

SECTION II
VEGETABLE PRODUCTS

Note.

1. In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

CHAPTER 6

**LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND
THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE**

Notes.

1. Subject to the second part of heading 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.
2. Any reference in heading 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 97.01.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.		
0601.10.00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	Free	kg
0601.20.00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:		
0601.20.10	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower	Free	kg
0601.20.20	Chicory plants	Free	kg
0601.20.90	Other	5%	kg
06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn.		
0602.10.00	Unrooted cuttings and slips	Free	kg and No
0602.20.00	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	Free	kg and No
0602.30.00	Rhododendrons and azaleas, grafted or not	Free	kg and No
0602.40.00	Roses, grafted or not	Free	kg and No
0602.90.00	Other:		
0602.90.10	Banana plants	15%	kg and No
0602.90.20	Coconut plants	15%	kg and No
0602.90.30	Cocoa plants	15%	kg and No
0602.90.40	Citrus plants	15%	kg and No
0602.90.90	Other	Free	kg and No
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.		
	Fresh:		
0603.11.00	Roses	40%	kg
0603.12.00	Carnations	40%	kg
0603.13.00	Orchids	40%	kg
0603.14.00	Chrysanthemums	40%	kg
0603.19.00	Other:		
0603.19.10	Anthuriums	40%	kg
0603.19.20	Ginger lilies	40%	kg
0603.19.30	Gerberas	40%	kg
0603.19.40	Heliconias (<i>Heliconia spp.</i>)	40%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0603.19.90	Other	40%	kg
0603.90.00	Other	40%	kg
06.04	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.		
0604.10.00	Mosses and lichens	40%	kg
	Other:		
0604.91.00	Fresh	40%	kg
0604.99.00	Other	40%	kg

CHAPTER 7

EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

Notes.

1. This Chapter does not cover forage products of heading 12.14.
2. In headings 07.09, 07.10, 07.11 and 07.12 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).
3. Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than:
 - (a) dried leguminous vegetables, shelled (heading 07.13);
 - (b) sweet corn in the forms specified in headings 11.02 to 11.04;
 - (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05);
 - (d) flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 11.06).
4. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 09.04).

