

**Working Party on the Accession
of the Sultanate of Oman**

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anglais/
inglés

**REPORT OF THE WORKING PARTY ON
THE ACCESSION OF THE SULTANATE OF OMAN
TO THE WORLD TRADE ORGANIZATION**

Schedule - Oman

Part I - Schedule of Concessions and Commitments on Goods

As indicated in paragraph 152 of the Report of the Working Party on the Accession of the Sultanate of Oman (WT/ACC/SPEC/OMN/7/Rev.1), the Schedule of Concessions and Commitments on Goods resulting from the negotiations between Oman and WTO Members is annexed to the Protocol of Accession of the Sultanate of Oman and is reproduced hereunder¹.

**Groupe de travail de l'accession
du Sultanat d'Oman**

**RAPPORT DU GROUPE DE TRAVAIL DE
L'ACCESSION DU SULTANAT D'OMAN À
L'ORGANISATION MONDIALE DU COMMERCE**

Liste - Oman

Partie I - Liste de concessions et d'engagements concernant les marchandises

Comme il est indiqué au paragraphe 152 du rapport du Groupe de travail de l'accession du Sultanat d'Oman (WT/ACC/SPEC/OMN/7/Rev.1), la liste de concessions et d'engagements concernant les marchandises résultant des négociations entre l'Oman et les Membres de l'OMC est annexée au Protocole d'accession du Sultanat d'Oman. Cette liste est reproduite ci-après.¹

**Grupo de Trabajo sobre la Adhesión
de la Sultanía de Omán**

**INFORME DEL GRUPO DE TRABAJO SOBRE LA ADHESIÓN
DE LA SULTANÍA DE OMÁN A LA ORGANIZACIÓN
MUNDIAL DEL COMERCIO**

Lista - Omán

Parte I - Lista de concesiones y compromisos en materia de mercancías

Como se indica en el párrafo 152 del informe del Grupo de Trabajo sobre la Adhesión de la Sultanía de Omán (WT/ACC/SPEC/OMN/7/Rev.1), la Lista de concesiones y compromisos en materia de mercancías resultante de las negociaciones entre Omán y los Miembros de la OMC se incorpora como anexo al Protocolo de Adhesión de la Sultanía de Omán, que se reproduce a continuación.¹

¹ English Only/En anglais seulement/En inglés solamente.

Schedule CXLIX - Sultanate of Oman

This Schedule is authentic only in the English language

Schedule CXLIX - Sultanate of Oman

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

Note -- The rates of duty in the "base rate" column become effective upon the date of Oman's accession to the WTO unless there is a rate indicated in the "final bound rate" column. In those cases, tariff reductions are to be implemented on a phased basis (in equal stages) over a number of years, and the first such tariff reduction will be implemented on the date of Oman's accession to the WTO. Thereafter, all subsequent phased reductions will occur on 1 January of each year, the final rate being achieved on 1 January of the year indicated in the "implementation" column.

Oman shall maintain its applied rates, including other duties and charges:

- a) for HS 1205 (rape or colza (canola) seeds, whether or not broken) at a level no higher than that for HS 1201 (soya beans, whether or not broken);
- b) for HS 1208.90 (flours and meals of rape or colza (canola) seeds) at a level no higher than that for HS 1208.10 (flours and meals of soya beans);
- c) 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
- d) 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	Base rate	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs	ODCs
0101	Live horses, asses, mules and hinnies.								
01011	-Horses:								
010111	--Pure-bred breeding animals	15							0
010119	--Other	15							0
010120	-Asses, mules and hinnies	15							0
0102	Live bovine animals.								
010210	-Pure-bred breeding animals	5						CA,NZ	0
010290	-Other	5						NZ	0
0103	Live swine.								

<u>HS</u>	<u>Description</u>	<u>Base rate</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</u>	<u>ODCs</u>
010310	-Pure-bred breeding animals	200							0
01039	-Other:								
010391	--Weighing less than 50 kg	200							0
010392	--Weighing 50 kg or more	200							0
0104	Live sheep and goats.								
010410	-Sheep	5				AU,NZ			0
010420	-Goats	5				NZ			0
0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.								
01051	-Weighing not more than 185 g:								
010511	--Fowls of the species Gallus domesticus	15				CA			0
010512	--Turkeys	15							0
010519	--Other	15							0
01059	-Other:								
010592	--Fowls of the species Gallus domesticus, weighing not more than 2,000 g	15							0
010593	--Fowls of the species Gallus domesticus, weighing more than 2,000 g	15							0
010599	--Other	15							0
0106	Other live animals.								
010600	-Other live animals	15							0
0201	Meat of bovine animals, fresh or chilled.								
020110	-Carcasses and half-carcasses	5				AU,IN,NZ			0
020120	-Other cuts with bone in	5				AU,IN,NZ			0
020130	-Boneless	5				AU,IN,NZ			0
0202	Meat of bovine animals, frozen.								
020210	-Carcasses and half-carcasses	5				AU,IN,NZ			0
020220	-Other cuts with bone in	5				AU,CA,IN,NZ			0
020230	-Boneless	5				AU,CA,IN,NZ			0
0203	Meat of swine, fresh, chilled or frozen.								
02031	-Fresh or chilled:								
020311	--Carcasses and half-carcasses	200							0
020312	--Hams, shoulders and cuts thereof, with bone in	200							0
020319	--Other	200							0

<u>HS</u>	<u>Description</u>	<u>Base rate</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</u>	<u>ODCs</u>
02032	-Frozen:								
020321	--Carcasses and half-carcasses	200							0
020322	--Hams, shoulders and cuts thereof, with bone in	200							0
020329	--Other	200							0
0204	Meat of sheep or goats, fresh, chilled or frozen.								
020410	-Carcasses and half-carcasses of lamb, fresh or chilled	5				AU,IN,NZ			0
02042	-Other meat of sheep, fresh or chilled:								
020421	--Carcasses and half-carcasses	15				AU,IN,NZ			0
020422	--Other cuts with bone in	5				AU,NZ			0
020423	--Boneless	5				AU,IN,NZ			0
020430	-Carcasses and half-carcasses of lamb, frozen	5				AU,NZ			0
02044	-Other meat of sheep, frozen:								
020441	--Carcasses and half-carcasses	5				AU,IN,NZ			0
020442	--Other cuts with bone in	5				AU,NZ			0
020443	--Boneless	5				AU,NZ			0
020450	-Meat of goats	15				NZ			0
0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.								
020500	-Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	15							0
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.								
020610	-Of bovine animals, fresh or chilled	15				NZ			0
02062	-Of bovine animals, frozen:								
020621	--Tongues	15				AU,CA,NZ			0
020622	--Livers	15				AU,CA,NZ			0
020629	--Other	15				AU,NZ			0
020630	-Of swine, fresh or chilled	200				NZ			0
02064	-Of swine, frozen:								
020641	--Livers	200				NZ			0
020649	--Other	200				NZ			0
020680	-Other, fresh or chilled	15				NZ			0
020690	-Other, frozen	15				AU,NZ			0

