

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			
12101000	- Hop cones, neither ground nor powdered nor in the form of pellets	5								0
12102000	- Hop cones, ground, powdered or in the form of pellets; lupulin	5								0
1211	Plants and parts of plants(including seeds and fruit), of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal orsimilar purposes, fresh or dried, whether or not cut, crushed or powdered.									
121110	- Liquorice root:									
12111010	- - Cut, crushed or powdered form	10								0
12111090	- - Other	5								0
121120	- Ginseng roots:									
12112010	- - Cut, crushed or powdered form	10	8	2009		CA				0
12112090	- - Other	5				CA				0
121130	- Coca leaf:									
12113010	- - Cut, crushed or powdered form	10								0
12113090	- - Other	5								0
12114000	- Poppy straw	0								0
121190	- Other:									
12119011	- - Of a kind used primarily in pharmacy:									
	- - - Cannabis, in cut, crushed or powdered form	10				DO,HN				0
12119012	- - - Cannabis, other form	5				DO,HN				0
12119013	- - - Other, in cut, crushed or powdered form	10								0
12119019	- - - Other	5								0
	- - Other:									
12119091	- - - Pyrethrum, in cut, crushed or powdered form	10								0
12119092	- - - Pyrethrum, other form	5								0
12119093	- - - Cannabis	5								0
12119094	- - - Sandalwood	10								0
12119095	- - - Gaharu wood chips	10								0
12119099	- - - Other	5								0
1212	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.									

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121210	- Locust beans, including locust bean seeds:								
12121010	- - Seeds	10							0
12121090	- - Other	10							0
121220	- Seaweeds and other algae:								
12122010	- - Fresh, chilled or dried, of a kind used in dyeing, tanning, perfumery, pharmacy, or for insecticidal, fungicidal or similar purposes	10							0
12122020	- - Other, fresh, chilled or dried, unfit for human consumption	10							0
12122090	- - Other	10							0
12123000	- Apricot, peach (including nectarine) or plum stones and kernels	10							0
12129100	- Other:								
12129100	- - Sugar beet	10							0
121299	- - Other:								
12129911	- - - Sugar cane:								
12129919	- - - - For sowing	0							0
12129990	- - - - Other	10							0
12130000	- - - Other	10							0
12130000	Cereal straw and husks, unprepared, or whether or not chopped, ground, pressed or in the form of pellets.	10							0
1214	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.								
12141000	- Lucerne (alfalfa) meal and pellets	1				US			0
12149000	- Other	1				AU,US			0
13	Chapter 13 - Lacs; gums, resins and other vegetable saps and extracts								
1301	Lac, natural gums, resins, gum-resins and oleoresins (for example balsams).								
13011000	- Lac	5							0
13012000	- Gum Arabic	5							0
130190	- Other:								
13019010	- - Gum benjamin	5							0
13019020	- - Gum damar	5							0
13019030	- - Cannabis resin	5							0
13019090	- - Other	5							0

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1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products. derived from vegetable products. - Vegetable saps and extracts:							
130211	- - Opium:							
13021110	- - - Pulvis opii	5						0
13021190	- - - Other	5						0
13021200	- - Of liquorice	5						0
13021300	- - Of hops	5						0
13021400	- - Of pyrethrum or of the roots of plants containing rotenone	5						0
130219	- - Other:							
13021910	- - - Medicinal extracts	5					DO,HN	0
13021920	- - - Extracts and tinctures of cannabis	5					DO,HN	0
13021990	- - - Other	5					DO,HN	0
13022000	- Pectic substances, pectinates and pectates	5						0
13023100	- Mucilages and thickeners, whether or not modified, derived from vegetable products:							
13023100	- - Agar-agar	5						0
13023200	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	5						0
130239	- - Other:							
13023910	- - - Carrageenan	5						0
13023990	- - - Other	5						0
14	Chapter 14 - Vegetable plaiting materials; vegetable products not elsewhere specified or included							
1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).							
14011000	cereal straw, and lime bark).							
14011000	- Bamboos	5						0
14012000	- Rattans	5						0
14019000	- Other	5						0

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1402	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.									
14020010	- Kapok	5							0	
14020090	- Other	5							0	
14030000	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle) whether or not in hanks or bundles. in hanks or bundles.	5							0	
1404	Vegetable products not elsewhere specified or included.									
140410	- Raw vegetable materials of a kind used primarily in dyeing or tanning:									
14041010	- - Barks for tanning	5				DO,HN			0	
14041090	- - Other	5				DO,HN			0	
14042000	- Cotton linters	5							0	
140490	- Other:									
14049010	- - Betel leaves, biri leaves and betel-nut leaves	5							0	
14049090	- - Other	5							0	
15	Section III - Animal or vegetable fats and oils and their cleavage products; Prepared edible fats; animal or vegetable waxes									
15010000	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.	15	10	2012		US			0	
1502	Fats of bovine animals, sheep or goats, other than those of heading 15.03.									
15020010	- Tallow	15	10	2010				AU,NZ,US	0	
15020090	- Other	15	10	2010				AU,NZ	0	
1503	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.									
15030010	- Lard stearin and oleostearin	15							0	
15030090	- Other	15							0	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined but not chemically modified.									