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
07.01	Potatoes, fresh or chilled.		
0701.10.00	Seed	Free	kg
0701.90.00	Other	5%	kg
0702.00.00	Tomatoes, fresh or chilled.	5%	kg
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.		
0703.10.00	Onions and shallots:		
0703.10.10	Onions	5%	kg
0703.10.20	Shallots (eschallots)	5%	kg
0703.20.00	Garlic	Free	kg
0703.90.00	Leeks and other alliaceous vegetables	5%	kg
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.		
0704.10.00	Cauliflowers and headed broccoli:		
0704.10.10	Cauliflowers	5%	kg
0704.10.90	Other	5%	kg
0704.20.00	Brussels sprouts	5%	kg
0704.90.00	Other:		
0704.90.10	Cabbages	5%	kg
0704.90.90	Other	5%	kg
07.05	Lettuce (<i>Lactuca stavia</i>) and chicory (<i>Chichorium spp.</i>), fresh or chilled		
	Lettuce	5%	kg
0705.11.00	Cabbage lettuce (head lettuce)	5%	kg
0705.19.00	Other	5%	kg
	Chicory:		
0705.21.00	Witloof chicory (<i>Chichorium intybus var. foliosum</i>)	5%	kg
0705.29.00	Other	5%	kg
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.		
0706.10.00	Carrots and turnips:		
0706.10.10	Carrots	15%	kg
0706.10.90	Other	15%	kg
0706.90.00	Other:		
0706.90.10	Beets	15%	kg
0706.90.90	Other	15%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
07.07	Cucumbers and gherkins, fresh or chilled.		
0707.00.10	Cucumbers	15%	kg
0707.00.20	Gherkins	15%	kg
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.		
0708.10.00	Peas (<i>Pisum Sativum</i>):		
0708.10.10	Pigeon peas	5%	kg
0708.10.20	Blackeye peas	5%	kg
0708.10.90	Other	5%	kg
0708.20.00	Beans (<i>Vigna spp, Phaseolus spp.</i>):		
0708.20.10	String beans	5%	kg
0708.20.20	Bora (<i>bodi</i>) beans (<i>Vigna spp.</i>)	5%	kg
0708.20.90	Other	5%	kg
0708.90.00	Other leguminous vegetables	5%	kg
07.09	Other vegetables, fresh or chilled.		
0709.20.00	Asparagus	15%	kg
0709.30.00	Aubergines (egg-plants)	5%	kg
0709.40.00	Celery other than celeriac	15%	kg
	Mushrooms and truffles:		
0709.51.00	Mushrooms of the genus <i>Agaricus</i>	15%	kg
0709.59.00	Other	15%	kg
0709.60.00	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :		
0709.60.10	Sweet peppers	5%	kg
0709.60.90	Other	40%	kg
0709.70.00	Spinach, New Zealand spinach and orache spinach (garden spinach)	15%	kg
0709.90.00	Other:		
0709.90.10	Zucchini	5%	kg
0709.90.20	Ochroes	15%	kg
0709.90.30	Pumpkins	40%	kg
0709.90.40	Sweet corn (corn on the cob)	15%	kg
0709.90.90	Other	15%	kg
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.		
0710.10.00	Potatoes	5%	kg
	Leguminous vegetables, shelled or unshelled:		
0710.21.00	Peas (<i>Pisum Sativum</i>):		
0710.21.10	Garden peas for use in industry	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0710.21.20	Other peas for use in industry	Free	kg
0710.21.90	Other	15%	kg
0710.22.00	Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):		
0710.22.10	String beans, for use in industry	Free	kg
0710.22.20	Other beans for use in industry	Free	kg
0710.22.90	Other	15%	kg
0710.29.00	Other:		
0710.29.10	For use in industry	Free	kg
0710.29.90	Other	15%	kg
0710.30.00	Spinach, New Zealand spinach and orache spinach (garden spinach):		
0710.30.10	For use in industry	Free	kg
0710.30.90	Other	5%	kg
0710.40.00	Sweet corn:		
0710.40.10	For use in industry	Free	kg
0710.40.90	Other	15%	kg
0710.80.00	Other vegetables:		
0710.80.10	Beets, for use in industry	Free	kg
0710.80.20	Beets, other	15%	kg
0710.80.30	Carrots, for use in industry	Free	kg
0710.80.40	Carrots, other	15%	kg
0710.80.80	Other, for use in industry	Free	kg
0710.80.90	Other	15%	kg
0710.90.00	Mixtures of vegetables:		
0710.90.10	For use in industry	Free	kg
0710.90.90	Other	15%	kg
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.		
0711.20.00	Olives	Free	kg
0711.40.00	Cucumbers and gherkins	Free	kg
	Mushrooms and truffles:		
0711.51.00	Mushrooms of the genus <i>Agaricus</i>	Free	kg
0711.59.00	Other	Free	kg
0711.90.00	Other vegetables; mixtures of vegetables	Free	kg
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.		
0712.20.00	Onions	Free	kg
	Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles:		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0712.31.00	Mushrooms of the genus <i>Agaricus</i>	Free	kg
0712.32.00	Wood ears (<i>Auricularia spp.</i>)	Free	kg
0712.33.00	Jelly fungi (<i>Tremella spp.</i>)	Free	kg
0712.39.00	Other	Free	kg
0712.90.00	Other vegetables; mixtures of vegetables:		
0712.90.10	Sweet corn, for sowing	Free	kg
0712.90.90	Other	Free	kg
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.		
0713.10.00	Peas (<i>Pisum Sativum</i>):		
0713.10.10	Pigeon peas	5%	kg
0713.10.20	Split peas	5%	kg
0713.10.30	Blackeye peas	5%	kg
0713.10.90	Other peas	5%	kg
0713.20.00	Chickpeas (<i>Garbanzos</i>)	5%	kg
	Beans (<i>Vigna spp.</i> ; <i>Phaseolus spp.</i>):		
0713.31.00	Beans of the species <i>Vigna mungo (L.) Hepper</i> or <i>Vigna radiata (L.) Wilczek</i>	5%	kg
0713.32.00	Small red (<i>adzuki</i>) beans (<i>Phaseolus or vigna angularis</i>)	5%	kg
0713.33.00	Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>):		
0713.33.10	Red kidney beans	40%	kg
0713.33.90	Other	5%	kg
0713.39.00	Other	5%	kg
0713.40.00	Lentils	5%	kg
0713.50.00	Broad beans (<i>(Vicia faba var. major)</i> and horse beans (<i>Vicia faba bar. Equina, Vicia faba var. minor</i>)	5%	kg
0713.90.00	Other:		
0713.90.10	All leguminous vegetables for sowing	Free	kg
0713.90.90	Other	5%	kg
07.14	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.		
0714.10.00	Manioc (cassava)	40%	kg
0714.20.00	Sweet potatoes	40%	kg
0714.90.00	Other:		
0714.90.10	Arrowroot	40%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0714.90.20	Dasheens	40%	kg
0714.90.30	Eddoes	40%	kg
0714.90.40	Tannias	40%	kg
0714.90.50	Yams	40%	kg
0714.90.90	Other	40%	kg

CHAPTER 8

EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS

Notes.

