

<u>HS96</u>	<u>Description</u>	<u>Bound rate at</u> <u>date of</u> <u>accession</u>	<u>Final</u> <u>Bound</u>	<u>Implementation</u>	<u>Present</u> <u>concession</u> <u>established</u>	<u>INR</u>	<u>Concession first</u> <u>incorporated in a</u> <u>GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
200600	-Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	20	20						0
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.								
200710	-Homogenised preparations	20	20			CAN,POL,CZ,SL			0
20079	-Other:								
200791	--Citrus fruit	20	20						0
200799	--Other	20	20			TU,POL,CZ,SL,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.								
20081	-Nuts, ground-nuts and other seeds, whether or not mixed together:								
200811	--Ground-nuts	12	10	2005		US			0
200819	--Other, including mixtures	12	12			US			0
200820	-Pineapples	12	12						0
200830	-Citrus fruit	30	30			TU,BUL			0
200840	-Pears	30	30			BUL			0
200850	-Apricots	30	30			TU,BUL			0
200860	-Cherries	30	30			TU,BUL			0
200870	-Peaches	30	30			BUL			0
200880	-Strawberries	30	30			BUL			0
20089	-Other, including mixtures other than those of subheading No. 2008.19:								
200891	--Palm hearts	12	12						0

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200892	--Mixtures	12	12					0
200899	--Other	12	12					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.							
20091	-Orange juice:							
200911	--Frozen	30	25	2005		MX,BUL,US		0
200919	--Other	30	25	2005		BUL,US		0
200920	-Grapefruit juice	30	25	2005		BUL,US		0
200930	-Juice of any other single citrus fruit	30	25	2005		BUL		0
200940	-Pineapple juice	30	25	2005		BUL		0
200950	-Tomato juice	30	25	2005		BUL		0
200960	-Grape juice (including grape must)	30	25	2005		BUL		0
200970	-Apple juice	30	25	2005		BUL		0
200980	-Juice of any other single fruit or vegetable	30	25	2005		BUL,POL		0
200990	-Mixtures of juices	30	20	2005		BUL,POL,US		0
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.							
21011	-Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:							
210111	--Extracts, essences and concentrates	12	12					0

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210112	--Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	12	12					0	
210120	-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	12	12					0	
210130	-Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	12	12			MX,CZ,SL		0	
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders.								
210210	-Active yeasts	12	12					0	
210220	-Inactive yeasts; other single-cell micro-organisms, dead	12	12					0	
210230	-Prepared baking powders	12	12					0	
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.								
210310	-Soya sauce	25	25			BUL		0	
210320	-Tomato ketchup and other tomato sauces	25	25			BUL		0	
210330	-Mustard flour and meal and prepared mustard	25	25			CAN,BUL		0	
210390	-Other	25	25			AU,CAN,BUL		0	
2104	Soups and broths and preparations therefor; homogenised composite food preparations.								
210410	-Soups and broths and preparations therefor	18	18			AU,US		0	

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210420	-Homogenised composite food preparations	18	18			POL,US			0
2105	Ice cream and other edible ice, whether or not containing cocoa.								
210500	-Ice cream and other edible ice, whether or not containing cocoa	15	15			AU,US			0
2106	Food preparations not elsewhere specified or included.								
210610	-Protein concentrates and textured protein substances	25	0	2005		POL,US			0
210690	-Other	25	20	2005		AU,POL,CZ,SL,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:								
220110	-Mineral waters and aerated waters	20	20						0
220190	-Other	20	20						0
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009:								
220210	-Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	20	20			TU,POL,CZ,SL,US			0
220290	-Other:	20	20						0
2203	Beer made from malt.								
220300	-Beer made from malt:	20	20			EC15,MX,TU,BUL,CZ,SL,US			0
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No 2009:								

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220410	-Sparkling wine								
	- - of an actual alcoholic strength by volume of not less than 8,5%vol:								
22041011	- - - Champagne	1.5 euro/lt	1.5 euro/lt			BUL,US			0
22041019	- - - Other	1.5 euro/lt	1.5 euro/lt			BUL,US			0
	- - Other:								
22041091	- - - Asti spumante	1.5 euro/lt	1.5 euro/lt			BUL,US			0
22041099	- - - Other	1.5 euro/lt	1.5 euro/lt			BUL,US			0
22042	-Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:								
220421	--In containers holding 2 l or less:								
22042110	- - - Wine other than that referred to in subheading 2204 10 in bottles with "mushroom" stoppers held in place by ties or fastenings; wine otherwise put up with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a temperature of 20 °C	0.5 euro/lt	0.5 euro/lt			AU,BUL,US			0
22042190	- - - Other:	0.5 euro/lt	0.5 euro/lt			AU,BUL,US			0
220429	--Other:								
22042910	- - - Wine other than that referred to in subheading 2204 10 in bottles with "mushroom" stoppers held in place by ties or fastenings; wine otherwise put up with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar,C68	0.2 euro/lt	0.2 euro/lt			AU,US			0
22042990	- - - Other:	0.2 euro/lt	0.2 euro/lt			AU,US			0
220430	-Other grape must	0.2 euro/lt	0.2 euro/lt						0
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.								

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220510	-In containers holding 2 l or less	0.5 euro/lt	0.5 euro/lt			BUL,US		0
220590	-Other	0.2 euro/lt	0.2 euro/lt			US		0
2206	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.							
220600	-Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	0.5 euro/lt	0.5 euro/lt			US		0
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.							
220710	-Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	3 euro/lt	3 euro/lt			POL,US,CAN		0
220720	-Ethyl alcohol and other spirits, denatured, of any strength	3 euro/lt	3 euro/lt			US,CAN		0
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages:							
220820	-Spirits obtained by distilling grape wine or grape marc	5 euro/%vol/HL	1.5 euro/%vol/HL	See footnote 2		EC15,BUL,US		0
220830	-Whiskies	5 euro/%vol/HL	1.5 euro/%vol/HL	See footnote 1		EC15,CAN,BUL,US		0
220840	-Rum and tafia	5 euro/%vol/HL	1.5 euro/%vol/HL	See footnote 1		EC15,BUL,US		0
220850	-Gin and Geneva:							
	--Gin, in containers holding:							

