

**Working Party on the Accession of Moldova**

**DRAFT REPORT OF THE WORKING PARTY ON  
THE ACCESSION OF THE REPUBLIC OF MOLDOVA  
TO THE WORLD TRADE ORGANIZATION**

Draft Schedule CLI - Moldova

*Part I – Draft Schedule of Concessions and Commitments on Goods*

Addendum

As indicated in paragraph 237 of the draft Report of the Working Party on the Accession of the Republic of Moldova (WT/ACC/SPEC/MOL/4/Rev.5), the draft Schedule of Concessions and Commitments on Goods resulting from the negotiations between the Republic of Moldova and WTO Members will be annexed to the Protocol of Accession of the Republic of Moldova<sup>1</sup>

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**Groupe de travail de l'accession de la Moldova**

**PROJET DE RAPPORT DU GROUPE DE TRAVAIL DE  
L'ACCESSION DE LA RÉPUBLIQUE DE MOLDOVA À L'ORGANISATION  
MONDIALE DU COMMERCE**

Projet de liste CLI - Moldova

*Partie I – Projet de liste de concessions et d'engagements concernant les marchandises*

Addendum

Comme il est indiqué au paragraphe 237 du projet de rapport du Groupe de travail de l'accession de la République de Moldova (WT/ACC/SPEC/MOL/4/Rev.5), le projet de liste de concessions et d'engagements concernant les marchandises résultant des négociations entre la République de Moldova et les Membres de l'OMC sera annexé au Protocole d'accession de la République de Moldova.<sup>1</sup>

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**Grupo de Trabajo sobre la Adhesión de Moldova**

**PROYECTO DE INFORME DEL GRUPO DE TRABAJO SOBRE  
LA ADHESIÓN DE LA REPÚBLICA DE MOLDOVA A  
LA ORGANIZACIÓN MUNDIAL DEL COMERCIO**

Proyecto de Lista CLI - Moldova

*Parte I – Proyecto de Lista de concesiones y compromisos en materia de mercancías*

Addendum

Como se indica en el párrafo 237 del proyecto de informe del Grupo de Trabajo sobre la Adhesión de la República de Moldova (WT/ACC/SPEC/MOL/4/Rev.5), el proyecto de Lista de concesiones y compromisos en materia de mercancías resultante de las negociaciones entre la República de Moldova y los Miembros de la OMC se incorporará como anexo al Protocolo de Adhesión de la República de Moldova<sup>1</sup>

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<sup>1</sup> In English only /En anglais seulement /En inglés solamente



# **Schedule CLI - Republic of Moldova**

This Schedule is authentic only in the English language

# Schedule CLI - Republic of Moldova

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## PART I - MOST-FAVOURED-NATION TARIFF SECTION I - Agricultural Products SECTION I - A Tariffs

Note 1 --Where there is a rate indicated in the "Final Bound rate" column, the tariff reduction for that tariff line shall be implemented in equal annual stages beginning from the date of accession of the Republic of Moldova to the WTO. Successive reductions shall be implemented as of 1 January each year until the final bound rate is reached as indicated in the "Implementation" column. The reduced rate will in each stage be rounded off to the first decimal. Duty rates attached to four- or six-digit tariff numbers apply to all other products which fall within the described product categories, unless otherwise specified at the six- or nine-digit level.

Note 2 -- Moldova shall maintain its applied rates, including other duties and charges:

- for HS 1205 (rape or colza (canola) seeds, whether or not broken) at a level no higher than that for HS 1201 (soya beans, whether or not broken);
- for HS 1208.90 (flours and meals of rape or colza (canola) seeds) at a level no higher than that for HS 1208.10 (flours and meals of soya beans);
- for HS 1514 (rape or colza (canola) oil and its fractions, whether or not refined, but not chemically modified) at a level no higher than that for HS 1507 (soya-bean oil and its fractions, whether or not refined, but not chemically modified); and
- for HS 2306.40 (oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of rape and colza (canola) oil) at a level no higher than that for HS 2304 (oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya bean oil).

HS	Description	Bound rate at date of accession	Final Bound rate	Present		Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
				Implementation	concession established		
0101	Live horses, asses, mules and hinnies:						
	- Horses:						
0101 11	- - Purebred breeding animals	5					0
0101 19	- - Other						
0101 19 100	- - - Destined for sacrifice	15					0
0101 19 900	- - - Other	15					0
0101 20	- Asses, mules and hinnies						
0101 20 100	- - Asses	15					0
0101 20 900	- - Mules and hinnies	15					0
0102	Live bovine animals:						
0102 10	- Purebred breeding animals						

HS	Description	Bound rate at		Final Bound rate	Implementation	Present concession		Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
		date of accession	accession			established	INR		
0102 10 100	- - Heifers, female bovines that have never calved	20		5	2003		CA, US		0
0102 10 300	- - Cows	5					CA, US		0
0102 10 900	- - Other	5					CA, US		0
0102 90	- Other	5							0
0103	Live swine								
0103 10	- Purebred breeding animals	5							0
	- Other:								
0103 91	- - Weighing less than 50 kg	10							0
0103 92	- - Weighing 50 kg or more	10							0
0104	Live sheep and goats:								
0104 10	- Sheep								
0104 10 100	- - Purebred breeding animals	5							0
	- - Other								
0104 10 300	- - - Lambs (one year old)	10					CA, US		0
0104 10 800	- - - Other	10							0
0104 20	- Goats								
0104 20 100	- - Purebred breeding animals	5							0
0104 20 900	- - Other	10							0
0105	Live poultry, that is to say, fowls of the species gallus domesticus, ducks, geese, turkeys and guinea fowls								
	- Weighing not more than 185 g								
0105 11	- - Fowls of the species gallus domesticus	0							0
0105 12	- - Turkeys	20							0
0105 19	- - Other	20							0
	- Other:								
0105 92	- - Fowls of the species gallus domesticus, weighing not more than 2,000 g	20							0
0105 93	- - Fowls of the species gallus domesticus, weighing more than 2,000 g	20							0
0105 99	- - Other	20							0
0106 00	Other live animals	20							0
0201	Meat of bovine animals, fresh or chilled.								

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
0201 10	- Carcasses and halfcarcasses	30% + 400 Euro/t	20% + 200 Euro/t; max 35%	2004		AU		0
0201 20	- Other cuts with bone in	30% + 400 Euro/t	20% + 200 Euro/t; max 35%	2005		AU		0
0201 30	- Boneless	30% + 400 Euro/t	20% + 200 Euro/t; max 35%	2005		AU		0
0202	Meat of bovine animals, frozen:							
0202 10	- Carcasses and halfcarcasses	30% + 400 Euro/t	20% + 150 Euro/t; max 25%	2003		AU, CA, PL		0
0202 20	- Other cuts with bone in	30% + 400 Euro/t; max 40%	20% + 150 Euro/t; max 30%	2003		AU, CA, CE15, PL		0
0202 30	- Boneless	30% + 400 Euro/t; max 40%	20% + 150 Euro/t; max 30%	2003		AU, CA, CE15, PL		0
0203	Meat of swine, fresh, chilled or frozen							
	- Fresh or chilled:							
0203 11	- - Carcasses and halfcarcasses	30% + 600 Euro/t; max 35%	20% + 200 Euro/t; max 25%	2003		CA, US		0
0203 12	- - Hams, shoulders and cuts thereof, with bone in	30% + 600 Euro/t; max 35%	20% + 200 Euro/t; max 25%	2003		CA, US		0
0203 19	- - Other	30% + 600 Euro/t; max 35%	20% + 200 Euro/t; max 25%	2003		CA, US		0
	- Frozen:							
0203 21	- - Carcasses and halfcarcasses	30% + 600 Euro/t; max 35%	20% + 200 Euro/t; max 25%	2003		BG, CA, CE15, US		0
0203 22	- - Hams, shoulders and cuts thereof, with bone in	30% + 600 Euro/t; max 35%	20% + 200 Euro/t; max 25%	2003		CA, US		0
0203 29	- - Other	20% + 600 Euro/t; max 25%	10% + 200 Euro/t; max 15%	2003		CA, CE15, US		0
0204	Meat of sheep or goats, fresh, chilled or frozen							
0204 10	- Carcasses and halfcarcasses of lamb, fresh or chilled	25% + 100 Euro/t	10% + 100 Euro/t	2003		AU		0
	- Other meat of sheep, fresh or chilled:							
0204 21	- - Carcasses and halfcarcasses	25% + 100 Euro/t	10% + 100 Euro/t	2003		AU		0
0204 22	- - Other cuts with bone in	25% + 100 Euro/t	10% + 100 Euro/t	2003		AU		0
0204 23	- - Boneless	25% + 100 Euro/t	10% + 100 Euro/t	2003		AU		0
0204 30	- Carcasses and halfcarcasses of lamb, frozen	25% + 100 Euro/t	10% + 100 Euro/t	2003		AU		0
	- Other meat of sheep, frozen:							

