

<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>	
22082040	-- Other, of an alcoholic strength by volume exceeding 46% vol	65	45	2013		CE25,US			0
220830	- Whiskies:								
22083010	-- Of an alcoholic strength by volume not exceeding 46% vol	65	45	2013		CA,CE25,US			0
22083020	-- Of an alcoholic strength by volume exceeding 46% vol	65	45	2013		CA,CE25,US			0
220840	- Rum and tafia:								
22084010	-- Of an alcoholic strength by volume not exceeding 46% vol	65	45	2013 (Endnote 3)		CE25,DO,HN,MX,US			0
22084020	-- Of an alcoholic strength by volume exceeding 46% vol	65	45	2013 (Endnote 3)		CE25,DO,HN,MX,US			0
220850	- Gin and Geneva:								
22085010	-- Of an alcoholic strength by volume not exceeding 46% vol	65	45	2013		CE25			0
22085020	-- Of an alcoholic strength by volume exceeding 46% vol	65	45	2013		CE25			0
220860	- Vodka:								
22086010	-- Of an alcoholic strength by volume not exceeding 46% vol	65	45	2013		CE25,US			0
22086020	-- Of an alcoholic strength by volume exceeding 46% vol	65	45	2013		CE25,US			0
220870	- Liqueurs and cordials:								
22087010	-- Of an alcoholic strength by volume not exceeding 57% vol	65	45	2013		CE25,DO,HN			0
22087020	-- Of an alcoholic strength by volume exceeding 57% vol	65	45	2013		CE25,DO,HN			0
220890	- Other:								
22089010	-- Medicated samsu of an alcoholic strength by volume not exceeding 40% vol	65	45	2013		CE25,MX			0
22089020	-- Medicated samsu of an alcoholic strength by volume exceeding 40% vol	65	45	2013		CE25,MX			0
22089030	-- Other samsu of an alcoholic strength by volume not exceeding 40% vol	65	45	2013		CE25,MX			0
22089040	-- Other samsu of an alcoholic strength by volume exceeding 40% vol	65	45	2013		CE25,MX			0
22089050	-- Arrack and pineapple spirit of an alcoholic strength by volume not exceeding 40% vol	65	45	2013		CE25,MX			0
22089060	-- Arrack and pineapple spirit of an alcoholic strength by volume exceeding 40% vol	65	45	2013		CE25,MX			0
22089070	-- Bitters and similar beverages of an alcoholic strength not exceeding 57% vol	65	45	2013		CE25,MX			0

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22089080	- - Bitters and similar beverages of an alcoholic strength exceeding 57% vol	65	45	2013		CE25,MX			0
22089090	- - Other	65	45	2013 (Endnote 3)		CE25,MX,NZ DO,HN			0
22090000	Vinegar and substitutes for vinegar obtained from acetic acid.	20							0
23	Chapter 23 - Residues and waste from the food industries; prepared animal fodder								
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.								
23011000	- Flours, meals and pellets, of meat or meat offal; greaves	10	7	2009		AU,CA,NZ,US			0
2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.								
23021000	- Of maize (corn)	10							0
23022000	- Of rice	10							0
23023000	- Of wheat	10							0
23024000	- Of other cereals	10							0
23025000	- Of leguminous plants	10							0
2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.								
230310	- Residues of starch manufacture and similar residues:								
23031010	- - Of manioc (cassava) or sago	10							0
23031090	- - Other	10	7	2010		US			0
23032000	- Beet-pulp, bagasse and other waste of sugar manufacture	10							0
23033000	- Brewing or distilling dregs and waste	10							0
23040000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.	5				AR			0
23050000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	5							0

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2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.						
23061000	- Of cotton seeds	5					0
23062000	- Of linseed	5					0
23063000	- Of sunflower seeds	5			AR		0
	- Of rape or colza seeds:						
23064100	- - Of low erucic acid rape or colza seeds	5					0
23064900	- - Other	5					0
23065000	- Of coconut or copra	5					0
23066000	- Of palm nuts or kernels	5					0
23067000	- Of maize (corn) germ	5					0
230690	- Other:						
23069010	- - Of safflower seed meal	5					0
23069090	- - Other	5					0
23070000	Wine lees; argol.	10					0
23080000	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	10					0
2309	Preparations of a kind used in animal feeding.						
230910	- Dog or cat food, put up for retail sale:						
23091010	- - Containing meat	10	7	2010		AU,US	0
23091090	- - Other	10	7	2010		AU,US	0
230990	- Other:						
	- - Complete feed:						
23099011	- - - For poultry	10	7	2010		CA,US	0
23099012	- - - For swine	10	7	2010		CA,US	0
23099013	- - - Prawn feed	10	7	2010		CA,US	0
23099019	- - - Other	10	7	2010		CA,US	0
23099020	- - Premixes, feed supplements and feed additives	5				CA,US	0
	- - Other, containing meat	10	7	2010		CA,US	0
23099090	- - Other	10	7	2010		CA,US	0
24	Chapter 24 - Tobacco and manufactured tobacco substitutes						
2401	Unmanufactured tobacco; tobacco refuse.						
240110	- Tobacco, not stemmed/stripped:						