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220850110	---2 litres or less	5	1.5 euro/%vol/HL	See footnote 2		EC15,BUL,US		0
220850190	---More than 2 litres	5	1.5 euro/%vol/HL	See footnote 2		EC15,BUL,US		0
	--Geneva, in containers holding:							
220850910	---2 litres or less	5	1.5 euro/%vol/HL	See footnote 2		EC15,BUL,US		0
220850990	---More than 2 litres	5	1.5 euro/%vol/HL	See footnote 2		EC15,BUL,US		0
220860	-Vodka	5	1.5 euro/%vol/HL	See footnote 3		EC15,BUL,POL,US		0
220870	-Liqueurs and cordials	5	1.5 euro/%vol/HL	See footnote 2		EC15,BUL,US		0
220890	-Other:							
ex220890	--Tequila and Mezcal	5	1.5 euro/%vol/HL	See footnote 1		MX		0
ex220890	--Other	5	1.5 euro/%vol/HL	See footnote 2		EC15,BUL,MX,US		0
2209	Vinegar and substitutes for vinegar obtained from acetic acid.							
220900	-Vinegar and substitutes for vinegar obtained from acetic acid	0.4 euro/lt	0.4 euro/lt					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.							
230110	-Flours, meals and pellets, of meat or meat offal; greaves	12	12					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.							
230210	-Of maize (corn)	12	12					0

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230220	-Of rice	12	12						0
230230	-Of wheat	12	12						0
230240	-Of other cereals	12	12						0
230250	-Of leguminous plants	12	0	2005		US			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	12	5	2005		US			0
230320	-Beet-pulp, bagasse and other waste of sugar manufacture	12	12						0
230330	-Brewing or distilling dregs and waste	12	12						0
2304	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.								
230400	-Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil	12	0	2005		US			0
2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.								
230500	-Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	12	12						0
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 No. 23.04 or 23.05.								

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230610	-Of cotton seeds	12	0	2005	US			0
230620	-Of linseed	12	0	2005	US			0
230630	-Of sunflower seeds	12	0	2005	US			0
230640	-Of rape or colza seeds	12	0	2005	CAN,US			0
230650	-Of coconut or copra	12	0	2005	US			0
230660	-Of palm nuts or kernels	12	0	2005	US			0
230670	-Of maize (corn) germ	12	0	2005	US			0
230690	-Other	12	0	2005	US			0
2307	Wine lees; argol.							
230700	-Wine lees; argol	12	12					0
2308	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.							
230810	-Acorns and horse-chestnuts	12	12					0
230890	-Other	12	12					0
2309	Preparations of a kind used in animal feeding.							
230910	-Dog or cat food, put up for retail sale	12	10	2005	CAN,US			0
230990	-Other	12	12					0
2401	Unmanufactured tobacco; tobacco refuse.							
240110	-Tobacco, not stemmed/stripped	12	12					0
240120	-Tobacco, partly or wholly stemmed/stripped	12	12					0
240130	-Tobacco refuse	12	12					0
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.							

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240210	-Cigars, cheroots and cigarillos, containing tobacco	30	30			MX,POL		0
240220	-Cigarettes containing tobacco	30	30			MX,TU,CH,BUL,PO L		0
240290	-Other	30	30			POL		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	30	30			MX,CH		0
24039	-Other:							
240391	--"Homogenised" or "reconstituted" tobacco	30	30			MX,TU		0
240399	--Other	30	30					0
290543	--Mannitol	12	5.5	2005		US		0
290544	--D-glucitol (sorbitol)	12	5.5	2005		US		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 deterpe nation of essential oils; aqueous distillates and aqueous solutions of essential oils.							
33011	-Essential oils of citrus fruit:							
330111	--Of bergamot	12	6.5	2005		BUL,US,IN		0
330112	--Of orange	12	6.5	2005		BUL,US,IN		0
330113	--Of lemon	12	6.5	2005		BUL,US,IN		0
330114	--Of lime	12	6.5	2005		BUL,US,IN		0

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330119	--Other	12	6.5	2005		BUL,US,IN		0
33012	-Essential oils other than those of citrus fruit:							
330121	--Of geranium	12	6.5	2005		BUL,US,IN		0
330122	--Of jasmin	12	6.5	2005		BUL,US,IN		0
330123	--Of lavender or of lavandin	12	6.5	2005		BUL,US,IN		0
330124	--Of peppermint (Mentha piperita)	12	6.5	2005		BUL,US,IN		0
330125	--Of other mints	12	6.5	2005		BUL,US,IN		0
330126	--Of vetiver	12	6.5	2005		BUL,US,IN		0
330129	--Other	12	6.5	2005		BUL,US,IN		0
330130	-Resinoids	12	6.5	2005		BUL,US,IN		0
330190	-Other	12	6.5	2005		BUL,US,IN		0
3501	Casein, caseinates and other casein derivatives; casein glues.							
350110	-Casein	12	6.5	2005		US		0
350190	-Other	12	6.5	2005		US		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.							
35021	-Egg albumin:							
350211	--Dried	12	6.5	2005		US		0
350219	--Other	12	6.5	2005		US		0
350220	-Milk albumin, including concentrates of two or more whey proteins	12	6.5	2005		US		0
350290	-Other	12	6.5	2005		US		0

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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 No. 35.01.	12	6.5	2005	US			0
350300	-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							
3504	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.							
350400	-Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed	12	6.5	2005	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	12	6.5	2005	POL,US			0
350520	-Glues	12	6.5	2005	US			0
380910	- With a basis of amylaceous substances:	12	6.5	2005	US			0
382460	-Sorbitol other than that of subheading No. 2905.44	12	6.5	2005	US			0

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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.						
410110	-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	15	15		AU,MX		0
41012	-Other hides and skins of bovine animals, fresh or wet-salted:						
410121	--Whole	15	15		AU,MX		0
410122	--Butts and bends	15	15		MX		0
410129	--Other	15	15		MX		0
410130	-Other hides and skins of bovine animals, otherwise preserved	15	15		MX		0
410140	-Hides and skins of equine animals	15	15		MX		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.						
410210	-With wool on	15	15		AU,MX		0
41022	-Without wool on:						
410221	--Pickled	15	15		AU,MX		0
410229	--Other	15	15		AU,MX		0