HS	Description	Bound rate at		Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a		Earlier INRs ODCs
		date of accession	accession					GATT Schedule		
0204 41	- - Carcasses and halfcarcasses	25% + 100 Euro/t		10% + 100 Euro/t	2003		AU			0
0204 42	- - Other cuts with bone in	25% + 100 Euro/t		10% + 100 Euro/t	2003		AU			0
0204 43	- - Boneless	25 %+ 100 Euro/t		10% + 100 Euro/t	2003		AU			0
0204 50	- Meat of goats	25 %+ 100 Euro/t		10 %+ 100 Euro/t	2003					0
0205 00	Meat of horses, asses, mules, fresh, chilled or frozen:	15								0
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.									
0206 10	- Of bovine animals, fresh or chilled	30		15	2003		AU, CA, US			0
	- Of bovine animals, frozen:									
0206 21	- - Tongues	30		15	2003		AU, CA, US			0
0206 22	- - Livers	30		15	2003		AU, CA, US			0
0206 29	- - Other	30		15	2003		AU, CA, US			0
0206 30	- Of swine, fresh or chilled	30		15	2004		CA, US			0
	- Of swine, frozen:									
0206 41	- - Livers	30		15	2003		CA			0
0206 49	- - Other	30		15	2003		CA			0
0206 80	- Other, fresh or chilled	30		15	2004		AU, CA			0
0206 90	- Other, frozen	30		15	2005		AU, CA			0
0207	Meat and edible offal, of the poultry of heading no. 01.05, fresh, chilled or frozen									
	- Of fowls of the species gallus domesticus:									
0207 11	- - Not cut in pieces, fresh or chilled	30% + 140 Euro/t		20% + 100 Euro/t; max 30%	2003		BR, CA			0
0207 12	- - Not cut in pieces, frozen:									
0207 12 10	- - - Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '70 % chickens'	20% + 140 Euro/t; max 35%		15% + 100 Euro/t; max 20%	2003		BR, CA, CE15, CZ, SK			0
0207 12 90	- - - Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '65 % chickens', or otherwise presented	20% + 140 Euro/t; max 35%		15% + 100 Euro/t; max 20%	2003		BG, BR, CA, CE15, CZ, SK			0
0207 13	- - Cuts and offal, fresh or chilled	30% + 140 Euro/t		20 %+ 100 Euro/t; max 30%	2003		BR, CA			0

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a	
		date of accession	Final Bound rate				GATT Schedule	Earlier INRs ODCs
0207 14	- - Cuts and offal, frozen	30% + 140 Euro/t; max 35%	15% + 100 Euro/t; max 20%	2003		BR, CA, CE15, US		0
	- Of turkeys:							
0207 24	- - Not cut in pieces, fresh or chilled	30% + 140 Euro/t	20% + 100 Euro/t; max 35%	2004		BR, CA		0
0207 25	- - Not cut in pieces, frozen	30% + 140 Euro/t; max 40%	20% + 100 Euro/t; max 25%	2003		BR, CA		0
0207 26	- - Cuts and offal, fresh or chilled	30% + 140 Euro/t	20% + 100 Euro/t; max 35%	2004		CA		0
0207 27	- - Cuts and offal, frozen	30% + 140 Euro/t; max 35%	20% + 100 Euro/t; max 25%	2003		BR, CA, CE15, US		0
	- Of ducks, geese or guinea fowls:							
0207 32	- - Not cut in pieces, fresh or chilled	30% + 140 Euro/t	20% + 100 Euro/t; max 35%	2003		CA		0
0207 33	- - Not cut in pieces, frozen	30 % + 140 Euro/t	20 % + 100 Euro/t; max 35%	2003		CA		0
0207 34	- - Fatty livers, fresh or chilled	30% + 140 Euro/t	20 % + 100 Euro/t; max 35%	2003		CA		0
0207 35	- - Other, fresh or chilled	30% + 140 Euro/t	20 % + 100 Euro/t; max 35%	2003		CA		0
0207 36	- - Other, frozen	30% + 140 Euro/t	20 % + 100 Euro/t; max 35%	2003		CA		0
0208	Other meat and edible meat offal, fresh, chilled or frozen.							
0208 10	- Of rabbits or hares	30	15	2005				0
0208 20	- Frogs' legs	30	15	2005				0
0208 90	- Other	30	15	2005				0
0209 00	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	30	15	2004		CA		0
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.							
	- Meat of swine:							
0210 11	- - Hams, shoulders and cuts thereof, with bone in	30	15	2004		CA		0
0210 12	- - Bellies (streaky) and cuts thereof	30	15	2004		CA, US		0
0210 19	- - Other	30	15	2004				0



HS	Description	Bound rate at		Final Bound rate	Implementation	Present concession		Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
		date of accession	date of accession			established	INR		
0210 20	- Meat of bovine animals	30		15	2004		US		0
0210 90	- Other, including edible flours and meals of meat or meat offal								
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.								
0401 10	- Of a fat content, by weight, not exceeding 1 %	25		15	2005		AU		0
0401 20	- Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	25		15	2005		AU		0
0401 30	- Of a fat content, by weight, exceeding 6 %	25		15	2005		AU		0
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter.								
0402 10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %	25		10	2005		AU		0
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 %:								
0402 21	- - Not containing added sugar or other sweetening matter	25		10	2004		AU, CA		0
0402 29	- - Other	25		10	2005		AU		0
	- Other:								
0402 91	- - Not containing added sugar or other sweetening matter	25		10	2004		AU, CA		0
0402 99	- - Other	25		10	2005		AU		0
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured								
0403 10	- Yoghurt	25		15	2005				0
0403 90	- Other	25		15	2005		AU		0

HS	Description	Bound rate at		Final Bound rate	Implementation	Present concession		INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
		date of accession	date of accession			established	established			
0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.									
0404 10	- Whey, and modified, whether or not concentrated or containing added sugar or other sweetening matter	25		10	2004			AU, CA		0
0404 90	- Other	25		10	2005			AU		0
0405	Butter and other fats and oils derived from milk; dairy spreads.									
0405 10	- Butter	20 % + 600 Euro/t; max 35%		15% + 500 Euro/t; max 25%	2004			AU, CA, CE15, CZ, SK		0
0405 20	- Dairy spreads	25 % + 1100 Euro/t		20% + 500 Euro/t	2004					0
0405 90	- Other	25 % + 1100 Euro/t		20% + 500 Euro/t	2004			AU		0
0406	Cheese and curd:									
0406 10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	25		10	2004			CH, PL, US		0
ex 0406 10	- - Pizza cheese, frozen, cut into pieces each weighing not more than 1 gram, in containers with a net content of 5kg, of a water content, by weight, of 52% or more, and a fat content by weight in the dry matter of 38% or more	25		10	2004			CH, PL, US		0
0406 20	- Grated or powdered cheese, of all kinds	25		10	2004			AU, CH, PL		0
0406 30	- Processed cheese, not grated or powdered	25		10	2004			AU, CE15, CH, PL, US		0
0406 40	- Blueveined cheese	25		10	2004			CH, PL		0
0406 90	- Other cheese	25		10	2004			AU, CA, CE15, CH, PL		0
ex 0406 90	- - White cheese in brine and Kashkaval	25		10	2004			BG		0
ex 0406 90	- - Cheese and cheese spreads: medium-hard and hard	25		10	2004			AU, CA, CE15, CH, PL		0
0407 00	Birds' eggs in shell, fresh, preserved, or cooked									
	- Of poultry									
	- - For hatching:									
0407 00 110	- - - Of turkey or geese	0						CA		0

HS	Description	Bound rate at		Implementation	Present		Concession first	
		date of	Final		concession	INR	incorporated in a	Earlier INRs ODCs
		accession	Bound		established		GATT Schedule	
0407 00 190	- - - Other	0				CA		0
0407 00 300	- - Other	15				CA		0
0407 00 900	- Other	15				CA		0
0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.							
	- Egg yolks:							
0408 11	- - Dried	25	15	2005				0
0408 19	- - Other	25	15	2005				0
	- Other:							
0408 91	- - Dried	25	15	2005				0
0408 99	- - Other	25	15	2005				0
0409 00	Natural honey	35	15	2005				0
0410 00	Edible products of animal origin, not elsewhere specified or included.	25	15	2005				0
0501 00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	15						0
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of 'such bristles or hair.							
0502 10	- Pigs', hogs' or boars' bristles and hair and waste thereof	15						0
0502 90	- Other	15						0
0503 00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting bristles or hair.	15						0
0504 00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	10				US		0

<u>HS</u>	<u>Description</u>	<u>Bound rate at</u>		<u>Final</u>		<u>Present</u>		<u>Concession first</u>	
		<u>date of</u>	<u>accession</u>	<u>Bound</u>	<u>rate</u>	<u>Implementation</u>	<u>concession</u>	<u>incorporated in a</u>	<u>Earlier INRs ODCs</u>
							<u>established</u>	<u>GATT Schedule</u>	
0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers								
0505 10	- Feathers of a kind used for stuffing; down	15							0
0505 90	- Other	15							0
0506	Bones and horncores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.								
0506 10	- Ossein and bones treated with acid	15							0
0506 90	- Other	15							0
0507	Ivory, tortoiseshell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.								
0507 10	- Ivory; ivory powder and waste	15							0
0507 90	- Other	15							0
0508 00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttlebone, unworked or simply prepared but not cut to shape, powder and waste thereof.	15							0
0509 00	Natural sponges of animal origin	15							0
0510 00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	15							0
0511	Animal products not elsewhere specified or included; dead animals of chapter 1 or 3, unfit for human consumption.								
0511 10	- Bovine semen	10						CA, US	0
	- Other:								