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24011010	-- Virginia type, flue-cured	100	80	2012		BR,CO,DO,HN			0
24011020	-- Virginia type, not flue cured	100	90	2012		BR,DO,HN			0
24011030	-- Other, flue-cured	100	80	2012		BR,CO,DO,HN			0
24011090	-- Other, not flue cured	100	90	2012		BR,DO,HN			0
240120	- Tobacco, partly or wholly stemmed/stripped:								
24012010	-- Virginia type, flue-cured	100	80	2012		BR,CO,DO,HN			0
24012020	-- Virginia type, not flue cured	100	90	2012		BR,DO,HN			0
24012030	-- Oriental type	100	90	2012		BR,DO,HN			0
24012040	-- Burley type	100	80	2012		BR,CO,DO,HN			0
24012050	-- Other, flue-cured	100	80	2012		BR,CO,DO,HN			0
24012090	-- Other, not flue cured	100	90	2012		BR,DO,HN			0
240130	- Tobacco refuse:								
24013010	-- Tobacco stems	80				BR,DO,HN			0
24013090	-- Other	100	90	2012		BR,DO,HN			0
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes.								
24021000	- Cigars, cheroots and cigarillos, containing tobacco	150	100	2012		DO,HN			0
240220	- Cigarettes containing tobacco:								
24022010	-- Beedies	150	135	2010		DO,HN			0
24022090	-- Other	150	135	2010		DO,HN			0
240290	- Other:								
24029010	-- Cigars, cheroots and cigarillos of tobacco substitutes	150	135	2010					0
24029020	-- Cigarettes of tobacco substitutes	150	135	2010					0
2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.								
240310	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:								
24031011	-- Packed for retail sale:								
24031019	--- Blended tobacco	100							0
	--- Other	100							0
	-- Other manufactured tobacco for cigarette making:								
24031021	--- Blended tobacco	100							0
24031029	--- Other	100							0
24031090	-- Other	100							0
	- Other:								

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24039100	-- "Homogenised" or "reconstituted" tobacco	100							0
240399	-- Other:								
24039910	--- Tobacco extracts and essences	100							0
24039930	--- Manufactured tobacco substitutes	100							0
24039940	--- Snuff	100							0
24039950	--- Smokeless tobacco, including chewing and sucking tobacco	100							0
24039960	--- Ang Hoon	100							0
24039990	--- Other	100							0
29054300	-- Mannitol	10	5	2010					0
29054400	-- D-glucitol (sorbitol)	5							0
29054500	-- Glycerol	5							0
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.								
330111	- Essential oils of citrus fruit:								
33011110	-- Of bergamot:	5							0
33011190	--- Pharmaceutical grade	10							0
330112	--- Other								
33011210	-- Of orange:	5							0
33011290	--- Pharmaceutical grade	10							0
330113	--- Other								
33011310	-- Of lemon:	5					AR		0
33011390	--- Pharmaceutical grade	10					AR		0
330114	--- Other								
33011410	-- Of lime:	5							0
33011490	--- Pharmaceutical grade	10							0
330119	--- Other								
33011910	-- Other:	5							0
33011990	--- Pharmaceutical grade	10							0
33011990	--- Other								
33011990	- Essential oils other than those of citrus fruit:								
330121	-- Of geranium:								
33012110	--- Pharmaceutical grade	5							0

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33012190	--- Other	5								0
330122	-- Of jasmine:									
33012210	--- Pharmaceutical grade	5								0
33012290	--- Other	10								0
330123	-- Of lavender or of lavandin:									
33012310	--- Pharmaceutical grade	5								0
33012390	--- Other	5								0
33012400	-- Of peppermint (Mentha piperita)	5				US				0
330125	-- Of other mints:									
33012510	--- Pharmaceutical grade	5								0
33012590	--- Other	5				US				0
330126	-- Of vetiver:									
33012610	--- Pharmaceutical grade	5								0
33012690	--- Other	5								0
330129	-- Other:									
33012911	--- Pharmaceutical grade:									
33012911	---- Of lemon grass, of citronella, nutmeg, cinnamon, ginger, cardamon, fennel or palmrose	10								0
33012912	---- Of sandalwood	10								0
33012919	---- Other	10								0
33012991	--- Other:									
33012991	---- Of lemon grass, of citronella, nutmeg, cinnamon, ginger, cardamon, fennel or palmrose	10								0
33012992	---- Of sandalwood	10								0
33012999	---- Other	10								0
33013000	- Resinoids	5								0
330190	- Other:									
33019010	-- Aqueous distillates and solutions of essential oils suitable for medicinal use	5								0
33019090	-- Other	5								0
33021010	-- Odoriferous alcoholic preparations of a kind used for the manufacture of alcoholic beverages, in liquid form	10				AU,CH,US				0
33021020	-- Odoriferous alcoholic preparations of a kind used for the manufacture of alcoholic beverages, in other forms	10				AU,CH,US				0
3501	Casein, caseinates and other casein derivatives; casein glues.									
35011000	- Casein	10				AU,NZ				0
35019000	- Other	10				NZ				0

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3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.							
	- Egg albumin:							
35021100	- - Dried	10						0
35021900	- - Other	10						0
35022000	- Milk albumin, including concentrates of two or more whey proteins	10				AU,NZ		0
35029000	- Other	10				AU,NZ		0
3503	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.							
35030010	- Glues	10						0
35030020	- Gelatin in powder form with bloating level of A-250 or B-230 or more	10						0
35030090	- Other	10						0
3504	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.							
35040010	- Protein substances from soyabean	10	5	2010		US		0
35040090	- Other	10	5	2010		US		0
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.							
350510	- Dextrins and other modified starches:							
35051010	- - Dextrins and soluble or roasted starches	10						0
35051090	- - Other	10						0
35052000	- Glues	20						0
38091000	- With a basis of amylaceous substances	10						0
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.							
	- Industrial monocarboxylic fatty acids; acid oils from refining:							
38231100	- - Stearic acid	10						0
38231200	- - Oleic acid	10						0
38231300	- - Tall oil fatty acids	10						0

