

**Oman VAT: Ministerial Decision 65/2021 determining the food products subject to value added tax at the rate of zero percent**  
**(Unofficial English Translation)**

S. No.	HS Code (As per OTA List)	HS Code (As per Oman Customs Tariff)	Item Description
			<b>Potatoes, fresh or chilled.</b>
1	<b>07019000</b>	07 01 90 00	- Other
2	<b>07020000</b>	07 02 00 00	Tomatoes, fresh or chilled.
			<b>Onions and shallots:</b>
3	<b>07031011</b>	07 03 10 11	- - - - Onions for food (green or dry rind)
4	<b>07031020</b>	07 03 10 20	- - - Shallots
5	<b>07032000</b>	07 03 20 00	- Garlic
6	<b>07039000</b>	07 03 90 00	- Leeks and other alliaceous vegetables
			<b>Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.</b>
7	<b>07041000</b>	07 04 10 00	- Cauliflowers and headed broccoli
8	<b>07042000</b>	07 04 20 00	- Brussels sprouts
9	<b>07049000</b>	07 04 90 00	- Other
			<b>Lettuce (Lactuca sativa) and chicory (Cichorium spp.), fresh or chilled.</b>
10	<b>07051100</b>	07 05 11 00	- - Cabbage lettuce (head lettuce)
11	<b>07051900</b>	07 05 19 00	- - Other
			<b>Chicory:</b>
12	<b>07052100</b>	07 05 21 00	- - Witloof chicory (Cichorium intybus var. foliosum)
13	<b>07052900</b>	07 05 29 00	- - Other
			<b>Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.</b>
14	<b>07061000</b>	07 06 10 00	- Carrots and turnips
15	<b>07069000</b>	07 06 90 00	- Other
16	<b>07070000</b>	07 07 00 00	Cucumbers and gherkins, fresh or chilled .
			<b>Leguminous vegetables, shelled or unshelled, fresh or</b>
17	<b>07081000</b>	07 08 10 00	- Peas (Pisum sativum)
18	<b>07082000</b>	07 08 20 00	- Beans (Vigna spp., Phaseolus spp.)
			<b>Other leguminous vegetables.</b>
19	<b>07089010</b>	07 08 90 10	- - - Beans
20	<b>07089090</b>	07 08 90 90	- - - Other
			<b>Other vegetables, fresh or chilled.</b>
21	<b>07093000</b>	07 09 30 00	- Aubergines (egg-plants)
22	<b>07094000</b>	07 09 40 00	- Celery other than celeriac
23	<b>07096000</b>	07 09 60 00	- Fruits of the genus Capsicum or of the genus Pimenta

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24	<b>07097000</b>	07 09 70 00	- Spinach, New Zealand spinach and orache spinach (garden spinach)
25	<b>07099200</b>	07 09 92 00	-- Olives
26	<b>07099300</b>	07 09 93 00	-- Pumpkins, squash and gourds (Cucurbita spp.)
27	<b>07099910</b>	07 09 99 10	--- Marrow
28	<b>07099920</b>	07 09 99 20	--- Okra
29	<b>07099930</b>	07 09 99 30	--- Parsley
30	<b>07099940</b>	07 09 99 40	--- Coriander

			<b>Vegetables (uncooked or cooked by steaming or boiling in water), frozen.</b>
31	<b>07101000</b>	07 10 10 00	- Potatoes
			<b>Leguminous vegetables, shelled or unshelled, fresh or</b>
32	<b>07081000</b>	07 08 10 00	- Peas (Pisum sativum)
33	<b>07082000</b>	07 08 20 00	- Beans (Vigna spp., Phaseolus spp.)
			<b>Other leguminous vegetables.</b>
34	<b>07089010</b>	07 08 90 10	--- Beans
35	<b>07089090</b>	07 08 90 90	--- Other
			<b>Leguminous vegetables, shelled or unshelled.</b>
36	<b>07102100</b>	07 10 21 00	-- Peas (Pisum sativum)
37	<b>07102200</b>	07 10 22 00	-- Beans (Vigna spp., Phaseolus spp.)
38	<b>07102900</b>	07 10 29 00	-- Other
39	<b>07103000</b>	07 10 30 00	- Spinach, New Zealand spinach and orache spinach (garden spinach)
40	<b>07104000</b>	07 10 40 00	- Sweet corn
			<b>Dried leguminous vegetables, shelled, whether or not skinned or split.</b>
41	<b>07131000</b>	07 13 10 00	- Peas (Pisum sativum)
42	<b>07132000</b>	07 13 20 00	- Chickpeas (garbanzos)
			<b>Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek.</b>
43	<b>07133120</b>	07 13 31 20	--- For food
			<b>Small red (Adzuki) beans (Phaseolus or Vigna angularis).</b>
44	<b>07133220</b>	07 13 32 20	--- For food
			<b>Kidney beans, including white pea beans (Phaseolus vulgaris).</b>
45	<b>07133320</b>	07 13 33 20	--- For food
			<b>Bambara beans (Vigna subterranea or Voandzeia subterranea).</b>
46	<b>07133420</b>	07 13 34 20	--- For food
			<b>Cow peas (Vigna unguiculata) subterranea).</b>
47	<b>07133520</b>	07 13 35 20	--- For food
48	<b>07133900</b>	07 13 39 00	-- Other
49	<b>07134000</b>	07 13 40 00	- Lentils