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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.							
410310	-Of goats or kids	12	12			MX		0
410320	-Of reptiles	12	12			MX		0
410390	-Other	12	12			AU,MX		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.							
430110	-Of mink, whole, with or without head, tail or paws	12	12			MX		0
430120	-Of rabbit or hare, whole, with or without head, tail or paws	12	12			MX		0
430130	-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	12	12			MX		0
430140	-Of beaver, whole, with or without head, tail or paws	12	12			MX		0
430150	-Of musk-rat, whole, with or without head, tail or paws	12	12			MX		0
430160	-Of fox, whole, with or without head, tail or paws	12	12			MX		0
430170	-Of seal, whole, with or without head, tail or paws	12	12			MX		0
430180	-Other furskins, whole, with or without head, tail or paws	12	12			MX		0

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430190	-Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	12	12			MX			0
5001	Silk-worm cocoons suitable for reeling.								
500100	-Silk-worm cocoons suitable for reeling	12	12						0
5002	Raw silk (not thrown).								
500200	-Raw silk (not thrown)	12	12						0
5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).								
500310	-Not carded or combed	12	12						0
500390	-Other	12	12			KYG			0
5101	Wool, not carded or combed.								
51011	-Greasy, including fleece-washed wool:								
510111	--Shorn wool	4	4			AU			0
510119	--Other	5	4	2005		AU			0
51012	-Degreased, not carbonised:								
510121	--Shorn wool	5	0	2005		AU			0
510129	--Other	5	4	2005		AU			0
510130	-Carbonised	5	4	2005		AU			0
5102	Fine or coarse animal hair, not carded or combed.								
510210	-Fine animal hair	12	12						0
510220	-Coarse animal hair	12	12						0
5103	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.								
510310	-Noils of wool or of fine animal hair	12	12			AU			0
510320	-Other waste of wool or of fine animal hair	12	12			AU			0
510330	-Waste of coarse animal hair	12	12						0

HS96	Description	Bound rate at		Implementation	Present		Concession first incorporated in a GATT Schedule	Earlier INRs	ODCs
		date of accession	Final Bound		concession established	INR			
5201	Cotton, not carded or combed.								
520100	-Cotton, not carded or combed	12	4	2005		AU,MX,US			0
5202	Cotton waste (including yarn waste and garnetted stock).								
520210	-Yarn waste (including thread waste)	12	12			US			0
52029	-Other:								
520291	--Garnetted stock	12	12			US			0
520299	--Other	12	12			US			0
5203	Cotton, carded or combed.								
520300	-Cotton, carded or combed	5	5			MX,US			0
5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).								
530110	-Flax, raw or retted	12	12						0
53012	-Flax, broken, scutched, hackled or otherwise processed, but not spun:								
530121	--Broken or scutched	12	12						0
530129	--Other	12	12						0
530130	-Flax tow and waste	12	12						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).								
530210	-True hemp, raw or retted	12	12						0
530290	-Other	12	12						0

<u>HS96</u>	<u>Description</u>	<u>Bound rate at</u>		<u>Implementation</u>	<u>Present</u> <u>concession</u> <u>established</u>	<u>Concession first</u> <u>incorporated in a</u> <u>GATT Schedule</u>
		<u>date of</u> <u>accession</u>	<u>Final</u> <u>Bound</u>			<u>Earlier INRs</u> <u>ODCs</u>

Footnote 1:

Duty rates will be implemented under the following schedule:

YEAR	Tariff Rate (net volume of alcohol)
------	--

1 Jan. 2000– 31 Dec. 2002	5,0 euro/%vol/HL
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1 Jan. 2003– 31 Dec. 2003	4,735 euro/%vol/HL
------------------------------	--------------------

1 Jan. 2004– 31 Dec. 2004	3,75 euro/%vol/HL
------------------------------	-------------------

as of 1 Jan. 2005	1,5 euro/%vol/HL
-------------------	------------------

Footnote 2:

Duty rates will be implemented under the following schedule:

YEAR	Tariff Rate (net volume of alcohol)
------	--

1 Jan. 2000– 31 Dec. 2002	5,0 euro/%vol/HL
------------------------------	------------------

1 Jan. 2003– 31 Dec. 2003	4,735 euro/%vol/HL
------------------------------	--------------------

1 Jan. 2004– 31 Dec. 2004	3,75 euro/%vol/HL
------------------------------	-------------------

1 Jan. 2005– 31 Dec. 2005	2,5 euro/%vol/HL
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as of 1 Jan. 2006	1,5 euro/%vol/HL
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Footnote 3:

Duty rates will be implemented under

<u>HS96</u>	<u>Description</u>	<u>Bound rate at</u> <u>date of</u> <u>accession</u>	<u>Final</u> <u>Bound</u>	<u>Implementation</u>	<u>Present</u> <u>concession</u> <u>established</u>	<u>INR</u>	<u>Concession first</u> <u>incorporated in a</u> <u>GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
	the following schedule:								
	YEAR	Tariff Rate (net volume of alcohol)							
	1 Jan. 2000– 31 Dec. 2002	5,0 euro/%vol/HL							
	1 Jan. 2003– 31 Dec. 2003	4,735 euro/%vol/HL							
	1 Jan. 2004– 31 Dec. 2004	3,75 euro/%vol/HL							
	1 Jan. 2005– 31 Dec. 2005	2 euro/%vol/HL							
	as of 1 Jan. 2006	1,5 euro/%vol/HL							

Schedule CXLV - Republic of Georgia

21 July 1999

This Schedule is authentic only in the English language

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

Note--The "final bound rate" of duty, if differing from the "bound rate at date of accession", will be implemented upon accession unless there is a date specified in the "implementation" column. The implementation column indicates the date (referring to the 1 January of the year indicated) when the final bound rate will be achieved. All tariff reductions will be implemented in equal annual rate reductions, except as may otherwise be provided for in the "staging matrix" for information technology products. The staged reduction will be rounded off to the first decimal.

