

**Working Party on the
Accession of Viet Nam**

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ACCESSION OF VIET NAM

Draft Schedule of Concessions and Commitments on Goods

As indicated in paragraph 530 of the draft Report of the Working Party on the Accession of Viet Nam (WT/ACC/SPEC/VNM/5/Rev.4), the draft Schedule of Concessions and Commitments on Goods¹ resulting from the negotiations between the Socialist Republic of Viet Nam and WTO Members is annexed to the draft Protocol of Accession of Viet Nam and is reproduced hereunder.

**Groupe de travail de
l'accession du Viet Nam**

ACCESSION DU VIET NAM

Projet de liste de concessions et d'engagements concernant les marchandises

Comme il est indiqué au paragraphe 530 du projet de rapport du Groupe de travail de l'accession du Viet Nam (WT/ACC/SPEC/VNM/5/Rev.4), le projet de liste de concessions et d'engagements concernant les marchandises¹ résultant des négociations entre la République socialiste du Viet Nam et les Membres de l'OMC est annexé au projet de Protocole d'accession du Viet Nam. Ce document est reproduit ci-après.

**Grupo de Trabajo sobre la
Adhesión de Viet Nam**

ADHESIÓN DE VIET NAM

Proyecto de Lista de concesiones y compromisos en materia de mercancías

Como se indica en el párrafo 530 del proyecto de informe del Grupo de Trabajo sobre la Adhesión de Viet Nam (WT/ACC/SPEC/VNM/5/Rev.4), el proyecto de Lista de concesiones y compromisos en materia de mercancías¹ resultante de las negociaciones entre la República Socialista de Viet Nam y los Miembros de la OMC figura como anexo al Protocolo de Adhesión de Viet Nam y se reproduce a continuación.

¹ In English only./En anglais seulement./En inglés solamente.

Schedule __ - Socialist Republic of Viet Nam

This Schedule is authentic only in the English language

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PART I - MOST-FAVOURLED-NATION TARIFF SECTION I - Agricultural Products SECTION I - A Tariffs

Notes:

1. Where there is a rate indicated in the "Final Bound" column, the tariff reduction for that tariff line shall be implemented in equal annual stages beginning from 1 January following the date of accession of the Socialist Republic of Viet Nam to the WTO. Successive reductions shall be implemented on 1 January of each year until the final bound rate is reached as indicated in the "Implementation" column. However, there are a few tariff lines that deviate from equal annual cuts, which are noted in the implementation column accordingly. The reduced rate will in each stage be rounded off to the first decimal.
2. Vietnam shall maintain:
 - a) Its applied rate, including other duties and charges, for HS 1205 (rape or colza (canola) seeds, whether or not broken) at a level no higher than that for HS 1201 (soya beans, whether or not broken);
 - b) Its applied rate, including other duties and charges, for HS 1208.90 (flours and meals of rape or colza (canola) seeds) at a level no higher than that for HS 1208.10 (flours and meals of soya beans);
 - c) Its applied rate, including other duties and charges, for HS 1514 (except HS 1514.91, 1514.99) (rape or colza (canola) oil and its fractions, whether or not refined, but not chemically modified) at a level no higher than that for HS 1507 (soya-bean oil and its fractions, whether or not refined, but not chemically modified). Specifically:
 - For non-refined: HS 1514.11.00, 1514.19.20 at a level not higher than that for HS 1507.10.00, 1507.90.20
 - For refined: HS 1514.19.10, 1514.19.90 at a level not higher than that for HS 1507.90.10, 1507.90.90
 - d) Its applied rate, including other duties and charges, for HS 2306.41, 2306.49 (oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of rape and colza (canola) oil), at a level no higher than that for HS 2304 (oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya bean oil);
 - e) No later than three years from the date of accession, its applied rate, including other duties and charges, for feed peas (HS 0713.10.90 for animal feed) at a level no higher than that for HS 2304 (oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya bean oil);
 - f) Its applied rate for wine made from grapes naturally frozen on the vine, classified under HS 2204.21.11, at a level no higher than the lowest tariff rate applied to any tariff line in HS heading 2204.

HS	Description	Bound rate at		Implementation	Present		Concession first		Earlier
		date of	Final		concession	established	incorporated in a	GATT Schedule	INRs
		accession	Bound						ODCs
0101	Live horses, asses, mules and hinnies.								
01011000	- Pure-bred breeding animals	0							0
010190	- Other:								
01019010	-- Race horses	5							0
01019020	-- Other horses	5							0
01019090	-- Other	5							0
0102	Live bovine animals.								

<u>HS</u>	<u>Description</u>	<u>Bound rate at</u>		<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a</u>		<u>ODCs</u>
		<u>date of accession</u>	<u>Final Bound</u>				<u>GATT Schedule</u>	<u>Earlier INRs</u>	
01021000	- Pure-bred breeding animals	0				AU,CA			0
010290	- Other:								
01029010	-- Oxen	10				CA			0
01029020	-- Buffaloes	5				CA			0
01029090	-- Other	5				AU,CA			0
0103	Live swine.								
01031000	- Pure-bred breeding animals	0				CA,US			0
	- Other:								
01039100	-- Weighing less than 50 kg	5				CA,US			0
01039200	-- Weighing 50 kg or more	5				CA,US			0
0104	Live sheep and goats.								
010410	- Sheep:								
01041010	-- Pure-bred breeding	0				UY			0
01041090	-- Other	5				UY			0
010420	- Goats:								
01042010	-- Pure-bred breeding animals	0							0
01042090	-- Other	5							0
0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.								
	- Weighing not more than 185 g:								
010511	-- Fowls of the species Gallus domesticus:								
01051110	--- Breeding fowls	0							0
01051190	--- Other	20	10	2012					0
010512	-- Turkeys:								
01051210	--- Breeding turkeys	0							0
01051290	--- Other	10							0
010519	- Other:								
01051910	--- Breeding ducklings	0							0
01051920	--- Other ducklings	10							0
01051930	--- Breeding goslings	0							0
01051940	--- Other goslings	10							0
01051950	--- Breeding guinea fowls	0							0
01051990	--- Other	10							0
	- Other:								
010592	-- Fowls of the species Gallus domesticus, weighing not more than 2,000 g:								
01059210	--- Breeding fowls	0							0
01059220	--- Fighting cocks	5							0
01059290	--- Other	10							0