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50	<b>07135000</b>	07 13 50 00	- Broad beans ( <i>Vicia faba</i> var. major) and horse beans ( <i>Vicia faba</i> var. equina, <i>Vicia faba</i> var. minor)
51	<b>07139010</b>	07 13 90 10	- - - Mung
52	<b>07139090</b>	07 13 90 90	- - - Other
53	<b>20029010</b>	20 02 90 10	- - - Tomato paste
54	<b>21032000</b>	21 03 20 00	- Tomato ketchup and other tomato sauces
			<b>Bananas, including plantains, fresh or dried.</b>
55	<b>08031000</b>	08 03 10 00	- plantains
56	<b>08039000</b>	08 03 90 00	- Other
			<b>Dates.</b>
57	<b>8041010</b>	08 04 10 10	- - - Fresh
58	<b>08041021</b>	08 04 10 21	- - - - Pressed
59	<b>08041029</b>	08 04 10 29	- - - - Other
			<b>Figs.</b>
60	<b>8042010</b>	08 04 20 10	- - - Fresh
61	<b>08042020</b>	08 04 20 20	- - - Dried
62	<b>08043000</b>	08 04 30 00	- Pineapples
63	<b>08044000</b>	08 04 40 00	- Avocados

64	<b>08045010</b>	08 04 50 10	- - - Guavas
65	<b>08045020</b>	08 04 50 20	- - - Mangoes
			<b>Citrus fruit, fresh or dried.</b>
66	<b>08051000</b>	08 05 10 00	- Oranges
			<b>Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids.</b>
67	<b>8052100</b>	08 05 21 00	-- Mandarins (including tangerines and satsumas)
68	<b>8052200</b>	08 05 22 00	-- Clementines
69	<b>08052900</b>	08 05 29 00	-- Other
70	<b>08054000</b>	08 05 40 00	- Grapefruit, including pomelos
			<b>Lemons (<i>Citrus limon</i>, <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i>, <i>Citrus latifolia</i>).</b>
71	<b>8055010</b>	08 05 50 10	- - - Fresh
72	<b>08055020</b>	08 05 50 20	- - - Dried
73	<b>08059000</b>	08 05 90 00	- Other
			<b>Grapes, fresh or dried.</b>
74	<b>08061000</b>	08 06 10 00	- Fresh
75	<b>08062000</b>	08 06 20 00	- Dried
			<b>Melons (including watermelons):</b>
76	<b>08071100</b>	08 07 11 00	- - Watermelons
			<b>Other:</b>
77	<b>8071910</b>	08 07 19 10	- - - Melon (muskmelon)
78	<b>08071990</b>	08 07 19 90	- - - Other
			<b>Apples, pears and quinces, fresh.</b>
79	<b>08081000</b>	08 08 10 00	- Apples

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80	<b>08083000</b>	08 08 30 00	- Pears
81	<b>08084000</b>	08 08 40 00	- Quinces
82	<b>08091000</b>	08 09 10 00	- Apricots
			<b>Cherries:</b>
83	<b>8092100</b>	08 09 21 00	- - Sour cherries ( <i>Prunus cerasus</i> )
84	<b>08092900</b>	08 09 29 00	- - Other
85	<b>08093000</b>	08 09 30 00	- Peaches, including nectarines
86	<b>08094000</b>	08 09 40 00	- Plums and sloes
			<b>Other fruit, fresh.</b>
87	<b>08101000</b>	08 10 10 00	- Strawberries
88	<b>08102000</b>	08 10 20 00	- Raspberries, blackberries, mulberries and loganberries
89	<b>08103000</b>	08 10 30 00	- Black, white or red currants and gooseberries
90	<b>08105000</b>	08 10 50 00	- Kiwifruit
91	<b>08109010</b>	08 10 90 10	- - - Pomegranates
92	<b>08109030</b>	08 10 90 30	- - - Prickly pear
93	<b>08109090</b>	08 10 90 90	- - - Other
			<b>Fruit, dried.</b>
94	<b>08131000</b>	08 13 10 00	- Apricots
95	<b>08132000</b>	08 13 20 00	- Prunes
96	<b>08133000</b>	08 13 30 00	- Apples
			<b>Other fruit.</b>
97	<b>8134010</b>	08 13 40 10	- - - Cherries
98	<b>08134020</b>	08 13 40 20	- - - Tamarind
99	<b>08134030</b>	08 13 40 30	- - - Pears
100	<b>08134090</b>	08 13 40 90	- - - Other
101	<b>08135000</b>	08 13 50 00	- Mixtures of nuts or dried fruits of this Chapter
			<b>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>.</b>

