial duty rate MFN minus applied to GCC (Fr./100 kg gross) <sup>3</sup>
			Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
0909.2000	-	seeds of coriander	2.50	2.50	free	
0909.3000	-	seeds of cumin	0.40	0.40	free	
0909.4000	-	seeds of caraway	0.40	0.40	free	
0909.5000	-	seeds of fennel; juniper berries	2.50	2.50	free	
<b>0910</b>		<b>Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices</b>				
0910.1000	-	ginger	3.75	3.75	free	
0910.2000	-	saffron	68.00	68.00	free	
0910.3000	-	turmeric (curcuma)	5.00	5.00	free	
	-	other spices				
0910.9100	--	mixtures referred to in Note 1 b) to this Chapter	5.00	5.00	free	
0910.9900	--	other	5.00	5.00	free	
<b>1108</b>		<b>Starches; inulin</b>				
	-	starches				
	--	wheat starch				
1108.1190	---	other	3.00	3.00	free	
	--	maize (corn) starch				
1108.1290	---	other	2.50	2.50	free	
	--	potato starch				
1108.1390	---	other	2.00	2.00	free	
	--	manioc (cassava) starch				
1108.1490	---	other	2.00	2.00	free	
	--	other starches				
	---	rice starch				
1108.1919	----	other	2.00	2.00	free	
	---	other				
1108.1999	----	other	3.00	3.00	free	
	-	inulin				
1108.2090	--	other	3.00	3.00	free	
<b>1202</b>		<b>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken</b>				
	-	in shell				
	--	other				
1202.1091	---	for human consumption	free	free	free	
1202.1099	---	other	71.00	0.10		0.10
	-	shelled, whether or not broken				
	--	other				
1202.2091	---	for human consumption	free	free	free	
1202.2099	---	other	92.00	0.10		0.10

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		Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
<b>1209</b>	<b>Seeds, fruit and spores, of a kind used for sowing</b>				
	- sugar beet seed				
1209.1090	-- other	free	free	free	
	- seeds of forage plants				
1209.2100	-- lucerne (alfalfa) seed	26.00	free	free	
1209.2200	-- clover (Trifolium spp.) seed	26.00	free	free	
1209.2300	-- fescue seed	26.00	free	free	
1209.2400	-- Kentucky blue grass (Poa pratensis L.) seed	26.00	free	free	
1209.2500	-- rye grass (Lolium multiflorum Lam., Lolium perenne L.) seed	26.00	free	free	
	-- other				
	--- seeds of vetches or lupines				
1209.2919	---- other	26.00	free	free	
1209.2960	--- timothy grass seed	26.00	free	free	
1209.2980	--- seeds of cock's foot grass, yellow oat grass, tall oat grass, brome grass and the like	26.00	free	free	
1209.2990	--- other	free	free	free	
1209.3000	- seeds of herbaceous plants cultivated principally for their flowers	free	free	free	
	- other				
1209.9100	-- vegetable seeds	free	free	free	
	-- other				
	--- other				
1209.9999	---- other	free	free	free	
<b>1210</b>	<b>Hoph cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin</b>				
1210.1000	- hop cones, neither ground nor powdered nor in the form of pellets	free	free	free	
1210.2000	- hop cones, ground, powdered or in the form of pellets; lupulin	free	free	free	

FREE TRADE AGREEMENT GCC- EFTA

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			Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
<b>1211</b>		<b>Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered</b>				
1211.2000	-	ginseng roots	free	free	free	
1211.3000	-	coca leaf	free	free	free	
1211.4000	-	poppy straw	free	free	free	
1211.9000	-	other	free	free	free	
<b>1212</b>		<b>Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included</b>				
	-	seaweeds and other algae				
1212.2090	--	other	free	free	free	
	-	other				
	--	sugar beet				
1212.9190	---	other	free	free	free	
	--	other				
	---	dried chicory roots				
1212.9919	----	other	free	free	free	
	---	locust beans, including locust bean seeds				
1212.9921	----	locust bean seeds	free	free	free	
	----	other				
1212.9929	-----	other	free	free	free	
	---	other				
1212.9999	----	other	free	free	free	