HS	Description	Bound rate at		Implementation	Present		Concession first incorporated in a GATT Schedule	Earlier INRs	ODCs
		date of accession	Final Bound		concession established	INR			
0301	Live fish.								
030110	-Ornamental fish:	12	0	2005		US			0
03019	-Other live fish:								
030191	--Trout (<i>Salmo trutta</i> , Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	12	12			US			0
030192	--Eels (<i>Anguilla</i> spp.)	12	0	2005		US			0
030193	--Carp	12	12			US			0
030199	--Other	12	0	2005		US			0
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.								
03021	-Salmonidae, excluding livers and roes:								

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a	
		date of accession	Final Bound				GATT Schedule	Earlier INRs ODCs
030211	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	12	0	2005		US		0
030212	--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>)	12	0	2005		US		0
030219	--Other	12	0	2005		US		0
03022	-Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:							
030221	--Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	12	0	2005		US		0
030222	--Plaice (<i>Pleuronectes platessa</i>)	12	0	2005		US		0
030223	--Sole (<i>Solea</i> spp.)	12	0	2005		US		0
030229	--Other	12	0	2005		US		0
03023	-Tunas (of the genus <i>Thunnus</i>) skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:							
030231	--Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	12	0	2005		US		0
030232	--Yellowfin tunas (<i>Thunnus albacares</i>)	12	0	2005		US		0
030233	--Skipjack or stripe-bellied bonito	12	0	2005		US		0

<u>HS</u>	<u>Description</u>	<u>Bound rate at</u> <u>date of</u> <u>accession</u>	<u>Final</u> <u>Bound</u>	<u>Implementation</u>	<u>Present</u> <u>concession</u> <u>established</u>	<u>INR</u>	<u>Concession first</u> <u>incorporated in a</u> <u>GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
030239	--Other	12	0	2005		US			0
030240	-Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	12	0	2005		US			0
030250	-Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes	12	0	2005		US			0
03026	-Other fish, excluding livers and roes:								
030261	--Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	12	0	2005		US			0
030262	--Haddock (<i>Melanogrammus</i> <i>aeglefinus</i>)	12	0	2005		US			0
030263	--Coalfish (<i>Pollachius virens</i>)	12	0	2005		US			0
030264	--Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber</i> <i>japonicus</i>)	12	0	2005		US			0
030265	--Dogfish and other sharks	12	0	2005		US			0
030266	--Eels (<i>Anguilla</i> spp.)	12	0	2005		US			0
030269	--Other	12	12			US			0
030270	-Livers and roes	12	0	2005		US			0
0303	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.								
030310	-Pacific salmon (<i>Oncorhynchus</i> <i>nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus</i> <i>tschawytscha</i> , <i>Oncorhynchus</i> <i>kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), excluding livers and roes	12	0	2005		US,CAN			0
03032	-Other salmonidae, excluding livers and roes:								

<u>HS</u>	<u>Description</u>	<u>Bound rate at</u> <u>date of</u> <u>accession</u>	<u>Final</u> <u>Bound</u>	<u>Implementation</u>	<u>Present</u> <u>concession</u> <u>established</u>	<u>INR</u>	<u>Concession first</u> <u>incorporated in a</u> <u>GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
030321	--Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	12	0	2005		US			0
030322	--Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	12	0	2005		US			0
030329	--Other	12	0	2005		US			0
03033	-Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes:								
030331	--Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	12	0	2005		US			0
030332	--Plaice (Pleuronectes platessa)	12	0	2005		US			0
030333	--Sole (Solea spp.)	12	0	2005		US			0
030339	--Other	12	0	2005		US			0
03034	-Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes:								
030341	--Albacore or longfinned tunas (Thunnus alalunga)	12	0	2005		US			0
030342	--Yellowfin tunas (Thunnus albacares)	12	0	2005		US			0
030343	--Skipjack or stripe-bellied bonito	12	0	2005		US			0
030349	--Other	12	0	2005		US			0
030350	-Herrings (Clupea harengus, Clupea pallasii), excluding livers and roes	12	0	2005		CAN,US			0

<u>HS</u>	<u>Description</u>	<u>Bound rate at</u> <u>date of</u> <u>accession</u>	<u>Final</u> <u>Bound</u>	<u>Implementation</u>	<u>Present</u> <u>concession</u> <u>established</u>	<u>INR</u>	<u>Concession first</u> <u>incorporated in a</u> <u>GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
030360	--Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes	12	0	2005		US			0
03037	-Other fish, excluding livers and roes:								
030371	--Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	12	0	2005		US			0
030372	--Haddock (Melanogrammus aeglefinus)	12	0	2005		US			0
030373	--Coalfish (Pollachius virens)	12	0	2005		US			0
030374	--Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	12	0	2005		US			0
030375	--Dogfish and other sharks	12	0	2005		US			0
030376	--Eels (Anguilla spp.)	12	0	2005		US			0
030377	--Sea bass (Dicentrarchus labrax, Dicentrarchus punctatus)	12	0	2005		US			0
030378	--Hake (Merluccius spp., Urophycis spp.)	12	0	2005		US			0
030379	--Other	12	0	2005		CAN,US			0
030380	-Livers and roes	12	0	2005		US			0
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.								
030410	-Fresh or chilled	12	0	2005		US			0
030420	-Frozen fillets	12	0	2005		US			0
030490	-Other	12	0	2005		US			0

<u>HS</u>	<u>Description</u>	<u>Bound rate at</u>		<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a</u>	
		<u>date of accession</u>	<u>Final Bound</u>				<u>GATT Schedule</u>	<u>Earlier INRs ODCs</u>
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.							
030510	-Flours, meals and pellets of fish, fit for human consumption	12	0	2005		US		0
030520	-Livers and roes, dried, smoked, salted or in brine	12	0	2005		US		0
030530	-Fish fillets, dried, salted or in brine, but not smoked	12	0	2005		US		0
03054	-Smoked fish, including fillets:							
030541	--Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	12	0	2005		US,CAN		0
030542	--Herrings (Clupea harengus, Clupea pallasii)	12	0	2005		US		0
030549	--Other	12	0	2005		US		0
03055	-Dried fish, whether or not salted but not smoked:							
030551	--Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	12	0	2005		US		0
030559	--Other	12	0	2005		US		0
03056	-Fish, salted but not dried or smoked and fish in brine:							
030561	--Herrings (Clupea harengus, Clupea pallasii)	12	0	2005		US		0
030562	--Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	12	0	2005		US		0