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382319	-- Other:							
38231910	-- Acid oils from refining	10						0
38231990	-- Other	10						0
38237000	- Industrial fatty alcohols	10						0
38246000	- Sorbitol other than that of subheading 2905.44	10						0
4101	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.							
41012000	- Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	0				AU,NZ,US		0
41015000	- Whole hides and skins, of a weight exceeding 16 kg	0				DO,HN,NZ,US		0
41019000	- Other, including butts, bends and bellies	5						0
4102	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1(c) to this Chapter.							
41021000	- With wool on	0				NZ		0
41022100	- Without wool on:							
41022100	- - Pickled	0				NZ		0
41022900	- - Other	0						0
4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1(b) or Note 1(c) to this Chapter.							
41031000	- Of goats or kids	0						0
41032000	- Of reptiles	0				DO,HN		0
41033000	- Of swine	5						0
41039000	- Other	0				NZ		0
4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.							

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43011000	- Of mink, whole, with or without head, tail or paws	5								0
43013000	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	5								0
43016000	- Of fox, whole, with or without head, tail or paws	5								0
43017000	- Of seal, whole, with or without head, tail or paws	5								0
43018000	- Other furskins, whole, with or without head, tail or paws	5								0
43019000	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	5								0
50010000	Silk-worm cocoons suitable for reeling.	10								0
50020000	Raw silk (not thrown).	10								0
5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).									
50031000	- Not carded or combed	10								0
50039000	- Other	10								0
5101	Wool, not carded or combed.									
51011100	- Greasy, including fleece-washed wool:									
51011900	- - Shorn wool	0				AU,NZ,UY				0
51011900	- - Other	0				AU,NZ				0
51012100	- Degreased, not carbonised:									
51012100	- - Shorn wool	0				AU,NZ,UY				0
51012900	- - Other	0				AU,NZ,UY				0
51013000	- Carbonised	0				AU,NZ,UY				0
5102	Fine or coarse animal hair, not carded or combed.									
51021100	- Fine animal hair:									
51021100	- - Of Kashmir (cashmere) goats	5								0
51021900	- - Other	5								0
51022000	- Coarse animal hair	5								0
5103	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.									
51031000	- Nails of wool or of fine animal hair	10								0
51032000	- Other waste of wool or of fine animal hair	10								0
51033000	- Waste of coarse animal hair	10								0
52010000	Cotton, not carded or combed.	0				AU,PY,US				0

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5202	Cotton waste (including yarn waste and garnetted stock)								
52021000	- Yarn waste (including thread waste)	20							0
	- Other:								
52029100	- - Garnetted stock	20							0
52029900	- - Other	20							0
52030000	Cotton, carded or combed.	10							0
5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).								
53011000	- Flax, raw or retted	0							0
	- Flax, broken, scutched, hackled or otherwise processed, but not spun:								
53012100	- - Broken or scutched	0							0
53012900	- - Other	0							0
53013000	- Flax tow and waste	0							0
5302	True hemp (Cannabis sativa L), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).								
53021000	- True hemp, raw or retted	0							0
53029000	- Other	0							0
	Endnote 1--2009 - 16%, 2010 - 14%, 2011 - 12%.								
	Endnote 2--2009 - 20%, 2010 - 14%, 2011 - 12%.								
	Endnote 3--2008 - 60%, 2009 - 55%, 2010 - 50%, 2011 - 50%, 2012 - 48.3%.								

Schedule __ - Socialist Republic of Viet Nam

PART I - MOST-FAVoured-NATION TARIFF

SECTION I - B Tariff Quotas

Notes:

1. Product coverage
 - 1.1 When HS 4-digit items are not detailed, in-quota rates, out-of-quota rates, initial quota volumes, annual growth rates, administration methods and notes on additional conditions shall apply to all sub-items at HS 8-digit level within the corresponding HS 4-digit items.
 - 1.2 When HS 4-digit items are detailed into HS 8-digit sub-items:
 - 1.2.1 In-quota rates and out-of-quota rates shall apply to HS 8-digit sub-items as presented in the corresponding lines and columns.
 - 1.2.2 Initial quota volumes, annual growth rates, TRQ administration methods and notes on additional conditions shall apply only to those HS 8-digit sub-items as described in the table.
2. Implementation Period

The implementation period referred herein reflects the time span needed for :

 - the increase, if any, of the initial quota quantity to the final quota quantity, and
 - the reduction, if any, of the initial in-quota tariff rate to the final in-quota tariff rate.
3. Initial quota volumes

Initial quota volumes are calculated on the basis of WTO's "current market access" method, except for HS 1701 which is calculated on the basis of "minimum market access" method since there was no import in the base period.
4. Administration methods

Allocation of quota shall only be based on first-come, first-served basis; pooling of requests of the applicants; allocating to end-users; or a similar transparent and fair method. Other relevant commercial criteria such as historical import performance, production capacity, and allowance for new importers may be considered in the allocation of quotas. In case the quota allocation is administered through State trading enterprises, the same principles of allocation shall also be applied.

 - 4.1 Method A: quotas are allocated to end-users.
 - 4.1 Method B: importers are to be designated by the Government.*

*This tariff rate quota administration method, despite its administration by the Government, shall not be inconsistent with the principles set out above and shall, in particular, be consistent with the principles of predictability and transparency of WTO rules.