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Tariff Headings	Description of Goods	(1) WTO bound rate (Fr./100 kg gross) <sup>1</sup>	(2) MFN duty rate applied (Fr./100 kg gross) <sup>2</sup>	(3) Preferent ial duty rate applied to GCC (Fr./100 kg gross)	(4) Preferent ial duty rate MFN minus applied to GCC (Fr./100 kg gross) <sup>3</sup>
		Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
<b>1214</b>	<b>Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets</b>				
	- lucerne (alfalfa) meal and pellets				
1214.1090	-- other	free	free	free	
	- other				
1214.9090	-- other	free	free	free	
<b>1301</b>	<b>Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)</b>				
1301.2000	- gum arabic	free	free	free	
	- other				
1301.9010	-- natural balsams	free	free	free	
1301.9080	-- other	free	free	free	
<b>1505</b>	<b>Wool grease and fatty substances derived therefrom (including lanolin)</b>				
	- wool grease, crude				
1505.0019	-- other	free	free	free	
	- other				
1505.0099	-- other	3.00	3.00	free	
<b>1602</b>	<b>Other prepared or preserved meat, meat offal or blood</b>				
	- of liver of any animal				
1602.2010	-- with a basis of goose liver	71.00	71.00	free	
<b>1702</b>	<b>Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel</b>				
	- other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose				
	-- solid				
1702.9022	--- beet sugar and cane sugar, caramelised	61.00	19.30		19.30



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			Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
1702.9023	- - -	maltodextrine	61.00	12.10		12.10
1702.9028	- - -	other	61.00	18.70		18.70
<b>1801.0000</b>		<b>Cocoa beans, whole or broken, raw or roasted</b>	free	free	free	
<b>1802</b>		<b>Cocoa shells, husks, skins and other cocoa waste</b>				
1802.0090	-	other	0.60	0.60	free	
<b>2001</b>		<b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid</b>				
	-	other				
	- -	fruit and nuts				
2001.9011	- - -	tropical	21.00	21.00	free	
<b>2003</b>		<b>Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid</b>				
2003.1000	-	mushrooms of the genus Agaricus	46.80	46.80	free	
2003.2000	-	truffles	free	free	free	
2003.9000	-	other	46.80	46.80	free	
<b>2004</b>		<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006</b>				
	-	other vegetables and mixtures of vegetables				
	- -	in containers holding more than 5 kg				
2004.9012	- - -	olives	29.00	free	free	
	- -	in containers holding not more than 5 kg				
2004.9042	- - -	olives	35.00	free	free	
<b>2005</b>		<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006</b>				
	-	olives				
2005.7010	- -	in containers holding more than 5 kg	29.00	free	free	
2005.7090	- -	other	39.00	free	free	

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		Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
<b>2006</b>	<b>Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)</b>				
2006.0010	- tropical fruit, tropical nuts and tropical fruit-peel	8.00	8.00	free	
<b>2008</b>	<b>Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included</b>				
	- nuts, ground-nuts and other seeds, whether or not mixed together				
	-- ground-nuts				
2008.1190	--- other	4.00	4.00	free	
	-- other, including mixtures				
2008.1910	---- tropical fruit and tropical nuts	4.00	4.00	free	
2008.2000	- pineapples	18.00	18.00	free	
	- other, including mixtures other than those of subheading 2008.19				
	-- mixtures				
2008.9211	--- of tropical fruit and tropical nuts	28.00	28.00	free	
	-- other				
	--- pulp, not containing added sugar or other sweetening matter				
2008.9911	---- of tropical fruits	4.00	4.00	free	
	--- other				
	---- other fruit				
2008.9996	----- tropical fruit and tropical nuts	25.50	25.50	free	
<b>2009</b>	<b>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter</b>				
	- orange juice				
	-- frozen				

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Tariff Headings		Description of Goods	(1) WTO bound rate (Fr./100 kg gross) <sup>1</sup>	(2) MFN duty rate applied (Fr./100 kg gross) <sup>2</sup>	(3) Preferent ial duty rate applied to GCC (Fr./100 kg gross)	(4) Preferent ial duty rate MFN minus applied to GCC (Fr./100 kg gross) <sup>3</sup>
			Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
ex 2009.1110	---	not containing added sugar or other sweetening matter, concentrated	14.00	14.00	free	
	--	not frozen, of a Brix value not exceeding 20				
2009.1210	---	not containing added sugar or other sweetening matter	14.00	14.00	free	
	--	other				
2009.1930	---	not containing added sugar or other sweetening matter	14.00	14.00	free	
	-	grapefruit (including pomelo) juice				
	--	other				
2009.2910	---	not containing added sugar or other sweetening matter	free	free	free	
	-	juice of any other single citrus fruit				
	--	of a Brix value not exceeding 20				
	---	not containing added sugar or other sweetening matter				
2009.3111	----	crude lemon juice (whether or not stabilized)	free	free	free	
	--	other				
	---	not containing added sugar or other sweetening matter				
2009.3911	----	agro-cotto	free	free	free	
	-	pineapple juice				
	--	of a Brix value not exceeding 20				
2009.4110	---	not containing added sugar or other sweetening matter	14.00	14.00	free	
2009.4120	---	containing added sugar or other sweetening matter	35.00	35.00	free	
	--	other				
2009.4910	---	not containing added sugar or other sweetening matter	14.00	14.00	free	
2009.4920	---	containing added sugar or other sweetening matter	35.00	35.00	free	
	-	juice of any other fruit or vegetable				
	--	other				
	---	not containing added sugar or other sweetening matter				
2009.8081	----	of tropical fruit	6.00	6.00	free	