HS	Description	Bound rate at		Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a		Earlier INRs ODCs
		date of accession	date of accession					GATT Schedule	GATT Schedule	
0511 91	- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of chapter 3	15								0
0511 99	- - Other	15					CA			0
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading no. 12.12.									
0601 10	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	20		15	2005		CA			0
0601 20	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	20		15	2005					0
0602	Other live plants (including their roots) , cuttings and slips; mushroom spawn.									
0602 10	- Unrooted cuttings and slips	15					CE15			0
0602 20	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	15					CE15			0
0602 30	- Rhododendrons and azaleas, grafted or not	15								0
0602 40	- Roses, grafted or not	15								0
0602 90	- Other	15								0
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.									
0603 10	- Fresh	30		15	2005					0
0603 90	- Other	30		15	2005					0
0604	Foliage branches or other parts of without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.									
0604 10	- Mosses and lichens	30		15	2005					0
	- Other:									
0604 91	- - Fresh	30		15	2005					0
0604 99	- - Other	30		15	2005					0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
0701	Potatoes fresh or chilled							
0701 10	- Seed	5				CA, PL		0
0701 90	- Other							
0701 90 100	- - For manufacture of starch	5				PL		0
	- - Other							
	- - - New							
0701 90 510	- - - From 1 January to 15 May	5				PL		0
0701 90 590	- - - From 16 May to 30 June	20	10	2003		PL		0
0701 90 900	- - - Other	5				PL		0
0702 00	Tomatoes, fresh or chilled.							
0702 00 150	- From 1 January to 31 March	10						0
0702 00 200	- From 1 April to 30 April	20						0
0702 00 250	- From 1 May to 14 May	20						0
0702 00 300	- From 15 May to 31 May	20						0
0702 00 350	- From 1 June to 30 September	20						0
0702 00 400	- From 1 October to 31 October	20						0
0702 00 450	- From 1 November to 20 December	10						0
0702 00 500	- From 21 December to 31 December	10						0
0703	Onions, shallots, garlic, leek, fresh or chilled							
0703 10	- Onions and shallots	25	15	2005		BG		0
0703 20	- Garlic	25	15	2005				0
0703 90	- Leeks and other alliaceous vegetables	25	15	2005				0
0704	Cabbages, cauliflowers, kohlrabi, fresh or chilled							
0704 10	- Cauliflowers and headed broccoli	25	15	2005				0
0704 20	- Brussels sprouts	25	15	2005				0
0704 90	- Other	25	15	2005				0
0705	Lettuce (lactuca sativa) and chicory (cichorium spp.), Fresh or chilled.							
	- Lettuce:							
0705 11	- - Cabbage lettuce (head lettuce)	20	15	2005				0
0705 19	- - Other	20	15	2005				0
	- Chicory:							

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
0705 21	- - Witloof chicory (cichorium intybus var. foliosum)	20	15	2005				0
0705 29	- - Other	20	15	2005				0
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.							
0706 10	- Carrots and turnips	25	15	2005				0
0706 90	- Other	25	15	2005				0
0707 00	Cucumbers and gherkins, fresh or chilled							
	- Cucumbers							
0707 00 100	- - From 1 January to 31 March	10				BG		0
0707 00 150	- - From 1 April to 30 April	25	15	2005		BG		0
0707 00 200	- - From 1 May to 15 May	25	15	2005		BG		0
0707 00 250	- - From 16 May to 30 September	25	15	2005		BG		0
0707 00 300	- - From 1 October to 31 October	25	15	2005		BG		0
0707 00 350	- - From 1 November to 10 November	10				BG		0
0707 00 400	- - From 11 November to 31 December	10				BG		0
0707 00 900	- Gherkins	10				BG		0
0708	Leguminous vegetables, shelled or unshelled							
0708 10	- Peas (pisum sativum)	25	15	2005				0
0708 20	- Beans (vigna spp., Phaseolus spp.)	25	15	2005				0
0708 90	- Other leguminous vegetables	25	15	2005				0
0709	Other vegetables, fresh or chilled							
0709 10	- Globe artichokes	20	15	2005				0
0709 20	- Asparagus	20	15	2005				0
0709 30	- Aubergines (eggplants)	20	15	2005		BG		0
0709 40	- Celery other than celeriac	20	15	2005				0
	- Mushrooms and truffles:							
0709 51	- - Mushrooms	20	15	2005				0
0709 52	- - Truffles	20	15	2005				0
0709 60	- Fruits of the genus capsicum or of the genus pimenta	20	15	2005				0
ex 0709 60	- - Sweet pepper, fresh or chilled	20	15	2005		BG		0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs	ODCs
0709 70	- Spinach, new zealand spinach and orache spinach (garden spinach)	20	15	2005					0
0709 90	- Other	20	15	2005					0
ex 0709 90	- -Courgettes fresh or chilled	20	15	2005		BG			0
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen								
0710 10	Potatoes	25	15	2004					0
	- Leguminous vegetables, shelled or unshelled:								
0710 21	- - Peas (pisum sativum)	25	15	2004					0
0710 22	- - Beans (vigna spp., Phaseolus spp.)	25	15	2004					0
0710 29	- - Other	25	15	2004					0
0710 30	- Spinach, new zealand spinach and orache spinach (garden spinach)	25	15	2004					0
0710 40	- Sweet corn	25	15	2004		CA			0
0710 80	- Other vegetables	25	15	2004					0
0710 90	- Mixtures of vegetables	25	15	2004					0
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.								
0711 10	- Onions	25	15	2004					0
0711 20	- Olives	25	15	2004					0
0711 30	- Capers	25	15	2004					0
0711 40	- Cucumbers and gherkins	25	15	2004					0
0711 90	- Other vegetables; mixtures of vegetables	25	15	2004					0
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.								
0712 20	- Onions	25	15	2004					0
0712 30	- Mushrooms and truffles	25	15	2004					0
0712 90	- Other vegetables; mixtures of vegetables	25	15	2004					0
0713	Dried leguminous vegetables, shelled, whether or not skinned or split.								
0713 10	- Peas (pisum sativum)	25	15	2004		CA			0
ex 0713 10	- - Other than that for sowing	25	15	2004		BG, CA			0



HS	Description	Bound rate at		Final Bound rate	Implementation	Present concession established	INR	Concession first	Earlier INRs ODCs
		date of accession	rate					incorporated in a GATT Schedule	
0713 20	- Chickpeas (garbanzos)	25	15	2004	CA				0
	- Beans (vigna spp., Phaseolus spp.):								
0713 31	- - Beans of the species vigna mungo (l.) Hepper or vigna radiata (l.) Wilczek	25	15	2004	CA, US				0
ex 0713 31	- - - Other than that for sowing	25	15	2004	BG, CA, US				0
0713 32	- - Small red (adzuki) beans (phaseolus or vigna angularis)	25	15	2004	CA				0
ex 0713 32	- - - Other than that for sowing	25	15	2004	BG, CA				0
0713 33	- - Kidney beans, including white pea beans (phaseolus vulgaris)	25	15	2004	CA				0
ex 0713 33	- - - Other than that for sowing	25	15	2004	BG, CA				0
0713 39	- - Other	25	15	2005	CA				0
ex 0713 39	- - - Other than that for sowing	25	15	2004	BG, CA				0
0713 40	- Lentils	25	15	2004	BG, CA				0
0713 50	- Broad beans (vicia faba var.major) and horse beans (vicia faba var.equina, vicia faba var.minor)	25	15	2005	CA				0
0713 90	- Other	15			CA				0
0714	Manioc, arrowroot, salep, jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago plith.								
0714 10	- Manioc (cassava)	15							0
0714 20	- Sweet potatoes	15							0
0714 90	- Other	15							0
0801	Coconuts, brazil nuts and cashew nuts, shelled or peeled								
	- Coconuts:								
0801 11	- - Desiccated	10							0
0801 19	- - Other	10							0
	- Brazil nuts:								
0801 21	- - In shell	10							0
0801 22	- - Shelled	10							0
	- Cashew nuts:								
0801 31	- - In shell	10							0

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs ODCs</u>
0801 32	- - Shelled	10				IN		0
0802	Other nuts, fresh or dried, whether or not shelled or peeled.							
	- Almonds							
0802 11	- - In shell:	10				US		0
0802 12	- - Shelled:	10				US		0
	- Hazelnuts or filberts (corylus spp.):							
0802 21	- - In shell	10						0
0802 22	- - Shelled	10				TR		0
	- Walnuts:							
0802 31	- - In shell	10				US		0
0802 32	- - Shelled	10				US		0
0802 40	- Chestnuts (castanea spp.)	10						0
0802 50	- Pistachios	10				US		0
0802 90	- Other	10						0
0803 00	Bananas, including plantains, fresh or dried.	10						0
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.							
0804 10	- Oranges	10				US		0
0804 20	- Mandarins (including - tangerines and satsumas); clementines, wilkings and similar citrus hybrids	10						0
0804 30	- Lemons (citrus limon, citrus limonum) and limes (citrus aurantifolia)	10						0
0804 40	- Grapefruit	10						0
0804 50	- Other	10						0
0805	Citrus fruit							
0805 10	- Oranges	10				AU, CE15		0
0805 20	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	10				AU, CE15, TR		0
0805 30	- Lemons (citrus limon, citrus limonum) and limes (citrus aurantifolia)	10				CE15, TR		0
0805 40	- Grapefruit	10						0