<u>HS</u>	<u>Description</u>	<u>Base rate</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
0207	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.							
02071	-Of fowls of the species Gallus domesticus:							
020711	--Not cut in pieces, fresh or chilled	15						0
020712	--Not cut in pieces, frozen	15	5	2006	CA			0
020713	--Cuts and offal, fresh or chilled	15						0
020714	--Cuts and offal, frozen	15	10	2001	US			0
02072	-Of turkeys:							
020724	--Not cut in pieces, fresh or chilled	15						0
020725	--Not cut in pieces, frozen	15			CA			0
020726	--Cuts and offal, fresh or chilled	15						0
020727	--Cuts and offal, frozen	15						0
02073	-Of ducks, geese or guinea fowls:							
020732	--Not cut in pieces, fresh or chilled	15						0
020733	--Not cut in pieces, frozen	15						0
020734	--Fatty livers, fresh or chilled	15						0
020735	--Other, fresh or chilled	15						0
020736	--Other, frozen	15						0
0208	Other meat and edible meat offal, fresh, chilled or frozen.							
020810	-Of rabbits or hares	15			NZ			0
020820	-Frogs' legs	15			NZ			0
020890	-Other	15			NZ			0
0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.							
020900	-Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	200						0
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.							
02101	-Meat of swine:							
021011	--Hams, shoulders and cuts thereof, with bone in	200						0
021012	--Bellies (streaky) and cuts thereof	200						0
021019	--Other	200						0

<u>HS</u>	<u>Description</u>	<u>Base rate</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</u>	<u>ODCs</u>
021020	-Meat of bovine animals	15						0	
021090	-Other, including edible flours and meals of meat or meat offal	15						0	
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.								
040110	-Of a fat content, by weight, not exceeding 1 %	75				AU,NZ		0	
040120	-Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	75				AU,NZ		0	
040130	-Of a fat content, by weight, exceeding 6 %	75				AU,NZ		0	
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter.								
040210	-In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %	5				AU,CE15,NZ		0	
04022	-In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 %:								
040221	--Not containing added sugar or other sweetening matter	5				AU,CA,CE15,NZ		0	
040229	--Other	5				AU,CE15,NZ		0	
04029	-Other:								
040291	--Not containing added sugar or other sweetening matter	5				AU,CA,CE15,NZ		0	
040299	--Other	5				AU,CE15,NZ		0	
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.								
040310	-Yogurt	15				NZ		0	
040390	-Other	15				AU,NZ		0	
0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.								
040410	-Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	10				AU,CA,NZ		0	
040490	-Other	10							
0405	Butter and other fats and oils derived from milk; dairy spreads.					AU,NZ		0	

<u>HS</u>	<u>Description</u>	<u>Base rate</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</u>	<u>ODCs</u>
040510	-Butter	5				AU, CA, IN, CE15, NZ			0
040520	-Dairy spreads	5				CA, IN, CE15, NZ			0
040590	-Other	5				AU, CA, IN, CE15, NZ			0
0406	Cheese and curd.								
040610	-Fresh (unripened or uncured) cheese, including whey cheese, and curd	5				AU, NZ			0
040620	-Grated or powdered cheese, of all kinds	5				AU, NZ			0
040630	-Processed cheese, not grated or powdered	5				AU, CH, NZ			0
040640	-Blue-veined cheese	5				NZ			0
040690	-Other cheese	5				AU, CA, CH, CE15, NZ			0
0407	Birds' eggs, in shell, fresh, preserved or cooked.								
040700	-Birds' eggs, in shell, fresh, preserved or cooked								
040700	--Hatching eggs	10				CA, IN			0
040700	--Other than hatching eggs:								
040700	---from 1 January to 31 March	75				CA, IN			0
040700	---from 1 April to 30 September	20				CA, IN			0
040700	---from 1 October to 31 December	75				CA, IN			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.								
04081	-Egg yolks:								
040811	--Dried	15				CA			0
040819	--Other	15							0
04089	-Other:								
040891	--Dried	15				CA			0
040899	--Other	15							0
0409	Natural honey.								
040900	-Natural honey	10				AU, CA, MX, NZ			0
0410	Edible products of animal origin, not elsewhere specified or included.								
041000	-Edible products of animal origin, not elsewhere specified or included	15							0
0501	Human hair, unworked, whether or not washed or scoured; waste of human hair.								

<u>HS</u>	<u>Description</u>	<u>Base rate</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs ODCs</u>
050100	-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.						
050210	-Pigs', hogs' or boars' bristles and hair and waste thereof	15					0
050290	-Other	15					0
0503	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.						
050300	-Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	15					0
0504	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.						
050400	-Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	15			AU,NZ		0
0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.						
050510	-Feathers of a kind used for stuffing; down	15					0
050590	-Other	15					0
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.						
050610	-Ossein and bones treated with acid	15					0
050690	-Other	15					0
0507	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.						
050710	-Ivory; ivory powder and waste	15					0
050790	-Other	15					0
0508	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.						

<u>HS</u>	<u>Description</u>	<u>Base rate</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs ODCs</u>
050800	-Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof	15					0
0510	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.						
051000	-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.						
051110	-Bovine semen	15			CA		0
051119	-Other:						
051191	--Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	20					0
051199	--Other	15			CA		0
0601	Bulbs, tubers, tuberous roots, corns, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No. 12.12.						
060110	-Bulbs, tubers, tuberous roots, corns, crowns and rhizomes, dormant	15					0
060120	-Bulbs, tubers, tuberous roots, corns, crowns and rhizomes, in growth or in flower; chicory plants and roots	15					0
0602	Other live plants (including their roots), cuttings and slips; mushroom spawn.						
060210	-Unrooted cuttings and slips	15					0
060220	-Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	15					0
060230	-Rhododendrons and azaleas, grafted or not	15					0
060240	-Roses, grafted or not	15					0
060290	-Other	15					0

<u>HS</u>	<u>Description</u>	<u>Base rate</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.							
060310	-Fresh	15	5	To 10% in 2004, and to 5% in 2006	MX		0	
060390	-Other	15			MX		0	
0604	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.							
060410	-Mosses and lichens	15					0	
06049	-Other:							
060491	--Fresh	15					0	
060499	--Other	15					0	
0701	Potatoes, fresh or chilled.							
070110	-Seed							
070110	--from 1 January to 31 May	10			CA		0	
070110	--from 1 June to 31 December	10			CA		0	
070190	-Other							
070190	--from 1 January to 31 May	80					0	
070190	--from 1 June to 31 December	30					0	
0702	Tomatoes, fresh or chilled.							
070200	-Tomatoes, fresh or chilled							
070200	--from 1 January to 31 May	80					0	
070200	--from 1 June to 31 August	30					0	
070200	--from 1 September to 31 December	80					0	
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.							
070310	-Onions and shallots							
070310	--from 1 January to 31 July	80			NZ		0	
070310	--from 1 August ro 31 December	30			NZ		0	
070320	-Garlic							
070320	--from 1 January to 31 July	80			MX,NZ		0	
070320	--from 1 August ro 31 December	30			MX,NZ		0	
070390	-Leeks and other alliaceous vegetables							