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs	ODCs
		date of accession	Final Bound						
010593	-- Fowls of the species Gallus domesticus, weighing more than 2,000 g:								
01059310	--- Breeding fowls	0							0
01059320	--- Fighting cocks	5							0
01059390	--- Other	10							0
010599	-- Other:								
01059910	--- Breeding ducks	0							0
01059920	--- Other ducks	5							0
01059930	--- Breeding geese, turkeys and guinea fowls	0							0
01059940	--- Other geese, turkeys and guinea fowls	5							0
0106	Other live animals.								
	- Mammals:								
01061100	-- Primates	5							0
01061200	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	5							0
01061900	-- Other	5							0
01062000	- Reptiles (including snakes and turtles)	5							0
	- Birds:								
01063100	-- Birds of prey	5							0
01063200	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	5							0
01063900	-- Other	5							0
010690	- Other:								
01069010	-- For human consumption	5							0
01069090	-- Other	5							0
02	Chapter 2 - Meat and edible meat offal								
0201	Meat of bovine animals, fresh or chilled.								
02011000	- Carcasses and half-carcasses	35	30	2012		NZ			0
02012000	- Other cuts with bone in	20				NZ,US			0
02013000	- Boneless	20	14	2012		AR,AU,NZ,US,UY			0
0202	Meat of bovine animals, frozen.								
02021000	- Carcasses and half-carcasses	20				CA,NZ,US			0
02022000	- Other cuts with bone in	20				CA,NZ,PY,US,UY			0
02023000	- Boneless	20	14	2012		AR,AU,CA,NZ,PY,US,UY			0
0203	Meat of swine, fresh, chilled or frozen.								
	- Fresh or chilled:								
02031100	-- Carcasses and half-carcasses	30	25	2012		CA,US			0

HS	Description	Bound rate at		Final Bound	Implementation	Present concession established	INR	Concession first incorporated in a		ODCs
		date of accession	date of accession					GATT Schedule	Earlier INRs	
02031200	- - Hams, shoulders and cuts thereof, with bone in	30	30	25	2012		CA,US			0
02031900	- - Other	30	30	25	2012		CA,US			0
	- Frozen:									
02032100	- - Carcasses and half carcasses	30	30	15	2012		CA,US			0
02032200	- - Hams, shoulders and cuts thereof, with bone in	30	30	15	2012		CA,US			0
02032900	- - Other	30	30	15	2012		CA,US			0
0204	Meat of sheep or goats, fresh, chilled or frozen.									
02041000	- Carcasses and half-carcasses of lamb, fresh or chilled	10	10	7	2010		NZ			0
	- Other meat of sheep, fresh or chilled:									
02042100	- - Carcasses and half-carcasses	10	10	7	2010		NZ			0
02042200	- - Other cuts with bone in	10	10	7	2010		AU,NZ			0
02042300	- - Boneless	10	10	7	2010		AU,NZ			0
02043000	- Carcasses and half-carcasses of lamb, frozen	10	10	7	2010		NZ			0
	- Other meat of sheep, frozen:									
02044100	- - Carcasses and half-carcasses	10	10	7	2010		NZ			0
02044200	- - Other cuts with bone in	10	10	7	2010		AU,NZ			0
02044300	- - Boneless	10	10	7	2010		AU,NZ			0
02045000	- Meat of goats	10	10	7	2010					0
02050000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	10	10							0
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.									
02061000	-Of bovine animals, fresh or chilled	15	15				CA,NZ			0
	- Of bovine animals, frozen:									
02062100	- - Tongues	15	15	8	2011		CA,NZ,US			0
02062200	- - Livers	15	15	8	2011		CA,NZ,US			0
02062900	- - Other	15	15	8	2011		CA,NZ,US			0
02063000	- Of swine, fresh or chilled	15	15	8	2011		CA,US			0
	- Of swine, frozen:									
02064100	- - Livers	15	15	8	2011		CA,US			0
02064900	- - Other	15	15	8	2011		CA,US			0
02068000	- Other, fresh or chilled	10	10				CA			0
02069000	- Other, frozen	10	10				CA,NZ			0
0207	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.									
	- Of fowls of the species Gallus domesticus:									

<u>HS</u>	<u>Description</u>	<u>Bound rate at</u> <u>date of</u> <u>accession</u>	<u>Final</u> <u>Bound</u>	<u>Implementation</u>	<u>Present</u> <u>concession</u> <u>established</u>	<u>INR</u>	<u>Concession first</u> <u>incorporated in a</u> <u>GATT Schedule</u>	<u>Earlier</u> <u>INRs</u>	<u>ODCs</u>
02071100	- - Not cut in pieces, fresh or chilled	40				CA			0
02071200	- - Not cut in pieces, frozen	40				CA			0
02071300	- - Cuts and offal, fresh or chilled	40				CA			0
020714	- - Cuts and offal, frozen:								
02071410	- - - Wings	20				CA,US			0
02071420	- - - Thighs	20				CA,US			0
02071430	- - - Livers	20				CA,US			0
02071490	- - - Other	20				CA,US			0
	- Of turkeys:								
02072400	- - Not cut in pieces, fresh or chilled	40				CA			0
02072500	- - Not cut in pieces, frozen	40				CA			0
02072600	- - Cuts and offal, fresh or chilled	40				CA			0
020727	- - Cuts and offal, frozen:								
02072710	- - - Livers	20				CA,CN,US			0
02072790	- - - Other	20				CA,CN,US			0
	- Of ducks, geese or guinea fowls:								
020732	- - Not cut in pieces, fresh or chilled:								
02073210	- - - Of ducks	40				CA			0
02073220	- - - Of geese or guinea fowls	40				CA			0
020733	- - Not cut in pieces, frozen:								
02073310	- - - Of ducks	40				CA			0
02073320	- - - Of geese or guinea fowls	40				CA			0
02073400	- - Fatty livers, fresh or chilled	15				CA			0
02073500	- - Other, fresh or chilled	15				CA			0
020736	- - Other, frozen:								
02073610	- - - Fatty livers	15				CA,CN			0
02073620	- - - Cuts of ducks	15				CA,CN			0
02073630	- - - Cuts of geese or guinea fowls	15				CA,CN			0
0208	Other meat and edible meat offal, fresh, chilled or frozen.								
02081000	- Of rabbits or hares	10							0
02082000	- Frogs' legs	10							0
02083000	- Of primates	20	10	2012					0
02084000	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	20	10	2012					0
02085000	- Of reptiles (including snakes and turtles)	20	10	2012					0
02089000	- Other	10	5	2009		AU,US			0