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		Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
	--- containing added sugar or other sweetening matter				
2009.8098	---- of tropical fruit	14.00	14.00	free	
	- mixtures of juices				
	--- other, not containing added sugar or other sweetening matter				
	---- other				
2009.9061	----- with a basis of juices of tropical fruits or tropical nuts	7.00	7.00	free	
	--- other, containing added sugar or other sweetening matter				
	---- other				
2009.9098	----- with a basis of tropical-fruits juices	18.00	18.00	free	
<b>2301</b>	<b>Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves</b>				
	- flours, meals and pellets, of meat or meat offal; greaves				
2301.1090	-- other	free	free	free	
<b>2302</b>	<b>Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants</b>				
	- of maize (corn)				
2302.1090	-- other	free	free	free	
	- of wheat				
2302.3090	-- other	free	free	free	
	- of other cereals				
	-- of rice				
2302.4080	--- other	free	free	free	
	-- other				
2302.4099	--- other	free	free	free	
	- of leguminous plants				
2302.5090	-- other	free	free	free	



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		Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
<b>2303</b>	<b>Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets</b>				
	- residues of starch manufacture and similar residues				
2303.1090	- - other	free	free	free	
	- beet-pulp, bagasse and other waste of sugar manufacture				
2303.2090	- - other	free	free	free	
	- brewing or distilling dregs and waste				
2303.3090	- - other	free	free	free	
<b>2304</b>	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil</b>				
2304.0090	- other	free	free	free	
<b>2305</b>	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil</b>				
2305.0090	- other	free	free	free	
<b>2306</b>	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305</b>				
	- of cotton seeds				
2306.1090	- - other	free	free	free	
	- of linseed				
2306.2090	- - other	free	free	free	
	- of sunflower seeds				
2306.3090	- - other	free	free	free	
	- of rape or colza seeds				
	- - of low erucic acid rape or colza seeds				

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			Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
2306.4190	- - -	other	free	free	free	
	- -	other				
2306.4990	- - -	other	free	free	free	
	-	of coconut or copra				
2306.5090	- -	other	free	free	free	
	-	of palm nuts or kernels				
2306.6090	- -	other	free	free	free	
	-	other				
	- -	of maize (corn) germ				
2306.9019	- - -	other	free	free	free	
	- -	other				
2306.9029	- - -	other	free	free	free	
<b>2307.0000</b>		<b>Wine lees; argol</b>	free	free	free	
<b>2308</b>		<b>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</b>				
2308.0090	-	other	free	free	free	
<b>2309</b>		<b>Preparations of a kind used in animal feeding</b>				
	-	other				
2309.9020	- -	forage preparations, with a basis of crushed shells; bird feeds, mineral	free	free	free	
	- -	other				
2309.9090	- - -	other	free	free	free	
<b>2401</b>		<b>Unmanufactured tobacco; tobacco refuse</b>				
	-	tobacco, not stemmed/stripped				
2401.1010	- -	for the industrial manufacture of cigars, cigarettes, smoking tobacco, chewing tobacco, roll tobacco and snuff	free	free	free	
	-	tobacco, partly or wholly stemmed/stripped				
2401.2010	- -	for the industrial manufacture of cigars, cigarettes, smoking tobacco, chewing tobacco, roll tobacco and snuff	free	free	free	
	-	tobacco refuse				

FREE TRADE AGREEMENT GCC- EFTA

Tariff Headings		Description of Goods	(1) WTO bound rate (Fr./100 kg gross) <sup>1</sup>	(2) MFN duty rate applied (Fr./100 kg gross) <sup>2</sup>	(3) Preferent ial duty rate applied to GCC (Fr./100 kg gross)	(4) Preferent ial duty rate MFN minus applied to GCC (Fr./100 kg gross) <sup>3</sup>
			Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
2401.3010	- -	for the industrial manufacture of cigars, cigarettes, smoking tobacco, chewing tobacco, roll tobacco and snuff	free	free	free	
<b>2403</b>		<b>Other manufactured tobacco and manufactured tobacco substitutes; «homogenized» or «reconstituted» tobacco; tobacco extracts and essences</b>				
	-	other				
2403.9100	- -	«homogenized» or «reconstituted» tobacco	102.00	102.00	free	
	- -	other				
2403.9910	- - -	chewing tobacco, roll tobacco and snuff	1105.00	1105.00	free	
2403.9920	- - -	tobacco extracts	105.00	105.00	free	
2403.9930	- - -	tobacco essences	free	free	free	