<u>HS</u>	<u>Description</u>	<u>Base rate</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</u>	<u>ODCs</u>
070390	--from 1 January to 31 July	80				NZ		0	
070390	--from 1 August to 31 December	30				NZ		0	
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.								
070410	-Cauliflowers and headed broccoli								
070410	--from 1 January to 31 March	80						0	
070410	--from 1 April to 31 August	30						0	
070410	--from 1 September to 31 December	80						0	
070420	-Brussels sprouts	15						0	
070490	-Other	15						0	
0705	Lettuce (Lactuca sativa) and chicory (Cichorium spp.), fresh or chilled.								
07051	-Lettuce:								
070511	--Cabbage lettuce (head lettuce)								
070511	---from 1 January to 31 March	80						0	
070511	---from 1 April to 31 August	30						0	
070511	---from 1 September to 31 December	80						0	
070519	--Other	15						0	
07052	-Chicory:								
070521	--Witloof chicory (Cichorium intybus var. foliosum)	15						0	
070529	--Other	15						0	
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.								
070610	-Carrots and turnips								
070610	--from 1 January to 31 March	80						0	
070610	--from 1 April to 31 December	30						0	
070690	-Other								
070690	--from 1 January to 31 March	80						0	
070690	--from 1 April to 31 December	30						0	
0707	Cucumbers and gherkins, fresh or chilled.								
070700	-Cucumbers and gherkins, fresh or chilled								
070700	--from 1 January to 31 March	80						0	
070700	--from 1 April to 31 October	30						0	
070700	--from 1 november to 31 December	80						0	

<u>HS</u>	<u>Description</u>	<u>Base rate</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.							
070810	-Peas (<i>Pisum sativum</i>)							0
070810	--from 1 January to 31 March	80						
070810	--from 1 April to 31 October	30						0
070810	--from 1 november to 31 December	80						0
070820	-Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)							
070820	--from 1 January to 31 March	80						0
070820	--from 1 April to 31 October	30						0
070820	--from 1 november to 31 December	80						0
070890	-Other leguminous vegetables	15						0
0709	Other vegetables, fresh or chilled.							
070910	-Globe artichokes	15						0
070920	-Asparagus	15						0
070930	-Aubergines (egg-plants)							
070930	--from 1 January to 31 March	80						0
070930	--from 1 April to 31 August	30						0
070930	--from 1 September to 31 December	80						0
070940	-Celery other than celeriac	15						0
07095	-Mushrooms and truffles:							
070951	--Mushrooms	15						0
070952	--Truffles	15						0
070960	-Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	15						0
070970	-Spinach, New Zealand spinach and orache spinach (garden spinach)							
070970	--from 1 January to 31 March	80						0
070970	--from 1 April to 31 August	30						0
070970	--from 1 September to 31 December	80						0
070990	-Other	15					IN	0
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.							
071010	-Potatoes	10					NZ	0
07102	-Leguminous vegetables, shelled or unshelled:							
071021	--Peas (<i>Pisum sativum</i>)	10					NZ	0

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071022	--Beans (Vigna spp., Phaseolus spp.)	10			NZ		0
071029	--Other	10			NZ		0
071030	-Spinach, New Zealand spinach and orache spinach (garden spinach)	10			NZ		0
071040	-Sweet corn	10			CA,NZ		0
071080	-Other vegetables	10			NZ		0
071090	-Mixtures of vegetables	10			CA,NZ		0
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.						
071110	-Onions	15					0
071120	-Olives	15					0
071130	-Capers	15					0
071140	-Cucumbers and gherkins	15					0
071190	-Other vegetables; mixtures of vegetables	15					0
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.						
071220	-Onions	15					0
071230	-Mushrooms and truffles	15					0
071290	-Other vegetables; mixtures of vegetables	15			CA		0
0713	Dried leguminous vegetables, shelled, whether or not skinned or split.						
071310	-Peas (Pisum sativum)	10			AU,CA,NZ		0
071320	-Chickpeas (garbanzos)	10			AU,MX,NZ		0
07133	-Beans (Vigna spp., Phaseolus spp.):						
071331	--Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek	10			NZ		0
071332	--Small red (Adzuki) beans (Phaseolus or Vigna angularis)	10			NZ		0
071333	--Kidney beans, including white pea beans (Phaseolus vulgaris)	10			CA,NZ		0
071339	--Other	10			CA,NZ		0
071340	-Lentils	10			CA,NZ		0
071350	-Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor)	10			CA,NZ		0
071390	-Other	10			NZ		0

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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 pith.						
071410	-Manioc (cassava)	15					0
071420	-Sweet potatoes						
071420	--from 1 January to 31 July	80					0
071420	--from 1 August to 31 December	30					0
071490	-Other	15					0
0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.						
08011	-Coconuts:						
080111	--Desiccated						
080111	---from 1 January to 30 June	30					0
080111	---from 1 July to 30 September	80					0
080111	---from 1 October to 31 December	30					0
080119	--Other						
080119	---from 1 January to 30 June	30					0
080119	---from 1 July to 30 September	80					0
080119	---from 1 October to 31 December	30					0
08012	-Brazil nuts:						
080121	--In shell	15					0
080122	--Shelled	15					0
08013	-Cashew nuts:						
080131	--In shell	15					0
080132	--Shelled	15					0
0802	Other nuts, fresh or dried, whether or not shelled or peeled.						
08021	-Almonds:						
080211	--In shell	15					0
080212	--Shelled	15					0
08022	-Hazelnuts or filberts (Corylus spp.):						
080221	--In shell	15					0
080222	--Shelled	15					0
08023	-Walnuts:						

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080231	--In shell	15					0
080232	--Shelled	15					0
080240	-Chestnuts (Castanea spp.)	15					0
080250	-Pistachios	15					0
080290	-Other	15					0
0803	Bananas, including plantains, fresh or dried.						
080300	-Bananas, including plantains, fresh or dried	100					0
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.						
080410	-Dates	100					0
080420	-Figs	15					0
080430	-Pineapples	15					0
080440	-Avocados	10			MX		0
080450	-Guavas, mangoes and mangosteens						
080450	--from 1 January to 30 June	30			MX		0
080450	--from 1 July to 31 October	80			MX		0
080450	--from 1 November to 31 December	30			MX		0
0805	Citrus fruit, fresh or dried.						
080510	-Oranges	15					0
080520	-Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	15					0
080530	-Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia)						
080530	--from 1 January to 31 May	30			MX		0
080530	--from 1 June to 31 October	80			MX		0
080530	--from 1 November to 31 December	30			MX		0
080540	-Grapefruit						
080540	--from 1 January to 31 October	30					0
080540	--from 1 November to 31 December	80					0
080590	-Other	15					0
0806	Grapes, fresh or dried.						
080610	-Fresh	10			AU		0
080620	-Dried	15					0
0807	Melons (including watermelons) and papaws (papayas), fresh.						