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a		Earlier INRs	ODCs
		date of accession	Final Bound				GATT Schedule			
02090000	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracte, fresh, chilled, frozen, salted, in brine, dried or smoked.	20	10	2012		CA,US				0
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.									
	- Meat of swine:									
02101100	- - Hams, shoulders and cuts thereof, with bone in	20	10	2012		CA,US				0
02101200	- - Bellies (streaky) and cuts thereof	20	10	2012		CA,US				0
021019	- - Other:									
02101910	- - - Bacon	20	10	2012		CA,US				0
02101920	- - - Ham, boneless	20	10	2012		CA,US				0
02101990	- - - Other	20	10	2012		CA,US				0
02102000	- Meat of bovine animals	20	15	2010		CA				0
	- Other, including edible flours and meals of meat and meat offal:									
02109100	- - Of primates	20				CA				0
02109200	- - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	20				CA				0
02109300	- - Of reptiles (including snakes and turtles)	20								0
021099	- - Other:									
02109910	- - - Freeze dried chicken dice	20				CA				0
02109920	- - - Dried pork skin	20				CA				0
02109990	- - - Other	20				CA				0
04	Chapter 4 - Dairy produce; birds eggs; natural honey; edible products of animal origin, not elsewhere specified or included									
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.									
04011000	- Of a fat content, by weight, not exceeding 1%	20	18	2009		AU,NZ				0
04012000	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	20	18	2009		AU,NZ				0
04013000	- Of a fat content, by weight, exceeding 6%	20	18	2009		AU,NZ				0
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter.									

HS	Description	Bound rate at		Implementation	Present		Concession first		Earlier
		date of	Final		concession	established	GATT Schedule	INRs	
		accession	Bound						ODCs
040210	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%:								
	-- Fit for human consumption:								
04021011	--- Not containing added sugar or other sweetening matter, in powder form	10					AU, CA, CE25, NZ, US		0
04021012	--- Not containing added sugar or other sweetening matter, in other form	30	25	2012			AU, CA, CE25, NZ, US		0
04021013	--- Other, in powder form	30	25	2012			AU, CA, CE25, NZ, US		0
04021019	--- Other, in other form	35	30	2012			AU, CA, CE25, NZ, US		0
	-- Other:								
04021021	--- Not containing added sugar or other sweetening matter, in powder form	10					AU, CA, CE25, NZ, US		0
04021022	--- Not containing added sugar or other sweetening matter, in other form	30	25	2012			AU, CA, CE25, NZ, US		0
04021023	--- Other, in powder form	35	30	2012			AU, CA, CE25, NZ, US		0
04021029	--- Other, in other form	35	30	2012			AU, CA, CE25, NZ, US		0
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:								
040221	-- Not containing added sugar or other sweetening matter:								
04022110	--- In powder form	15	10	2012			AR, AU, CA, CE25, NZ, US		0
04022190	--- In other form	30	25	2012			AR, AU, CA, CE25, NZ, US		0
	-- Other:								
040229	--- In powder form	30	25	2012			AU, CA, CE25, NZ		0
04022910	--- In other form	35					AU, CA, CE25, NZ		0
	- Other:								
04029100	-- Not containing added sugar or other sweetening matter	15					AU, CA, CE25, NZ, UY		0
04029900	-- Other	30	25	2010			AU, CA, CE25, NZ, UY		0
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.								
040310	- Yogurt:								
	-- Containing fruit, nuts, cocoa or flavouring matter; liquid yogurt:								
04031011	--- In liquid form, including condensed form	30	25	2010			AU, DO, HN, NZ, US		0

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a		ODCs
		date of accession	Final Bound				GATT Schedule	Earlier INRs	
04031019	- - - Other	30	20	2012		AU,DO,HN,NZ,US			0
	- - Other:								
04031091	- - - In condensed form	30	25	2010		AU,DO,HN,NZ,US			0
04031099	- - - Other	30	25	2010		AU,DO,HN,NZ,US			0
040390	- Other:								
04039010	- - Buttermilk	30	20	2012		AU,DO,HN,NZ			0
04039090	- - Other	30	25	2010		AU,DO,HN,NZ			0
0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.								
	or not containing added sugar or other sweetening matter, not elsewhere specified or included.								
040410	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:								
	- - Fit for human consumption:								
04041011	- - - Whey	20	10	2012 (Endnote 1)		AU,CA,NZ,US			0
04041019	- - - Other	30	10	2012 (Endnote 2)		AU,CA,NZ,US			0
	- - Fit for animal feeding:								
04041091	- - - Whey	20	10	2012 (Endnote 1)		CA,NZ,US			0
04041099	- - - Other	30	10	2012 (Endnote 2)		CA,NZ,US			0
040490	- Other:								
04049010	- - Concentrated, sweetened, with added preservative, or in hermetically sealed cans	30	25	2010		AU,NZ			0
04049090	- - Other	30	22	2012		AU,NZ			0
0405	Butter and other fats and oils derived from milk; dairy spreads.								
04051000	- Butter	20	13	2014		AU,DO,HN,NZ			0
04052000	- Dairy spreads	20	15	2010		AU,DO,HN,NZ			0
040590	- Other:								
04059010	- - Anhydrous butterfat	5				AU,DO,HN,NZ			0
04059020	- - Butter oil	5				AU,DO,HN,NZ			0
04059030	- - Ghee	20	15	2010		AU,DO,HN,NZ			0
04059090	- - Other	20	15	2010		AU,DO,HN,NZ			0
0406	Cheese and curd.								
04061000	- Fresh (unripened or uncured) cheese including whey cheese, and curd	10				AU,DO,HN,NZ,US			0
040620	- Grated or powdered cheese, of all kinds:								