<u>Description of products</u>	<u>Tariff item number</u>	<u>Initial quota quantity and in-quota tariff rate</u>	<u>Final quota quantity and in-quota tariff rate</u>	<u>Implementation period</u>	<u>Initial negotiating right</u>	<u>Other terms and conditions</u>
Birds' eggs, in shell, fresh, preserved or cooked.		30,000 dozen	infinity			
-- Hens' eggs	04070091	40%	40%			1. Administration Method A;
-- Ducks' eggs	04070092	40%	40%			2. Annual growth rate for the quota volume is 5%.
-- Other	04070099	40%	40%			
Cane or beet sugar and chemically pure sucrose, in solid form.		55,000 mt	infinity			
-- Cane sugar	17011100	30%	25%	2009	AU,CO,DO,HN,SV	1. Administration Method A;
-- Beet sugar	17011200	50%	50%			2. Imports of raw cane sugar (HS 1701.11) that are processed and re-exported will not be counted against the commitment on sugar tariff rate
-- Containing added flavouring or colouring matter	17019100	60%	60%			quota quantities, and duty drawback will be provided for re-exported sugar in accordance with the laws and regulations of Viet Nam;
---- White	17019911	60%	60%		CO	3. Annual growth rate for the quota volume is 5%.
---- Other	17019919	60%	60%		CO	
---- Other	17019990	60%	60%		CO	
Unmanufactured tobacco; tobacco refuse.		31,000 mt	infinity			
-- Virginia type, flue-cured	24011010	30%	30%		BR,CO,DO,HN	1. Administration Method B;
-- Virginia type, not flue cured	24011020	30%	30%		BR,DO,HN	2. Past import performance shall be considered when allocating the quota;
-- Other, flue-cured	24011030	30%	30%		BR,CO,DO,HN	3. Annual growth rate for the quota volume is 5%.
-- Other, not flue cured	24011090	30%	30%		BR,DO,HN	
-- Virginia type, flue-cured	24012010	30%	30%		BR,CO,DO,HN	
-- Virginia type, not flue cured	24012020	30%	30%		BR,DO,HN	
-- Oriental type 30	24012030	30%	30%		BR,DO,HN	
-- Burley type	24012040	30%	30%		BR,CO,DO,HN	
-- Other, flue-cured 30	24012050	30%	30%		BR,CO,DO,HN	
-- Other, not flue cured	24012090	30%	30%		BR,DO,HN	
-- Tobacco stems	24013010	15%	15%		BR,DO,HN	
-- Other	24013090	30%	30%		BR,DO,HN	

Schedule ___ - Socialist Republic of Viet Nam

This Schedule is authentic only in the English language

PART I - MOST-FAVOURLED-NATION TARIFF SECTION II - Other Products

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.

HS	Description	Bound rate at		Final Bound	Implementation	Present concession		Concession first incorporated in a		Earlier INRs	ODCs
		date of accession	accession			established	INR	GATT Schedule	INRs		
03	Chapter 3 - fish and crustaceans, molluscs and other aquatic invertebrates										
0301	Live fish.										
030110	- Ornamental fish:										
03011010	- - Fish fry	20		15	2010					0	
03011020	- - Other, marine fish	30		20	2009					0	
03011030	- - Other, freshwater fish	30		20	2009					0	
	- Other live fish:										
03019100	- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aquabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	30		20	2010					0	
03019200	- - Eels (Anguilla spp.)	30		20	2010					0	
030193	- - Carp:										
03019310	- - - Carp breeder	0								0	
03019390	- - - Other	30		20	2010					0	
030199	- - Other:										
	- - - Milkfish or lapu lapu fry:										
03019911	- - - - For breeding	0								0	
03019919	- - - - Other	30		20	2010		CN			0	
	- - - Other fish fry:										
03019921	- - - - For breeding	0								0	
03019929	- - - - Other	30		20	2010					0	
03019930	- - - Other marine fish	30		20	2010		CN			0	
03019940	- - - Other fresh water fish	30		20	2010					0	

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04							
	- Salmonidae, excluding livers and roes:							
03021100	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aquabonita</i> , <i>Oncorhynchus gila</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	30	10	2014 (Endnote 4)	NO,NZ			0
03021200	-- Pacific Salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> <i>Oncorhynchus masou</i> , and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	30	10	2012	NO,NZ			0
03021900	-- Other	30	20	2010				0
	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes:							
03022100	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	30	20	2010				0
03022200	-- Plaice (<i>Pleuronectes platessa</i>)	30	20	2010				0
03022300	-- Sole (<i>Solea</i> spp)	30	20	2010				0
03022900	-- Other	30	15	2011				0
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:							
03023100	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	30	15	2011	SV			0
03023200	-- Yellowfin tunas (<i>Thunnus albacares</i>)	30	15	2011	SV			0
03023300	-- Skipjack or stripe-bellied bonito	30	20	2010	SV			0
03023400	-- Bigeye tunas (<i>Thunnus obesus</i>)	30	15	2011	SV			0
03023500	-- Bluefin tunas (<i>Thunnus thynnus</i>)	30	15	2011	MX,SV			0
03023600	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	30	15	2011	SV			0
03023900	-- Other	30	15	2011	SV			0
03024000	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	30	20	2010				0
03025000	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes	30	20	2010				0
03026100	- Other fish, excluding livers and roes:							
	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	30	20	2010				0
03026200	-- Haddock (<i>Melanogrammus aeglefinus</i>)	30	20	2010				0
03026300	-- Coalfish (<i>Pollachius virens</i>)	30	20	2010				0