			<b>Pepper:</b>
102	<b>9041100</b>	09 04 11 00	- - Neither crushed nor ground
103	<b>09041200</b>	09 04 12 00	- - Crushed or ground
			<b>Fruit of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>:</b>
104	<b>09042100</b>	09 04 21 00	- - Neither crushed nor ground:
105	<b>09042200</b>	09 04 22 00	- - Crushed or ground
			<b>Vanilla.</b>
106	<b>09051000</b>	09 05 10 00	- Neither crushed nor ground:
107	<b>09052000</b>	09 05 20 00	- Crushed or ground
			<b>Cinnamon and cinnamon-tree flowers.</b>
			<b>Neither crushed nor ground.</b>
108	<b>09061100</b>	09 06 11 00	- - Cinnamon ( <i>Cinnamomum zeylanicum</i> Blume )
109	<b>09061900</b>	09 06 19 00	- - Other
110	<b>09062000</b>	09 06 20 00	- Crushed or ground

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			<b>Cloves (whole fruit, cloves and stems).</b>
111	<b>09071000</b>	09 07 10 00	- Neither crushed nor ground:
112	<b>09072000</b>	09 07 20 00	- Crushed or ground
			<b>Nutmeg, mace and cardamoms.</b>
			<b>Nutmeg.</b>
113	<b>9081100</b>	09 08 11 00	- - Neither crushed nor ground:
114	<b>09081200</b>	09 08 12 00	- - Crushed or ground
			<b>Cardamoms.</b>
115	<b>9083100</b>	09 08 31 00	- - Neither crushed nor ground:
116	<b>09083200</b>	09 08 32 00	- - Crushed or ground
			<b>Seeds of anise, badian, fennel, coriander, cumin or cswaway; juniper berries.</b>
			<b>Seeds of coriander.</b>
117	<b>9092100</b>	09 09 21 00	- - Neither crushed nor ground:
118	<b>09092200</b>	09 09 22 00	- - Crushed or ground
			<b>Seeds of cumin.</b>
119	<b>9093100</b>	09 09 31 00	- - Neither crushed nor ground:
120	<b>09093200</b>	09 09 32 00	- - Crushed or ground
			<b>Seeds of anise, badian, caraway or fennel; juniper berries.</b>
121	<b>9096100</b>	09 09 61 00	- - Neither crushed nor ground:
122	<b>09096200</b>	09 09 62 00	- - Crushed or ground
			<b>Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.</b>
			<b>Ginger:</b>
123	<b>9101100</b>	09 10 11 00	- - Neither crushed nor ground:
124	<b>09101200</b>	09 10 12 00	- - Crushed or ground
125	<b>09102000</b>	09 10 20 00	- Saffron
			<b>Turmeric (curcuma).</b>
126	<b>09103010</b>	09 10 30 10	- - - Neither crushed nor ground:
127	<b>09103020</b>	09 10 30 20	- - - Crushed or ground
			<b>Other.</b>
128	<b>09109910</b>	09 10 99 10	- - - Fenugreek
129	<b>09109920</b>	09 10 99 20	- - - Thyme and bay leaves
130	<b>09109930</b>	09 10 99 30	- - - Curry
131	<b>09109990</b>	09 10 99 90	- - - Other
			<b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified.</b>
132	<b>15079000</b>	15 07 90 00	- Other

			<b>Olive oil and its fractions, whether or not refined, but not chemically modified.</b>
133	<b>15091000</b>	15 09 10 00	- Virgin
134	<b>15099000</b>	15 09 90 00	- Other