HS	Description	Bound rate at		Implementation	Present		Concession first	
		date of accession	Final Bound rate		concession established	INR	incorporated in a GATT Schedule	Earlier INRs ODCs
0805 90	- Other	10						0
0806	Grapes, fresh or dried							
0806 10	- Fresh:							
	- - Table grapes							
	- - - From 1 January to 14 July							
0806 10 210	- - - - Grape Vitis vinifera cv from 1 January to 31 January	10				AU, US		0
0806 10 290	- - - - Other	10				AU, US		0
0806 10 300	- - - From 15 July to 20 July	40	20	2004		AU, US		0
0806 10 400	- - - From 21 July to 31 October	40	20	2004		AU, US		0
0806 10 500	- - - From 1 November to 20 November	40	20	2004		AU, US		0
	- - - From 21 November to 31 December							
0806 10 610	- - - - Grape vitis vinifera cv from 1 December to 31 December	10				AU, US		0
0806 10 690	- - - - Other	10				AU, US		0
	- - Other							
0806 10 930	- - - From 1 January to 15 July	10				AU, US		0
0806 10 950	- - - From 15 July to 31 October	40	20	2004		AU, US		0
0806 10 970	- - - From 1 November to 31 December	10				AU, US		0
0806 20	- Dried	15				AU		0
0807	Melons (including watermelons) and papaws (papayas), fresh							
	- Melons (including watermelons):							
0807 11	- - Watermelons	10				US		0
0807 19	- - Other	10						0
0807 20	- Papaws (papayas)	10						0
0808	Apple, pears and quinces, fresh							
0808 10	- Apple							
0808 10 100	- - Cider apples, inbulk, from 16 September to 15 December	10				AU		0
	- - Other							
	- - - From 1 January to 31 March							
0808 10 510	- - - - Of the variety Golden Delicious	10				AU		0
0808 10 590	- - - - Other	10				AU		0
	- - - From 1 April to 30 June							

HS	Description	Bound rate at		Implementation	Present		Concession first	
		date of accession	Final Bound rate		concession established	INR	incorporated in a GATT Schedule	Earlier INRs ODCs
0808 10 610	---- Of the variety Golden Delicious	10				AU		0
0808 10 630	---- Of the variety Granny Smith	10				AU		0
0808 10 690	---- Other	10				AU		0
	--- From 1 July to 31 July							
0808 10 710	---- Of the variety Golden Delicious	40	20	2004		AU		0
0808 10 730	---- Of the variety Granny Smith	40	20	2004		AU		0
0808 10 790	---- Other	40	20	2004		AU		0
	--- From 1 August to 31 December							
0808 10 920	---- Of the variety Golden Delicious	10				AU		0
0808 10 940	---- Of the variety Granny Smith	10				AU		0
0808 10 980	---- Other	10				AU		0
0808 20	- Pears and quinces							
0808 20 100	-- Perry pears, in bulk, from 1 August to 31 December	10				AU		0
	-- Other							
0808 20 310	--- From 1 January to 31 March	10				AU		0
0808 20 370	--- From 1 April to 30 April	10				AU		0
0808 20 410	--- From 1 May to 30 June	10				AU		0
0808 20 470	--- From 1 July to 15 July	40	20	2004		AU		0
0808 20 510	--- From 16 July to 31 July	40	20	2004		AU		0
0808 20 570	--- From 1 August to 31 October	40	20	2004		AU		0
0808 20 670	--- From 1 November to 31 December	10				AU		0
0808 20 900	-- Quinces	10				AU		0
0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.							
0809 10	- Apricots							
0809 10 100	-- From 1 January to 31 May	10				BG		0
0809 10 200	-- From 1 June to 20 June	20				BG		0
0809 10 300	-- From 21 June to 30 June	20				BG		0
0809 10 400	-- From 1 July to 31 July	20				BG		0
0809 10 500	-- From 1 August to 31 December	10				BG		0
0809 20	- Cherries							
	-- From 1 January to 30 April							
0809 20 110	--- Sour cherries (prunus cerasus)	10				BG		0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
0809 20 190	--- Other	10				BG		0
	-- From 1 May to 20 May							
0809 20 210	--- Sour cherries (prunus cerasus)	10				BG		0
0809 20 290	--- Other	10				BG		0
	-- From 21 May to 31 May							
0809 20 310	--- Sour cherries (prunus cerasus)	20				BG		0
0809 20 390	--- Other	20				BG		0
	-- From 1 June to 15 July							
0809 20 410	--- Sour cherries (prunus cerasus)	20				BG		0
0809 20 490	--- Other	20				BG		0
	-- From 16 July to 31 July							
0809 20 510	--- Sour cherries (prunus cerasus)	20				BG		0
0809 20 590	--- Other	20				BG		0
	-- From 1 August to 10 August							
0809 20 610	--- Sour cherries (prunus cerasus)	20				BG		0
0809 20 690	--- Other	20				BG		0
	-- From 11 August to 31 December							
0809 20 710	--- Sour cherries (prunus cerasus)	10				BG		0
0809 20 790	--- Other	10				BG		0
0809 30	- Peaches, including nectarines							
	-- From 1 January to 10 June							
0809 30 110	--- Nectarines	10				BG, US		0
0809 30 190	--- Other	10				BG, US		0
	-- From 11 June to 20 June							
0809 30 210	--- Nectarines	20				BG, US		0
0809 30 290	--- Other	20				BG, US		0
	-- From 21 June to 31 July							
0809 30 310	--- Nectarines	20				BG, US		0
0809 30 390	--- Other	20				BG, US		0
	-- From 1 August to 30 September							
0809 30 410	--- Nectarines	20				BG, US		0
0809 30 490	--- Other	20				BG, US		0
	-- From 1 October to 31 December							
0809 30 510	--- Nectarines	10				BG, US		0

HS	Description	Bound rate at		Final Bound rate	Implementation	Present concession		Concession first incorporated in a	
		date of accession	accession			established	INR	GATT Schedule	Earlier INRs ODCs
0809 30 590	- - - Other		10				BG, US		0
0809 40	- Plums and sloes								
	- - Plums								
0809 40 100	- - - From 1 January to 10 June		10				AU, BG, US		0
0809 40 200	- - - From 11 June to 30 June		20				AU, BG, US		0
0809 40 300	- - - From 1 July to 30 September		20				AU, BG, US		0
0809 40 400	- - - From 1 October to 31 December		10				AU, BG, US		0
0809 40 900	- - Sloes		10				AU, BG, US		0
0810	Other fruit, fresh:								
	- Strawberries								
0810 10 050	- - From 1 January to 30 April		10						0
0810 10 100	- - From 1 May to 31 July		20						0
0810 10 800	- - From 1 August to 31 December		10						0
0810 20	- Raspberries, blackberries, mulberries and loganberries		10						0
0810 30	- Black, white or red currants and gooseberries		10						0
0810 40	- Cranberries, bilberries and other fruits of the genus vaccinium		10						0
0810 50	- Kiwifruit		10						0
0810 90	- Other		10						0
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.								
0811 10	- Strawberries		40	20	2005				0
0811 20	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries		40	20	2005				0
0811 90	- Other		40	20	2005				0
0812	Fruit and nuts provisionally preserved								
	fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption								
0812 10	- Cherries		40	20	2005				0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
0812 20	- Strawberries	40	20	2005				0
0812 90	- Other	40	20	2005				0
0813	Fruit, dried, other than that of headings nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this chapter.							
0813 10	- Apricots	20						0
0813 20	- Prunes	20						0
0813 30	- Apples	20						0
0813 40	- Other fruit	20						0
0813 50	- Mixtures of nuts or dried fruits of this chapter	20						0
0814 00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	10						0
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.							
	- Coffee, not roasted:							
0901 11	- - Not decaffeinated	10				IN		0
0901 12	- - Decaffeinated	10				IN		0
	- Coffee roasted:							
0901 21	- - Not decaffeinated	10						0
0901 22	- - Decaffeinated	10						0
0901 90	- Other	10						0
0902	Tea, whether or not flavoured.							
0902 10	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	10						0
0902 20	- Other green tea (not fermented)	10						0
0902 30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	10	7	2002		IN		0
0902 40	- Other black tea (fermented) and other partly fermented tea	10	7	2002		IN		0
0903 00	Mate	10						0