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15043000	- Fats and oils and their fractions, of marine mammals	10							0
1505	Wool grease and fatty substances derived therefrom (including lanolin).								
15050010	- Lanolin	15	10	2010		NZ			0
15050090	- Other	15	10	2010		NZ			0
15060000	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	15							0
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.								
15071000	- Crude oil, whether or not degummed	5				AR,US			0
150790	- Other:								
15079010	-- Refined oil	30	15	2010		AR,PY,US			0
15079020	-- Fractions of unrefined soya-bean oil	5				PY,US			0
15079090	-- Other	30	15	2010		PY,US			0
1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.								
15081000	- Crude oil	10				CN			0
150890	- Other:								
15089010	-- Refined oil	30							0
15089020	-- Fractions of unrefined ground-nut oil	20							0
15089090	-- Other	30							0
1509	Olive oil and its fractions, whether or not refined but not chemically modified.								
150910	- Virgin:								
15091010	-- In packing of net weight not exceeding 30 kg	5							0
15091090	-- Other	5							0
150990	- Other:								
15099011	-- Refined oil:								
15099011	--- In packing of net weight not exceeding 30 kg	30	20	2012					0
15099019	--- Other	30	20	2012					0
15099021	-- Fractions of unrefined oil:								
15099021	--- In packing of net weight not exceeding 30 kg	20							0
15099029	--- Other	20							0
15099091	-- Other:								
15099091	--- In packing of net weight not exceeding 30 kg	30	20	2012					0
15099099	--- Other	30	20	2012					0

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1510	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.								
15100010	- Crude oil	5							0
	- Other:								
15100091	-- Refined oil	30							0
15100092	-- Fractions of unrefined oil	20							0
15100099	-- Other	30							0
1511	Palm oil and its fractions, whether or not refined, but not chemically modified.								
15111000	- Crude oil	5				DO,HN			0
151190	- Other:								
15119010	-- Concentrated palm stearin	30				DO,HN			0
15119090	-- Other	30				DO,HN			0
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.								
	- Sunflower-seed or safflower oil and fractions thereof:								
15121100	-- Crude oil	5				AR			0
151219	-- Other:								
15121910	--- Refined oil	30	15	2010		AR			0
15121920	--- Fractions of unrefined sunflower-seed or safflower oil	20	15	2009		AR			0
15121990	--- Other	30	15	2010		AR			0
15122100	- Cotton-seed oil and its fractions:								
	-- Crude oil, whether or not gossypol has been removed	10							0
151229	-- Other:								
15122910	--- Refined oil	40	25	2012					0
15122920	--- Fractions of unrefined cotton-seed oil	10							0
15122990	--- Other	40	25	2012					0
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.								
	- Coconut (copra) oil and its fractions:								
15131100	-- Crude oil	10							0
151319	-- Other:								
15131910	--- Refined oil	30							0
15131920	--- Fractions of unrefined coconut oil	20							0

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15131990	- - - Other - Palm kernel or babassu oil and fractions thereof:	30							0
15132100	- - Crude oil	10							0
151329	- - Other:								
15132910	- - - Refined oil	40	35	2010					0
15132920	- - - Fractions of unrefined plam kernel and babassu oil	20							0
15132990	- - - Other	40	35	2010					0
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined,but not chemically modified. - Low erucic acid rape or colza oil and its fractions:								
15141100	- - Crude oil	5				AU,CA			0
151419	- - Other:								
15141910	- - - Refined oil	5				CA			0
15141920	- - - Fractions of unrefined oil	5							0
15141990	- - - Other	5							0
	- Other:								
151491	- - Crude oil:								
15149110	- - - Rape or colza oil and its fractions	20	15	2012		CA			0
15149190	- - - Other	20	15	2012		CA			0
151499	- - Other:								
15149910	- - - Refined oil	30	20	2012		CA			0
15149920	- - - Fractions of unrefined oil	20	15	2012		CA			0
	- - - Other:								
15149991	- - - Rape or colza oil and its fractions	30	20	2012		CA			0
15149999	- - - Other	30	20	2012		CA			0
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified. - Linseed oil and its fractions:								
15151100	- - Crude oil	10							0
15151900	- - Other	20							0
	- Maize (corn) oil and its fractions:								
15152100	- - Crude oil	10							0
151529	- - Other:								
15152910	- - - Fractions of unrefined maize (corn) oil	10							0
15152990	- - - Other	40	30	2010					0
151530	- Castor oil and its fractions:								

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		<u>date of accession</u>	<u>Final Bound</u>				<u>GATT Schedule</u>	<u>Earlier INRs</u>	
15153010	-- Crude oil	10							0
15153090	-- Other	20							0
151540	- Tung oil and its fractions:								
15154010	-- Crude oil	10							0
15154020	-- Fractions of unrefined tung oil	10							0
15154090	-- Other	20							0
151550	- Sesame oil and its fractions:								
15155010	-- Crude oil	10							0
15155020	-- Fractions of unrefined sesame oil	10							0
15155090	-- Other	50	35	2012					0
151590	- Other:								
	-- Tengkwang oil:								
15159011	--- Crude oil	10							0
15159012	--- Fractions of unrefined oil	10							0
15159019	--- Other	40	35	2010					0
	-- Other:								
15159091	--- Crude oil	20							0
15159092	--- Fractions of unrefined oil	20							0
15159099	--- Other	30							0
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenatedinter- esterified, re-esterified or, elaidinised, whether or not refined, but not further prepared.								
151610	- Animal fats and oils and their fractions:								
15161010	-- In packings of 10 kg net weight or more	30	22	2012					0
15161090	-- Other	30	22	2012					0
151620	- Vegetable fats and oils and their fractions:								
	-- Re-esterified fats and oils and their fractions:								
15162011	--- Of soya bean	30	20	2012			CA,DO,HN,US		0
15162012	--- Of palm oil, crude	30					DO,HN		0
15162021	--- Of palm oil, other than crude:								
	---- In packings of a net weight not exceeding 20 kg	30					DO,HN		0
	---- Other								
15162029	--- Of coconut	30					DO,HN		0
15162030	--- Of palm kernel oil:	30					DO,HN		0
15162041	---- Crude	30					DO,HN		0
15162042	---- Refined, bleached and deodorised (RBD)	30					DO,HN		0
	--- Of palm kernel olein:								