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08071	-Melons (including watermelons):								
080711	--Watermelons								
080711	---from 1 January to 31 March	30							0
080711	---from 1 April to 31 July	80							0
080711	---from 1 August to 31 December	30							0
080719	--Other								
080719	---from 1 January to 31 March	30							0
080719	---from 1 April to 31 July	80							0
080719	---from 1 August to 31 December	30							0
080720	-Papaws (papayas)								
080720	--from 1 January to 31 March	30							0
080720	--from 1 April to 31 July	80							0
080720	--from 1 August to 31 December	30							0
0808	Apples, pears and quinces, fresh.								
080810	-Apples	5				NZ			0
080820	-Pears and quinces	5				NZ			0
0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.								
080910	-Apricots	15							0
080920	-Cherries	15							0
080930	-Peaches, including nectarines	10				AU			0
080940	-Plums and sloes	15							0
0810	Other fruit, fresh.								
081010	-Strawberries	10				NZ			0
081020	-Raspberries, blackberries, mulberries and loganberries	10				NZ			0
081030	-Black, white or red currants and gooseberries	10				NZ			0
081040	-Cranberries, bilberries and other fruits of the genus Vaccinium	10				NZ			0
081050	-Kiwifruit	5				NZ			0
081090	-Other	10				NZ			0
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.								
081110	-Strawberries	15				MX			0

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081120	-Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	15					0
081190	-Other	15					0
0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.						
081210	-Cherries	15					0
081220	-Strawberries	15					0
081290	-Other	15					0
0813	Fruit, dried, other than that of headings Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.						
081310	-Apricots	15					0
081320	-Prunes	15					0
081330	-Apples	15					0
081340	-Other fruit	15					0
081350	-Mixtures of nuts or dried fruits of this Chapter	15					0
0814	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.						
081400	-Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	15					0
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.						
09011	-Coffee, not roasted:						
090111	--Not decaffeinated	15			IN,CE15,MX		0
090112	--Decaffeinated	15			IN,CE15,MX		0
09012	-Coffee roasted:						
090121	--Not decaffeinated	15			CE15,MX		0
090122	--Decaffeinated	15			CE15,MX		0
090190	-Other	15			CE15,MX		0
0902	Tea, whether or not flavoured.						
090210	-Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	15					0

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090220	-Other green tea (not fermented)	15					0
090230	-Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	15			IN		0
090240	-Other black tea (fermented) and other partly fermented tea	15			IN		0
0903	Maté.						
090300	-Maté	15					0
0904	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.						
09041	-Pepper:						
090411	--Neither crushed nor ground	15					0
090412	--Crushed or ground	15					0
090420	-Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground	15			IN		0
0905	Vanilla.						
090500	-Vanilla	15					0
0906	Cinnamon and cinnamon-tree flowers.						
090610	-Neither crushed nor ground	15					0
090620	-Crushed or ground	15					0
0907	Cloves (whole fruit, cloves and stems).						
090700	-Cloves (whole fruit, cloves and stems)	15					0
0908	Nutmeg, mace and cardamoms.						
090810	-Nutmeg	15					0
090820	-Mace	15					0
090830	-Cardamoms	15					0
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.						
090910	-Seeds of anise or badian	15					0
090920	-Seeds of coriander	15					0
090930	-Seeds of cumin	15					0
090940	-Seeds of caraway	15					0
090950	-Seeds of fennel; juniper berries	15					0
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.						
091010	-Ginger	15					0

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091020	-Saffron	15					0
091030	-Turmeric (curcuma)	15					0
091040	-Thyme; bay leaves	15					0
091050	-Curry	15					0
09109	-Other spices:						
091091	--Mixtures referred to in Note 1 (b) to this Chapter	15					0
091099	--Other	15			IN		0
1001	Wheat and meslin.						
100110	-Durum wheat	5			CA		0
100190	-Other	5			AU,CA		0
1002	Rye.						
100200	-Rye	15					0
1003	Barley.						
100300	-Barley	5			AU,CA,NZ		0
1004	Oats.						
100400	-Oats	15			AU,CA		0
1005	Maize (corn).						
100510	-Seed	15					0
100590	-Other	15	10	2001	US		0
1006	Rice.						
100610	-Rice in the husk (paddy or rough)	15					0
100620	-Husked (brown) rice	5			AU,IN		0
100630	-Semi-milled or wholly milled rice, whether or not polished or glazed	5			AU,IN		0
100640	-Broken rice	15					0
1007	Grain sorghum.						
100700	-Grain sorghum	15			AU		0
1008	Buckwheat, millet and canary seed; other cereals.						
100810	-Buckwheat	15					0
100820	-Millet	15					0
100830	-Canary seed	15			CA		0
100890	-Other cereals	5			AU,MX		0
1101	Wheat or meslin flour.						
110100	-Wheat or meslin flour	15			AU		0

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1102	Cereal flours other than of wheat or meslin.						
110210	-Rye flour	15					0
110220	-Maize (corn) flour	15					0
110230	-Rice flour	15					0
110290	-Other	15					0
1103	Cereal groats, meal and pellets.						
11031	-Groats and meal:						
110311	--Of wheat	15					0
110312	--Of oats	15					0
110313	--Of maize (corn)	15					0
110314	--Of rice	15					0
110319	--Of other cereals	15					0
11032	-Pellets:						
110321	--Of wheat	15					0
110329	--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.						
11041	-Rolled or flaked grains:						
110411	--Of barley	15					0
110412	--Of oats	15					0
110419	--Of other cereals	15					0
11042	-Other worked grains (for example, hulled, pearled, sliced or kibbled):						
110421	--Of barley	15					0
110422	--Of oats	15					0
110423	--Of maize (corn)	15					0
110429	--Of other cereals	15					0
110430	-Germ of cereals, whole, rolled, flaked or ground	15					0
1105	Flour, meal, powder, flakes, granules and pellets of potatoes.						
110510	-Flour, meal and powder	15					0
110520	-Flakes, granules and pellets	15					0

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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.						
110610	-Of the dried leguminous vegetables of heading No. 07.13	15					0
110620	-Of sago or of roots or tubers of heading No. 07.14	15					0
110630	-Of the products of Chapter 8	15					0
1107	Malt, whether or not roasted.						
110710	-Not roasted	15					0
110720	-Roasted	15					0
1108	Starches; inulin.						
11081	-Starches:						
110811	--Wheat starch	15					0
110812	--Maize (corn) starch	15					0
110813	--Potato starch	15					0
110814	--Manioc (cassava) starch	15					0
110819	--Other starches	15					0
110820	-Inulin	15					0
1109	Wheat gluten, whether or not dried.						
110900	-Wheat gluten, whether or not dried	15				AU	0
1201	Soya beans, whether or not broken.						
120100	-Soya beans, whether or not broken	15				CA,IN	0
1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.						
120210	-In shell	15				IN	0
120220	-Shelled, whether or not broken	15				IN	0
1203	Copra.						
120300	-Copra	15					0
1204	Linseed, whether or not broken.						
120400	-Linseed, whether or not broken	15				CA	0
1205	Rape or colza seeds, whether or not broken.						
120500	-Rape or colza seeds, whether or not broken	15				AU,CA	0
1206	Sunflower seeds, whether or not broken.						
120600	-Sunflower seeds, whether or not broken	15				CA,IN	0