1. This Chapter does not cover inedible nuts or fruits.
2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.
3. Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:
 - (a) For additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),
 - (b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.		
	Coconuts:		
0801.11.00	Desiccated	40%	kg
0801.19.00	Other:		
0801.19.10	In shell	40%	kg and No
0801.19.90	Other	40%	kg
	Brazil nuts:		
0801.21.00	In shell	25%	kg
0801.22.00	Shelled	25%	kg
	Cashew nuts:		
0801.31.00	In shell	25%	kg
0801.32.00	Shelled	25%	kg
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.		
	Almonds:		
0802.11.00	In shell	25%	kg
0802.12.00	Shelled	25%	kg
	Hazelnuts or filberts (<i>Corylus spp.</i>):		
0802.21.00	In shell	25%	kg
0802.22.00	Shelled	25%	kg
	Walnuts:		
0802.31.00	In shell	25%	kg
0802.32.00	Shelled	25%	kg
0802.40.00	Chestnuts (<i>Castanea spp.</i>)	25%	kg
0802.50.00	Pistachios	25%	kg
0802.60.00	Macadamia nuts	25%	kg
0802.90.00	Other:		
0802.90.10	Kola nuts	5%	kg
0802.90.90	Other	5%	kg
08.03	Bananas, including plantains, fresh or dried.		
0803.00.10	Bananas, fresh	40%	kg
0803.00.20	Plantains, fresh	40%	kg
0803.00.30	Bananas and plantains, dried	40%	kg
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.		
0804.10.00	Dates	25%	kg
0804.20.00	Figs	25%	kg
0804.30.00	Pineapples	25%	kg
0804.40.00	Avocados	25%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0804.50.00	Guavas, mangoes and mangosteens:		
0804.50.10	Guavas	25%	kg
0804.50.20	Mangoes	40%	kg
0804.50.30	Mangosteens	25%	kg
08.05	Citrus fruit, fresh or dried.		
0805.10.00	Oranges	40%	kg
0805.20.00	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:		
0805.20.10	Ugli fruit	40%	kg
0805.20.20	Ortaniques	40%	kg
0805.20.90	Other	40%	kg
0805.40.00	Grapefruit, including pomelos	40%	kg
0805.50.00	Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>):		
0805.50.10	Lemons	40%	kg
0805.50.20	Limes	40%	kg
0805.90.00	Other	40%	kg
08.06	Grapes, fresh or dried.		
0806.10.00	Fresh	25%	kg
0806.20.00	Dried	25%	kg
08.07	Melons (including watermelons) and papaw (papayas), fresh.		
	Melons (including watermelons):		
0807.11.00	Watermelons	25%	kg
0807.19.00	Other:		
0807.19.10	Cantaloupes	25%	kg
0807.19.20	Muskmelons	25%	kg
0807.19.90	Other	25%	kg
0807.20.00	Papaws (papayas)	25%	kg
08.08	Apples, pears and quinces, fresh.		
0808.10.00	Apples	15%	kg
0808.20.00	Pears and quinces	15%	kg
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.		
0809.10.00	Apricots	15%	kg
0809.20.00	Cherries	15%	kg
0809.30.00	Peaches, including nectarines	15%	kg
0809.40.00	Plums and sloes	15%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
08.10	Other fruit, fresh.		
0810.10.00	Strawberries	15%	kg
0810.20.00	Raspberries, blackberries, mulberries and Loganberries	15%	kg
0810.40.00	Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	15%	kg
0810.50.00	Kiwifruit	15%	kg
0810.60.00	Durians	40%	kg
0810.90.00	Other:		
0810.90.10	Sapodillas	40%	kg
0810.90.20	Golden apples	40%	kg
0810.90.30	Passion fruit	40%	kg
0810.90.40	Soursop	40%	kg
0810.90.50	Breadfruit	40%	kg
0810.90.60	Carambolas	40%	kg
0810.90.70	Akee (ackee) (<i>Blighia sapida koenig</i>)	40%	kg
0810.90.80	Christophine (Choyote)	40%	kg
0810.90.90	Other	40%	kg
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.		
0811.10.00	Strawberries	15%	kg
0811.20.00	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	15%	kg
0811.90.00	Other:		
0811.90.10	Pineapples	15%	kg
0811.90.20	West Indian cherries (<i>Malpighia punicefolio L.</i>)	15%	kg
0811.90.30	Suriname cherries (<i>Eugenia uniflora</i>)	15%	kg
0811.90.90	Other	15%	kg
08.12	Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.		
0812.10.00	Cherries	15%	kg
0812.90.00	Other:		
0812.90.10	Pineapples	15%	kg
0812.90.90	Other	15%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
08.13	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.		
0813.10.00	Apricots	15%	kg
0813.20.00	Prunes	15%	kg
0813.30.00	Apples	15%	kg
0813.40.00	Other fruit	15%	kg
0813.50.00	Mixtures of nuts or dried fruits of this Chapter	15%	kg
08.14	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.		
0814.00.10	Of citrus	15%	kg
0814.00.90	Other	15%	kg