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15162051	---- Crude	30				DO,HN				0
15162052	---- Refined, bleached and deodorised (RBD)	30				DO,HN				0
15162061	--- Of illipenut oil	30				DO,HN				0
15162069	--- Other	30				DO,HN				0
	-- Other:									
15162071	--- Hydrogenated fats in flakes, in packages of a net weight of less than 10 kg	30				DO,HN				0
15162072	--- Hydrogenated fats in flakes, in packages of a net weight of 10 kg or more	30				DO,HN				0
15162073	--- Hydrogenated castor oil (opal wax)	30				DO,HN				0
15162081	--- Of palm kernel stearin, crude	30				DO,HN				0
15162082	--- Of palm kernel stearin, refined, bleached and deodorised	30				DO,HN				0
15162083	--- Other hydrogenated refined, bleached and deodorised palm kernel olein or stearin	30				DO,HN				0
	--- Of palm stearin of iodine value not exceeding 48:									
15162084	---- Crude	30				DO,HN				0
15162085	---- Refined, bleached and deodorised	30				DO,HN				0
15162086	---- Other	30				DO,HN				0
15162099	---- Other	30				DO,HN				0
1517	Margarine, edible mixtures or preparations of animal or vegetable fat 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.									
15171000	- Margarine, excluding liquid margarine	25				NZ,SV				0
151790	- Other:									
15179010	-- Imitation ghee	40	30	2012		CA,CO				0
15179020	-- Liquid margarine	40	25	2012		AU,CA,CO				0
15179030	-- Mould release preparation	40	30	2012		CA,CO				0
	-- Imitation lard; shortening:									
15179041	--- Imitation lard of animal origin	40	25	2012		AU,CA,CO				0
15179042	--- Imitation lard of vegetable origin	40	25	2012		AU,CA,CO				0
15179043	--- Shortening	30	25	2010		AU,CO				0
	-- Of mixtures or preparations of vegetable fats or oils or of their fractions:									
15179051	--- Solid mixtures or preparations	40	30	2012		AU,CO				0
	--- Liquid mixtures or preparations:									
15179061	---- In which ground-nut oil predominates	40	30	2012		CO				0
	---- In which palm oil predominates:									

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15179071	----- Crude	50	30	2012		CO			0
15179072	----- Other, in packings of net weight not exceeding 20 kg	50	30	2012		CO			0
15179079	----- Other	50	30	2012		CO			0
15179081	----- In which crude palm kernel oil predominates	50	30	2012		CO			0
15179082	----- In which refined, bleached and deodorised (RBD) palm kernel oil predominates	50	30	2012		CO			0
15179083	----- In which crude palm kernel olein predominates	50	30	2012		CO			0
15179084	----- In which refined, bleached and deodorised (RBD) palm kernel olein predominates	50	30	2012		CO			0
15179085	----- In which soya bean oil or coconut oil predominates	50	30	2012		CA,CO			0
15179086	----- In which illipenut oil predominates	40	30	2012		CO			0
15179089	----- Other	40	30	2012		AU,CO			0
15179090	-- Other	40	30	2012		AU,CO			0
1518	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.								
	- Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified excluding those of heading 15.16:								
15180011	-- Linosyn	5							0
15180012	-- Animal fats and oils	5				US			0
15180013	-- Vegetable fats and oils	5				US			0
15180019	-- Other	5				US			0
15180020	- Inedible mixtures or preparations of animal fats or oils or of fractions of different fats or oils	5				US			0
	- Inedible mixtures or preparations of vegetable fats or oils or of fractions of different fats or oils:								

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		<u>date of accession</u>	<u>Final Bound</u>					<u>INRs</u>	<u>ODCs</u>
15180031	-- Of ground-nut oil	5							0
15180032	-- Of linseed oil	5							0
15180033	-- Of palm oil, crude	5							0
15180034	-- Of palm oil, other than crude, in packings of net weight not exceeding 20 kg	5							0
15180035	-- Of palm oil, other than crude, in packings of net weight exceeding 20 kg	5							0
15180036	-- Of palm kernel oil, crude	5							0
15180037	-- Of palm kernel oil, refined, bleached and deodorised (RBD)	5							0
15180038	-- Of palm kernel olein, crude	5							0
15180041	-- Of palm kernel olein, refined, bleached and deodorised (RBD)	5							0
15180042	-- Of castor or sesame oil	5							0
15180043	-- Of soya bean or cotton seed oil	5				US			0
15180044	-- Of illipenut oil	5							0
15180045	-- Of coconut oil	5							0
15180049	-- Other	5				US			0
15180060	- Inedible mixtures and preparations of animal fats or oils or fractions thereof and vegetable fats or oils or fractions thereof	5				US			0
15180090	- Other	5							0
1520	Glycerol, crude; glycerol waters and glycerol lyes.								
15200010	- Crude glycerol	5							0
15200090	- Other	5							0
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.								
15211000	- Vegetable waxes	5							0
	- Other:								
15219010	-- Beeswax and other insect waxes	5							0
15219020	-- Spermaceti	5							0
1522	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.								
15220010	- Degras	5				DO,HN			0
15220090	- Other	5				DO,HN			0
	Section IV - Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes								