HS	Description	Bound rate at		Implementation	Present		Concession first	
		date of accession	Final Bound rate		concession established	INR	incorporated in a GATT Schedule	Earlier INRs ODCs
0904	Pepper of the genus piper ; dried or crushed or ground fruits of the genus capsicum or of the genus pimenta.							
	- Pepper:							
0904 11	- - Neither crushed nor ground	10				IN		0
0904 12	- - Crushed or ground	10						0
0904 20	- Fruits of the genus capsicum or of the genus pimenta, dried or crushed or ground	10						0
0905 00	Vanilla	5						0
0906	Cinnamon and cinnamon tree flowers:							
0906 10	- Neither crushed nor ground	10						0
0906 20	- Crushed or ground	10						0
0907 00	Cloves (whole fruit cloves and stems)	10						0
0908	Nutmeg, mace and cardamoms							
0908 10	- Nutmeg	5				US		0
0908 20	- Mace	10						0
0908 30	- Cardamoms	10						0
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.							
0909 10	- Seeds of anise or badian	5				US		0
0909 20	- Seeds of coriander	5				US		0
0909 30	- Seeds of cumin	5				US		0
0909 40	- Seeds of caraway	5				US		0
0909 50	- Seeds of fennel; juniper berries	5				US		0
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.							
0910 10	- Ginger	10				US		0
0910 20	- Saffron	10				US		0
0910 30	- Turmeric (curcuma)	10				US		0
0910 40	- Thyme; bay leaves	10				US		0
0910 50	- Curry	10				US		0
	- Other spices:							
0910 91	- - Mixtures referred to in note 1 (b) to this chapter	10				US		0
0910 99	- - Other	10				US		0



HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
1001	Wheat and meslin:							
1001 10	- Durum wheat	25	10	2003		CA, US		0
1001 90	- Other	25	10	2003		AU, CA, US		0
1002 00	Rye	25	10	2005				0
1003 00	Barley	25	10	2003		AU, CA, US		0
1004 00	Oats	10				CA		0
1005	Maize (corn)							
1005 10	- Maize (corn): seed	10				CA		0
1005 90	- Other cereals (wild rice)	10				CA, US		0
ex 1005 90	- - Popcorn	10				US		0
1006	Rice							
1006 10	- Rice in the husk (paddy or rough)	5						0
1006 20	- Husked (brown) rice	5				AU, IN		0
1006 30	- Semimilled or wholly milled rice, whether or not polished or glazed	5				AU, IN, US		0
1006 40	- Broken rice	5						0
1007 00	Grain sorghum	5				AU		0
1008	Buckwheat, millet and canary seed; other cereals							
1008 10	- Buckwheat	20						0
1008 20	- Millet	20						0
1008 30	- Canary seed	20				CA		0
1008 90	- Other cereals	20						0
ex 1008 90	- - Wild rice, grain of <i>Zizania aquatica</i> , used for food	20				US		0
1101 00	- Wheat or meslin flour	10				CA, US		0
1102	Cereal flours other than of wheat or meslin:							
1102 10	- Rye flour	5						0
1102 20	- Maize (corn) flour	20						0
1102 30	- Rice flour	20						0
1102 90	- Other	20						0
1103	Cereal groats meal and pellets							
	- Groats and meal:							
1103 11	- - Of wheat	15						0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a	
							GATT Schedule	Earlier INRs ODCs
1103 12	-- Of oats	15						0
1103 13	-- Of maize (corn)	15						0
1103 14	-- Of rice	15						0
1103 19	-- Of other cereals	15						0
	- Pellets:							
1103 21	-- Of wheat	15						0
1103 29	-- Of other cereals	15						0
1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading no. 10.06; germ of cereals, whole, rolled, flaked or ground.							
	- Rolled or flaked grains:							
1104 11	-- Of barley	20						0
1104 12	-- Of oats	20						0
1104 19	-- Of other cereals	20						0
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):							
1104 21	-- Of barley	20						0
1104 22	-- Of oats	20						0
1104 23	-- Of maize (corn)	20						0
1104 29	-- Of other cereals	20						0
1104 30	- Germ of cereals, whole, rolled, flaked or ground	20						0
1105	Flour, meal, powder, flakes, granules and pellets of potatoes.							
1105 10	- Flour, meal and powder	20						0
1105 20	- Flakes, granules and pellets	20						0
1106	Flour, meal and powder of the dried leguminous vegetables of heading no. 07.13, of sago or of roots or tubers of heading no. 07.14 or of the products of chapter 8.							
1106 10	- Of the dried leguminous vegetables of heading no. 07.13	20						0
1106 20	- Of sago or of roots or tubers of heading no. 07.14	20						0

HS	Description	Bound rate at		Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
		date of accession	accession						
1106 30	- Of the products of chapter 8	20							0
1107	Malt whether or not roasted								
1107 10	- Not roasted	10					CA, US		0
1107 20	- Roasted	10					US		0
1108	Starches; inulin:								
	- Starches:								
1108 11	-- Wheat starch	10							0
1108 12	-- Maize (corn) starch	10							0
1108 13	-- Potato starch	10							0
1108 14	-- Manioc (cassava) starch	10							0
1108 19	-- Other starches	10							0
1108 20	- Inulin	10							0
1109 00	Wheat gluten, whether or not dried	10							0
1201 00	Soya beans, whether or not broken	5					CA, US		0
1202	Groundnuts, not roasted or cooked, whether or not shelled or broken								
1202 10	- In shell	10					US		0
1202 20	- Shelled, whether or not broken	10					US		0
1203 00	Copra	10							0
1204 00	Linseed for sowing	10					CA		0
1205 00	Rape or colza seeds, for sowing	5					AU, CA		0
1206 00	Sunflower seeds, whether or not broken	25		15	2005				0
1207	Other oil seeds and oleaginous fruits, whether or not broken.								
1207 10	- Palm nuts and kernels	20		10	2005				0
1207 20	- Cotton seeds	20		0	2003		AU, US		0
1207 30	- Castor oil seeds	20		10	2005				0
1207 40	- Sesamum seeds	20		10	2005		IN		0
1207 50	- Mustard seeds	20		10	2004		CA		0
1207 60	- Safflower seeds	20		10	2005				0
	- Other:								
1207 91	-- Poppy seeds	20		10	2005				0
1207 92	-- Shea nuts (karite nuts)	20		10	2005				0
1207 99	-- Other	20		10	2005				0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a	
							GATT Schedule	Earlier INRs ODCs
1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.							
1208 10	- Of soya beans	5				CA		0
1208 90	- Other	5				CA		0
1209	Seeds fruits and spores of a kind used for sowing							
	- Beet seed:							
1209 11	- - Sugar beet seed	15						0
1209 19	- - Other	15						0
	- Seeds of forage plants, other than beet seed:							
1209 21	- - Lucerne (alfalfa) seed	15						0
1209 22	- - Clover (trifolium spp.) Seed	15						0
1209 23	- - Fescue seed	15						0
1209 24	- - Kentucky blue grass (poa pratensis l.) Seed	15						0
1209 25	- - Rye grass (lolium multiflorum lam., Lolium perenne l.) Seed	15						0
1209 26	- - Timothy grass seed	15						0
1209 29	- - Other	15						0
1209 30	- Seeds of herbaceous plants cultivated principally for their flowers	15						0
	- Other:							
1209 91	- - Vegetable seeds	15						0
1209 99	- - Other	15						0
1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.							
1210 10	- Hop cones, neither ground nor powdered nor in the form of pellets	15						0
1210 20	- Hop cones, ground, powdered or in the form of pellets; lupulin	15						0

HS	Description	Bound rate at		Final Bound rate	Implementation	Present concession		Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
		date of accession	date of accession			established	INR		
1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered								
1211 10	- Liquorice roots	5							0
1211 20	- Ginseng roots	5							0
1211 90	- 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 kind used for human consumption								
1212 10	- Locust beans, including locust bean seeds	20							0
1212 20	- Seaweeds and other algae	20							0
1212 30	- Apricot, peach or plum stones and kernels	20							0
	- Other:								
1212 91	- - Sugar beet	20							0
1212 92	- - Sugar cane	20							0
1212 99	- - Other	20							0
1213 00	Cereal straw and husks, unprepared, 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.								
1214 10	- Lucerne (alfalfa) meal and pellets	10					AU		0
1214 90	- 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.	10					AU		0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a	
							GATT Schedule	Earlier INRs ODCs
1301	Lac; natural gums, resins, gumresins and oleoresins (for example, balsams).							
1301 10	- Lac	15						0
1301 20	- Gum arabic	15						0
1301 90	- Other	15						0
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agaragar and other							
	- Vegetable saps and extracts:							
1302 11	- - Opium	10						0
1302 12	- - Of liquorice	10						0
1302 13	- - Of hops	10						0
1302 14	- - Of pyrethrum or of the roots of plants containing rotenone	10						0
1302 19	- - Other	10						0
1302 20	- Pectic substances, pectinates and pectates	10						0
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:							
1302 31	- - Agar-agar	10						0
1302 32	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	10						0
1302 39	- - Other	10				IN		0
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).							
1401 10	- Bamboos	10						0
1401 20	- Rattans	10						0
1401 90	- Other	10						0
1402	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eelgrass), whether or not put up as a layer with or without supporting material.							