CHAPTER 9
COFFEE, TEA, MATÉ AND SPICES

Notes.

1. Mixtures of the products of headings 09.04 to 09.10 are to be classified as follows:
 - (a) Mixtures of two or more of the products of the same heading are to be classified in that heading;
 - (b) Mixtures of two or more of the products of different headings are to be classified in heading 09.10.

The addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.03.

2. This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading 12.11.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion. Coffee, not roasted: 0901.11.00 Not decaffeinated: 0901.11.10 Beans for blending 0901.11.90 Other 0901.12.00 Decaffeinated: 0901.12.10 Beans for blending 0901.12.90 Other Coffee, roasted: 0901.21.00 Not decaffeinated 0901.22.00 Decaffeinated 0901.90.00 Other: 0901.90.10 Coffee husks and skins 0901.90.20 Coffee substitutes containing coffee in any Proportion	5% 25% 5% 25% 25% 25% 25%	kg kg kg kg kg kg kg
09.02	Tea, whether or not flavoured. 0902.10.00 Green tea (not fermented) in immediate packings of a content not exceeding 3 kg 0902.20.00 Other green tea (not fermented) 0902.30.00 Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg 0902.40.00 Other black tea (fermented) and other partly fermented tea	5% 5% 5% 5%	kg kg kg kg
0903.00.00	Maté.	5%	kg
09.04	Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>. Pepper: 0904.11.00 Neither crushed nor ground 0904.12.00 Crushed or ground 0904.20.00 Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground: 0904.20.10 Paprika 0904.20.20 Pimento (allspice) 0904.20.90 Other	40% 40% 5% 40% 5%	kg kg kg kg kg
0905.00.00	Vanilla.	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
09.06	Cinnamon and cinnamon-tree flowers.		
	Neither crushed nor ground:		
0906.11.00	Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)	40%	kg
0906.19.00	Other	40%	kg
0906.20.00	Crushed or ground	40%	kg
0907.00.00	Cloves (whole fruit, cloves and stems).	40%	kg
09.08	Nutmeg, mace and cardamoms.		
0908.10.00	Nutmeg	40%	kg
0908.20.00	Mace	40%	kg
0908.30.00	Cardamoms	5%	kg
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.		
0909.10.00	Seeds of anise or badian	5%	kg
0909.20.00	Seeds of coriander	5%	kg
0909.30.00	Seeds of cumin	5%	kg
0909.40.00	Seeds of caraway	5%	kg
0909.50.00	Seeds of fennel; juniper berries	5%	kg
09.10	Ginger, saffron, turmeric (<i>curcuma</i>), thyme, bay leaves, curry and other spices.		
0910.10.00	Ginger	40%	kg
0910.20.00	Saffron	40%	kg
0910.30.00	Turmeric (<i>curcuma</i>)	40%	kg
	Other spices:		
0910.91.00	Mixtures referred to in Note 1 (b) to this Chapter	5%	kg
0910.99.00	Other:		
0910.99.10	Thyme	40%	kg
0910.99.20	Bay leaves	40%	kg
0910.99.30	Curry	40%	kg
0910.99.90	Other	5%	kg

CHAPTER 10

CEREALS

Notes.