<u>HS</u>	<u>Description</u>	<u>Bound rate at</u>		<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier</u>	
		<u>date of accession</u>	<u>Final Bound</u>					<u>INRs</u>	<u>ODCs</u>
04062010	-- In packages of a gross weight exceeding 20 kg	10				AU,DO,HN,NZ,US			0
04062090	-- Other	10				AU,DO,HN,NZ,US			0
04063000	- Processed cheese, not grated or powdered	10				AU,DO,HN,NZ,US			0
04064000	- Blue-veined cheese	10				NZ,US			0
04069000	- Other cheese	10				AU,DO,HN,NZ,US			0
0407	Birds' eggs, in shell, fresh, preserved or cooked.								
	- For hatching:								
04070011	-- Hens' eggs	0							0
04070012	-- Ducks' eggs	0							0
04070019	-- Other	0							0
	- Other:								
04070091	-- Hens' eggs	80							0
04070092	-- Ducks' eggs	80							0
04070099	-- Other	80							0
0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.								
	- Egg yolks:								
04081100	-- Dried	20							0
04081900	-- Other	20				CN			0
	- Other:								
04089100	-- Dried	20							0
04089900	-- Other	20							0
04090000	Natural honey.	10							0
0410	Edible products of animal origin, not elsewhere specified or included.					AR,CN,DO,HN,SV			
04100010	- Birds' nests	5							0
04100090	- Other	5							0
05	Chapter 5 - Product of animal origin, not elsewhere specified or included								
05010000	Human hair, unworked, whether or not washed or scoured; waste of human hair.	5							0
0502	Pigs', hogs' and boars' bristles or hair; badger hair and other brush making hair; waste of such bristles or hair.								
05021000	- Pigs', hogs' or boars' bristles and hair and waste thereof	5							0

HS	Description	Bound rate at date of accession	Final Bound	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs	ODCs
05029000	- Other	5							0
05030000	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	5							0
05040000	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled frozen, salted, in brine, dried or smoked.	5	3	2009		NZ,US			0
0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.								
	worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.								
050510	- Feathers of a kind used for stuffing; down:								
05051010	- - Duck feathers	5							0
05051090	- - Other	5							0
050590	- Other:								
05059010	- - Duck feathers	5							0
05059090	- - Other	5							0
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.								
05061000	- Ossein and bones treated with acid	5							0
05069000	- Other	5	3	2009					0
0507	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.								
050710	- Ivory; ivory powder and waste:								
05071010	- - Rhinoceros horns; ivory powder and waste	5							0
05071090	- - Other	5							0
050790	- Other:								
05079010	- - Horns, antlers, hooves, nails, claws and beaks	5	3	2009					0
05079020	- - Tortoise-shell	5							0
05079090	- - Other	5	3	2009					0

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a		Earlier INRs	ODCs
		date of accession	Final Bound				GATT Schedule			
0510	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.									
	glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.									
05100010	- Cantharides		0							0
05100020	- Musk		0							0
05100090	- Other		0							0
0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.									
05111000	- Bovine semen		0			CA,NZ				0
051199	- Other:									
	- - Other:									
	- - - Domestic animal semen:									
05119911	- - - - Of swine, sheep or goats		0			CA,NZ				0
05119919	- - - - Other		0			CA,NZ				0
05119920	- - - Silk worm eggs		0			CA				0
05119990	- - - Other		5			CA,NZ				0
06	Section II - Vegetable products									
	Chapter 6 - Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage									
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower, chicory plants and roots other than roots of heading 12.12.									
06011000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant		0			DO,HN				0
060120	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:									
06012010	- - Chicory plants		0							0
06012020	- - Chicory roots		0							0
06012090	- - Other		0							0
0602	Other live plants (including their roots), cuttings and slips; mushroom spawn.									
060210	- Unrooted cuttings and slips:									

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs	ODCs
		date of accession	Final Bound						
06021010	- - Orchid cuttings and slips	0				DO,HN			0
06021020	- - Rubber wood	0				DO,HN			0
06021090	- - Other	0				DO,HN			0
06022000	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	0				DO,HN			0
06023000	- Rhododendrons and azaleas, grafted or not	0							0
06024000	- Roses, grafted or not	0							0
060290	- Other:								
06029010	- - Rooted orchid cuttings and slips	0				DO,HN			0
06029020	- - Orchid seedlings	0				DO,HN			0
06029030	- - Aquarium plants	0				DO,HN			0
06029040	- - Budded rubber stumps	0				DO,HN			0
06029050	- - Rubber seedlings	0				DO,HN			0
06029060	- - Rubber budwood	0				DO,HN			0
06029090	- - Other	0				DO,HN			0
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.								
060310	- Fresh:								
06031010	- - Orchids	30	20	2010		CN			0
06031090	- - Other	30	20	2010		NZ			0
06039000	- Other	30	20	2010		CN			0
0604	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.								
06041000	- Mosses and lichens	30	20	2010		CN			0
06049100	- Other:								
06049100	- Fresh	30	20	2010					0
06049900	- - Other	30	20	2010					0
07	Chapter 7 - Edible vegetables and certain roots and tubers								
0701	Potatoes, fresh or chilled.								
07011000	- Seed	0				CA,CN			0
07019000	- Other	20				CN,DO,HN,NZ			0
07020000	Tomatoes, fresh or chilled.	20				CN,DO,HN			0
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.								