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135	<b>15100000</b>	15 10 00 00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading
			<b>15.09 Palm oil and its fractions, whether or not refined, but not chemically modified.</b>
136	<b>15119000</b>	15 11 90 00	- Other
			<b>Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically</b>
			<b>Sunflower-seed or safflower oil and fractions thereof.</b>
137	<b>15121900</b>	15 12 19 00	- - Other
			<b>Maize (corn) oil and its fractions.</b>
138	<b>15153000</b>	15 15 30 00	- Castor oil and its fractions
139	<b>15155000</b>	15 15 50 00	- Sesame oil and its fractions
140	<b>15159000</b>	15 15 90 00	- Other
141	<b>15162000</b>	15 16 20 00	- Vegetable fats and oils and their fractions
142	<b>03061600</b>	03 06 16 00	- - Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)
143	<b>03061700</b>	03 06 17 00	- - Other shrimps and prawns
144	<b>03063500</b>	03 06 35 00	- - Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)
145	<b>03063600</b>	03 06 36 00	- - Other shrimps and prawns
146	<b>03069500</b>	03 06 95 00	- - Shrimps and prawns
147	<b>03061600</b>	03 06 16 00	- - Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)
148	<b>03074200</b>	03 07 42 00	- - Live, fresh or chilled
149	<b>03074300</b>	03 07 43 00	-- Frozen
			<b>Other live fish.</b>
150	<b>03019200</b>	03 01 92 00	- - Eels (Anguilla spp.)
151	<b>03019300</b>	03 01 93 00	- - Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)".
152	<b>03019400</b>	03 01 94 00	- - Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus
153	<b>03019500</b>	03 01 95 00	- - Southern bluefin tunas (Thunnus maccoyii)
154	<b>03019900</b>	03 01 99 00	- - Other
			<b>Fish, fresh or chilled.</b>
			<b>Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae).</b>
155	<b>03022100</b>	03 02 21 00	- - Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)
156	<b>03022200</b>	03 02 22 00	- - Plaice (Pleuronectes platessa)
157	<b>03022300</b>	03 02 23 00	- - Sole (Solea spp.)
158	<b>03022400</b>	03 02 24 00	- - Turbots (Psetta maxima)".

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159	<b>03022900</b>	03 02 29 00	-- Other
			<b>Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis).</b>
160	<b>03023100</b>	03 02 31 00	-- Albacore or longfinned tunas (Thunnus alalunga)
161	<b>03023200</b>	03 02 32 00	-- Yellowfin tunas (Thunnus albacares)
162	<b>03023300</b>	03 02 33 00	-- Skipjack or stripe-bellied bonito
163	<b>03023400</b>	03 02 34 00	-- Bigeye tunas (Thunnus obesus)
164	<b>03023500</b>	03 02 35 00	-- Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis )
165	<b>03023600</b>	03 02 36 00	-- Southern bluefin tunas (Thunnus maccoyii)
			<b>Other.</b>
166	<b>03023910</b>	03 02 39 10	--- Longtail tuna (Thunnus tungle)
167	<b>03023920</b>	03 02 39 20	--- Kawakawa (Thunnus Avinus)
168	<b>03023990</b>	03 02 39 90	--- Other
			<b>Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae).</b>
169	<b>03024100</b>	03 02 41 00	-- Herrings (Clupea harengus, Clupea pallasii)
170	<b>03024200</b>	03 02 42 00	-- Anchovies (Engraulis spp.)
171	<b>03024300</b>	03 02 43 00	-- Sardines (Sardina pilchardus, Sardinops spp.) , sardinella (Sardinella spp.) , brisling or sprats (Sprattus sprattus)
			<b>Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus).</b>
172	<b>03024410</b>	03 02 44 10	--- Mackerel (King fish, soitted soabusg mackerel)
173	<b>03024420</b>	03 02 44 20	--- Indian mackerel
174	<b>03024490</b>	03 02 44 90	--- Other
			<b>Jack and horse mackerel (Trachurus spp.).</b>
175	<b>03024510</b>	03 02 45 10	--- Trevally
176	<b>03024520</b>	03 02 45 20	--- Jackpomfert
177	<b>03024590</b>	03 02 45 90	--- Other
178	<b>03024600</b>	03 02 46 00	-- Cobia (Rachycentron canadum)
179	<b>03024700</b>	03 02 47 00	-- Swordfish (Xiphias gladius)
180	<b>03024910</b>	03 02 49 10	--- Silver pomfret
181	<b>03024990</b>	03 02 49 90	--- Other

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			<b>Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae.</b>
182	<b>03025100</b>	03 02 51 00	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ).
183	<b>03025200</b>	03 02 52 00	-- Haddock ( <i>Melanogrammus aeglefinus</i> )
184	<b>03025300</b>	03 02 53 00	-- Coalfish ( <i>Pollachius virens</i> )
185	<b>03025400</b>	03 02 54 00	-- Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)
186	<b>03025500</b>	03 02 55 00	-- Alaska Pollack ( <i>Theraga chalcogramma</i> )
187	<b>03025600</b>	03 02 56 00	-- Blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius</i> )
188	<b>03025900</b>	03 02 59 00	-- Other