<u>HS</u>	<u>Description</u>	<u>Bound rate at</u> <u>date of</u> <u>accession</u>	<u>Final</u> <u>Bound</u>	<u>Implementation</u>	<u>Present</u> <u>concession</u> <u>established</u>	<u>INR</u>	<u>Concession first</u> <u>incorporated in a</u> <u>GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
030563	--Anchovies (Engraulis spp.)	12	0	2005		US			0
030569	--Other	12	0	2005		US			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.								
03061	-Frozen:								
030611	--Rock lobster and other sea crawfish (Palinurus spp., Palinurus spp., Jasus spp.)	12	0	2005		MX,US			0
030612	--Lobsters (Homarus spp.)	12	0	2005		MX,CAN,US			0
030613	--Shrimps and prawns	12	0	2005		MX,US			0
030614	--Crabs	12	0	2005		MX,US			0
030619	--Other, including flours, meals and pellets of crustaceans, fit for human consumption	12	0	2005		US			0
03062	-Not frozen:								
030621	--Rock lobster and other sea crawfish (Palinurus spp., Palinurus spp., Jasus spp.)	12	0	2005		MX,US			0
030622	--Lobsters (Homarus spp.)	12	0	2005		MX,US			0
030623	--Shrimps and prawns	12	0	2005		MX,US			0
030624	--Crabs	12	0	2005		US			0
030629	--Other, including flours, meals and pellets of crustaceans, fit for human consumption	12	0	2005		US			0

<u>HS</u>	<u>Description</u>	<u>Bound rate at</u> <u>date of</u> <u>accession</u>	<u>Final</u> <u>Bound</u>	<u>Implementation</u>	<u>Present</u> <u>concession</u> <u>established</u>	<u>Concession first</u> <u>incorporated in a</u> <u>GATT Schedule</u>	<u>Earlier INRs</u> <u>ODCs</u>
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	12	0	2005	MX,US		0
03072	-Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten:						
030721	--Live, fresh or chilled	12	0	2005	MX,US		0
030729	--Other	12	0	2005	US		0
03073	-Mussels (Mytilus spp., Perna spp.):						
030731	--Live, fresh or chilled	12	0	2005	US		0
030739	--Other	12	0	2005	US		0
03074	-Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.):						
030741	--Live, fresh or chilled	12	0	2005	MX,US		0
030749	--Other	12	0	2005	MX,US		0
03075	-Octopus (Octopus spp.):						
030751	--Live, fresh or chilled	12	0	2005	MX,US		0
030759	--Other	12	0	2005	US		0
030760	-Snails, other than sea snails	12	0	2005	MX,US		0
03079	-Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:						

<u>HS</u>	<u>Description</u>	<u>Bound rate at</u>		<u>Implementation</u>	<u>Present</u>		<u>Concession first</u>	
		<u>date of</u>	<u>Final</u>		<u>concession</u>	<u>INR</u>	<u>incorporated in a</u>	<u>Earlier INRs ODCs</u>
		<u>accession</u>	<u>Bound</u>		<u>established</u>		<u>GATT Schedule</u>	
030791	--Live, fresh or chilled	12	0	2005		MX,US		0
030799	--Other	12	0	2005		US		0
0509	Natural sponges of animal origin.							
050900	-Natural sponges of animal origin	12	0	2005		US		0
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.							
150410	-Fish-liver oils and their fractions	12	0	2005		US		0
150420	-Fats and oils and their fractions, of fish, other than liver oils	12	0	2005		US		0
150430	-Fats and oils and their fractions, of marine mammals	12	0	2005		US		0
1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.							
160300	-Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	12	0	2005		US		0
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.							
16041	-Fish, whole or in pieces, but not minced:							
160411	--Salmon	12	0	2005		US		0
160412	--Herrings	12	0	2005		US		0
160413	--Sardines, sardinella and brisling or sprats	12	0	2005		US		0
160414	--Tunas, skipjack and bonito (Sarda spp.)	12	0	2005		US		0
160415	--Mackerel	12	0	2005		EC15,US		0
160416	--Anchovies	12	0	2005		US		0
160419	--Other	12	0	2005		US		0

<u>HS</u>	<u>Description</u>	<u>Bound rate at</u> <u>date of</u> <u>accession</u>	<u>Final</u> <u>Bound</u>	<u>Implementation</u>	<u>Present</u> <u>concession</u> <u>established</u>	<u>Concession first</u> <u>incorporated in a</u> <u>GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
160420	-Other prepared or preserved fish	12	0	2005	US			0
160430	-Caviar and caviar substitutes	12	0	2005	US			0
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.							
160510	-Crab	12	0	2005	US			0
160520	-Shrimps and prawns	12	0	2005	US			0
160530	-Lobster	12	0	2005	US			0
160540	-Other crustaceans	12	0	2005	US			0
160590	-Other	12	0	2005	US			0
230120	-Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	12	0	2005	US			0
2501	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.							
250100	-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	12	12					0
2502	Unroasted iron pyrites.							
250200	-Unroasted iron pyrites	12	12					0
2503	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.							
250300	-Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	12	12		CAN			0
2504	Natural graphite.							

<u>HS</u>	<u>Description</u>	<u>Bound rate at</u> <u>date of</u> <u>accession</u>	<u>Final</u> <u>Bound</u>	<u>Implementation</u>	<u>Present</u> <u>concession</u> <u>established</u>	<u>Concession first</u> <u>incorporated in a</u> <u>GATT Schedule</u>	<u>Earlier INRs</u> <u>ODCs</u>
250410	-In powder or in flakes	12	12				0
250490	-Other	12	12				0
2505	Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.						
250510	-Silica sands and quartz sands	12	12				0
250590	-Other	12	12				0
2506	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.						
250610	-Quartz	12	12				0
25062	-Quartzite:						
250621	--Crude or roughly trimmed	12	12				0
250629	--Other	12	12				0
2507	Kaolin and other kaolinic clays, whether or not calcined.						
250700	Kaolin and other kaolinic clays, whether or not calcined.	12	12				0
2508	Other clays (not including expanded clays of heading No. 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.						
250810	-Bentonite	12	12				0
250820	-Decolourising earths and fuller's earth	12	12				0
250830	-Fire-clay	12	12				0
250840	-Other clays	12	12				0
250850	-Andalusite, kyanite and sillimanite	12	12				0
250860	-Mullite	12	12				0

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250870	-Chamotte or dinas earths	12	12				0
2509	Chalk.						
250900	-Chalk	12	12				0
2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.						
251010	-Unground	12	12				0
251020	-Ground	12	12				0
2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading No. 28.16.						
251110	-Natural barium sulphate (barytes)	12	12				0
251120	-Natural barium carbonate (witherite)	12	12				0
2512	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.						
251200	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.	12	12		CZ,SL		0
2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.						
25131	-Pumice stone:						
251311	--Crude or in irregular pieces, including crushed pumice ("bimskies")	12	12				0

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251319	--Other	12	12					0
251320	-Emery, natural corundum, natural garnet and other natural abrasives	12	12					0
2514	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.							
251400	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	12	12					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.							
25151	-Marble and travertine:							
251511	--Crude or roughly trimmed	20	20					0
251512	--Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:	20	20					0
251520	-Ecaussine and other calcareous monumental or building stone; alabaster	20	20					0

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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.						
25161	-Granite:						
251611	--Crude or roughly trimmed	20	20				0
251612	--Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	20	20				0
25162	-Sandstone:						
251621	--Crude or roughly trimmed	20	20				0
251622	--Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:	20	20				0
251690	-Other monumental or building stone	20	20				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, whether or not incorporating the materials dited in the first part of the heading; tarred macadam; granules; chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated.						