HS	Description	Bound rate at		Final Bound	Implementation	Present concession established	Concession first incorporated in a		Earlier INRs	ODCs
		date of accession	bound				GATT Schedule	INRs		
03026400	-- Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	30	15	2011		NZ				0
03026500	-- Dogfish and other sharks	30	15	2011		NZ				0
03026600	-- Eels (Anguilla spp.)	30	20	2010						0
030269	-- Other:									
03026910	-- - Marine fish	30	12	2012		DO,HN,NZ				0
03026920	-- - Freshwater fish	30	20	2010						0
03027000	- Livers and roes	30	20	2010						0
0303	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04									
	- Pacific Salmon (Oncorhynchus nerka, Oncorhynchus gorbusha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou, and Oncorhynchus rhodurus), excluding livers and roes:									
03031100	-- Sockeye salmon (red salmon) (Oncorhynchus nerka)	30	15	2010		CA,US				0
03031900	-- Other	30	12	2011		NZ				0
	- Other salmonidae, excluding livers and roes:									
03032100	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aquabonita, Oncorhynchus gila, Oncorhynchus apache and Oncorhynchus chrysogaster)	30	10	2014 (Endnote 4)		NO				0
03032200	-- Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	30	10	2014		CA,NO				0
03032900	-- Other	30	15	2017 (Endnote 5)		NO				0
	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes									
03033100	-- Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	30	13	2012		NO				0
03033200	-- Plaice (Pleuronectes platessa)	30	20	2010						0
03033300	-- Sole (Solea spp.)	30	20	2010		CA				0
03033900	-- Other	30	15	2011						0
	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes:									
03034100	-- Albacore or longfinned tunas (Thunnus alalunga)	30	12	2011		NZ				0
03034200	-- Yellowfin tunas (Thunnus albacares)	30	20	2010		CN				0
03034300	-- Skipjack or stripe-bellied bonito	30	15	2011						0

HS	Description	Bound rate at		Final	Implementation	Present concession established	INR	Concession first incorporated in a		Earlier INRs	ODCs
		date of accession	Bound					GATT Schedule			
03034400	- - Bigeye tunas (<i>Thunnus obesus</i>)	30	20	2010							0
03034500	- - Bluefin tunas (<i>Thunnus thynnus</i>)	30	20	2010							0
03034600	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	30	15	2011							0
03034900	- - Other	30	15	2011							0
03035000	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	30	10	2014 (Endnote 4)			NO				0
03036000	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes	30	14	2012			CN				0
03037100	- Other fish, excluding livers and roes: - - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	30	20	2010							0
03037200	- - Haddock (<i>Melanogrammus aeglefinus</i>)	30	14	2012							0
03037300	- - Coalfish (<i>Pollachius virens</i>)	30	14	2012							0
03037400	- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	30	13	2012			NO				0
03037500	- - Dogfish and other sharks	30	15	2011			CA				0
03037600	- - Eels (<i>Anguilla</i> spp.)	30	15	2011							0
03037700	- - Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	30	20	2010							0
03037800	- - Hake (<i>Merluccius</i> spp. <i>Urophycis</i> spp.)	30	12	2011			NZ				0
030379	- - Other:										
03037910	- - - Marine fish	30	10	2012			AU,DO,HN,NZ				0
03037920	- - - Freshwater fish	30	20	2010			AU,DO,HN				0
030380	- Livers and roes:										
03038010	- - Livers	30	12	2012			US				0
03038020	- - Roes	30	12	2012			US				0
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.										
03041000	- Fresh or chilled	30	15	2011			DO,HN,NZ				0
03042000	- Frozen fillets	30	15	2011			AR,DO,HN,NO,NZ				0
03049000	- Other	30	15	2011			CN,NZ				0
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.										
03051000	- Flours, meals and pellets of fish, fit for human consumption	30	20	2010							0
03052000	- Livers and roes of fish, dried, smoked, salted or in brine	30	20	2012							0
03053000	- Fish fillets, dried, salted or in brine but not smoked	30	20	2010							0
	- Smoked fish, including fillets:										

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
03054100	-- Pacific Salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus</i> <i>kisutch</i> <i>Oncorhynchus masou</i> , and <i>Oncorhynchus</i> <i>rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	30	15	2012				0
03054200	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	30	20	2012				0
03054900	-- Other	30	20	2010				0
03055100	- Dried fish, whether or not salted but not smoked: -- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus</i> <i>macrocephalus</i>)	30	20	2012				0
030559	-- Other:							
03055910	--- Sharks' fins	30	20	2010				0
03055990	--- Other	30	20	2010				0
	- Fish, salted but not dried or smoked and fish in brine:							
03056100	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	30	20	2012				0
03056200	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus</i> <i>macrocephalus</i>)	30	20	2012				0
03056300	-- Anchovies (<i>Engraulis</i> spp.)	30	20	2012				0
03056900	-- Other	30	20	2012				0
0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.							
	- Frozen:							
03061100	-- Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	30	15	2011		AU,CN,DO,HN,NZ		0
03061200	-- Lobsters (<i>Homarus</i> spp.)	30	20	2010				0
03061300	-- Shrimps and prawns	30	12	2011		AR,AU,CO,DO,HN, NZ,SV,US CA		0
03061400	-- Crabs	30	15	2012				0
03061900	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	30	20	2010				0
	- Not frozen:							
030621	-- Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.):							
03062110	--- Breeder	0				DO,HN		0
03062120	--- Other, live	30	10	2012		AU,DO,HN,NZ		0
03062130	--- Fresh or chilled	30	15	2011		AU,DO,HN		0
03062190	--- Other	30	15	2012		AU,DO,HN		0