			<b>Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i>, <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>, <i>Catla catla</i>, <i>Labeo</i> spp., <i>Osteochilus hasselti</i>, <i>Leptobarbus hoeveni</i>, <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.).</b>
189	<b>03027100</b>	03 02 71 00	-- Tilapias ( <i>Oreochromis</i> spp.)
190	<b>03027200</b>	03 02 72 00	-- Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)
191	<b>03027300</b>	03 02 73 00	-- Carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)
192	<b>03027400</b>	03 02 74 00	-- Eels ( <i>Anguilla</i> spp.)
193	<b>03027900</b>	03 02 79 00	-- Other
			<b>Other fish.</b>
194	<b>03028100</b>	03 02 81 00	-- Dogfish and other sharks
195	<b>03028200</b>	03 02 82 00	-- Rays and skates ( <i>Rajidae</i> )
196	<b>03028300</b>	03 02 83 00	-- Toothfish ( <i>Dissostichus</i> spp.)
197	<b>03028400</b>	03 02 84 00	-- Seabass ( <i>Dicentrarchus</i> spp.)
198	<b>03028500</b>	03 02 85 00	-- Seabream ( <i>Sparidae</i> )
			<b>Other.</b>
199	<b>03028910</b>	03 02 89 10	--- Groupers ( for example, Hamor, Bertam, Chenino, Cato, Nagel, Samman)
200	<b>03028920</b>	03 02 89 20	--- Shei'ri fish (Sheoor)
201	<b>03028930</b>	03 02 89 30	--- Hamra fish (Alesmaudi)
202	<b>03028940</b>	03 02 89 40	--- Nagroor fish
203	<b>03028950</b>	03 02 89 50	--- Bori ( Meed and Biyah) fish
204	<b>03028960</b>	03 02 89 60	--- Safi fish
205	<b>03028970</b>	03 02 89 70	--- barracuda
206	<b>03028980</b>	03 02 89 80	--- Croaker ( <i>Siganidae</i> )
207	<b>03028990</b>	03 02 89 90	--- Other:

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			<b>Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and</b>
208	<b>03032300</b>	03 03 23 00	-- Tilapias (Oreochromis spp.)
209	<b>03032400</b>	03 03 24 00	-- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)
210	<b>03032500</b>	03 03 25 00	-- Carp (Cyprinus carpio, Carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama
211	<b>03032600</b>	03 03 26 00	spp.)- - Eels (Anguilla spp.)
212	<b>03032900</b>	03 03 29 00	-- Other
			<b>Flat fish (Pleuronectidae Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae).</b>

213	<b>03033100</b>	03 03 31 00	-- Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)
214	<b>03033200</b>	03 03 32 00	-- Plaice (Pleuronectes platessa)
215	<b>03033300</b>	03 03 33 00	-- Sole (Solea spp.)
216	<b>03033400</b>	03 03 34 00	-- Turbots (Psetta maxima)
217	<b>03033900</b>	03 03 39 00	-- Other
			<b>Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis).</b>
218	<b>03034100</b>	03 03 41 00	-- Albacore or longfinned tunas (Thunnus alalunga)
219	<b>03034200</b>	03 03 42 00	-- Yellowfin tunas (Thunnus albacares)
220	<b>03034300</b>	03 03 43 00	-- Stripe-bellied bonito
221	<b>03034400</b>	03 03 44 00	-- Bigeye tunas (Thunnus obesus)
222	<b>03034500</b>	03 03 45 00	-- Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus
223	<b>03034600</b>	03 03 46 00	-- Southern bluefin tunas (Thunnus maccoyii)
			<b>Other.</b>
224	<b>03034910</b>	03 03 49 10	--- Longtail tuna (Thunnus tongale)
225	<b>03034920</b>	03 03 49 20	--- Kawakawa(Thunnus Avinus)
226	<b>03034990</b>	03 03 49 90	--- Other.