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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:	12	12				0
251720	-Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading No. 2517.10	12	12				0
251730	-Tarred macadam	12	12				0
25174	-Granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated:						
251741	--Of marble	12	12				0
251749	--Other	12	12				0
2518	Dolomite, whether or not calcined; dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; agglomerated dolomite (including tarred dolomite).						
251810	-Dolomite not calcined	12	12				0
251820	-Calcined dolomite	12	12				0
251830	-Agglomerated dolomite (including tarred dolomite)	12	12				0
2519	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.						
251910	-Natural magnesium carbonate (magnesite)	12	12				0

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251990	-Other	12	12						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.								
252010	-Gypsum; anhydrite	12	12						0
252020	-Plasters:	12	12						0
2521	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.								
252100	-Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	12	12						0
2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 28.25.								
252210	- Quicklime.	12	12						0
252220	- Slaked lime.	12	12						0
252230	- Hydraulic lime.	12	12						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.	20	20						0
25232	-Portland cement:								
252321	--White cement, whether or not artificially coloured	20	20					MX	0
252329	-- Other.	20	20					MX	0
252330	- Aluminous cement.	20	20						0

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a	
		date of accession	Final Bound				GATT Schedule	Earlier INRs ODCs
252390	- Other hydraulic cements:	20	20					0
2524	Asbestos.							
252400	-Asbestos	12	12			CAN		0
2525	Mica, including splittings; mica waste.							
252510	-Crude mica and mica rifted into sheets or splittings	12	12					0
252520	-Mica powder	12	12					0
252530	-Mica waste	12	12					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.							
252610	-Not crushed, not powdered	12	12					0
252620	-Crushed or powdered	12	12					0
2527	Natural cryolite; natural chiolite.							
252700	-Natural cryolite; natural chiolite	12	12					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.							
252810	-Natural sodium borates and concentrates thereof (whether or not calcined)	12	12					0
252890	-Other	12	12					0
2529	Felspar; leucite, nepheline and nepheline syenite; fluorspar.							
252910	-Felspar	12	12			CZ,SL		0
25292	-Fluorspar:							

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252921	--Containing by weight 97 % or less of calcium fluoride	12	12				0
252922	--Containing by weight more than 97 % of calcium fluoride	12	12				0
252930	-Leucite; nepheline and nepheline syenite	12	12				0
2530	Mineral substances not elsewhere specified or included.						
253010	-Vermiculite, perlite and chlorites, unexpanded:	12	12				0
253020	-Kieserite, epsomite (natural magnesium sulphates)	12	12				0
253040	-Natural micaceous iron oxides	12	12				0
253090	-Other:	12	12				0
2601	Iron ores and concentrates, including roasted iron pyrites.						
26011	-Iron ores and concentrates, other than roasted iron pyrites:						
260111	--Non-agglomerated	12	12		AU,CAN		0
260112	--Agglomerated	12	12		AU,CAN		0
260120	-Roasted iron pyrites	12	12				0
2602	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.						
260200	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.	15	15		AU		0
2603	Copper ores and concentrates.						
260300	-Copper ores and concentrates	12	12		AU		0
2604	Nickel ores and concentrates.						

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260400	-Nickel ores and concentrates	12	12		AU		0
2605	Cobalt ores and concentrates.						
260500	-Cobalt ores and concentrates	12	12				0
2606	Aluminium ores and concentrates.						
260600	Aluminium ores and concentrates.	12	12		AU		0
2607	Lead ores and concentrates.						
260700	-Lead ores and concentrates	12	12		AU		0
2608	Zinc ores and concentrates.						
260800	-Zinc ores and concentrates	12	12		AU		0
2609	Tin ores and concentrates.						
260900	-Tin ores and concentrates	12	12				0
2610	Chromium ores and concentrates.						
261000	-Chromium ores and concentrates	12	12				0
2611	Tungsten ores and concentrates.						
261100	-Tungsten ores and concentrates	12	12				0
2612	Uranium or thorium ores and concentrates.						
261210	-Uranium ores and concentrates	12	12		AU		0
261220	-Thorium ores and concentrates:	12	12				0
2613	Molybdenum ores and concentrates.						
261310	-Roasted	12	12				0
261390	-Other	12	12				0
2614	Titanium ores and concentrates.						
261400	-Titanium ores and concentrates	12	12		AU		0
2615	Niobium, tantalum, vanadium or zirconium ores and concentrates.						
261510	-Zirconium ores and concentrates	12	12		AU		0
261590	-Other:	12	12				0

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2616	Precious metal ores and concentrates.								
261610	-Silver ores and concentrates	12	12					0	
261690	-Other	12	12					0	
2617	Other ores and concentrates.								
261710	-Antimony ores and concentrates	12	12					0	
261790	-Other	12	12					0	
2618	Granulated slag (slag sand) from the manufacture of iron or steel.								
261800	-Granulated slag (slag sand) from the manufacture of iron or steel	12	12					0	
2619	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.								
261900	-Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel:	12	12					0	
2620	Ash and residues (other than from the manufacture of iron or steel), containing metals or metal compounds.								
26201	-Containing mainly zinc:								
262011	--Hard zinc spelter	12	12					0	
262019	--Other	12	12					0	
262020	-Containing mainly lead	12	12					0	
262030	-Containing mainly copper	12	12					0	
262040	-Containing mainly aluminium	12	12					0	
262050	-Containing mainly vanadium	12	12					0	
262090	-Other	12	12					0	
2621	Other slag and ash, including seaweed ash (kelp).								