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
030622	-- Lobsters (Homarus spp.):							
03062210	--- Breeder	0						0
03062220	--- Other, live	30	20	2010				0
03062230	--- Fresh or chilled	30	20	2010				0
03062240	--- Dried	30	20	2010				0
03062290	--- Other	30	20	2010				0
030623	-- Shrimps and prawns:							
03062310	--- Breeder	0			DO,HN			0
03062320	--- Other, live	30	15	2012	DO,HN			0
03062330	--- Fresh or chilled	30	15	2012	DO,HN			0
03062340	--- Dried	30	20	2010	DO,HN			0
03062390	--- Other	30	20	2010	DO,HN			0
030624	-- Crabs:							
03062410	--- Live	30	20	2010				0
03062420	--- Fresh or chilled	30	20	2010				0
03062490	--- Other	30	20	2010				0
030629	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:							
03062910	--- Live	30	20	2010				0
03062920	--- Fresh or chilled	30	20	2010	CN			0
03062990	--- Other	30	20	2010				0
0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.							
030710	- Oysters:							
03071010	-- Live	30	12	2011				0
03071020	-- Fresh, chilled or frozen	30	15	2011				0
03071030	-- Dried, salted or in brine	30	15	2011				0
	- Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten:							
030721	-- Live, fresh or chilled:							
03072110	--- Live	30	20	2010				0
03072120	--- Fresh or chilled	30	20	2010				0
030729	-- Other:							
03072910	--- Frozen	30	15	2011				0
03072920	--- Dried, salted or in brine	30	15	2011				0
030731	- Mussels (Mytilus spp., Perna spp.):							
	-- Live, fresh or chilled:							

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
03073110	--- Live	30	12	2011	NZ			0
03073120	--- Fresh or chilled	30	15	2011	NZ			0
030739	-- Other:							
03073910	--- Frozen	30	10	2012	NZ			0
03073920	--- Dried, salted or in brine	30	15	2011				0
	- Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepioteuthis spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarusspp., Sepioteuthis spp.):							
030741	-- Live, fresh or chilled:							
03074110	--- Live	30	20	2010				0
03074120	--- Fresh or chilled	30	15	2011				0
030749	-- Other:							
03074910	--- Frozen	30	10	2012	DO,HN,NZ			0
03074920	--- Dried, salted or in brine	30	15	2011	DO,HN			0
	- Octopus (Octopus spp.):							
030751	-- Live, fresh or chilled:							
03075110	--- Live	30	20	2010				0
03075120	--- Fresh or chilled	30	20	2010	CN			0
030759	-- Other:							
03075910	--- Frozen	30	20	2010	DO,HN			0
03075920	--- Dried, salted or in brine	30	20	2010	DO,HN			0
030760	- Snails, other than sea snails:							
03076010	--- Live	30	20	2010				0
03076020	--- Fresh, chilled or frozen	30	20	2010				0
03076030	--- Dried, salted or in brine	30	20	2010				0
	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:							
030791	-- Live, fresh or chilled:							
03079110	--- Live	30	20	2010				0
03079120	--- Fresh or chilled	30	15	2011	NZ			0
030799	-- Other:							
03079910	--- Frozen	30	15	2011	AR,NZ			0
03079920	--- Beche-de-mer (trepang), dried, salted or in brine	30	20	2010	AR			0
03079990	--- Other	30	15	2011	AR,NZ			0
0508	Coral and similar materials unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttlebone, un-worked or simply prepared but not cut to shape, powder and waste thereof.							
05080010	- Coral and similar material	5						0

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
05080020	- Shells of molluscs, crustaceans or echinoderms	5						0
05080090	- Other	5						0
05090000	Natural sponges of animal origin.	5						0
051191	- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:							
05119110	- - - Dead animals of Chapter 3	5						0
05119120	- - - Roes	5						0
05119130	- - - Artemia eggs (brine shrimp eggs)	5						0
05119140	- - - Fish bladders	5						0
05119190	- - - Other	5						0
150410	- Fish liver oils and their fractions:							
15041010	- - Fit for human consumption	10						0
15041090	- - Other	10						0
15042000	- Fats and oils and their fractions, of fish, other than liver oils	10			NZ			0
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.							
	- Fish, whole or in pieces, but not minced:							
	- - Salmon:							
160411	- - - In airtight containers	40	30	2012				0
16041110	- - - Other	40	30	2012	CA CA,JP			0
160412	- - Herrings:							
16041210	- - - In airtight containers	40	30	2014				0
16041290	- - - Other	40	30	2014	JP			0
160413	- - Sardines, sardinella and brisling or sprats:							
	- - - Sardines:							
16041311	- - - - In airtight containers	40	30	2012	CA			0
16041319	- - - - Other	40	30	2012	CA			0
	- - - Other:							
16041391	- - - - In airtight containers	40	30	2012	CA			0
16041399	- - - - Other	40	30	2012	CA			0
160414	- - Tunas, skipjack and bonito (Sarda spp.):							
16041410	- - - In airtight containers	40	30	2010	JP			0
16041490	- - - Other	40	30	2010	JP			0
160415	- - Mackerel:							
16041510	- - - In airtight containers	40	30	2010	JP			0
16041590	- - - Other	40	30	2010	JP			0
160416	- - Anchovies:							
16041610	- - - In airtight containers	40	35	2009				0
16041690	- - - Other	40	35	2009				0