HS	Description	Bound rate at date of accession	Final Bound	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs	ODCs
070310	- Onions and shallots:								
	- - Onions:								
07031011	- - - Bulbs for propagation	0				CN,DO,HN,NZ			0
07031019	- - - Other	25	15	2010		CN,DO,HN,NZ			0
	- - Shallots:								
07031021	- - - Bulbs for propagation	0				CN,DO,HN,NZ			0
07031029	- - - Other	30	20	2010		CN,DO,HN			0
070320	- Garlic:								
07032010	- - Bulbs for propagation	0				AR,CN			0
07032090	- - Other	30	20	2010		AR,CN,MX			0
070390	- Leeks and other alliaceous vegetables:								
07039010	- - Bulbs for propagation	0							0
07039090	- - Other	30	20	2010					0
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.								
070410	- Cauliflowers and headed broccoli:								
07041010	- - Cauliflowers	20							0
07041020	- - Headed broccoli	20							0
07042000	- Brussels sprouts	20							0
070490	- Other:								
07049010	- - Cabbages	20				CN			0
07049090	- - Other	20				CN			0
0705	Lettuce (Lactuca sativa) and chicory (Cichorium spp.), fresh or chilled.								
	- Lettuce:								
07051100	- - Cabbage lettuce (head lettuce)	20							0
07051900	- - Other	20							0
	- Chicory:								
07052100	- - Witloof chicory (Cichorium intybus var. foliosum)	20							0
07052900	- - Other	20							0
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.								
	- Carrots and turnips:								
070610	- - Carrots	20	17	2010		NZ			0
07061010	- - Carrots	20							0
07061020	- - Turnips	20							0
07069000	- Other	20				CN			0
07070000	Cucumbers and gherkins, fresh or chilled.	20				DO,HN			0
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.								

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a		ODCs
		date of accession	Final Bound				GATT Schedule	Earlier INRs	
07081000	- Peas (Pisum sativum)	30	20	2010		CN,DO,HN			0
07082000	- Beans (Vigna spp., Phaseolus spp.)	30	20	2010		CN			0
07089000	- Other leguminous vegetables	30	20	2010					0
0709	Other vegetables, fresh or chilled.								
07091000	- Globe artichokes	15							0
07092000	- Asparagus	15				CN,DO,HN,NZ			0
07093000	- Aubergines (egg-plants)	15				DO,HN			0
07094000	- Celery other than celeriac	15				CN			0
	- Mushrooms and truffles:								
07095100	- - Mushrooms of the genus Agaricus	15				CN,NZ			0
07095200	- - Truffles	20				CN			0
07095900	- - Other	15							0
070960	- Fruits of the genus Capsicum or of the genus Pimenta:								
07096010	- - Chillies, other than giant chillies	15	13	2009		CN,DO,HN,NZ			0
07096090	- - Other	15				DO,HN,NZ			0
07097000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	15							0
07099000	- Other	15	13	2009		CN,NZ			0
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.								
07101000	- Potatoes	20	10	2012		CA,NZ,US			0
	- Leguminous vegetables, shelled or unshelled:								
07102100	- - Peas (Pisum sativum)	25	17	2010		CA,NZ			0
07102200	- - Beans (Vigna spp., Phaseolus spp.)	25	17	2010		CA,NZ			0
07102900	- - Other	30				CA			0
07103000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	15				CA			0
07104000	- Sweet corn	25	17	2010		CA,NZ			0
07108000	- Other vegetables	25	17	2010		CA,NZ			0
07109000	- Mixtures of vegetables	25	17	2010		CA,CN,NZ			0
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.								
071120	- Olives:								
07112010	- - Preserved by sulphur dioxide gas	15							0
07112090	- - Other	15							0
071130	- Capers:								
07113010	- - Preserved by sulphur dioxide gas	15							0

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a		Earlier INRs	ODCs
		date of accession	Final Bound				GATT Schedule			
07113090	- - Other	15								0
071140	- Cucumbers and gherkins:									
07114010	- - Preserved by sulphur dioxide gas	30				DO,HN				0
07114090	- - Other	30				DO,HN				0
	- Mushrooms and truffles:									
07115100	- - Mushrooms of the genus Agaricus	30								0
07115900	- - Other	30								0
071190	- Other vegetables; mixtures of vegetables:									
07119010	- - Sweet corn	30								0
07119020	- - Chillies	30								0
07119030	- - Onions, preserved by sulphur dioxide gas	30								0
07119040	- - Onions, preserved other than by sulphur dioxide gas	30								0
07119050	- - Other, preserved by sulphur dioxide gas	30								0
07119090	- - Other	30				CN				0
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.									
07122000	- Onions	30				CN				0
	- Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles:									
07123100	- - Mushrooms of the genus Agaricus	30								0
07123200	- - Wood ears (Auricularia spp.)	30								0
07123300	- - Jelly fungi (Tremella spp.)	30								0
071239	- - Other:									
07123910	--- Truffles	30								0
07123920	--- Shiitake (dong-gu)	30								0
07123990	--- Other	30								0
07129000	- Other vegetables; mixture of vegetables	25	23	2008		CN,NZ				0
0713	Dried leguminous vegetables, shelled, whether or not skinned or split.									
071310	- Peas (Pisum sativum):									
07131010	- - For sowing	0				CA				0
07131090	- - Other	25	20	2010		NZ				0
071320	- Chickpeas (garbanzos):									
07132010	- - For sowing	0								0
07132090	- - Other	25								0
	- Beans (Vigna spp., Phaseolus spp.):									
071331	- - Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek:									
07133110	--- For sowing	0				CN				0
07133190	--- Other	25	20	2010		CN,NZ				0