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1207	Other oil seeds and oleaginous fruits, whether or not broken.						
120710	-Palm nuts and kernels	15					0
120720	-Cotton seeds	15					0
120730	-Castor oil seeds	15					0
120740	-Sesamum seeds	15					0
120750	-Mustard seeds	15			CA		0
120760	-Safflower seeds	15					0
12079	-Other:						
120791	--Poppy seeds	15					0
120792	--Shea nuts (karite nuts)	15					0
120799	--Other	15					0
1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.						
120810	-Of soya beans	15					0
120890	-Other	15			CA		0
1209	Seeds, fruit and spores, of a kind used for sowing.						
12091	-Beet seed:						
120911	--Sugar beet seed	15			JP,NZ		0
120919	--Other	15			JP,NZ		0
12092	-Seeds of forage plants, other than beet seed:						
120921	--Lucerne (alfalfa) seed	15			JP,NZ		0
120922	--Clover (Trifolium spp.) seed	15			JP,NZ		0
120923	--Fescue seed	15			JP,NZ		0
120924	--Kentucky blue grass (Poa pratensis L.) seed	15			JP,NZ		0
120925	--Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seed	15			JP,NZ		0
120926	--Timothy grass seed	15			JP,NZ		0
120929	--Other	15			AU,JP,NZ		0
120930	-Seeds of herbaceous plants cultivated principally for their flowers	15			JP,NZ		0
12099	-Other:						
120991	--Vegetable seeds	15	10	2001	JP,NZ,US		0
120999	--Other	15	10	2001	JP,NZ,US		0

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1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.						
121010	-Hop cones, neither ground nor powdered nor in the form of pellets	15					0
121020	-Hop cones, ground, powdered or in the form of pellets; lupulin	15					0
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.						
121110	-Liquorice roots	15					0
121120	-Ginseng roots	15					0
121190	-Other	15					0
1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included.						
121210	-Locust beans, including locust bean seeds	15					0
121220	-Seaweeds and other algae	15					0
121230	-Apricot, peach or plum stones and kernels	15					0
12129	-Other:						
121291	--Sugar beet	15					0
121292	--Sugar cane	15					0
121299	--Other	15					0
1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.						
121300	-Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	15					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.						
121410	-Lucerne (alfalfa) meal and pellets	15					0
121490	-Other	5					0

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1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).						
130110	-Lac	15					0
130120	-Gum Arabic	15					0
130190	-Other	15					0
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.						
13021	-Vegetable saps and extracts:						
130211	--Opium	15					0
130212	--Of liquorice	15					0
130213	--Of hops	15					0
130214	--Of pyrethrum or of the roots of plants containing rotenone	15					0
130219	--Other	15					0
130220	-Pectic substances, pectinates and pectates	15					0
13023	-Mucilages and thickeners, whether or not modified, derived from vegetable products:						
130231	--Agar-agar	15					0
130232	--Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	15					0
130239	--Other	15					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).						
140110	-Bamboos	15					0
140120	-Rattans	15					0
140190	-Other	15					0
1402	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.						
140210	-Kapok	15					0
140290	-Other	15					0

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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.								
140310	-Broomcorn (Sorghum vulgare var. technicum)	15						0	
140390	-Other	15						0	
1404	Vegetable products not elsewhere specified or included.								
140410	-Raw vegetable materials of a kind used primarily in dyeing or tanning	15						0	
140420	-Cotton linters	15						0	
140490	-Other	15						0	
1501	Pig fat (including lard) and poultry fat, other than that of heading No. 02.09 or 15.03.								
150100	-Pig fat (including lard) and poultry fat, other than that of heading No. 02.09 or 15.03	200						0	
1502	Fats of bovine animals, sheep or goats, other than those of heading No. 15.03.								
150200	-Fats of bovine animals, sheep or goats, other than those of heading No. 15.03	15				AU,NZ		0	
1503	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.								
150300	-Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	200						0	
1505	Wool grease and fatty substances derived therefrom (including lanolin).								
150510	-Wool grease, crude	15						0	
150590	-Other	15						0	
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.								
150600	-Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	15						0	
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.								
150710	-Crude oil, whether or not degummed	15						0	
150790	-Other	15						0	
1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.								
150810	-Crude oil	15						0	

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150890	-Other	15					0
1509	Olive oil and its fractions, whether or not refined, but not chemically modified.						
150910	-Virgin	15	10	2004		CE15	0
150990	-Other	15					0
1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09.						
151000	-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	15					0
1511	Palm oil and its fractions, whether or not refined, but not chemically modified.						
151110	-Crude oil	15					0
151190	-Other	15					0
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.						
15121	-Sunflower-seed or safflower oil and fractions thereof:						
151211	--Crude oil	15			MX		0
151219	--Other	15					0
15122	-Cotton-seed oil and its fractions:						
151221	--Crude oil, whether or not gossypol has been removed	15					0
151229	--Other	15					0
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.						
15131	-Coconut (copra) oil and its fractions:						
151311	--Crude oil	15					0
151319	--Other	15			IN		0
15132	-Palm kernel or babassu oil and fractions thereof:						
151321	--Crude oil	15					0
151329	--Other	15					0
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.						

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151410	-Crude oil	15				CA		0	
151490	-Other	15				CA		0	
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.								
15151	-Linseed oil and its fractions:								
151511	--Crude oil	15						0	
151519	--Other	15						0	
15152	-Maize (corn) oil and its fractions:								
151521	--Crude oil	15						0	
151529	--Other	15						0	
151530	-Castor oil and its fractions	15						0	
151540	-Tung oil and its fractions	15						0	
151550	-Sesame oil and its fractions	15						0	
151560	-Jojoba oil and its fractions	15						0	
151590	-Other	15						0	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.								
151610	-Animal fats and oils and their fractions	15				CE15		0	
151620	-Vegetable fats and oils and their fractions	15				CE15,MX		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. 15.16.								
151710	-Margarine, excluding liquid margarine	15	10	2004		AU,CE15		0	
151790	-Other	15	10	2004		CE15		0	
1518	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 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.								