HS	Description	Bound rate at		Final Bound rate	Implementation	Present concession		INR	Concession first incorporated in a		Earlier INRs ODCs
		date of accession	date of accession			established	established		GATT Schedule	GATT Schedule	
1402 10	- Kapok	10									0
1402 90	- Other	10									0
1403	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.										
1403 10	- Broomcorn (sorghum vulgare var.technicum)	10									0
1403 90	- Other	10									0
1404	Vegetable products not elsewhere specified or included.										
1404 10	- Raw vegetable materials of a kind used primarily in dyeing or tanning	10									0
1404 20	- Cotton linters	10									0
1404 90	- Other	10									0
1501 00	Pig fat (including lard) and poultry fat, other than that of heading no. 02.09 or 15.03.	25		15	2005						0
1502 00	Fats of bovine animals, sheep or goats, other than those of heading no. 15.03.	25		15	2005			AU			0
1503 00	Lard stearin, lard oil, oleostearin, oleoil and tallow oil, not emulsified or mixed or otherwise prepared.	25		15	2005						0
1505	Wool grease and fatty substances derived therefrom (including lanolin).										
1505 10	- Wool grease, crude	10									0
1505 90	- Other	10									0
1506 00	Other animal fats and oils and their fractions, whether or not refined, but not chemically	25		10	2005						0
1507	Soyabean oil and its fractions, whether or not refined but not chemically modified										
1507 10	- Soyabean oil and its fractions:crude oil	25		5	2003			BR, CA, US			0
1507 90	- Soyabean oil and its fractions: other	25		5	2003			BR, CA, US			0
1508	Groundnut oil and its fractions, whether or not refined but not chemically modified										
1508 10	- Crude oil	25		15	2005						0

HS	Description	Bound rate at		Final Bound rate	Implementation	Present concession		Concession first incorporated in a	
		date of accession	rate			established	INR	GATT Schedule	Earlier INRs ODCs
1508 90	- Other	25	15	2005					0
1509	Olive oil and its fractions, whether or not refined but not chemically modified								
1509 10	- Virgin	25	15	2005			TR		0
1509 90	- Other	25	15	2005			TR		0
1510 00	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 no. 15.09	25	15	2005					0
1511	Palm oil and its fractions, whether or not refined but not chemically modified, including blends of these oils or fractions with oils or fractions of heading no. 15.09								
1511 10	- Crude oil	25	15	2005					0
1511 90	- Other	25	15	2005					0
1512	Sunflowerseed, safflower or cottonseed oil and fractions thereof, whether or not refined, but not chemically modified								
1512 11	- Sunflower-seed or safflower oil and fractions thereof:								
1512 11	- - Crude oil	25	15	2005					0
1512 19	- - Other	25	15	2005					0
1512 21	- Cotton-seed oil and its fractions:								
1512 21	- - Crude oil, whether or not gossypol has been removed	25	15	2005					0
1512 29	- - Other	25	15	2005					0
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified								
1513 11	- Coconut (copra) oil and its fractions:								
1513 11	- - Crude oil	10							0
1513 19	- - Other	10							0
1513 21	- Palm kernel or babassu oil and fractions thereof:								
1513 21	- - Crude oil	10							0
1513 29	- - Other	10							0



HS	Description	Bound rate at		Final Bound rate	Implementation	Present concession		Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
		date of accession	date of accession			established	INR		
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified								
1514 10	- Rape or colza (canola) oil: crude oil	25		5	2003		CA		0
1514 90	- Rape or colza (canola) oil: other	25		5	2003		CA		0
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not chemically modified								
	- Linseed oil and its fractions:								
1515 11	- - Crude oil	25		15	2005				0
1515 19	- - Other	25		15	2005				0
	- Maize (corn) oil and its fractions:								
1515 21	- - Crude oil	25		15	2005				0
1515 29	- - Other	25		15	2005				0
1515 30	- Castor oil and its fractions	25		15	2005		IN		0
1515 40	- Tung oil and its fractions	25		15	2005				0
1515 50	- Sesame oil and its fractions	25		15	2005				0
1515 60	- Jojoba oil and its fractions	25		15	2005				0
1515 90	- Other	25		15	2005				0
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, interesterified, reesterified or elaidinised, whether or not refined, but not further prepared.								
1516 10	- Animal fats and oils and their fractions	25		15	2005				0
1516 20	- Vegetable fats and oils and their fractions	25		15	2005		CZ, SK		0
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading no. 1516								
1517 10	- Margarine, excluding liquid margarine	20		15	2003		AU, CZ, PL, SK		0
1517 90	- Margarine, other	20		15	2003		BG, CZ, PL, SK		0

HS	Description	Bound rate at		Implementation	Present		Concession first	
		date of accession	Final Bound rate		concession established	INR	incorporated in a GATT Schedule	Earlier INRs ODCs
1518 00	Animal or vegetable fats and oils and their fractions boiled, oxidised, sulphurized or otherwise chemically modified excluding those of heading no. 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	20						0
1520 00	Glycerol, crude; glycerol waters and glycerol lyes.	15						0
1521	Vegetable waxes (other than triglycerides)	15						0
1521 10	- Vegetable waxes	15						0
1521 90	- Other	15						0
1522 00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	15						0
1601 00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	30	15	2002		CA, CE15, PL, US		0
1602	Other prepared or preserved meat, meat offal and blood							
1602 10	- Homogenized preparations	30	15	2003		BG, CA, IN, PL		0
1602 20	- Of liver of any animal	30	15	2003		BG, CA, PL		0
	- Of poultry of heading 0105							
1602 31	- - Prepared or preserved meat of turkeys	30	20	2003		BG, CA, PL		0
1602 32	- - Prepared or preserved meat of chicken	30	20	2003		BG, CA, PL		0
1602 39	- - Other	30	20	2002		BG, CA, PL		0
	- Of swine							
1602 41	- - Prepared or preserved meat of swine: hams and cuts	30	20	2003		BG, CA, PL		0
1602 42	- - Prepared or preserved meat of swine: shoulders and cuts	30	20	2003		BG, CA, CE15, PL		0
1602 49	- - Prepared or preserved meat of swine: other, including mixtures	30	15	2003		BG, CA, CE15, PL, US		0
1602 50	- Prepared or preserved meat of bovine animals	30	15	2003		BG, CA, CE15, IN, PL, US		0
1602 90	- Other, including preparations of blood of any animal	30	15	2003		BG, CA, IN, PL		0

HS	Description	Bound rate at		Implementation	Present		Concession first	
		date of accession	Final Bound rate		concession established	INR	incorporated in a GATT Schedule	Earlier INRs ODCs
1701	Cane or beet sugar and chemically pure sucrose in solid form							
	- Raw sugar not containing added flavouring or colouring matter:							
1701 11	- - Cane sugar	30	10	2005		AU, BR		0
1701 12	- - Beet sugar	30	10	2005				0
	- Other:							
1701 91	- - Containing added flavouring or colouring matter	30	10	2005				0
1701 99	- - Other	30	10	2005		AU, BR		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.							
	- Lactose and lactose syrup:							
1702 11	- - Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	25	15	2005				0
1702 19	- - Other	25	15	2005				0
1702 20	- Maple sugar and maple syrup	25	15	2004				0
1702 30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	25	15	2005				0
1702 40	- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose	25	15	2005				0
1702 50	- Chemically pure fructose	25	15	2005				0
1702 60	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose	25	15	2005				0
1702 90	- Other, including invert sugar	25	15	2005				0
1703	Molasses resulting from the extraction or refining of sugar:							
1703 10	- Cane molasses	25	15	2005				0
1703 90	- Other	25	15	2005				0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a		Earlier INRs	ODCs
							GATT Schedule			
1704	Sugar confectionery (including white chocolate) not containing cocoa									
1704 10	- Chewing gum, whether or not sugarcoated	25	15	2004		PL, TR, US				0
1704 90	- Other	25	15	2004		AU, BG, CE15, CZ, PL, SK, TR, US				0
1801 00	Cocoa beans, whole or broken, raw or roasted.	5								0
1802 00	Cocoa shells, husks, skins and other cocoa waste.	15								0
1803	Cocoa paste, whether or not defatted.									
1803 10	- Not defatted	5								0
1803 20	- Wholly or partly defatted	5								0
1804 00	Cocoa butter, fat and oil	5								0
1805 00	Cocoa powder, not containing added sugar or other sweetening matter.	5								0
1806	Chocolate and other food preparations containing cocoa.									
1806 10	- Cocoa powder, containing added sugar or other sweetening matter	40	15	2004		CH, PL, TR				0
1806 20	- 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	40	15	2004		AU, CH, PL, TR, US				0
1806 31	- Other, in blocks, slabs or bars: -- Filled	40	15	2004		AU, CA, CE15, CH, CZ, PL, SK, TR, US				0
1806 32	-- Not filled	40	15	2004		CE15, CH, CZ, PL, TR, SK, US				0
1806 90	- Other	40	15	2004		AU, CE15, CH, CZ, PL, SK, TR, US				0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
1901	Malt extract; food preparations of flour, 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 heading Nos. 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included							
1901 10	- Preparations for infant use, put up for retail sale	30	15	2005		CE15		0
1901 20	- Mixes and doughs for the preparation of bakers' wares of heading no. 19.05	30	15	2005		AU		0
1901 90	- Other	30	15	2005		AU, CE15		0
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.							
	- Uncooked pasta, not stuffed or otherwise prepared:							
1902 11	-- Containing eggs	30	10	2003		CZ, SK, TR, US		0
1902 19	-- Other	30	10	2003		BG, CE15, CZ, SK, TR, US		0
1902 20	- Stuffed pasta, whether or not cooked or otherwise prepared	30	10	2003		TR, US		0
1902 30	- Other pasta	30	10	2003		CZ, SK, TR, US		0
1902 40	- Couscous	30	10	2003		TR, US		0
1903 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	30	15	2005				0