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a		Earlier INRs	ODCs
		date of accession	Final Bound				GATT Schedule			
071332	-- Small red (Adzuki) beans (Phaseolus or Vigna angularis):									
07133210	-- For sowing	0				DO,HN				0
07133290	-- Other	30	27	2010		CN,DO,HN				0
071333	-- Kidney beans, including white pea beans (Phaseolus vulgaris):									
07133310	-- For sowing	0				AR				0
07133390	-- Other	25				AR,NZ				0
071339	-- Other:									
07133910	-- For sowing	0								0
07133990	-- Other	25	20	2010						0
071340	-- Lentils:									
07134010	-- For sowing	0								0
07134090	-- Other	25								0
071350	-- Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var minor):									
07135010	-- For sowing	0								0
07135090	-- Other	25								0
071390	-- Other:									
07139010	-- For sowing	0				CN				0
07139090	-- Other	30	25	2010		AU,CN				0
0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, freezeor dried, whether or not sliced or in the form of pellets; sago pith.									
071410	- Manioc (cassava):									
07141010	-- Sliced or in the form of pellets	10				DO,HN				0
07141090	-- Other	10				DO,HN				0
07142000	- Sweet potatoes	10				DO,HN				0
071490	- Other:									
07149010	-- Sago pith	10				DO,HN				0
07149090	-- Other	10				DO,HN				0
08	Chapter 8 - Edible fruit and nuts; peel of citrus fruit or melons									
0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.									
0801100	- Coconuts:									
	-- Desiccated	40	30	2010		DO,HN				0

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier	
		date of accession	Final Bound					INRs	ODCs
08011900	- - Other	40	30	2010		DO,HN			0
	- Brazil nuts:								
08012100	- - In shell	30							0
08012200	- - Shelled	30							0
	- Cashew nuts:								
08013100	- - In shell	30				DO,HN			0
08013200	- - Shelled	40	25	2012		DO,HN			0
0802	Other nuts, fresh or dried, whether or not shelled or peeled.								
	- Almonds:								
08021100	- - In shell	40	15	2012		US			0
08021200	- - Shelled	40	10	2012		US			0
	- Hazelnuts or filberts (Corylus spp.):								
08022100	- - In shell	40	20	2010					0
08022200	- - Shelled	40	20	2010					0
	- Walnuts:								
08023100	- - In shell	40	10	2010		US			0
08023200	- - Shelled	40	30	2010					0
08024000	- Chestnuts (Castanea spp.)	40	30	2010		CN			0
08025000	- Pistachios	40	15	2012		US			0
080290	- Other:								
08029010	- - Areca nuts (betel nuts)	40	30	2010					0
08029090	- - Other	40	30	2010					0
08030000	Bananas, including plantains, fresh or dried.	40	25	2012		DO,HN,MX			0
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.								
08041000	- Dates	40	30	2010					0
08042000	- Figs	40	30	2010					0
08043000	- Pineapples	40	30	2010		DO,HN			0
08044000	- Avocados	30	15	2010		CN,DO,HN,MX,NZ			0
08045000	- Guavas, mangoes and mangosteens	40	25	2010		CN,DO,HN,MX			0
0805	Citrus fruit, fresh or dried.								
08051000	- Oranges	40	20	2012		AU,CN,DO,HN,US			0
08052000	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	40	30	2010		AU,CN,DO,HN			0
	- Grapefruit	40				DO,HN			0
08054000	- Lemons (Citrus limon, Citrus limonum)	40	20	2012		AR,DO,HN,MX			0
08055000	- Limes (Citrus aurantifolia, Citrus latifolia)								
08059000	- Other	40				CN			0

<u>HS</u>	<u>Description</u>	<u>Bound rate at</u>		<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a</u>		<u>ODCs</u>
		<u>date of accession</u>	<u>Final Bound</u>				<u>GATT Schedule</u>	<u>Earlier INRs</u>	
0806	Grapes, fresh or dried.								
08061000	- Fresh	25	10	2012		AU,MX,US			0
08062000	- Dried	25	13	2012		MX,US			0
0807	Melons (including watermelons) and papaws (papayas), fresh.								
	- Melons (including watermelons):								
08071100	- - Watermelons	40	30	2010		CN,DO,HN			0
08071900	- - Other	40	30	2010		CN,DO,HN,MX			0
08072000	- Papaws (papayas)	40	30	2010		DO,HN			0
0808	Apples, pears and quinces, fresh.								
08081000	- Apples	24	10	2012		AR,AU,CN,NZ,US			0
08082000	- Pears and quinces	25	10	2012		AR,AU,CN,NZ,US			0
0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.								
08091000	- Apricots	35	20	2010		AU,NZ			0
08092000	- Cherries	35	10	2012		NZ,US			0
08093000	- Peaches, including nectarines	40	20	2010		AU,CN			0
08094000	- Plums and sloes	40	20	2012		AU,CN			0
0810	Other fruit, fresh.								
08101000	- Strawberries	15				MX,NZ			0
08102000	- Raspberries, blackberries, mulberries and loganberries	15				NZ			0
08103000	- Black, white or red currants and gooseberries	15							0
08104000	- Cranberries, bilberries and other fruits of the genus Vaccinium	15				NZ			0
08105000	- Kiwifruit	14	7	2010		NZ			0
08106000	- Durians	40	30	2010					0
081090	- Other:								
08109010	- - Longans	40	30	2010		CN,DO,HN			0
08109020	- - Lychees	40	30	2010		CN,DO,HN			0
08109090	- - Other	40	25	2012		CN,DO,HN,NZ			0
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.								
08111000	- Strawberries	40	30	2010					0
08112000	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	40	30	2010					0
08119000	- Other	40	30	2010		CA,CN			0