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
160419	-- Other:							
16041910	-- - In airtight containers	40	30	2010	CA,JP			0
16041990	-- - Other	40	30	2010	CA,JP			0
160420	- Other prepared or preserved fish:							
16042010	-- - Sharks' fins, prepared and ready for use	40	20	2012	JP,NZ			0
16042020	-- - Fish sausages	40	30	2010				0
	-- Other:							
16042091	-- - In airtight containers	40	30	2010	CA			0
16042099	-- - Other	40	30	2010	CA,JP			0
160430	- Caviar and caviar substitutes:							
16043010	-- - In airtight containers	40	35	2009	CA			0
16043090	-- - Other	40	35	2009				0
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.							
16051000	- Crab	40	35	2009				0
160520	- Shrimps and prawns:							
16052010	-- - Shrimps paste	40	30	2010				0
16052090	-- - Other	40	30	2010				0
16053000	- Lobster	40	35	2009				0
16054000	- Other crustaceans	40	35	2009				0
160590	- Other:							
16059010	-- - Abalone	40	25	2012	NZ			0
16059090	-- - Other	40	25	2012	JP,NZ			0
23012000	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	8	5	2009	JP,NZ			0
25	Section V - Mineral products							
2501	Chapter 25 - Salt; Sulphure; earths and stone; plastering materials, lime and cement							
	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.							
25010010	- Table salt	60			AU			0
	- Rock salt, non processed, solid or aqueous solution:							
25010021	-- - Salt containing at least 94.7% of sodium chloride calculated on a dry basis in packages of a net weight of 50 kg or more	60			AU			0
25010029	-- - Other	60			AU			0
	- Other salt containing at least 96% sodium chloride, in bulk:							

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25010031	- - Pure salt	50			AU				0
25010032	- - Other, in packages of 50 kg or more	50			AU				0
25010033	- - Other, in packages of less than 50 kg	50			AU				0
25010090	- Other	50			AU				0
25020000	Unroasted iron pyrites.	0							0
25030000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	0							0
2504	Natural graphite.								
25041000	- In powder or in flakes	5							0
25049000	- Other	5							0
2505	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.								
25051000	- Silica sands and quartz sands	5							0
25059000	- Other	5							0
2506	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs or a rectangular (including square) shape.								
25061000	- Quartz	5							0
	- Quartzite:								
25062100	- Crude or roughly trimmed	5							0
25062900	- Other	5							0
25070000	Kaolin and other kaolinic clays, whether or not calcined.	3							0
2508	Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.								
25081000	- Bentonite	3			AU				0
25082000	- Decolourising earths and fuller's earth	3							0
25083000	- Fire-clay	3							0
25084000	- Other clays	3							0
25085000	- Andalusite, kyanite and sillimanite	3							0
25086000	- Mullite	3							0
25087000	- Chamotte or dinas earths	3							0
25090000	CClalk.	3							0
2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.								
251010	- Unground:								
25101010	- - Apatite	3							0
25101090	- - Other	3							0
251020	- Ground:								

HS	Description	Bound rate at		Final Bound	Implementation	Present concession established INR	Concession first incorporated in a		Earlier INRs	ODCs
		date of accession	date of accession				GATT Schedule	INRs		
25102010	- - Apatite	3							0	
25102090	- - Other	3							0	
2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.									
25111000	- Natural barium sulphate (barytes)	3							0	
25112000	- Natural barium carbonate (witherite)	3							0	
25120000	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	3							0	
2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.									
25131100	- Pumice stone:									
	- - Crude or in irregular pieces, including crushed pumice ("bimskies")	3							0	
25131900	- - Other	3							0	
25132000	- Emery, natural corundum, natural garnet and other natural abrasives	3							0	
25140000	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	3							0	
2515	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.									
	- Marble and travertine:									
25151100	- - Crude or roughly trimmed	3							0	
251512	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:									
	- - - Blocks	3							0	
	- - - Slabs	3							0	
25152000	- Ecaussine and other calcareous monumental or building stone; alabaster	3							0	
2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.									
	- Granite:									
25161100	- - Crude or roughly trimmed	10							0	

<u>HS</u>	<u>Description</u>	<u>Bound rate at</u>		<u>Final</u>	<u>Implementation</u>	<u>Present</u>	<u>Concession first</u>	
		<u>date of</u>	<u>accession</u>	<u>Bound</u>			<u>incorporated in a</u>	<u>Earlier</u>
							<u>GATT Schedule</u>	<u>INRs</u>
								<u>ODCs</u>
251612	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:							
25161210	--- Blocks	10						0
25161220	--- Slabs	10						0
	- Sandstone:							
25162100	-- Crude or roughly trimmed	3						0
25162200	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	3						0
25169000	- Other monumental or building stone	3						0
2517	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste							
251710	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast; shingle and flint, whether or not heat-treated:							
25171010	-- Of granite	3						0
25171090	-- Other	3						0
25172000	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	3						0
25173000	- Tarred macadam	3						0
	- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:							
25174100	-- Of marble	3						0
251749	-- Other:							
25174910	--- Of granite	3						0
25174990	--- Other	3						0
2518	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.							
25181000	- Dolomite, not calcined or sintered	3						0
25182000	- Calcined or sintered dolomite	3						0
25183000	- Dolomite ramming mix	3						0
2519	Natural magnesium carbonate (magnesite); fused magnesite; dead-burned (sintered) magnesite, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.							