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262100	-Other slag and ash, including seaweed ash (kelp)	12	12				0
2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.						
27011	-Coal, whether or not pulverised, but not agglomerated:						
270111	--Anthracite:	12	12				0
270112	--Bituminous coal	12	12		AU,CAN		0
270119	--Other coal	12	12				0
270120	-Briquettes, ovoids and similar solid fuels manufactured from coal	12	12				0
2702	Lignite, whether or not agglomerated, excluding jet.						
270210	-Lignite, whether or not pulverised, but not agglomerated	12	12				0
270220	-Agglomerated lignite	12	12				0
2703	Peat (including peat litter), whether or not agglomerated.						
270300	-Peat (including peat litter), whether or not agglomerated	12	12				0
2704	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.						
270400	-Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	12	12		AU		0
2705	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.						
270500	-Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	12	12				0

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2706	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.						
270600	-Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	12	12				0
2707	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.						
270710	-Benzole:	12	12				0
270720	-Toluole:	12	12				0
270730	-Xylole	12	12				0
270740	-Naphthalene	12	12				0
270750	-Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 C by the ASTM D 86 method:	12	12				0
270760	-Phenols	12	12				0
27079	-Other:						
270791	--Creosote oils	12	12				0
270799	--Other:	12	12				0
2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars.						
270810	-Pitch	12	12				0
270820	-Pitch coke	12	12				0
2709	Petroleum oils and oils obtained from bituminous minerals, crude.						

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270900	-Petroleum oils and oils obtained from bituminous minerals, crude	12	12		AU			0
2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations.							
271000	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations.							
27100010	- Light oils	12	12			EC15,AU,CAN,BUL, CZ,SL		0
27100040	- Medium oils	12	12			EC15,AU,CAN,BUL, CZ,SL		0
	- Heavy oils:							
27100060	- -Gas oils	12	12			EC15,AU,CAN,BUL, CZ,SL		0
27100070	- - Fuel oils	12	12			EC15,AU,CAN,BUL, CZ,SL		0
27100080	- - Lubricating oils; other oils	12	12			EC15,AU,CAN,BUL, CZ,SL		0
2711	Petroleum gases and other gaseous hydrocarbons.							
27111	-Liquefied:							
271111	--Natural gas	12	12			AU		0
271112	--Propane	12	12			AU		0

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271113	--Butanes	12	12		AU		0
271114	--Ethylene, propylene, butylene and butadiene	12	12				0
271119	--Other	12	12				0
27112	-In gaseous state:						
271121	--Natural gas	12	12				0
271129	--Other	12	12				0
2712	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.						
271210	-Petroleum jelly:	12	12				0
271220	-Paraffin wax containing by weight less than 0.75 % of oil	12	12				0
271290	-Other	12	12				0
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.						
27131	-Petroleum coke:						
271311	--Not calcined	12	12				0
271312	-- Calcined.	12	12				0
271320	-Petroleum bitumen	12	12				0
271390	-Other residues of petroleum oils or of oils obtained from bituminous minerals	12	12				0
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.						

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271410	-Bituminous or oil shale and tar sands	12	12				0
271490	-Other	12	12				0
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).						
271500	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).	12	12				0
2716	Electrical energy.						
271600	-Electrical energy	12	12				0
2801	Fluorine, chlorine, bromine and iodine.						
280110	-Chlorine	12	5.5	2005	US		0
280120	-Iodine	12	5.5	2005	US		0
280130	-Fluorine; bromine	12	5.5	2005	US		0
2802	Sulphur, sublimed or precipitated; colloidal sulphur.						
280200	-Sulphur, sublimed or precipitated; colloidal sulphur	12	5.5	2005	MX,US		0
2803	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).						
280300	-Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)	12	5.5	2005	MX,US		0
2804	Hydrogen, rare gases and other non-metals.						
280410	-Hydrogen	12	12		US		0

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28042	-Rare gases:								
280421	--Argon	12	12			US			0
280429	--Other	12	12			US			0
280430	-Nitrogen	12	12			US			0
280440	-Oxygen	12	12			US			0
280450	-Boron; tellurium	12	12			US			0
28046	-Silicon:								
280461	--Containing by weight not less than 99.99 % of silicon	12	12			US			0
280469	--Other	12	12			US			0
280470	-Phosphorus	12	12			US			0
280480	-Arsenic	12	12			US			0
280490	-Selenium	12	12			US			0
2805	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.								
28051	-Alkali metals:								
280511	--Sodium	12	5.5	2005		US			0
280519	--Other	12	5.5	2005		US			0
28052	-Alkaline-earth metals:								
280521	--Calcium	12	5.5	2005		US			0
280522	--Strontium and barium	12	5.5	2005		US			0
280530	-Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	12	5.5	2005		US			0
280540	-Mercury	12	5.5	2005		US			0
2806	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.								
280610	-Hydrogen chloride (hydrochloric acid)	12	"5,5"	2005		US			0

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280620	-Chlorosulphuric acid	12	"5,5"	2005		US			0
2807	Sulphuric acid; oleum.								
280700	-Sulphuric acid; oleum	12	"5,5"	2005		MX,US			0
2808	Nitric acid; sulphonitric acids.								
280800	-Nitric acid; sulphonitric acids	12	12			US			0
2809	Diphosphorus pentaoxide; phosphoric acid and polyphosphoric acids.								
280910	-Diphosphorus pentaoxide	12	5.5	2005		US			0
280920	-Phosphoric acid and polyphosphoric acids	12	5.5	2005		MX,US			0
2810	Oxides of boron; boric acids.								
281000	-Oxides of boron; boric acids	12	5.5	2005		US			0
2811	Other inorganic acids and other inorganic oxygen compounds of non-metals.								
28111	-Other inorganic acids:								
281111	--Hydrogen fluoride (hydrofluoric acid)	12	5.5	2005		US			0
281119	--Other	12	5.5	2005		US			0
28112	-Other inorganic oxygen compounds of non-metals:								
281121	--Carbon dioxide	12	5.5	2005		US			0
281122	--Silicon dioxide	12	5.5	2005		US			0
281123	--Sulphur dioxide	12	5.5	2005		MX,US			0
281129	--Other	12	5.5	2005		US			0
2812	Halides and halide oxides of non-metals.								
281210	-Chlorides and chloride oxides	12	5.5	2005		US			0
281290	-Other	12	5.5	2005		US			0