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16	Chapter 16 - Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates								
1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.								
	- Sausages:								
16010011	- - Containing pork	40	22	2012		CA,US			0
16010012	- - Containing beef	40	22	2012		CA,US			0
16010013	- - Containing both pork and beef	40	22	2012		CA,US			0
16010019	- - Other	40	22	2012		CA,US			0
16010090	- Other	40	22	2012		CA,US			0
1602	Other prepared or preserved meat, meat offal or blood.								
16021000	- Homogenised preparations	40	30	2012		NZ			0
16022000	- Of liver of any animal	40	30	2012					0
	- Of poultry of heading 01.05:								
16023100	- - Of turkeys	50	22	2012		US			0
160232	- - Of fowls of the species Gallus domesticus:								
16023210	- - - Canned chicken curry	50	40	2010					0
16023290	- - - Other	40	22	2012		US			0
16023900	- - Other	40	22	2012		US			0
	- Of swine:								
16024100	- - Hams and cuts thereof	50	22	2012		CA,US			0
16024200	- - Shoulders and cuts thereof	50	22	2012		US			0
160249	- - Other, including mixtures:								
16024910	- - - Luncheon meat	40	22	2012		CA,US			0
16024990	- - - Other	40	22	2012		CA,US			0
160250	- Of bovine animals:								
16025010	- - Corned beef	40	35	2012		CA,NZ,UY			0
16025090	- - Other	40	35	2012		CA,NZ			0
160290	- Other, including preparations of blood of any animal:								
16029010	- - Canned mutton curry	40	38	2009		NZ			0
16029090	- - Other	40	38	2009		NZ			0
1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.								
	- Of chicken, with herbs	30							0
16030010	- Of chicken, with herbs	30							0
16030020	- Of chicken, without herbs	30							0
16030030	- Other, with herbs	30							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>INR</u>	<u>Concession first</u> <u>incorporated in a</u> <u>GATT Schedule</u>	<u>Earlier</u> <u>INRs</u>	<u>ODCs</u>
16030090	- Other	30				NZ			0
17	Chapter 17 - Sugar and sugar confectionery								
1701	Cane or beet sugar and chemically pure sucrose, in solid form.								
	- Raw sugar not containing added flavouring or colouring matter:								
17011100	- - Cane sugar	100	85	2010			AU,CO,DO,HN,SV		0
17011200	- - Beet sugar	100							0
17019100	- Other:								
	- - Containing added flavouring or colouring matter	100							0
170199	- - Other:								
	- - - Refined sugar:								
17019911	- - - - White	100	85	2012		CO			0
17019919	- - - - Other	100	85	2012		CO			0
17019990	- - - - Other	100	85	2012		CO			0
1702	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.								
	mixed with natural honey; caramel.								
	- Lactose and lactose syrup:								
17021100	- - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	0					AU,NZ,US		0
17021900	- - Other	0							0
17022000	- Maple sugar and maple syrup	10							0
170230	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:						DO,HN,US CA		
17023010	- - Glucose	15							0
17023020	- - Glucose syrup	15							0
17024000	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	20							0
17025000	- Chemically pure fructose	20							0
170260	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar:								

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17026010	-- Fructose	20							0
17026020	-- Fructose syrup	20							0
170290	- Other, including invert sugar and other sugar and syrup blends containing in the dry state 50% by weight of fructose:								
17029010	-- Maltose	15							0
17029020	-- Artificial honey, whether or not mixed with natural honey	15							0
17029030	-- Flavoured or coloured sugars (excluding maltose)	15							0
17029040	-- Caramel	15							0
17029090	-- Other	15							0
1703	Molasses resulting from the extraction or refining of sugar.								
17031000	- Cane molasses	10							0
17039000	- Other	10					DO,HN,SV DO,HN		0
1704	Sugar confectionery (including white chocolate), not containing cocoa.								
17041000	- Chewing gum, whether or not sugar-coated	40	25	2010			CO,DO,HN		0
170490	- Other:								
17049010	-- Medicated sweets	20					AR,CA,DO,HN,SV		0
17049020	-- White chocolate	40	20	2012			AR,DO,HN,SV,US		0
17049090	-- Other	40	15	2012			AR,AU,DO,HN,SV,US		0
18	Chapter 18 - Cocoa and cocoa preparations								
18010000	Cocoa beans, whole or broken, raw or roasted.	10					DO,HN		0
18020000	Cocoa shells, husks, skins and other cocoa waste.	10					DO,HN		0
1803	Cocoa paste, whether or not defatted.								
18031000	- Not defatted	10							0
18032000	- Wholly or partly defatted	10					DO,HN		0
18040000	Cocoa butter, fat and oil.	10					DO,HN		0
18050000	Cocoa powder, not containing added sugar or other sweetening matter.	20					DO,HN		0
1806	Chocolate and other food preparations containing cocoa.								
18061000	- Cocoa powder, containing added sugar or other sweetening matter	20					AR		0
180620	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:								

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18062010	-- Chocolate confectionery in blocks, slabs or bars	20							0
18062090	-- Other	20	18	2008		NZ			0
180631	- Other, in blocks, slabs or bars:								
18063110	-- Filled:								
	--- Chocolate confectionery in blocks, slabs or bars	40	13	2012		AU,US			0
18063190	--- Other	35				AU			0
180632	-- Not filled:								
18063210	--- Chocolate confectionery in blocks, slabs or bars	40	20	2012		AU,US			0
18063290	--- Other	35	30	2010		NZ			0
180690	- Other:								
18069010	-- Chocolate confectionery in tablets or pastilles	40	13	2012		AU,CA,US			0
18069020	-- Food preparations of flour, meal, starch or malt extract, containing 40% or more but less than 50% by weight of cocoa and food preparations of goods of headings 04.01 to 04.04, containing 5% or more but less than 10% by weight of cocoa, specially prepared for infant use, not put up for retail sale	35	25	2012		AU,CA,NZ			0
18069030	-- Other food preparations of flour, meal, starch or malt extract, containing 40% or more but less than 50% by weight of cocoa; other food preparations of goods of headings 04.01 to 04.04, containing 5% or more but less than 10% by weight of cocoa; preparations of cereals containing 6% but not more than 8% by weight of cocoa	35	25	2012		AU,CA,NZ			0
18069090	-- Other	35							
19	Chapter 19 - Preparations of cereals, flour, starch or milk; pastrycooks' products		20	2012		AU,CA,NZ			0
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.								
190110	- Preparations for infant use, put up for retail sale:								