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			<b>Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae).</b>
227	<b>03035100</b>	03 03 51 00	-- Herrings (Clupea harengus, Clupea pallasii)
228	<b>03035300</b>	03 03 53 00	-- Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)
			<b>Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus).</b>
229	<b>03035410</b>	03 03 54 10	--- Mackerel (King fish, soitted soabusg macherel)
230	<b>03035420</b>	03 03 54 20	--- Indian mackerel
231	<b>03035490</b>	03 03 54 90	--- Other.
			<b>Swordfish (Xiphias gladius) and toothfish (Dissostichus spp.), excluding livers and roes.</b>
232	<b>03035510</b>	03 03 55 10	---Trevally (bigeye, blacktip, scad)
233	<b>03035520</b>	03 03 55 20	--- black pomfret
234	<b>03035590</b>	03 03 55 90	--- Other.
235	<b>03035600</b>	03 03 56 00	-- Cobia (Rachycentron canadum)
236	<b>03035700</b>	03 03 57 00	-- Swordfish (Xiphias gladius)
237	<b>03035910</b>	03 03 59 10	--- Silver pomfret
238	<b>03035990</b>	03 03 59 90	--- Other
			<b>Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae andMuraenolepididae.</b>

239	<b>03036300</b>	03 03 63 00	-- Sardines (Sardina pilchardus, Sardinops spp.) , sardinella (Sardinella spp.) , brisling or sprats (Sprattus sprattus)
240	<b>03036400</b>	03 03 64 00	-- Haddock (Melanogrammus aeglefinus)
241	<b>03036500</b>	03 03 65 00	-- Coalfish (Pollachius virens)
242	<b>03036600</b>	03 03 66 00	-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)
243	<b>03036700</b>	03 03 67 00	-- Alaska Pollack (Theragra chalcogramma)
244	<b>03036800</b>	03 03 68 00	-- Blue whittings (Micromesistius poutassou, Micromesistius australis)
245	<b>03036900</b>	03 03 69 00	-- Other
			<b>Other fish.</b>
246	<b>03038100</b>	03 03 81 00	-- Dogfish and other sharks
247	<b>03038200</b>	03 03 82 00	-- Eels (Anguilla spp.)
248	<b>03038300</b>	03 03 83 00	-- Sea bass (Dicentrarchus labrax, Dicentrarchus punctatus)

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249	<b>03038400</b>	03 03 84 00	-- Hake (Merluccius spp., Urophycis spp.)
250	<b>03038910</b>	03 03 89 10	--- Groupers ( Hamor, Bertam, Chenino, Cato, Nagel,
251	<b>03038920</b>	03 03 89 20	--- Shearfish (Sheoor)
252	<b>03038930</b>	03 03 89 30	--- Hamra fish (Asmaudi)
253	<b>03038940</b>	03 03 89 40	--- Nagroor fish
254	<b>03038950</b>	03 03 89 50	--- Bouri fish ( meed and biyah)
255	<b>03038960</b>	03 03 89 60	--- Safi fish
256	<b>03038970</b>	03 03 89 70	--- Barracuda
257	<b>03038980</b>	03 03 89 80	--- Croaker (Siganidae)
258	<b>03038991</b>	03 03 89 91	---- Seabream (bareed silvery, banded) (Sparidae)
259	<b>03038999</b>	03 03 89 99	---- Other
			<b>Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.).</b>
260	<b>03043100</b>	03 04 31 00	-- Tilapias (Oreochromis spp.)
261	<b>03043200</b>	03 04 32 00	-- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)
262	<b>03043300</b>	03 04 33 00	-- Nile Perch (Lates niloticus)
263	<b>03043900</b>	03 04 39 00	-- Other
			<b>Fresh or chilled fillets of other fish.</b>
264	<b>03044300</b>	03 04 43 00	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)
265	<b>03044400</b>	03 04 44 00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and
266	<b>03044500</b>	03 04 45 00	-- Swordfish (Xiphias gladius)
267	<b>03044600</b>	03 04 46 00	-- Toothfish (Dissostichus spp.)
268	<b>03044700</b>	03 04 47 00	-- Dogfish and other sharks
269	<b>03044800</b>	03 04 48 00	-- Rays and skates )Rajidae(".
270	<b>03044900</b>	03 04 49 00	-- Other
			<b>Other, fresh or chilled.</b>
271	<b>03045100</b>	03 04 51 00	-- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.).