<u>HS</u>	<u>Description</u>	<u>Base rate</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs ODCs</u>
151800	-Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 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	15			MX		0
1520	Glycerol, crude; glycerol waters and glycerol lyes.						
152000	-Glycerol, crude; glycerol waters and glycerol lyes	15					0
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.						
152110	-Vegetable waxes	15					0
152190	-Other	15					0
1522	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.						
152200	-Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	15					0
1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.						
160100	-Sausages and similar products, of meat, meat offal or blood; food preparations based on these products						
160100	--sausages and similar products of pork	200					0
160100	--sausages and similar products of meat and meat offal other than of pork	15	5	To 10% in 2004, and to 5% in 2006	CA		0
1602	Other prepared or preserved meat, meat offal or blood.						
160210	-Homogenised preparations						
160210	--homogenised preparations, including meat, offal or blood of swine	200			NZ		0
160210	--homogenised preparations, not including meat, offal or blood of swine	15			NZ		0
160220	-Of liver of any animal						
160220	--of liver of swine	200			NZ		0
160220	--of liver of any animal other than swine	15			NZ		0
16023	-Of poultry of heading No. 01.05:						
160231	--Of turkeys	15			NZ		0
160232	--Of fowls of the species Gallus domesticus	15			NZ		0

<u>HS</u>	<u>Description</u>	<u>Base rate</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</u>	<u>ODCs</u>
160239	--Other	15				NZ			0
16024	-Of swine:								
160241	--Hams and cuts thereof	200				NZ			0
160242	--Shoulders and cuts thereof	200				NZ			0
160249	--Other, including mixtures	200				NZ			0
160250	-Of bovine animals	15				IN,NZ			0
160290	-Other, including preparations of blood of any animal								
160290	--other, including preparations of blood of swine	200				NZ			0
160290	--other, including preparations of blood of any animal other than swine	15				NZ			0
1701	Cane or beet sugar and chemically pure sucrose, in solid form.								
17011	-Raw sugar not containing added flavouring or colouring matter:								
170112	--Beet sugar	15				MX			0
17019	-Other:								
170191	--Containing added flavouring or colouring matter	15							0
170199	--Other	15	5	To 10% in 2004, and to 5% in 2006		AU			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.								
17021	-Lactose and lactose syrup:								
170211	--Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	15							0
170219	--Other	15							0
170220	-Maple sugar and maple syrup	15				CA			0
170230	-Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	15							0
170240	-Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose	15							0
170250	-Chemically pure fructose	15							0
170260	-Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose	15							0

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170290	-Other, including invert sugar	15			MX		0
1703	Molasses resulting from the extraction or refining of sugar.						
170310	-Cane molasses	15					0
170390	-Other	15			MX		0
1704	Sugar confectionery (including white chocolate), not containing cocoa.						
170410	-Chewing gum, whether or not sugar-coated	10			CA,CE15		0
170490	-Other	15			AU,CE15		0
1801	Cocoa beans, whole or broken, raw or roasted.						
180100	-Cocoa beans, whole or broken, raw or roasted	15			MX		0
1802	Cocoa shells, husks, skins and other cocoa waste.						
180200	-Cocoa shells, husks, skins and other cocoa waste	15			MX		0
1803	Cocoa paste, whether or not defatted.						
180310	-Not defatted	15			MX		0
180320	-Wholly or partly defatted	15					0
1804	Cocoa butter, fat and oil.						
180400	-Cocoa butter, fat and oil	15			MX		0
1805	Cocoa powder, not containing added sugar or other sweetening matter.						
180500	-Cocoa powder, not containing added sugar or other sweetening matter	15					0
1806	Chocolate and other food preparations containing cocoa.						
180610	-Cocoa powder, containing added sugar or other sweetening matter	15			CE15,NZ		0
180620	-Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	15			CE15,NZ		0
18063	-Other, in blocks, slabs or bars:						
180631	--Filled	15			AU,CA,CE15,NZ		0
180632	--Not filled	15			CE15,NZ		0
180690	-Other	15			AU,CA,CE15,NZ		0

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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 headings Nos. 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.						
190110	-Preparations for infant use; put up for retail sale	15				CE15,NZ	0
190120	-Mixes and doughs for the preparation of bakers' wares of heading No. 19.05	15				AU,CE15,NZ	0
190190	-Other	15	5	To 10% in 2004, and to 5% in 2006		AU,CE15,NZ	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.						
19021	-Uncooked pasta, not stuffed or otherwise prepared:						
190211	--Containing eggs	15					0
190219	--Other	15	5	To 10% in 2004, and to 5% in 2006			0
190220	-Stuffed pasta, whether or not cooked or otherwise prepared	15					0
190230	-Other pasta	15					0
190240	-Couscous	15					0
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.						
190300	-Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	15					0
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), pre-cooked, or otherwise prepared, not elsewhere specified or included.						
190410	-Prepared foods obtained by the swelling or roasting of cereals or cereal products	15				AU,CA,MX,NZ	0

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190420	-Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	15			NZ		0
190490	-Other	15			MX,NZ		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.						
190510	-Crispbread	15			CE15,JP,NZ		0
190520	-Gingerbread and the like	15			CE15,JP,NZ		0
190530	-Sweet biscuits; waffles and wafers	15	5	To 10% in 2004, and to 5% in 2006	AU,CA,CE15,JP,MX,NZ		0
190540	-Rusks, toasted bread and similar toasted products	15			CE15,JP,NZ		0
190590	-Other	10			AU,CA,CE15,JP,NZ		0
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.						
200110	-Cucumbers and gherkins	15			IN		0
200120	-Onions	15			IN		0
200190	-Other	15			IN		0
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.						
200210	-Tomatoes, whole or in pieces	15	10	2004	CE15,NZ		0
200290	-Other	15	5	To 10% in 2004, and to 5% in 2006.	CH,NZ		0
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.						
200310	-Mushrooms	15					0
200320	-Truffles	15					0
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06.						
200410	-Potatoes	5			CA		0
200490	-Other vegetables and mixtures of vegetables	15			CA		0
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06.						
200510	-Homogenised vegetables	10			CA		0

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200520	-Potatoes	15						0
200540	-Peas (Pisum sativum)	15						0
20055	-Beans (Vigna spp., Phaseolus spp.):							
200551	--Beans, shelled	15						0
200559	--Other	15						0
200560	-Asparagus	15						0
200570	-Olives	15						0
200580	-Sweet corn (Zea mays var. saccharata)	15						0
200590	-Other vegetables and mixtures of vegetables	15						0
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).							
200600	-Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	15						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	10				CA,NZ		0
20079	-Other:							
200791	--Citrus fruit	15				NZ		0
200799	--Other	15				NZ		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	15						0
200819	--Other, including mixtures	15						0
200820	-Pineapples	15						0
200830	-Citrus fruit	15						0
200840	-Pears	15				AU		0
200850	-Apricots	15				AU		0
200860	-Cherries	15						0
200870	-Peaches	15				AU		0

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200880	-Strawberries	15					0
20089	-Other, including mixtures other than those of subheading No. 2008.19:						
200891	--Palm hearts	15					0
200892	--Mixtures	15			AU		0
200899	--Other	15					0
209	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.						
2091	-Orange juice:						
20911	--Frozen	15			CA,MX,NZ		0
20919	--Other	15			NZ		0
20920	-Grapefruit juice	15			NZ		0
20930	-Juice of any other single citrus fruit	15			NZ		0
20940	-Pineapple juice	15			NZ		0
20950	-Tomato juice	15			NZ		0
20960	-Grape juice (including grape must)	15			NZ		0
20970	-Apple juice	15			NZ		0
20980	-Juice of any other single fruit or vegetable	15			AU,NZ		0
20990	-Mixtures of juices	15			AU,NZ		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	15			MX		0
210112	--Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	15			MX		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	15					0
210130	-Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	15			MX		0