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			
19011010	- - Of malt extract	30	20	2010						0
	- - Of goods of headings 04.01 to 04.04:									
19011021	- - - Medical food	15	10	2010		AU,NZ,US				0
19011029	- - - Other	30	15	2012		AU,NZ,US				0
19011030	- - Of soya bean powder	40	35	2010		US				0
	- - Other:									
19011091	- - - For lactase deficiency infants	30	20	2010		AU				0
19011092	- - - Other medical foods	15								0
19011093	- - - Other, containing cocoa	38	25	2012		NZ				0
19011099	- - - Other	40	35	2010						0
190120	- Mixes and doughs for the preparation of bakers' wares of heading 19.05:									
19012010	- - Of flour, groats, meal, starch or malt extract, not containing cocoa	38	30	2009		AR,AU,DO,HN				0
19012020	- - Of flour, groats, meal, starch or malt extract, containing cocoa	40	30	2012		AR,AU,DO,HN				0
19012030	- - Other, not containing cocoa	38	35	2010		AR,DO,HN				0
19012040	- - Other, containing cocoa	40	35	2010		AR,DO,HN				0
190190	- Other:									
19019011	- - Infant food, not put up for retail sale:									
19019012	- - - Of goods of heading 04.01 to 04.04	30	20	2010		AU				0
19019013	- - - For lactase deficient infants	30	20	2010						0
19019013	- - - Other medical food	15								0
19019019	- - - Other	40	25	2012						0
19019020	- - Malt extract	30	20	2010						0
	- - Other, of goods of heading 04.01 to 04.04:									
19019031	- - - Filled milk	30	20	2010		AU,US				0
19019032	- - - Medical food	15				NZ,US				0
19019033	- - - Other, not containing cocoa	25	16	2012		NZ,US				0
19019034	- - - Other, containing cocoa	25	15	2012		NZ				0
	- - Other soya based preparations:									
19019041	- - - In powder form	40	30	2012						0
19019049	- - - In other form	40	30	2012						0
	- - Other:									
19019051	- - - Medical foods	15								0
19019052	- - - Other,not containing cocoa	40	30	2012						0
19019053	- - - Other, containing cocoa	40	30	2012						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
1902	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.								
	ravioli, cannelloni; couscous, whether or not prepared.								
	- Uncooked pasta, not stuffed or otherwise prepared:								
19021100	- - Containing eggs	40							0
190219	- - Other:								
19021910	- - - Bean vermicelli (tang hoon)	40							0
19021920	- - - Rice vermicelli (bee hoon)	40							0
19021990	- - - Other	40	20	2012		US			0
19022000	- Stuffed pasta, whether or not cooked or otherwise prepared	40							0
190230	- Other pasta:								
19023010	- - Instant noodles	40	30	2012		JP			0
19023090	- - Other	40	35	2010		JP			0
19024000	- Couscous	40							0
19030000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	40							
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.								
19041000	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	45	15	2012		AU,SV,US			0
190420	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:								
19042010	- - Mixtures of roasted or unroasted cereal flakes	45	35	2010					0
19042090	- - Other	45	35	2010					0
19043000	- Bulgur wheat	45	35	2010					0
190490	- Other:								

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		date of accession						GATT Schedule	Earlier INRs	
19049010	- - Rice preparations, including pre-cooked rice	45	35	2010						0
19049090	- - Other	45	20	2012			US			0
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.									
19051000	- Crispbread	40								0
19052000	- Gingerbread and the like	40								0
	- Sweet biscuits; waffles and wafers:									
190531	- - Sweet biscuits:									
19053110	- - - Not containing cocoa	40	15	2012			DO,HN,SV,US			0
19053120	- - - Containing cocoa	40	15	2012			DO,HN,SV,US			0
190532	- - Waffles and wafers:									
19053210	- - - Waffles	40	35	2010			SV			0
19053220	- - - Wafers	40	35	2010			SV			0
19054000	- Rusks, toasted bread and similar toasted products	40								0
190590	- Other:									
19059010	-- Unsweetened teething biscuits	45	30	2010			CA,DO,HN,SV			0
19059020	-- Other unsweetened biscuits	45	20	2012			DO,HN,SV,US			0
19059030	-- Cakes	45	30	2010			CA,DO,HN,SV			0
19059040	-- Pastries	45	30	2010			CA,DO,HN,SV			0
19059050	-- Bakery products made without flour	45	30	2010			CA,DO,HN,SV			0
19059060	-- Empty cachets of a kind suitable for pharmaceutical use	10					CA,DO,HN,SV			0
19059070	-- Communion wafers, sealing wafers, rice paper and similar products	45	30	2010			CA,DO,HN,SV			0
19059080	-- Other crisp savoury food products	45	20	2012			CA,DO,HN,SV,US			0
19059090	-- Other	45	20	2012			CA,DO,HN,SV,US			0
20	Chapter 20 - Preparations of vegetables, fruit, nuts or other parts of plants									
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.									
20011000	- Cucumbers and gherkins	40					DO,HN			0
200190	- Other:									
20019010	-- Onions	40	38	2009			CN,DO,HN			0
20019090	-- Other	40	38	2009			CN,DO,HN			0