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2813	Sulphides of non-metals; commercial phosphorus trisulphide.							
281310	-Carbon disulphide	12	5.5	2005		US		0
281390	-Other	12	5.5	2005		US		0
2814	Ammonia, anhydrous or in aqueous solution.							
281410	-Anhydrous ammonia	12	12			US		0
281420	-Ammonia in aqueous solution	12	12			US		0
2815	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.							
28151	-Sodium hydroxide (caustic soda):							
281511	--Solid	12	5.5	2005		US		0
281512	--In aqueous solution (soda lye or liquid soda)	12	5.5	2005		US		0
281520	-Potassium hydroxide (caustic potash)	12	5.5	2005		US		0
281530	-Peroxides of sodium or potassium	12	5.5	2005		US		0
2816	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.							
281610	-Hydroxide and peroxide of magnesium	12	5.5	2005		US		0
281620	-Oxide, hydroxide and peroxide of strontium	12	5.5	2005		US		0
281630	-Oxide, hydroxide and peroxide of barium	12	5.5	2005		US		0
2817	Zinc oxide; zinc peroxide.							
281700	-Zinc oxide; zinc peroxide	12	5.5	2005		US		0

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2818	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.	12	5.5	2005	US			0
281810	-Artificial corundum, whether or not chemically defined	12	5.5	2005	US			0
281820	-Aluminium oxide, other than artificial corundum	12	5.5	2005	AU,US			0
281830	-Aluminium hydroxide	12	5.5	2005	AU,US			0
2819	Chromium oxides and hydroxides.							
281910	-Chromium trioxide	12	5.5	2005	US			0
281990	-Other	12	5.5	2005	US			0
2820	Manganese oxides.							
282010	-Manganese dioxide	12	5.5	2005	US			0
282090	-Other	12	5.5	2005	US			0
2821	Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe2O3.							
282110	-Iron oxides and hydroxides	12	12		US			0
282120	-Earth colours	12	12		US			0
2822	Cobalt oxides and hydroxides; commercial cobalt oxides.							
282200	-Cobalt oxides and hydroxides; commercial cobalt oxides	12	5.5	2005	US			0
2823	Titanium oxides.							
282300	-Titanium oxides	12	5.5	2005	US			0
2824	Lead oxides; red lead and orange lead.							
282410	-Lead monoxide (litharge, massicot)	12	5.5	2005	US			0
282420	-Red lead and orange lead	12	5.5	2005	US			0
282490	-Other	12	5.5	2005	US			0

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2825	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.						
282510	-Hydrazine and hydroxylamine and their inorganic salts	12	5.5	2005	US		0
282520	-Lithium oxide and hydroxide	12	5.5	2005	US		0
282530	-Vanadium oxides and hydroxides	12	5.5	2005	US		0
282540	-Nickel oxides and hydroxides	12	5.5	2005	US		0
282550	-Copper oxides and hydroxides	12	5.5	2005	US		0
282560	-Germanium oxides and zirconium dioxide	12	5.5	2005	US		0
282570	-Molybdenum oxides and hydroxides	12	5.5	2005	US		0
282580	-Antimony oxides	12	5.5	2005	US		0
282590	-Other	12	5.5	2005	US		0
2826	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.						
28261	-Fluorides:						
282611	--Of ammonium or of sodium	12	5.5	2005	US		0
282612	--Of aluminium	12	5.5	2005	US		0
282619	--Other	12	5.5	2005	US		0
282620	-Fluorosilicates of sodium or of potassium	12	5.5	2005	US		0
282630	-Sodium hexafluoroaluminate (synthetic cryolite)	12	5.5	2005	US		0
282690	-Other	12	5.5	2005	US		0
2827	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.						
282710	-Ammonium chloride	12	5.5	2005	US		0

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282720	-Calcium chloride	12	5.5	2005		US		0
28273	-Other chlorides:							
282731	--Of magnesium	12	5.5	2005		US		0
282732	--Of aluminium	12	5.5	2005		US		0
282733	--Of iron	12	5.5	2005		US		0
282734	--Of cobalt	12	5.5	2005		US		0
282735	--Of nickel	12	5.5	2005		US		0
282736	--Of zinc	12	5.5	2005		US		0
282738	--Of barium	12	5.5	2005		US		0
282739	--Other	12	5.5	2005		US		0
28274	-Chloride oxides and chloride hydroxides:							
282741	--Of copper	12	5.5	2005		US		0
282749	--Other	12	5.5	2005		US		0
28275	-Bromides and bromide oxides:							
282751	--Bromides of sodium or of potassium	12	5.5	2005		US		0
282759	--Other	12	5.5	2005		US		0
282760	-Iodides and iodide oxides	12	5.5	2005		US		0
2828	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.							
282810	-Commercial calcium hypochlorite and other calcium hypochlorites	12	5.5	2005		US		0
282890	-Other	12	5.5	2005		US		0
2829	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.							
28291	-Chlorates:							
282911	--Of sodium	12	5.5	2005		US		0
282919	--Other	12	5.5	2005		US		0

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282990	-Other	12	5.5	2005		US		0
2830	Sulphides; polysulphides.							
283010	-Sodium sulphides	12	5.5	2005		MX,US		0
283020	-Zinc sulphide	12	5.5	2005		US		0
283030	-Cadmium sulphide	12	5.5	2005		US		0
283090	-Other	12	5.5	2005		US		0
2831	Dithionites and sulphonylates.							
283110	-Of sodium	12	5.5	2005		US		0
283190	-Other	12	5.5	2005		US		0
2832	Sulphites; thiosulphates.							
283210	-Sodium sulphites	12	5.5	2005		US		0
283220	-Other sulphites	12	5.5	2005		US		0
283230	-Thiosulphates	12	5.5	2005		US		0
2833	Sulphates; alums; peroxosulphates (persulphates).							
28331	-Sodium sulphates:							
283311	--Disodium sulphate	12	5.5	2005		US		0
283319	--Other	12	5.5	2005		US		0
28332	-Other sulphates:							
283321	--Of magnesium	12	5.5	2005		US,KYG		0
283322	--Of aluminium	12	5.5	2005		US,KYG		0
283323	--Of chromium	12	5.5	2005		US,KYG		0
283324	--Of nickel	12	5.5	2005		US,KYG		0
283325	--Of copper	12	5.5	2005		US,KYG		0
283326	--Of zinc	12	5.5	2005		US,KYG		0
283327	--Of barium	12	5.5	2005		US,KYG		0
283329	--Other	12	5.5	2005		US,KYG		0
283330	-Alums	12	5.5	2005		US		0
283340	-Peroxosulphates (persulphates)	12	5.5	2005		US		0