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272	<b>03045300</b>	03 04 53 00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and
273	<b>03045400</b>	03 04 54 00	-- Swordfish (Xiphias gladius)
274	<b>03045500</b>	03 04 55 00	-- Toothfish (Dissostichus spp.)
275	<b>03045600</b>	03 04 56 00	-- Dogfish and other sharks
276	<b>03045700</b>	03 04 57 00	-- Rays and skates )Rajidae(".
277	<b>03045910</b>	03 04 59 10	--- Groupers
278	<b>03045920</b>	03 04 59 20	--- Emperors
279	<b>03045990</b>	03 04 59 90	--- Other.
			<b>Frozen fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.).</b>
280	<b>03046100</b>	03 04 61 00	-- Tilapias (Oreochromis spp.)
281	<b>03046200</b>	03 04 62 00	-- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)
282	<b>03046300</b>	03 04 63 00	-- Nile Perch (Lates niloticus)
283	<b>03046900</b>	03 04 69 00	-- Other
			<b>Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae.</b>
284	<b>03047100</b>	03 04 71 00	-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)
285	<b>03047200</b>	03 04 72 00	-- Haddock (Melanogrammus aeglefinus)
286	<b>03047300</b>	03 04 73 00	-- Coalfish (Pollachius virens)
287	<b>03047400</b>	03 04 74 00	-- Hake (Merluccius spp., Urophycis spp.)
288	<b>03047500</b>	03 04 75 00	-- Alaska Pollack (Theragra chalcogramma).
289	<b>03047900</b>	03 04 79 00	-- Other
			<b>Frozen fillets of other fish.</b>
290	<b>03048300</b>	03 04 83 00	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)
291	<b>03048400</b>	03 04 84 00	-- Swordfish (Xiphias gladius)
292	<b>03048500</b>	03 04 85 00	-- Toothfish (Dissostichus spp.)
293	<b>03048600</b>	03 04 86 00	-- Herrings (Clupea harengus, Clupea pallasii)
294	<b>03048700</b>	03 04 87 00	-- Tunas (of the genus Thunnus), skipjack or stripe- bellied bonito
295	<b>03048800</b>	03 04 88 00	-- Dogfish, other sharks, rays and skates (Rajidae)
296	<b>03048910</b>	03 04 89 10	--- Groupers
297	<b>03048920</b>	03 04 89 20	--- Emperors
298	<b>03048990</b>	03 04 89 90	--- Other
299	<b>03049100</b>	03 04 91 00	-- Swordfish (Xiphias gladius)
300	<b>03049200</b>	03 04 92 00	-- Toothfish (Dissostichus spp. )

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301	<b>03049300</b>	03 04 93 00	-- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch
302	<b>03049400</b>	03 04 94 00	- - Alaska Pollack (Theragra chalcogramma)
303	<b>03049500</b>	03 04 95 00	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack
304	<b>03049600</b>	03 04 96 00	-- Dogfish and other sharks
305	<b>03049700</b>	03 04 97 00	- - Rays and skates (Rajidae)
306	<b>03049900</b>	03 04 99 00	- - Other.
			<b>Fertilised eggs for incubation</b>
307	<b>04071100</b>	04 07 11 00	- - Of fowls of the species Gallus domesticus
308	<b>04071900</b>	04 07 19 00	- - Other
			<b>Other fresh eggs</b>
309	<b>04072100</b>	04 07 21 00	- - Of fowls of the species Gallus domesticus
310	<b>04072900</b>	04 07 29 00	- - Other
311	<b>04079000</b>	04 07 90 00	- Other
312	<b>01022100</b>	01 02 21 00	Authentic pet live cows for offspring
313	<b>01022900</b>	01 02 29 00	Other live cows that are not purebreds for offspring
314	<b>01041010</b>	01 04 10 10	Lambs purebreds for offspring
315	<b>01041090</b>	01 04 10 90	Other live sheep that is not purebred for offspring
316	<b>01042010</b>	01 04 20 10	Goats purebreds for offspring
317	<b>01042090</b>	01 04 20 90	Other live goats that are not purebred for offspring
318	<b>01051100</b>	01 05 11 00	Live poultry of the genus Gallus domesticus
319	<b>01051200</b>	01 05 12 00	Live roosters and turkeys
320	<b>01059410</b>	01 05 94 10	Live layers chickens
321	<b>01059420</b>	01 05 94 20	Live broilers chickens
322	<b>01059430</b>	01 05 94 30	Live mothers chickens
323	<b>01061310</b>	01 06 13 10	Camel pure-bred breeding
324	<b>01061390</b>	01 06 13 90	Other of live camel
			<b>Of fowls of the species Gallus domesticus.</b>
325	<b>02071100</b>	02 07 11 00	- - Not cut in pieces, fresh or chilled
326	<b>02071300</b>	02 07 13 00	- - Cuts and offal, fresh or chilled
			<b>Of turkeys:</b>
327	<b>02072400</b>	02 07 24 00	- - Not cut in pieces, fresh or chilled
328	<b>02072600</b>	02 07 26 00	- - Cuts and offal, fresh or chilled
			<b>Of fowls of the species Gallus domesticus.</b>
329	<b>02071200</b>	02 07 12 00	- - Not cut in pieces, frozen