1. (A) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.

(B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06.
2. Heading 10.05 does not cover sweet corn (Chapter 7).

Subheading Note.

1. The term "*durum wheat*" means wheat of the *Triticum durum* species and the hybrids derived from the inter-specific crossing of *Triticum durum* which have the same number (28) of chromosomes as that species.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
10.01	Wheat and meslin.		
1001.10.00	Durum wheat	Free	kg
1001.90.00	Other	Free	kg
1002.00.00	Rye.	Free	kg
1003.00.00	Barley.	Free	kg
1004.00.00	Oats.	Free	kg
10.05	Maize (corn).		
1005.10.00	Seed	Free	kg
1005.90.00	Other	5%	kg
10.06	Rice.		
1006.10.00	Rice in the husk (paddy or rough):		
1006.10.10	For sowing	Free	kg
1006.10.90	Other	25%	kg
1006.20.00	Husked (brown) rice:		
1006.20.10	White rice, in packages for retail sale	25%	kg
1006.20.20	Other white rice	25%	kg
1006.20.30	Parboiled rice, in packages for retail sale	25%	kg
1006.20.40	Other parboiled rice	25%	kg
1006.30.00	Semi-milled or wholly milled rice, whether or not polished or glazed:		
1006.30.10	Semi-milled white rice, in packages of not more than 10 kg	25%	kg
1006.30.20	Other semi-milled white rice	25%	kg
1006.30.30	Semi-milled parboiled rice, in packages of not more than 10 kg	25%	kg
1006.30.40	Other semi-milled parboiled rice	25%	kg
1006.30.50	Wholly milled white rice, in packages of not more than 10 kg	25%	kg
1006.30.60	Other wholly milled white rice	25%	kg
1006.30.70	Wholly milled parboiled rice, in packages of not more than 10 kg	25%	kg
1006.30.80	Other wholly milled parboiled rice	25%	kg
1006.40.00	Broken rice:		
1006.40.10	In packages for retail sale	25%	kg
1006.40.90	Other broken rice	25%	kg
10.07	Grain Sorghum.		
1007.00.10	Seed	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
1007.00.90	Other	40%	kg
10.08	Buckwheat, millet and canary seed; other cereals.		
1008.10.00	Buckwheat	Free	kg
1008.20.00	Millet	Free	kg
1008.30.00	Canary seed	Free	kg
1008.90.00	Other cereals	Free	kg

CHAPTER 11

PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN

Notes.

1. This Chapter does not cover:
 - (a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
 - (b) Prepared flours, groats, meals or starches of heading 19.01;
 - (c) Corn flakes or other products of heading 19.04;
 - (c) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
 - (e) Pharmaceutical products (Chapter 30); or
 - (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).
2. (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product:
 - (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
 - (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

Otherwise, they fall in heading 23.02. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 11.04.

- (B) Products falling in this Chapter under the above provisions shall be classified in heading 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall in heading 11.03 or 11.04.

CEREAL (1)	STARCH CONTENT (2)	ASH CONTENT (3)	RATE OF PASSAGE THROUGH A SIEVE WITH AN APERTURE OF	
			315 MICROMETRES (MICRONS) (4)	500 MICROMETRES (MICRONS) (5)
Wheat and rye...	45%	2.5%	80%	-
Barley....	45%	3%	80%	-
Oats....	45%	5%	80%	-
Maize (corn) and grain sorghum....	45%	2%	-	90%
Rice....	45%	1.6%	80%	-
Buckwheat....	45%	4%	80%	-