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25191000	- Natural magnesium carbonate (magnesite)	3						0
25199000	- Other	3			AU			0
2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.							
25201000	- Gypsum; anhydrite	5						0
252020	- Plasters:							
25202010	- - For use in dentistry	3						0
25202090	- - Other	3						0
25210000	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	10						0
2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.							
25221000	- Quicklime	10	5	2008				0
25222000	- Slaked lime	5						0
25223000	- Hydraulic lime	5						0
2523	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.							
252310	- Cement clinkers:							
25231010	- - For white cement	30	25	2010				0
25231090	- - Other	40	30	2012				0
	- Portland cement:							
25232100	- - White cement, whether or not artificially coloured	40	37	2010				0
252329	- - Other:							
25232910	- - - Coloured cement	40	35	2010				0
25232990	- - - Other	40	35	2010				0
25233000	- Aluminous cement	40	32	2011				0
25239000	- Other hydraulic cements	40	32	2011				0
25240000	Asbestos.	5						0
2525	Mica, including splittings; mica waste.							
25251000	- Crude mica and mica rifted into sheets or splittings	5						0
25252000	- Mica powder	10	5	2008				0
25253000	- Mica waste	5						0
2526	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.							
25261000	- Not crushed, not powdered	3						0

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252620	- Crushed or powdered:							
25262010	- - Talc powder	3						0
25262090	- - Other	3						0
2528	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H3BO3 calculated on the dry weight.							
25281000	- Natural sodium borates and concentrates thereof (whether or not calcined)	3						0
25289000	- Other	3						0
2529	Felspar, leucite, nepheline and nepheline syenite; fluorspar.							
25291000	- Felspar	5						0
	- Fluorspar:							
25292100	- - Containing by weight 97% or less of calcium fluoride	3						0
25292200	- - Containing by weight more than 97% of calcium fluoride	3						0
25293000	- Leucite, nepheline and nepheline syenite	3						0
2530	Mineral substances not elsewhere specified or included.							
25301000	- Vermiculite, perlite and chlorites, unexpanded	3						0
253020	- Kieserite, epsomite (natural magnesium sulphate):							
25302010	- - Kieserite	3						0
25302020	- - Epsomite	3						0
253090	- Other:							
25309010	- - Realgar, orpiment and munshell	3						0
25309090	- - Other	3						0
26	Chapter 26 - Ores, slag and ash							
2601	Iron ores and concentrates, including roasted iron pyrites.							
	- Iron ores and concentrates, other than roasted iron pyrites:							
26011100	- - Non-agglomerated	0						0
26011200	- - Agglomerated	0						0
26012000	- Roasted iron pyrites	0						0
26020000	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	0						0
26030000	Copper ores and concentrates.	0						0

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26040000	Nickel ores and concentrates.	0						0
26050000	Cobalt ores and concentrates.	0						0
26060000	Aluminium ores and concentrates.	0						0
26070000	Lead ores and concentrates.	0						0
26080000	Zinc ores and concentrates.	0			DO,HN			0
26090000	Tin ores and concentrates.	0						0
26100000	Chromium ores and concentrates.	0						0
26110000	Tungsten ores and concentrates.	0						0
2612	Uranium or thorium ores and concentrates.							
26121000	- Uranium ores and concentrates	0						0
26122000	- Thorium ores and concentrates	0						0
2613	Molybdenum ores and concentrates.							
26131000	- Roasted	0						0
26139000	- Other	0						0
2614	Titanium ores and concentrates.							
26140010	- Ilmenite ores and concentrates	0						0
26140090	- Other	0						0
2615	Niobium, tantalum, vanadium or zirconium ores and concentrates.							
26151000	- Zirconium ores and concentrates	0						0
261590	- Other:							
26159010	- - Niobium	0						0
26159090	- - Other	0						0
2616	Precious metal ores and concentrates.							
26161000	- Silver ores and concentrates	0						0
26169000	- Other	0						0
2617	Other ores and concentrates.							
26171000	- Antimony ores and concentrates	0						0
26179000	- Other	0						0
26180000	Granulated slag (slag sand) from the manufacture of iron or steel.	10						0
26190000	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	10						0
2620	Ash and residues (other than from the manufacture of iron or steel), containing arsenic, metals or their compounds.							
26201100	- Containing mainly zinc:	10						0
26201900	- - Hard zinc spelter	10						0
	- - Other							
	- Containing mainly lead:							

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							INR	GATT Schedule	INRs
									ODCs
26202100	- - Leaded gasoline sludges and leaded anti-knock compound sludges	10							0
26202900	- - Other	10							0
26203000	- Containing mainly copper	10							0
26204000	- Containing mainly aluminium	10							0
26206000	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	10					US		0
	- Other:								
26209100	- - Containing antimony, beryllium, cadmium, chromium or their mixtures	10							0
	- - Other:								
26209910	- - - Containing mainly tin	10							0
26209990	- - - Other	10							0
2621	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.								
26211000	- Ash and residues from the incineration of municipal waste	10							0
26219000	- Other	10							0
27	Chapter 27 - Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes								
2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.								
	- Coal, whether or not pulverised, but not agglomerated:								
27011100	- - Anthracite	5							0
270112	- - Bituminous coal:								
27011210	- - - Coking coal	3					AU		0
27011290	- - - Other	5					AU		0
27011900	- - Other coal	5							0
27012000	- Briquettes, ovoids and similar solid fuels manufactured from coal	5							0
2702	Lignite, whether or not agglomerated, excluding jet.								
27021000	- Lignite, whether or not pulverised, but not agglomerated	5							0
27022000	- Agglomerated lignite	5							0
2703	Peat (including peat litter), whether or not agglomerated.								
27030010	- Peat, whether or not compressed into bales, but not agglomerated	5							0