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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	15					0
210220	-Inactive yeasts; other single-cell micro-organisms, dead	15					0
210230	-Prepared baking powders	10					0
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.						
210310	-Soya sauce	15				CE15,JP	0
210320	-Tomato ketchup and other tomato sauces	15				CA,CE15,JP	0
210330	-Mustard flour and meal and prepared mustard	15				CA,CE15,JP	0
210390	-Other	15	10	2001		AU,CA,CE15,JP,US	0
2104	Soups and broths and preparations therefor; homogenised composite food preparations.						
210410	-Soups and broths and preparations therefor	15					0
210420	-Homogenised composite food preparations	15					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	10				AU,CA,NZ	0
2106	Food preparations not elsewhere specified or included.						
210610	-Protein concentrates and textured protein substances	15				CE15,MX,NZ	0
210690	-Other	5				AU,CA,CH,CE15,MX,NZ	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	15				CE15	0
220190	-Other	15				CE15	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. 20.09.						
220210	-Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	15				CA,CE15,NZ	0

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220290	-Other	15			CE15,NZ		0
2203	Beer made from malt.						
220300	-Beer made from malt	200			MX,NZ		0
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.						
220410	-Sparkling wine	200					0
22042	-Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:						
220421	--In containers holding 2 l or less	200					0
220429	--Other	200					0
220430	-Other grape must	200					0
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.						
220510	-In containers holding 2 l or less	200					0
220590	-Other	200					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	200					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	15			NZ		0
220720	-Ethyl alcohol and other spirits, denatured, of any strength	15			NZ		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	200			IN		0
220830	-Whiskies	200			IN,CE15		0
220840	-Rum and tafia	200			IN		0
220850	-Gin and Geneva	200			IN		0
220860	-Vodka	200					0

HS	Description	Base rate	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
220870	-Liqueurs and cordials	200				IN		0
220890	-Other							
220890	--Tequila	200				IN,MX		0
220890	--Mezcal	200				IN,MX		0
220890	--Other	200				IN		0
2209	Vinegar and substitutes for vinegar obtained from acetic acid.							
220900	-Vinegar and substitutes for vinegar obtained from acetic acid	15						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	15				AU		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)	15				IN,MX		0
230220	-Of rice	15				IN		0
230230	-Of wheat	15				IN		0
230240	-Of other cereals	15				IN		0
230250	-Of leguminous plants	15				IN		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	15						0
230320	-Beet-pulp, bagasse and other waste of sugar manufacture	15						0
230330	-Brewing or distilling dregs and waste	15						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	15				MX		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.							

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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	15							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.								
230610	-Of cotton seeds	15							0
230620	-Of linseed	15							0
230630	-Of sunflower seeds	15				MX			0
230640	-Of rape or colza seeds	15				CA,MX			0
230650	-Of coconut or copra	15							0
230660	-Of palm nuts or kernels	15							0
230670	-Of maize (corn) germ	15							0
230690	-Other	15				MX			0
2307	Wine lees; argol.								
230700	-Wine lees; argol	15							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	15							0
230890	-Other	15							0
2309	Preparations of a kind used in animal feeding.								
230910	-Dog or cat food, put up for retail sale	15				AU,CA,IN,NZ			0
230990	-Other	15				CA,IN,NZ			0
2401	Unmanufactured tobacco; tobacco refuse.								
240110	-Tobacco, not stemmed/stripped	150				CA,MX			0
240120	-Tobacco, partly or wholly stemmed/stripped	150				CA,MX			0
240130	-Tobacco refuse	150				CA,MX			0
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.								
240210	-Cigars, cheroots and cigarillos, containing tobacco	150				CH,JP,MX			0
240220	-Cigarettes containing tobacco	150				CA,CH,JP,MX			0
240290	-Other	150				CH,JP			0

<u>HS</u>	<u>Description</u>	<u>Base rate</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs ODCs</u>
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	150			MX		0
24039	-Other:						
240391	--"Homogenised" or "reconstituted" tobacco	150			MX		0
240399	--Other	150					0
290543	--Mannitol	15			US		0
290544	--D-glucitol (sorbitol)	15			US		0
330111	--Of bergamot	15			US		0
330112	--Of orange	15			US		0
330113	--Of lemon	15			US		0
330114	--Of lime	15			US		0
330119	--Other	15			US		0
33012	-Essential oils other than those of citrus fruit:						
330121	--Of geranium	15			US		0
330122	--Of jasmin	15			US		0
330123	--Of lavender or of lavandin	15			US		0
330124	--Of peppermint (Mentha piperita)	15			US		0
330125	--Of other mints	15			US		0
330126	--Of vetiver	15			US		0
330129	--Other	15			US		0
330130	-Resinoids	15			US		0
330190	-Other	15			US		0
3501	Casein, caseinates and other casein derivatives; casein glues.						
350110	-Casein	15			AU,NZ,US		0
350190	-Other	15			NZ,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	15			NZ,US		0

<u>HS</u>	<u>Description</u>	<u>Base rate</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>
350219	--Other	15				NZ,US		0
350220	-Milk albumin, including concentrates of two or more whey proteins	15				NZ,US		0
350290	-Other	15				NZ,US		0
3503	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading No. 35.01.							
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	15				NZ,US		0
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	15				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	15				US		0
350520	-Glues	15				US		0
380910	-With a basis of amylaceous substances	15				US		0
382460	-Sorbitol other than that of subheading No. 2905.44	15				NZ,US		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.							
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						0
41012	-Other hides and skins of bovine animals, fresh or wet-salted:							
410121	--Whole	15				AU		0
410122	--Butts and bends	15						0

<u>HS</u>	<u>Description</u>	<u>Base rate</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>
410129	--Other	15						0
410130	-Other hides and skins of bovine animals, otherwise preserved	15						0
410140	-Hides and skins of equine animals	15						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				AU		0
41022	-Without wool on:							
410221	--Pickled	15						0
410229	--Other	15						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.							
410310	-Of goats or kids	15						0
410320	-Of reptiles	15						0
410390	-Other	15						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	15						0
430120	-Of rabbit or hare, whole, with or without head, tail or paws	15						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	15						0
430140	-Of beaver, whole, with or without head, tail or paws	15						0
430150	-Of musk-rat, whole, with or without head, tail or paws	15						0
430160	-Of fox, whole, with or without head, tail or paws	15						0
430170	-Of seal, whole, with or without head, tail or paws	15						0
430180	-Other furskins, whole, with or without head, tail or paws	15						0