3. For the purposes of heading 11.03, the terms “groats” and “meal” mean products obtained by the fragmentation of cereal grains of which:
- (a) In the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm.
 - (b) In the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
11.01	Wheat or meslin flour.		
1101.00.10	Of durum wheat	5%	kg
1101.00.90	Other	25%	kg
11.02	Cereal flours other than of wheat or meslin.		
1102.10.00	Rye flour	5%	kg
1102.20.00	Maize (corn) flour	5%	kg
1102.90.00	Other:		
1102.90.10	Rice flour	40%	kg
1102.90.90	Other	5%	kg
11.03	Cereal groats, meal and pellets.		
	Groats and meal:		
1103.11.00	Of wheat	5%	kg
1103.13.00	Of maize (corn)	5%	kg
1103.19.00	Of other cereals	5%	kg
1103.20.00	Pellets	5%	kg
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.		
	Rolled or flaked grains:		
1104.12.00	Of oats	5%	kg
1104.19.00	Of other cereals	5%	kg
	Other worked grains (for example, hulled, pearled, sliced or kibbled):		
1104.22.00	Of oats	5%	kg
1104.23.00	Of maize (corn)	5%	kg
1104.29.00	Of other cereals	5%	kg
1104.30.00	Germ of cereals, whole, rolled, flaked or ground	5%	kg
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.		
1105.10.00	Flour, meal and powder	5%	kg
1105.20.00	Flakes, granules and pellets	5%	kg
11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.		
1106.10.00	Of the dried leguminous vegetables of heading 07.13	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
1106.20.00	Of sago or of roots or tubers of heading 07.14:		
1106.20.10	Of manioc (cassava)	40%	kg
1106.20.20	Arrowroot flour	40%	kg
1106.20.90	Other	5%	kg
1106.30.00	Of the products of Chapter 8:		
1106.30.10	Banana flour	40%	kg
1106.30.20	Plantain flour	40%	kg
1106.30.90	Other	5%	kg
11.07	Malt, whether or not roasted.		
1107.10.00	Not roasted:		
1107.10.10	Malt flour	Free	kg
1107.10.90	Other	Free	kg
1107.20.00	Roasted:		
1107.20.10	Malt flour	Free	kg
1107.20.90	Other	Free	kg
11.08	Starches; inulin.		
1108.10.00	Starches:		
1108.11.00	Wheat starch	5%	kg
1108.12.00	Maize (corn) starch	5%	kg
1108.13.00	Potato starch	5%	kg
1108.14.00	Manioc (cassava) starch	5%	kg
1108.19.00	Other starches:		
1108.19.10	Arrowroot starch	40%	kg
1108.19.90	Other	5%	kg
1108.20.00	Inulin	5%	kg
1109.00.00	Wheat gluten, whether or not dried.	5%	kg

CHAPTER 12

OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER

Notes.

1. Heading 12.07 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).
2. Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 23.04 to 23.06.
3. For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as "seeds of a kind used for sowing".

Heading 12.09 does not, however, apply to the following even if for sowing:

- (a) Leguminous vegetables or sweet corn (Chapter 7);
- (b) Spices or other products of Chapter 9;
- (c) Cereals (Chapter 10); or
- (d) Products of headings 12.01 to 12.07 or 12.11.

4. Heading 12.11 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading 12.11 does not, however, apply to:

- (a) Medicaments of Chapter 30;
 - (b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
 - (c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.
5. For the purposes of heading 12.12, the term "seaweeds and other algae" does not include:
- (a) Dead single-cell micro-organisms of heading 21.02;
 - (b) Cultures of micro-organisms of heading 30.02; or
 - (c) Fertilisers of heading 31.01 or 31.05.

Subheading Note.