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2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.								
20021000	- Tomatoes, whole or in pieces	40	30	2012					0
200290	- Other:								
20029010	- - Tomato paste	40	20	2012		CN,US			0
20029090	- - Other	40	20	2012		CN,US			0
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.								
20031000	- Mushrooms of the genus Agaricus	40				CN			0
20032000	- Truffles	40				CN			0
20039000	- Other	40							0
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.								
20041000	- Potatoes	35	13	2013		CA,NZ,US			0
200490	- Other vegetables and mixtures of vegetables:								
20049010	- - Infant food	40							0
20049020	- - Other preparations of sweet corn	40							0
20049090	- - Other	40							0
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.								
20051000	- Homogenised vegetables	40				CA			0
200520	- Potatoes:								
20052010	- - Chips and sticks	40	18	2012		US			0
20052090	- - Other	40	35	2010					0
20054000	- Peas (Pisum sativum)	40	35	2010					0
	- Beans (Vigna spp., Phaseolus spp.):								
20055100	- - Beans, shelled	40	35	2010					0
20055900	- - Other	40	35	2010					0
20056000	- Asparagus	40	30	2012		CN,NZ			0
20057000	- Olives	40	25	2010					0
20058000	- Sweet corn (Zea mays var. saccharata)	50	40	2010					0
200590	- Other vegetables and mixtures of vegetables:								
20059010	- - Smoked garlic	40	33	2010		CN			0
20059090	- - Other	40	33	2010		CA,CN			0

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20060000	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	40	35	2010		CN,DO,HN			0
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.								
20071000	- Homogenised preparations	40	35	2010		DO,HN			0
20079100	- Other:								
20079100	- - Citrus fruit	40	35	2010		DO,HN			0
200799	- - Other:								
20079910	- - - Fruit grains and pastes other than of mango, pineapple or strawberries	40							0
20079990	- - - Other	40							0
2008	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.								
	- Nuts, ground-nuts and other seeds, whether or not mixed together:								
200811	- - Ground-nuts:								
20081110	- - - Roasted nuts	40	30	2012		US			0
20081120	- - - Peanut butter	40	18	2012		US			0
20081190	- - - Other	40	20	2012		US			0
200819	- - Other, including mixtures:								
20081910	- - - Cashew	40	35	2012					0
20081990	- - - Other	40	18	2012		US			0
20082000	- Pineapples								
200830	- Citrus fruit:	40							0
	- - Containing added sugar or other sweetening matter or spirits:								
20083011	- - - In airtight containers	40							0
20083019	- - - Other	40							0
	- - Other:								
20083091	- - - In airtight containers	40							0
20083099	- - - Other	40							0
200840	- Pears:								
	- - Containing added sugar or other sweetening matter or spirits:								
20084011	- - - In airtight containers	40	35	2012		AU			0
20084019	- - - Other	40	35	2012					0

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20084091	-- Other:								
20084099	--- In airtight containers	40	35	2012		AU			0
200850	--- Other	40	35	2012					0
	- Apricots:								
	-- Containing added sugar or other sweetening matter or spirits:								
20085011	--- In airtight containers	40							0
20085019	--- Other	40							0
	-- Other:								
20085091	--- In airtight containers	40							0
20085099	--- Other	40							0
200860	- Cherries:								
	-- Containing added sugar or other sweetening matter or spirits:								
20086011	--- In airtight containers	40							0
20086019	--- Other	40							0
	-- Other:								
20086091	--- In airtight containers	40							0
20086099	--- Other	40							0
200870	- Peaches, including nectarines:								
	-- Containing added sugar or other sweetening matter or spirits:								
20087011	--- In airtight containers	40	35	2012					0
20087019	--- Other	40	35	2012					0
	-- Other:								
20087091	--- In airtight containers	40	35	2012					0
20087099	--- Other	40	35	2012					0
200880	- Strawberries:								
	-- Containing added sugar or other sweetening matter or spirits:								
20088011	--- In airtight containers	40	35	2012					0
20088019	--- Other	40	35	2012					0
	-- Other:								
20088091	--- In airtight containers	40	35	2012					0
20088099	--- Other	40	35	2012					0
	- Other, including mixtures other than those of subheading 2008.19:								
20089100	-- Palm hearts	40							0
200892	-- Mixtures:								
20089210	--- of stems, roots and other edible parts of plants	40							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
	--- Other, containing added sugar or other sweetening matter or spirits:								
20089221	---- In airtight containers	40	30	2010					0
20089229	---- Other	40	30	2010					0
	---- Other:								
20089291	---- In airtight containers	40	30	2010					0
20089299	---- Other	40	30	2010					0
200899	-- Other:								
20089910	--- Lychees	40							0
20089920	--- Longans	40							0
20089930	--- Of stems, roots and other edible parts of plants	40							0
	--- Other, containing added sugar or other sweetening matter or spirits:								
20089941	---- In airtight containers	37	30	2010					0
20089949	---- Other	37	30	2010					0
	--- Other:								
20089991	---- In airtight containers	37	30	2010					0
20089999	---- Other	37	30	2010					0
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.								
	- Orange juice:								
20091100	-- Frozen	35	20	2012			CA,DO,HN,US		0
20091200	-- Not frozen, of a Brix value not exceeding 20	40	30	2010			AU		0
20091900	-- Other	35	30	2012			AU,DO,HN		0
	- Grapefruit juice:								
20092100	-- Of a Brix value not exceeding 20	35							0
20092900	-- Other	35							0
	- Juice of any other single citrus fruit:								
20093100	-- Of a Brix value not exceeding 20	40	35	2012					0
20093900	-- Other	40	35	2012			CA		0
	- Pineapple juice:								
20094100	-- Of a Brix value not exceeding 20	35							0
20094900	-- Other	35					DO,HN CA		0
20095000	- Tomato juice	40	35	2012					0
	- Grape juice (including grape must):								
20096100	-- Of a Brix value not exceeding 20	40	35	2010					0
20096900	-- Other	40	30	2010			AR,AU		0