<u>HS</u>	<u>Description</u>	<u>Base rate</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs ODCs</u>
430190	-Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	15					0
5001	Silk-worm cocoons suitable for reeling.						
500100	-Silk-worm cocoons suitable for reeling	15					0
5002	Raw silk (not thrown).						
500200	-Raw silk (not thrown)	15					0
5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).						
500310	-Not carded or combed	15					0
500390	-Other	15					0
5101	Wool, not carded or combed.						
51011	-Greasy, including fleece-washed wool:						
510111	--Shorn wool	5			AU,NZ		0
510119	--Other	15			AU,NZ		0
51012	-Degreased, not carbonised:						
510121	--Shorn wool	15			AU,NZ		0
510129	--Other	5			AU,NZ		0
510130	-Carbonised	5			AU,NZ		0
5102	Fine or coarse animal hair, not carded or combed.						
510210	-Fine animal hair	15			NZ		0
510220	-Coarse animal hair	15			NZ		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	15			NZ		0
510320	-Other waste of wool or of fine animal hair	15			NZ		0
510330	-Waste of coarse animal hair	15			NZ		0
5201	Cotton, not carded or combed.						
520100	-Cotton, not carded or combed	5			AU		0
5202	Cotton waste (including yarn waste and garnetted stock).						
520210	-Yarn waste (including thread waste)	15					0
52029	-Other:						
520291	--Garnetted stock	15					0
520299	--Other	15					0
5203	Cotton, carded or combed.						

<u>HS</u>	<u>Description</u>	<u>Base rate</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs ODCs</u>
520300	-Cotton, carded or combed	15					0
5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).						
530110	-Flax, raw or retted	15					0
53012	-Flax, broken, scutched, hackled or otherwise processed, but not spun:						
530121	--Broken or scutched	15					0
530129	--Other	15					0
530130	-Flax tow and waste	15					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	15					0
530290	-Other	15					0

Schedule CXLIX - Sultanate of Oman

PART I - MOST-FAVOURED-NATION TARIFF

SECTION I - B Tariff Quotas

<u>Description of products</u>	<u>Tariff item number</u>	<u>Initial quota quantity and in-quota tariff rate</u>	<u>Final quota quantity and in-quota tariff rate</u>	<u>Implementation period from/to</u>	<u>Initial negotiating right</u>	<u>Other terms and conditions</u>

Schedule CXLIX - Sultanate of Oman

This Schedule is authentic only in the English language

PART I - MOST-FAVoured-NATION TARIFF

SECTION II - Other Products

Note --The rates of duty in the "base rate" column become effective upon the date of Oman's accession to the WTO unless there is a rate indicated in the "final bound rate" column. In those cases, tariff reductions are to be implemented on a phased basis (in equal stages) over a number of years, and the first such tariff reduction will be implemented on the date of Oman's accession to the WTO. Thereafter, all subsequent phased reductions will occur on 1 January of each year, the final rate being achieved on 1 January of the year indicated in the "implementation" column. However, in the case of civil aircraft items, there is no implied phase-in period, and the concessions will be implemented 3 years from the date of Oman's accession to the WTO. Tariff reductions for information technology products are specified in the

HS	Description	Base rate	Final Bound rate	Implementation	Present concession		Concession first incorporated in a		Earlier INRs ODCs
					established	INR	GATT Schedule		
0301	Live fish.								
030110	--Ornamental fish	20							0
03019	--Other live fish:								
030191	--Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	20							0
030192	--Eels (Anguilla spp.)	20							0
030193	--Carp	20							0
030199	--Other	20							0
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.								
03021	--Salmonidae, excluding livers and roes:								
030211	--Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	20							0
030212	--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)	20							0
030219	--Other	20							0

<u>HS</u>	<u>Description</u>	<u>Base rate</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
03022	-Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scopthalmidae and Citharidae), excluding livers and roes:							
030221	--Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	20						0
030222	--Plaice (Pleuronectes platessa)	20						0
030223	--Sole (Solea spp.)	20						0
030229	--Other	20						0
03023	-Tunas (of the genus Thunnus) skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes:							
030231	--Albacore or longfinned tunas (Thunnus alalunga)	20						0
030232	--Yellowfin tunas (Thunnus albacares)	20						0
030233	--Skipjack or stripe-bellied bonito	20						0
030239	--Other	20						0
030240	-Herrings (Clupea harengus, Clupea pallasii), excluding livers and roes	20						0
030250	-Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes	20						0
03026	-Other fish, excluding livers and roes:							
030261	--Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	20						0
030262	--Haddock (Melanogrammus aeglefinus)	20						0
030263	--Coalfish (Pollachius virens)	20						0
030264	--Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	20						0
030265	--Dogfish and other sharks	20						0
030266	--Eels (Anguilla spp.)	20						0
030269	--Other	20						0
030270	-Livers and roes	20						0
0303	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.							
030310	-Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), excluding livers and roes	5					CA,NZ	0

<u>HS</u>	<u>Description</u>	<u>Base rate</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
03032	-Other salmonidae, excluding livers and roes:							
030321	--Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	20			NZ			0
030322	--Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	20			NZ			0
030329	--Other	20			NZ			0
03033	-Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scopthalmidae and Citharidae), excluding livers and roes:							
030331	--Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	20			NZ			0
030332	--Plaice (Pleuronectes platessa)	20			NZ			0
030333	--Sole (Solea spp.)	10			CA,NZ			0
030339	--Other	20			NZ			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)	20			NZ			0
030342	--Yellowfin tunas (Thunnus albacares)	20			NZ			0
030343	--Skipjack or stripe-bellied bonito	20			NZ			0
030349	--Other	20			NZ			0
030350	-Herrings (Clupea harengus, Clupea pallasii), excluding livers and roes	5			CA,NZ			0
030360	-Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes	20			NZ			0
03037	-Other fish, excluding livers and roes:							
030371	--Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	20			NZ			0
030372	--Haddock (Melanogrammus aeglefinus)	20			NZ			0
030373	--Coalfish (Pollachius virens)	20			NZ			0
030374	--Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	20			NZ			0
030375	--Dogfish and other sharks	20			NZ			0
030376	--Eels (Anguilla spp.)	20			NZ			0

<u>HS</u>	<u>Description</u>	<u>Base rate</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
030377	--Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	20				NZ		0
030378	--Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	20				NZ		0
030379	--Other	20				CA,NZ		0
030380	-Livers and roes	20				NZ		0
0304	Fish filets and other fish meat (whether or not minced), fresh, chilled or frozen.							
030410	-Fresh or chilled	20				NZ		0
030420	-Frozen fillets	10				CA,NZ		0
030490	-Other	20				NZ		0
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.							
030510	-Flours, meals and pellets of fish, fit for human consumption	20						0
030520	-Livers and roes, dried, smoked, salted or in brine	20						0
030530	-Fish filets, dried, salted or in brine, but not smoked	20						0
03054	-Smoked fish, including fillets:							
030541	--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>)	5				CA		0
030542	--Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	20						0
030549	--Other	20						0
03055	-Dried fish, whether or not salted but not smoked:							
030551	--Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	20						0
030559	--Other	20						0
03056	-Fish, salted but not dried or smoked and fish in brine:							
030561	--Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	20						0
030562	--Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	20						0
030563	--Anchovies (<i>Engraulis</i> spp.)	20						0
030569	--Other	20						0