<u>HS</u>	<u>Description</u>	<u>Bound rate at</u> <u>date of</u> <u>accession</u>	<u>Final</u> <u>Bound</u>	<u>Implementation</u>	<u>Present</u> <u>concession</u> <u>established</u>	<u>Concession first</u> <u>incorporated in a</u> <u>GATT Schedule</u>	<u>Earlier</u> <u>INRs</u>	<u>ODCs</u>
0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.							
08121000	- Cherries	40	30	2010				0
08129000	- Other	40	30	2010	CN			0
0813	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.							
08131000	- Apricots	40	30	2010				0
08132000	- Prunes	40	30	2010				0
08133000	- Apples	40	30	2010	CN			0
08134000	- Other fruit	40	30	2010	CN			0
08135000	- Mixtures of nuts or dried fruits of this Chapter	40	30	2010				0
08140000	0814.00.00 Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions.	20			DO,HN			0
09	Chapter 9 - Coffee, tea, mate and spices							
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.							
	- Coffee, not roasted:							
090111	-- Not decaffeinated:							
09011110	--- Arabica WIB or Robusta OIB	20	15	2010	DO,HN,SV			0
09011190	--- Other	20	15	2010	DO,HN,SV			0
090112	-- Decaffeinated:							
09011210	--- Arabica WIB or Robusta OIB	20						0
09011290	--- Other	20						0
	- Coffee, roasted:							
090121	-- Not decaffeinated:							
09012110	--- Unground	40	30	2011	DO,HN,SV			0
09012120	--- Ground	40	30	2011	DO,HN,SV			0
090122	-- Decaffeinated:							
09012210	--- Unground	40	30	2011				0
09012220	--- Ground	40	30	2011				0
09019000	- Other	40	30	2011	DO,HN			0
0902	Tea, whether or not flavoured.							

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a		ODCs
		date of accession	Final Bound				GATT Schedule	Earlier INRs	
090210	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg:								
09021010	- - Leaf	40							0
09021090	- - Other	40							0
090220	- Other green tea (not fermented):								
09022010	- - Leaf	40				CN			0
09022090	- - Other	40				CN			0
090230	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg:								
09023010	- - Leaf	40							0
09023090	- - Other	40							0
090240	- Other black tea (fermented) and other partly fermented tea:								
09024010	- - Leaf	40							0
09024090	- - Other	40				CN			0
09030000	Maté.	30							0
0904	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.								
	- Pepper:								
090411	- Neither crushed nor ground:								
09041110	- - - White	30	20	2010		DO,HN			0
09041120	- - - Black	30	20	2010		DO,HN			0
09041190	- - - Other	30	20	2010		DO,HN			0
090412	- - Crushed or ground:								
09041210	- - - White	30	20	2010		DO,HN			0
09041220	- - - Black	30	20	2010		DO,HN			0
09041290	- - - Other	30	20	2010		DO,HN			0
090420	- Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground:								
09042010	- - Chillies, dried	30	20	2010		DO,HN			0
09042020	- - Chillies, crushed or ground	30	20	2010		DO,HN			0
09042090	- - Other	30	20	2010		DO,HN			0
09050000	Vanilla.	20							0
0906	Cinnamon and cinnamon-tree flowers.								
09061000	- Neither crushed nor ground	20							0
09062000	- Crushed or ground	20				CN			0
09070000	Cloves (whole fruit, cloves and stems).	20				DO,HN			0
0908	Nutmeg, mace and cardamoms.								
09081000	- Nutmeg	20							0
09082000	- Mace	20							0

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier	
		date of accession	Final Bound					INRs	ODCs
09083000	- Cardamoms	20				DO,HN			0
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.								
090910	- Seeds of anise or badian:								
09091010	- - Of anise	20	15	2010					0
09091020	- - Of badian	20	15	2010					0
09092000	- Seeds of coriander	20	15	2010					0
09093000	- Seeds of cumin	20	15	2010					0
09094000	- Seeds of caraway	20	15	2010					0
09095000	- Seeds of fennel; juniper berries	20	15	2010					0
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.								
09101000	- Ginger	20	15	2012		DO,HN			0
09102000	- Saffron	20	15	2012					0
09103000	- Turmeric (curcuma)	20	15	2012					0
09104000	- Thyme; bay leaves	20	15	2012					0
09105000	- Curry	20	15	2012					0
09109100	- Other spices:								
	- - Mixtures referred to in Note 1(b) to this Chapter	20	15	2012					0
09109900	- - Other	20	15	2012		DO,HN			0
10	Chapter 10 - Cereals								
1001	Wheat and meslin.								
10011000	- Durum wheat	5				AU,CA			0
100190	- Other:								
	- - For human consumption:								
10019011	- - - Meslin	5				AR,AU,CA AR,AU,CA,US			0
10019019	- - - Other	5							0
	- - Other:								
10019091	- - - Meslin	5				AU,CA			0
10019099	- - - Other	5				AU,CA,US			0
10020000	Rye.	3							0
10030000	Barley.	3				AU			0
10040000	Oats.	3							0
1005	Maize (corn).								
10051000	- Seed	0				CN			0
100590	- Other:								
10059010	- - Popcorn	30				AR,CN			0
10059090	- - Other	5				AR,CN,US			0
1006	Rice.								
100610	- Rice in the husk (paddy or rough):								