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20097100	- Apple juice:									
20097900	- - Of a Brix value not exceeding 20	40	30	2012		AU			0	
200980	- - Other	40	25	2012		AU,DO,HN,NZ			0	
	- - Juice of any other single fruit or vegetable:									
20098010	- - Blackcurrant juice	35	25	2012		CA,DO,HN,NZ			0	
20098090	- - Other	35	25	2012		DO,HN,NZ,SV,US			0	
20099000	- Mixtures of juices	35	25	2012		AU,CA,DO,HN,NZ			0	
21	Chapter 21 - Miscellaneous edible preparations									
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.									
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:									
210111	- - Extracts, essences and concentrates:									
21011110	- - - Instant coffee	50	40	2010		CA			0	
21011190	- - - Other	50	40	2010		CA			0	
21011200	- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	50	40	2010		CA			0	
21012000	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	50	40	2010		CA			0	
21013000	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	50	40	2010		CA			0	
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.									
210210	- Active yeasts									
21021010	- - Bread yeasts	20	10	2012					0	
21021090	- - Other	10							0	
21022000	- Inactive yeasts; other single-cell micro-organisms, dead	10							0	
21023000	- Prepared baking powders	10							0	

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2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.								
21031000	- Soya sauce	45	33	2010		JP			0
21032000	- Tomato ketchup and other tomato sauces	45	35	2010		CA,DO,HN			0
21033000	- Mustard flour and meal and prepared mustard	45	35	2010		CA			0
210390	- Other:								
21039010	- - Chilli sauce	45	30	2012		CA,DO,HN			0
21039020	- - Mixed condiments and mixed seasonings, including belachan	45	30	2012		CA,DO,HN			0
21039030	- - Fish sauce	45	33	2010		DO,HN			0
21039090	- - Other	45	20	2012		DO,HN,JP,US			0
2104	Soups and broths and preparations therefor; homogenised composite food preparations.								
210410	- Soups and broths and preparations therefor:								
21041010	- - Containing meat	40				CA			0
21041090	- - Other	40				CA			0
210420	- Homogenised composite food preparations:								
21042010	- - Containing meat	40							0
21042090	- - Other	40							0
21050000	Ice cream and other edible ice, whether or not containing cocoa.	45	20	2012		AU,CA,DO,HN,NZ,US			0
2106	Food preparations not elsewhere specified or included.								
21061000	- Protein concentrates and textured protein substances	10	5	2010		US			0
210690	- Other:								
21069010	- - Dried bean curd and bean curd sticks	30	25	2009		CA,CE25			0
21069020	- - Flavoured or coloured syrups	30	20	2010		AU,CA,CE25,US			0
21069030	- - Non-dairy creamer	30	20	2010		CA,CE25,CO,SV			0
21069040	- - Autolysed yeast preparations	20	15	2008		CA,CE25,CO			0
	- - Preparations of a kind used in the manufacture of beverages:								
	- - - Non-alcoholic preparations:								
21069051	- - - Preparations to be used as raw material in preparing composite concentrates	30	15	2012		AU,CA,CE25,CO,US			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						
21069052	---- Composite concentrates for simple dilution with water to make beverages	30	15	2012		AU, CA, CE25, CO, US			0
21069053	---- Ginseng based products	20				AU, CA, CE25			0
21069054	---- Other mixtures of chemical with foodstuffs or other substances with nutritive value of a kind used for food processing	20	15	2008		AU, CA, CE25, CO			0
21069059	---- Other	30	15	2012		AU, CA, CE25, CO, US			0
	--- Alcoholic preparations:								
	---- Preparations to be used as raw material in preparing composite concentrates								
21069061	---- Of a kind used for the manufacture of alcoholic beverages, in liquid form	30	20	2010		AU, CA, CE25, CO			0
21069062	---- Of a kind used for the manufacture of alcoholic beverages, in other form	30	20	2010		AU, CA, CE25, CO			0
21069063	---- Other	30	20	2010		AU, CA, CE25			0
	--- Composite concentrates for simple dilution with water to make beverages:								
21069064	---- Of a kind used for the manufacture of alcoholic beverages, in liquid form	30	20	2010		AU, CA, CE25, CO			0
21069065	---- Of a kind used for the manufacture of alcoholic beverages, in other form	30	20	2010		AU, CA, CE25, CO			0
21069066	---- Other	30	20	2010		AU, CA, CE25			0
21069067	---- Other mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used for food processing	20	15	2008		AU, CA, CE25, CO			0
21069069	---- Other	30	20	2010		AU, CA, CE25			0
	-- Sweetening preparations consisting of artificial sweeteners and foodstuffs:								
21069071	--- Containing saccharin or aspartame as a sweetener	30	15	2012		AU, CA, CE25, CO, US			0
21069079	--- Other	30	20	2010		AU, CA, CE25, CO			0
	-- Flavouring preparations:								
21069081	--- Cheese flavouring powder	18	15	2010		AU, CA, CE25, NZ			0
21069082	--- Other	20	15	2008		AU, CA, CE25, CO			0
	-- Food supplements:								
21069083	--- Preparations containing vitamins or minerals	18	15	2008		AU, CA, CE25, CO			0
21069084	--- Medical food	15				CA, CE25			0
21069089	--- Other	20	15	2008		AU, CA, CE25, CO			0
	-- Other:								