HS	Description	Bound rate at		Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a	
		date of accession	date of accession					GATT Schedule	Earlier INRs ODCs
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 and meal), precooked, or otherwise prepared, not elsewhere specified or included								
1904 10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	30		15	2005		AU		0
1904 20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	30		15	2005				0
1904 90	- Other	30		15	2005				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.								
1905 10	- Crispbread	30		15	2003		CA, PL		0
1905 20	- Gingerbread and the like	30		15	2003		CA, PL		0
1905 30	- Sweet biscuits; waffles and wafers	30		15	2003		AU, BG, CA, CE15, CZ, PL, SK, TR		0
1905 40	- Rusks, toasted bread and similar toasted products	30		15	2003		CA, CE15, PL		0
1905 90	- Other	30		10	2003		AU, BG, CA, CE15, PL, TR		0
ex 1905 90	- - Corn chip, crisp savory food product made from a dough based on maize (corn) meal with additional flavourings, ready for consumption	30		10	2003		AU, CA, CE15, PL, US		0
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid								
2001 10	- Cucumbers and gherkins	35		20	2005		BG, IN		0
2001 20	- Onions	35		20	2005				0
2001 90	- Other	35		20	2005		IN		0

HS	Description	Bound rate at		Final Bound rate	Implementation	Present concession		Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
		date of accession	date of accession			established	INR		
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.								
2002 10	- Tomatoes, whole or in pieces	35		20	2005		BG		0
2002 90	- Other	35		20	2005		BG, CE15, TR		0
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.								
2003 10	- Mushrooms	20					IN		0
2003 20	- Truffles	20							0
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading no. 20.06.								
2004 10	- Potatoes	35		10	2004		CA, US		0
2004 90	- Other vegetables and mixtures of vegetables	35		10	2004				0
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, , other than products of heading no. 20.06.								
2005 10	- Homogenised vegetables	35		20	2005				0
2005 20	- Potatoes	35		10	2004		US		0
2005 40	- Peas (pisum sativum)	35		20	2005				0
	- Beans (vigna spp., Phaseolus spp.):								
2005 51	- - Beans, shelled	35		20	2005				0
2005 59	- - Other	35		20	2005				0
2005 60	- Asparagus	35		20	2005				0
2005 70	- Olives	35		20	2005		TR, BR		0
2005 80	- Sweet corn (zea mays var. Saccharata)	35		10	2004		US		0
2005 90	- Other vegetables and mixtures of vegetables	35		20	2005		IN		0
2006 00	Vegetables, fruit, nuts, fruitpeel and other parts of plants, preserved by sugar (drained, glac or crystallized)	35		20	2005				0

HS	Description	Bound rate at		Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a	
		date of accession	rate					GATT Schedule	Earlier INRs ODCs
2007	Jams, fruit jellies, marmalades , fruit or nut pur?e and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.								
2007 10	- Homogenised preparations	35		20	2005		BG, CZ, IN, SK		0
	- Other:								
2007 91	- - Citrus fruit	35		20	2005		BG, IN		0
2007 99	- - Other	35		10	2003		BG, CZ, SK, US		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, groundnuts and other seeds, whether or not mixed together:								
2008 11	- - Groundnuts	35		10	2003		CE15, US		0
2008 19	- - Other, including mixtures	35		10	2003		CE15, US		0
2008 20	- Pineapples	35		20	2005				0
2008 30	- Citrus fruit	35		20	2005				0
2008 40	- Pears	35		20	2005		AU		0
2008 50	- Apricots	35		20	2005		BG		0
2008 60	- Cherries	35		20	2005		BG		0
2008 70	- Peaches	35		20	2005		BG		0
2008 80	- Strawberries	35		20	2005		BG		0
	- Other, including mixtures other than those of subheading no. 2008.19:								
2008 91	- - Palm hearts	35		20	2005		BR		0
2008 92	- - Mixtures	35		20	2005		AU		0
2008 99	- - Other	35		20	2005		IN		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:								
2009 11	- - Frozen	35		10	2003		AU, BG, BR, CE15, US		0



HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a		Earlier INRs ODCs
		date of accession	Final Bound rate				GATT Schedule		
2009 19	- - Other	35	10	2003		AU, BG, BR, CE15, US			0
2009 20	- Grapefruit juice	35	15	2003		BG, CE15, US			0
2009 30	- Juice of any other single citrus fruit	35	10	2003		BG, BR, CE15			0
2009 40	- Pineapple juice	35	10	2003		BG, CE15			0
2009 50	- Tomato juice	35	15	2005		BG, CE15			0
2009 60	- Grape juice (including grape must)	35	15	2005		BG, CE15			0
2009 70	- Apple juice	35	15	2005		BG, CE15			0
2009 80	- Juice of any other single fruit or vegetable	35	10	2003		BG, CE15			0
2009 90	- Mixtures of juices	35	15	2003		BG, CE15, CZ, SK, US			0
2101	Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; 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:								
2101 11	- - Extracts, essences and concentrates	15				BR, CA, CZ, SK			0
2101 12	- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	15							0
2101 20	- - 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	15							0
2101 30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	15							0
2102	Yeasts (active or inactive); other singlecell microorganisms, dead (but not including vaccines of heading no. 30.02); prepared baking powders.								
2102 10	- Active yeasts	30	15	2005		TR			0
2102 20	- Inactive yeasts; other singlecell microorganisms, dead	30	15	2005					0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
2102 30	- Prepared baking powders	30	15	2005				0
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.							
2103 10	- Soya sauce	20	15	2005		CA		0
2103 20	- Tomato ketchup and other tomato sauces	20	10	2004		BG, CA, CZ, SK		0
2103 30	- Mustard flour and meal and prepared mustard	20	15	2005		CA		0
2103 90	- Other	20	15	2005		AU, CA		0
2104	Soups and broths and preparations therefor; homogenised composite food preparations.							
2104 10	- Soups and broths and preparations therefor	25	10	2004		CE15, CZ, SK, US		0
2104 20	- Homogenised composite food preparations	25	10	2004		AU, CE15, US		0
2105 00	Ice cream and other edible ice, whether or not containing cocoa.	25	15	2002		AU, CE15, PL, TR, US		0
2106	Food preparations not elsewhere specified or included.							
2106 10	- Protein concentrates and textured protein substances	30	15	2004		US		0
2106 90	- Other	30	15	2004		AU, CA, CE15, CZ, SK, US		0
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.							
2201 10	- Mineral waters and aerated waters	15				BG, CE15, CZ, SK		0
2201 90	- Other	15				BG		0
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other nonalcoholic beverages, not including fruit or vegetable juices of heading no. 20.09.							

HS	Description	Bound rate at		Final Bound rate	Implementation	Present concession established		INR	Concession first incorporated in a GATT Schedule		Earlier INRs ODCs
		date of accession	date of accession								
2202 10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	30	30	15	2004			BG, CZ, PL, SK, US			0
2202 90	- Other	30	30	15	2004			BG, PL			0
2203 00	Beer made from malt	1,0 Euro/l	1,0 Euro/l	0,25 Euro/l	2003			AU, BG, CE15, CZ, SK, TR, US			0
2204	Wine of fresh grapes; including fortified wines; grape must other than that of heading no. 20.09										
2204 10	- Sparkling wine	1,32 Euro/l	1,32 Euro/l	0,5 Euro/l	2002			BG, CE15, US			0
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:										
2204 21	- - In containers holding 2 l or less	1,32 Euro/l	1,32 Euro/l	0,5 Euro/l	2002			AU, BG, BR, CE15, US			0
2204 29	- - Other	1,32 Euro/l	1,32 Euro/l	0,5 Euro/l	2002			AU, BR, CE15, US			0
2204 30	- Other grape must	1,32 Euro/l	1,32 Euro/l	0,5 Euro/l	2002			CE15			0
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.										
2205 10	- In containers holding 2 l or less	1,32 Euro/l	1,32 Euro/l	0,5 Euro/l	2002			BG, BR			0
2205 90	- Other	25	25								0
2206 00	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and nonalcoholic beverages, not elsewhere specified or included	0,24 Euro/l	0,24 Euro/l	0,15 Euro/l	2005			BR			0
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % or higher; ethyl alcohol and other spirits, denatured, of any strength.										
2207 10	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % or higher	1,0 Euro/l	1,0 Euro/l	0,5 Euro/l	2003			CA, CZ, PL, SK, US			0
2207 20	- Ethyl alcohol and other spirits, denatured, of any strength	1,0 Euro/l	1,0 Euro/l	0,5 Euro/l	2003			CA, PL, US			0
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % volume; spirits, liqueurs and other spirituous beverages.										