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a		Earlier INRs	ODCs
		date of accession	Final Bound				GATT Schedule			
10061010	- - Suitable for sowing	0				CN				0
10061090	- - Other	40				CN				0
100620	- Husked (brown) rice:									
10062010	- - Thai Hom Mali rice	40								0
10062090	- - Other	40								0
100630	- Semi-milled or wholly milled rice, whether or not polished or glazed:									
	- - Fragrant rice:									
10063011	- - - Whole	40								0
10063012	- - - Not more than 5% broken	40								0
10063013	- - - More than 5% but not more than 10% broken	40								0
10063014	- - - More than 10% but not more than 25% broken	40								0
10063019	- - - Other	40								0
10063020	- - Parboiled rice	50								0
10063030	- - Glutinous rice (pulot)	40								0
10063040	- - Basmati rice	40								0
10063050	- - Thai Hom Mali rice	40								0
	- - Other:									
10063061	- - - Whole	40								0
10063062	- - - Not more than 5% broken	40								0
10063063	- - - More than 5% but not more than 10% broken	40								0
10063064	- - - More than 10% but not more than 25% broken	40								0
10063069	- - - Other	40								0
10064000	- Broken rice	40								0
10070000	Grain sorghum.	5				AR				0
1008	Buckwheat, millet and canary seed; other cereals.									
10081000	- Buckwheat	5								0
10082000	- Millet	5								0
10083000	- Canary seed	10				CA				0
10089000	- Other cereals	5								0
11	Chapter 11 - Products of the milling industry; malt; starches; inulin; wheat gluten									
1101	Wheat or meslin flour.									
11010010	- Wheat flour	20	15	2010		AU,US				0
11010020	- Meslin flour	20				AU				0
1102	Cereal flours other than of wheat or meslin.									
11021000	- Rye flour	15								0

<u>HS</u>	<u>Description</u>	<u>Bound rate at</u>		<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a</u>		<u>ODCs</u>
		<u>date of accession</u>	<u>Final Bound</u>				<u>GATT Schedule</u>	<u>Earlier INRs</u>	
11022000	- Maize (corn) flour	15				SV			0
11023000	- Rice flour	20							0
11029000	- Other	15							0
1103	Cereal groats, meal and pellets.								
	- Groats and meal:								
110311	- - Of wheat:								
11031110	- - - Bulgur	20							0
11031190	- - - Other	20							0
11031300	- - Of maize (corn)	10				CN			0
110319	- - Of other cereals:								
11031910	- - - Of meslin	20							0
11031920	- - - Of rice	20							0
11031990	- - - Other	20							0
11032000	- Pellets	20							0
1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.								
	- Rolled or flaked grains:								
11041200	- - Of oats	20							0
110419	- - Of other cereals:								
11041910	- - - Of maize (corn)	20				CN			0
11041990	- - - Other	20							0
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):								
11042200	- - Of oats	20							0
11042300	- - Of maize (corn)	10				CN			0
110429	- - Of other cereals:								
11042910	- - - Bulgur	20							0
11042990	- - - Other	20							0
11043000	- Germ of cereals, whole, rolled, flaked or ground	20				CN			0
1105	Flour, meal, powder, flakes, granules and pellets of potatoes.								
11051000	- Flour, meal and powder	30				US			0
11052000	- Flakes, granules and pellets	30				US			0
1106	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.								

HS	Description	Bound rate at date of accession	Final Bound	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs	ODCs
11061000	- Of the dried leguminous vegetables of heading 07.13	30							0
110620	- Of sago, roots or tubers of heading 07.14:								
11062010	- - Of manioc (cassava)	30							0
	- - Of sago:								
11062021	- - - Meal of sago	30							0
11062029	- - - Other	30							0
11062090	- - Other	30							0
11063000	- Of the products of Chapter 8	30							0
1107	Malt, whether or not roasted.								
11071000	- Not roasted	5				AU,CA			0
11072000	- Roasted	5				AU			0
1108	Starches; inulin.								
	- Starches:								
11081100	- - Wheat starch	20							0
11081200	- - Maize (corn) starch	20	15	2010					0
11081300	- - Potato starch	20							0
11081400	- - Manioc (cassava) starch	20							0
110819	- - Other starches:								
11081910	- - - Sago starch	20							0
11081990	- - - Other	20							0
11082000	- Inulin	20							0
11090000	Wheat gluten, whether or not dried	10				AU			0
12	Chapter 12 - Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder								
1201	Soya beans, whether or not broken.								
12010010	- Suitable for sowing	0				AR,CA,US			0
12010090	- Other	5				AR,CA,PY,US			0
1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.								
	- In shell:								
120210	- - Suitable for sowing	0							0
12021010	- - - Other	10							0
12021090	- - Other	10							0
12022000	- Shelled, whether or not broken	10							0
12030000	Copra.	10							0
12040000	Linseed, whether or not broken.	10				CA			0
1205	Rape or colza seeds, whether or not broken.								
12051000	- Low erucic acid rape or colza seeds	10	5	2010		AU,CA			0

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a	
		date of accession	Final Bound				GATT Schedule	Earlier INRs
12059000	- Other	10	5	2010		AU,CA		0
12060000	Sunflower seeds, whether or not broken.	10				AR		0
1207	Other oil seeds and oleaginous fruits, whether or not broken.							
12071000	- Palm nuts and kernels	10						0
12072000	- Cotton seeds	5						0
12073000	- Castor oil seeds	10						0
12074000	- Sesamum seeds	10						0
12075000	- Mustard seeds	10	5	2010		CA		0
12076000	- Safflower seeds	10						0
	- Other:							
12079100	- - Poppy seeds	10						0
120799	- - Other:							
12079910	- - - Kapok seeds	10						0
12079990	- - - Other	10						0
1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.							
12081000	- Of soya beans	30	8	2012		US		0
12089000	- Other	30	25	2010		CA		0
1209	Seeds, fruit and spores, of a kind used for sowing.							
12091000	- Sugar beet seed	0						0
	- Seeds of forage plants:							
12092100	- - Lucerne (alfalfa) seed	0						0
12092200	- - Clover (Trifolium spp.) seed	0						0
12092300	- - Fescue seed	0						0
12092400	- - Kentucky blue grass (Poa pratensis L.) seed	0						0
12092500	- - Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seed	0						0
12092600	- - Timothy grass seed	0						0
12092900	- - Other	0						0
12093000	- Seeds of herbaceous plants cultivated principally for their flowers	0						0
	- Other:							
12099100	- - Vegetable seeds	0				NZ		0
120999	- - Other:							
12099910	- - - Rubber seeds, kenaf seeds	0						0
12099990	- - - Other	0						0
1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.							