21069091	---- Food preparations for lactase deficient infants	28	20	2010		AU, CA, CE25, NZ, SV			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			
21069092	- - - Medical food	15					AU,CA,CE25,SV			0
21069093	- - - Other preparations for infant use	28	20	2010			AU,CA,CE25,NZ,SV			0
21069094	- - - Ice cream powder	28	20	2010			AU,CA,CE25,NZ,SV			0
21069095	- - - Fortificant premixes	20	15	2008			AU,CA,CE25,CO,NZ,S V			0
21069096	- - - Other mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used for food processing	20	15	2008			AU,CA,CE25,CO,NZ,S V			0
21069099	- - - Other	28	15	2012			AU,CA,CE25,NZ,SV,U S			0
22	Chapter 22 - Beverages, spirits and vinegar									
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.									
22011000	- Mineral waters and aerated waters	50	35	2012		CA,PY				0
220190	- Other:									
22019010	- - Ice and snow	40								0
22019090	- - Other	40								0
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.									
220210	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:									
22021010	- - Sparkling mineral waters and aerated waters, flavoured	40	35	2010		CA,DO,HN,SV				0
22021090	- - Other	40	35	2010		CA,DO,HN,SV				0
220290	- Other:									
22029010	- - Flavoured UHT milk drink	40	30	2010		CA,NZ,US				0
22029020	- - Soya milk drink	40	30	2012		CA				0
22029030	- - Non-aerated beverages ready for immediate consumption without dilution	40	30	2012		CA				0
22029090	- - Other	40	20	2012		CA,US				0
2203	Beer made from malt.									
22030010	- Stout and porter	65	35	2012		AU,CA,CE25,DO,HN, MX,US				0
22030090	- Other, including ale	65	35	2012		AU,CA,CE25,DO,HN, MX,US				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
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.								
22041000	- Sparkling wine	65	50	2012		AU, CA, CE25, NZ			0
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:								
220421	- - In containers holding 2 l or less:								
	- - - Wine:								
22042111	- - - - Of an alcoholic strength by volume not exceeding 15% vol	65	50	2012		AR, AU, CA, CE25, NZ			0
22042112	- - - - Of an alcoholic strength by volume exceeding 15% vol	65	50	2012		AR, AU, CA, CE25, NZ			0
	- - - Grape must:								
22042121	- - - - Of an alcoholic strength by volume not exceeding 15% vol	65	50	2012		AR, CA, CE25, NZ			0
22042122	- - - - Of an alcoholic strength by volume exceeding 15% vol	65	50	2012		AR, CA, CE25, NZ			0
220429	- - Other:								
	- - - Wine:								
22042911	- - - - Of an alcoholic strength by volume not exceeding 15% vol	65	50	2012		AU, CA, CE25			0
22042912	- - - - Of an alcoholic strength by volume exceeding 15% vol	65	50	2012		AU, CA, CE25			0
	- - - Grape must:								
22042921	- - - - Of an alcoholic strength by volume not exceeding 15% vol	65	50	2012		CA, CE25			0
22042922	- - - - Of an alcoholic strength by volume exceeding 15% vol	65	50	2012		CA, CE25			0
220430	- Other grape must:								
22043010	- - Of an alcoholic strength by volume not exceeding 15% vol	65	55	2012		CA, CE25			0
22043020	- - Of an alcoholic strength by volume exceeding 15% vol	65	55	2012		CA, CE25			0
2205	Vermouth and other wines of fresh grapes flavoured with plants or aromatic substances.								
220510	- In containers holding 2 l or less:								
22051010	- - Of an alcoholic strength by volume not exceeding 15% vol	65	55	2012		CE25			0
22051020	- - Of an alcoholic strength by volume exceeding 15% vol	65	55	2012		CE25			0
220590	- Other:								

<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>ODGs</u>
		<u>date of accession</u>	<u>Final Bound</u>				<u>GATT Schedule</u>	<u>INRs</u>	
22059010	- - Of an alcoholic strength by volume not exceeding 15% vol	65	55	2012		CE25			0
22059020	- - Of an alcoholic strength by volume exceeding 15%	65	55	2012		CE25			0
2206	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.								
22060010	- Cider and perry	65	55	2012		CE25			0
22060020	- Sake (rice wine)	65	55	2012		CE25,JP			0
22060030	- Toddy	65	55	2012		CE25			0
22060040	- Shandy of an alcoholic strength by volume exceeding 0.5% but not exceeding 1%	65	55	2012		CE25			0
22060050	- Shandy of an alcoholic strength by volume exceeding 1% but not exceeding 3%	65	55	2012		CE25			0
22060090	- Other, including mead	65	55	2012		CE25			0
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.								
22071000	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	40				DO,HN			0
220720	- Ethyl alcohol and other spirits, denatured, of any strength:								
	- - Denatured ethyl alcohol, including methylated spirits:								
22072011	- - - Ethyl alcohol strength by volume of exceeding 99% vol	20							0
22072019	- - - Other	50	40	2010					0
22072090	- - Other	40							0
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.								
220820	- Spirits obtained by distilling grape wine or grape marc:								
22082010	- - Brandy of an alcoholic strength by volume not exceeding 46% vol	65	45	2013		CE25,US			0
22082020	- - Brandy of an alcoholic strength by volume exceeding 46% vol	65	45	2013		CE25,US			0
22082030	- - Other, of an alcoholic strength by volume not exceeding 46% vol	65	45	2013		CE25,US			0