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
2208 20	- Spirits obtained by distilling grape wine or grape marc	1 Euro/l	0,5 Euro/l	2003		CE15, US		0
ex 2208 20	- - Spirits obtained by distilling grape wine or grape in containers holding 2 litres or less	1 Euro/l	0,5 Euro/l	2002		BG, CE15, US		0
2208 30	- Whiskies	1 Euro/l	0,5 Euro/l	2003		CA, CE15, US		0
2208 40	- Rum and tafia	1 Euro/l	0,5 Euro/l	2003		BR, CE15, CZ, SK, US		0
2208 50	- Gin and geneva	1 Euro/l	0,5 Euro/l	2003		CE15, US		0
2208 60	- Vodka	1 Euro/l	0,5 Euro/l	2003		CE15, CZ, SK, US		0
2208 70	- Liqueurs and cordials	1 Euro/l	0,5 Euro/l	2003		CE15, CZ, SK, US		0
ex 2208 70	- - Liqueurs, in containers holding 2 litres	1 Euro/l	0,5 Euro/l	2002		BG, CE15, CZ, SK, US		0
2208 90	- Other	1 Euro/l	0,5 Euro/l	2003		BR, CE15, CZ, SK, US		0
ex 2208 90	- - Other spirits distilled from fruit (Rakia), in containers holding 2 litres or less	1 Euro/l	0,5 Euro/l	2002		BG		0
2209 00	Vinegar and substitutes for vinegar obtained from acetic acid.	30	15	2005		BR		0
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.							
2301 10	- Flours, meals and pellets, of meat or meat offal; greaves	10						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.							
2302 10	- Of maize (corn)	10						0
2302 20	- Of rice	10						0
2302 30	- Of wheat	10						0
2302 40	- Of other cereals	10						0
2302 50	- Of leguminous plants	10						0
2303	Residues of starch manufacture and similar residues, beetpulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.							
2303 10	- Corn gluten	10				US		0

HS	Description	Bound rate at		Final Bound rate	Implementation	Present concession		Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
		date of accession	date of accession			established	INR		
2303 20	- Beet-pulp, bagasse and other waste of sugar manufacture	10							0
2304 00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	10		5	2003		CA, US		0
2305 00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil.	10							0
2306	Oilcake and other solid residues from extraction of vegetable fats or oils, other than those of heading no. 23.04 or 23.05.								
2306 10	- Of cotton seeds	10		0	2003		US		0
2306 20	- Of linseed	10							0
2306 30	- Of sunflower seeds	10							0
2306 40	- Of rape or colza seeds	10		5	2003		CA		0
2306 50	- Of coconut or copra	10							0
2306 60	- Of palm nuts or kernels	10							0
2306 70	- Of maize (corn) germ	10							0
2306 90	- Other	10							0
2307 00	Wine lees; argol:	10							0
2308	Vegetable materials and vegetable waste, vegetable residues and byproducts, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.								
2308 10	- Acorns and horse-chestnuts	10							0
2308 90	- Other	10							0
2309	Preparations of a kind used in animal feeding.								
2309 10	- Dog or cat food, put up for retail sale	10		5	2003		AU, CA, US		0
2309 90	- Other	10					AU		0
2401	Unmanufactured tobacco; tobacco refuse:								
2401 10	- Tobacco, not stemmed/ stripped	5					CA, IN		0
2401 20	- Tobacco, partly or wholly stemmed/ stripped	5					CA, IN		0
2401 30	- Tobacco refuse	5					CA, IN		0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
2402	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.							
2402 10	- Cigars, cheroots and cigarillos, containing tobacco	3 Euro/1000 pieces				CH, PL		0
2402 20	- Cigarettes containing tobacco	3 Euro/1000 pieces				BG, CH, PL		0
2402 90	- Other	3 Euro/1000 pieces				BG, CH, PL		0
2403	Other manufactured tobacco and manufactured tobacco substitutes;							
2403 10	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion	15				CA, CH		0
	- Other:							
2403 91	- - Homogenised or "reconstituted" tobacco	15				CH		0
2403 99	- - Other	15						0
2905 43	- - Mannitol	5.5				CA, CH		0
2905 44	- - D-glucitol (sorbitol)	5.5						0
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpene byproducts of the deterpenation of essential oils							
	- Essential oils of citrus fruit:							
3301 11	- - Of bergamot	6.5						0
3301 12	- - Of orange	6.5						0
3301 13	- - Of lemon	6.5						0
3301 14	- - Of lime	6.5						0
3301 19	- - Other	6.5						0
	- Essential oils other than those of citrus fruit:							
3301 21	- - Of geranium	6.5						0
3301 22	- - Of jasmin	6.5				IN		0
3301 23	- - Of lavender or of lavandin	6.5						0
3301 24	- - Of peppermint(mentha piperita)	6.5				IN		0

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
3301 25	- - Of other mints	6.5				IN		0
3301 26	- - of vetiver	6.5						0
3301 29	- - Other	6.5				IN		0
3301 30	- Resinoids	6.5				IN		0
3301 90	- Other	6.5				IN		0
3501	Casein, caseinates and other casein derivatives; casein glues.							
3501 10	- Casein	0				AU		0
3501 90	- Other	0						0
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:							
3502 11	- - Dried	6.5						0
3502 19	- - Other	6.5						0
3502 20	- Milk albumin, including concentrates of two or more whey proteins	6.5						0
3502 90	- Other	6.5						0
3503 00	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 no. 35.01.	6.5						0
3504 00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	6.5						0
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.							
3505 10	- Dextrins and other modified starches	6.5				AU		0
3505 20	- Glues	6.5						0
3809 10	- With a basis of amylaceous substances	6.5						0

HS	Description	Bound rate at		Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a	
		date of accession	6.5					GATT Schedule	Earlier INRs ODCs
3824 60	- Sorbitol other than that of subheading 2905 44								0
4101	Raw hides and skins of bovine 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.								
4101 10	- Whole hides and skins of bovine animals, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry- salted, or 14 kg when fresh, wet- salted or otherwise preserved	10		5	2003		AU		0
	- Other hides and skins of bovine animals, fresh or wet- salted:								
4101 21	- - Whole	10		5	2003				0
4101 22	- - Butts and bends	10							0
4101 29	- - Other	10							0
4101 30	- Other hides and skins of bovine animals, otherwise preserved	10							0
4101 40	- Hides and skins of equine animals	10							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.								
4102 10	- With wool on	10		5	2003		AU		0
	- Without wool on:								
4102 21	- - Pickled	10							0
4102 29	- - Other	10							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 1 (c) to this Chapter.								
4103 10	- Of goats or kids	10		5	2003				0
4103 20	- Of reptiles	10		5	2003				0



HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
4103 90	- Other	10	5	2003		AU		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 No. 41.01, 41.02 or 41.03.							
4301 10	- Of mink, whole, with or without head, tail or paws	15						0
4301 20	- Of rabbit or hare, whole, with or without head, tail or paws	15						0
4301 30	- 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	15						0
4301 40	- Of beaver, whole, with or without head, tail or paws	15						0
4301 50	- Of musk- rat, whole, with or without head, tail or paws	15						0
4301 60	- Of fox, whole, with or without head, tail or paws	15						0
4301 70	- Of seal, whole, with or without head, tail or paws	15						0
4301 80	- Other furskins, whole, with or without head, tail or paws	15						0
4301 90	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	15						0
5001 00	- Silk- worm cocoons suitable for reeling	5				JP		0
5002 00	- Raw silk (not thrown)	5				JP		0
5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).							
5003 10	- Not carded or combed	5				JP		0
5003 90	- Other	5				JP		0
5101	Wool, not carded or combed.							
5101 11	- Greasy, including fleece- washed wool:							
5101 11	- - Shorn wool	10	0	2005		AU, JP		0
5101 19	- - Other	10	0	2005		AU, JP		0
	- Degreased, not carbonised:							

HS	Description	Bound rate at date of accession	Final Bound rate	Present concession		Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
				Implementation	established		
5101 21	- - Shorn wool	10	0	2005	AU, JP		0
5101 29	- - Other	10	0	2005	AU, JP		0
5101 30	- Carbonised	10	0	2005	AU, JP		0
5102	Fine or coarse animal hair, not carded or combed.						
5102 10	- Fine animal hair	10	0	2005	JP		0
5102 20	- Coarse animal hair	10	0	2005	JP		0
5103	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.						
5103 10	- Noils of wool or of fine animal hair	10	0	2005	AU, JP		0
5103 20	- Other waste of wool or of fine animal hair	10	0	2005	AU, JP		0
5103 30	- Waste of coarse animal hair	10	0	2005	JP		0
5201 00	- Cotton, not carded or combed	5	0	2004	AU, JP, US		0
5202	Cotton waste (including yarn waste and garnetted stock).						
5202 10	- Yarn waste (including thread waste)	5	0	2005	JP		0
	- Other:						
5202 91	- - Garnetted stock	5	0	2005	JP		0
5202 99	- - Other	5	0	2005	JP		0
5203 00	- Cotton, carded or combed	5	0	2005	JP		0
5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).						
5301 10	- Flax, raw or retted	5	4	2005	JP		0
	- Flax, broken, scutched, hackled or otherwise processed, but not spun:						
5301 21	- - Broken or scutched	5	4	2005	JP		0
5301 29	- - Other	5	4	2005	JP		0
5301 30	- Flax tow and waste	5	4	2005	JP		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).						
5302 10	- True hemp, raw or retted	5	4	2005	JP		0
5302 90	- Other	5	4	2005	JP		0