1. For the purposes of subheading 1205.10.00, the expression “low erucic acid, rape or colza seeds” means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2% by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
12.01	Soya beans, whether or not broken.		
1201.00.10	For sowing	Free	kg
1201.00.90	Other	Free	kg
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.		
1202.10.00	In shell	40%	kg
1202.20.00	Shelled, whether or not broken:		
1202.20.10	For sowing	Free	kg
1202.20.90	Other	40%	kg
1203.00.00	Copra.	40%	kg
12.04	Linseed, whether or not broken.		
1204.00.10	For sowing	Free	kg
1204.00.90	Other	Free	kg
12.05	Rape or colza seeds, whether or not broken.		
1205.10.00	Low erucic acid rape or colza seeds:		
1205.10.10	For sowing	Free	kg
1205.10.20	Other	Free	kg
1205.90.00	Other	Free	kg
12.06	Sunflower seeds, whether or not broken.		
1206.00.10	For sowing	Free	kg
1206.00.90	Other	Free	kg
12.07	Other oil seeds and oleaginous fruits, whether or not broken.		
1207.20.00	Cotton seeds:		
1207.20.10	For sowing	Free	kg
1207.20.90	Other	Free	kg
1207.40.00	Sesamum seeds:		
1207.40.10	For sowing	Free	kg
1207.40.90	Other	Free	kg
1207.50.00	Mustard seeds	Free	kg
	Other:		
1207.91.00	Poppy seeds	Free	kg
1207.99.00	Other:		
1207.99.10	For sowing	Free	kg
1207.99.90	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.		
1208.10.00	Of soya beans	15%	kg
1208.90.00	Other:		
1208.90.10	Of ground-nuts	Free	kg
1208.90.20	Of copra	15%	kg
1208.90.30	Of palm nuts or kernels	Free	kg
1208.90.40	Of linseed	Free	kg
1208.90.50	Of cotton seeds	Free	kg
1208.90.60	Of castor oil seeds	Free	kg
1208.90.90	Other	Free	kg
12.09	Seeds, fruit and spores, of a kind used for sowing.		
1209.10.00	Sugar beet seed	Free	kg
1209.20.00	Seeds of forage plants:		
1209.21.00	Lucerne (alfalfa) seed	Free	kg
1209.22.00	Clover (<i>Trifolium spp.</i>) seed	Free	kg
1209.23.00	Fescue seed	Free	kg
1209.24.00	Kentucky blue grass (<i>Poa pratensis L.</i>) seed	Free	kg
1209.25.00	Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seed	Free	kg
1209.29.00	Other	Free	kg
1209.30.00	Seeds of herbaceous plants cultivated principally for their flowers	Free	kg
1209.90.00	Other:		
1209.91.00	Vegetable seeds	Free	kg
1209.99.00	Other	Free	kg
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.		
1210.10.00	Hop cones, neither ground nor powdered nor in the form of pellets	Free	kg
1210.20.00	Hop cones, ground, powdered or in the form of pellets; lupulin	Free	kg
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.		
1211.20.00	Ginseng roots	Free	kg
1211.30.00	Coca leaf	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
1211.40.00	Poppy straw	Free	kg
1211.90.00	Other:		
1211.90.10	Tonka beans	Free	kg
1211.90.20	Sarsaparilla	Free	kg
1211.90.30	Aloe vera	Free	kg
1211.90.40	Quassia chips	Free	kg
1211.90.90	Other	Free	kg
12.12	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 <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.		
1212.20.00	Seaweeds and other algae	Free	kg
	Other:		
1212.91.00	Sugar beet	10%	kg
1212.99.00	Other:		
1212.99.10	Chicory roots, fresh or dried, whole or cut, unroasted	Free	kg
1212.99.20	Mauby bark	5%	kg
1212.99.30	Sugar cane	10%	kg
1212.99.90	Other	Free	kg
1213.00.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	Free	kg
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether of not in the form of pellets.		
1214.10.00	Lucerne (alfalfa) meal and pellets	Free	kg
1214.90.00	Other	Free	kg

CHAPTER 13

LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

Note.

1. Heading 13.02 applies, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.

The heading does not apply to:

- (a) Liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading 17.04);
- (b) Malt extract (heading 19.01);
- (c) Extracts of coffee, tea or maté (heading 21.01);
- (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;
- (f) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 29.39);
- (g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);
- (h) Tanning or dyeing extracts (heading 32.01 or 32.03);
- (i) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
- (j) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01)

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
13.01	Lac; natural gums, resins, gum-resins and oleoresin (for example, balsams).		
1301.20.00	Gum Arabic	5%	kg
1301.90.00	Other:		
1301.90.10	Gum-resins	5%	kg
1301.90.90	Other	5%	kg
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.		
1302.10.00	Vegetable saps and extracts:		
1302.11.00	Opium	5%	kg
1302.12.00	Of liquorice	5%	kg
1302.13.00	Of hops	5%	kg
1302.19.00	Other:		
1302.19.10	Aloe vera extract	15%	kg
1302.19.90	Other	5%	kg
1302.20.00	Pectic substances, pectinates and pectates	5%	kg
1302.30.00	Mucilages and thickeners, whether or not modified, derived from vegetable products:		
1302.31.00	Agar-agar	5%	kg
1302.32.00	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	5%	kg
1302.39.00	Other	5%	kg

CHAPTER 14

VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes.

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).
3. Heading 14.04 does not apply to wood wool (heading 44.05) and prepared knots or tufts for broom or brush making (heading 96.03).

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)
14.01 1401.10.00 1401.20.00 1401.90.00	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). Bamboos Rattans Other	Free Free Free	kg kg kg
[14.02]			
[14.03]			
14.04 1404.20.00 1404.90.00	Vegetable products not elsewhere specified or included. Cotton linters Other	Free Free	kg kg