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330	<b>02071400</b>	02 07 14 00	- - Cuts and offal, frozen
			<b>Of turkeys:</b>
331	<b>02072500</b>	02 07 25 00	- - Not cut in pieces, frozen
332	<b>02072700</b>	02 07 27 00	- - Cuts and offal, frozen
333	<b>02076000</b>	02 07 60 00	- Of guinea fowls
			<b>Meat of bovine animals, fresh or chilled.</b>
334	<b>02011000</b>	02 01 10 00	- Carcasses and half-carcasses
335	<b>02012000</b>	02 01 20 00	- Other cuts with bone in
336	<b>02013000</b>	02 01 30 00	- Boneless

			<b>Meat of sheep or goats, fresh, chilled or frozen.</b>
337	<b>02041000</b>	02 04 10 00	- Carcasses and half-carcasses of lambs, fresh or chilled
			<b>Other meat of sheep, fresh or chilled.</b>
338	<b>02042100</b>	02 04 21 00	- - carcasses and half-carcasses
339	<b>02042200</b>	02 04 22 00	- - Other cuts with bone in
340	<b>02042300</b>	02 04 23 00	- - Boneless
			<b>Meat of goats.</b>
			<b>Carcasses and half-carcasses.</b>
341	<b>02045011</b>	02 04 50 11	- - - - Fresh or chilled
			<b>Other cuts with bone in:</b>
342	<b>02045021</b>	02 04 50 21	- - - - Fresh or chilled
			<b>Boneless.</b>
343	<b>02045031</b>	02 04 50 31	- - - - Fresh or chilled
			<b>Edible offal of bovine animals, sheep, goats, fresh or</b>
344	<b>02061000</b>	02 06 10 00	- Of bovine animals, fresh or chilled
			<b>Other, fresh or chilled.</b>
345	<b>02068010</b>	02 06 80 10	- - - Of sheep or goats
346	<b>02068090</b>	02 06 80 90	- - - Other
			<b>Of camels and other camelids (Camelidae).</b>
347	<b>02086010</b>	02 08 60 10	- - - Fresh or chilled
			<b>Meat of bovine animals, frozen.</b>
348	<b>02 02 10 00</b>	02 02 10 00	- Carcasses and half-carcasses
349	<b>02 02 20 00</b>	02 02 20 00	- Other cuts with bone in
			<b>Boneless.</b>
350	<b>02 02 30 10</b>	02 02 30 10	- - - Minced
351	<b>02 02 30 90</b>	02 02 30 90	- - - Other
			<b>Meat of sheep or goats, fresh or chilled.</b>
352	<b>02 04 30 00</b>	02 04 30 00	- Carcasses and half-carcasses of lambs, frozen
			<b>Other meat of sheep, frozen.</b>

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353	<b>02 04 41 00</b>	02 04 41 00	-- Carcasses and half-carcasses
354	<b>02 04 42 00</b>	02 04 42 00	-- Other cuts with bone in
			<b>Boneless.</b>
355	<b>02 04 43 10</b>	02 04 43 10	--- Minced
356	<b>02 04 43 90</b>	02 04 43 90	--- Other
			<b>Meat of goats.</b>
357	<b>02 04 50 12</b>	02 04 50 12	---- Frozen
			<b>Other cuts with bone in:</b>
358	<b>02 04 50 22</b>	02 04 50 22	---- Frozen
			<b>Boneless:</b>
359	<b>02 04 50 32</b>	02 04 50 32	---- Frozen
			<b>Edible offal of bovine animals, frozen.</b>
360	<b>02 06 21 00</b>	02 06 21 00	-- Tongues
361	<b>02 06 22 00</b>	02 06 22 00	-- Livers
362	<b>02 06 29 00</b>	02 06 29 00	-- Other
			<b>Edible offal of sheep and goats, frozen.</b>
363	<b>02 06 90 11</b>	02 06 90 11	---- Tongues
364	<b>02 06 90 12</b>	02 06 90 12	---- Livers
365	<b>02 06 90 19</b>	02 06 90 19	---- Other
			<b>Milk and cream, not concentrated nor containing added sugar or other sweetening matter. Of a fat content, by weight, not exceeding 1%.</b>
366	<b>04011030</b>	04 01 10 30	--- Long life milk, in containers exceeding 1 Litre
367	<b>04011090</b>	04 01 10 90	--- Other

			<b>Of a fat content, by weight, exceeding 1% but not exceeding 6%.</b>
368	<b>04012030</b>	04 01 20 30	--- Long life milk, in containers exceeding 1 litre
369	<b>04012090</b>	04 01 20 90	--- Other
			<b>Of a fat content, by weight, exceeding 6% but not exceeding 10%.</b>
370	<b>04014030</b>	04 01 40 30	--- Long life milk, in containers exceeding 1 litre
371	<b>04014090</b>	04 01 40 90	--- Other
			<b>Of a fat content, by weight, exceeding 10%.</b>
372	<b>04015030</b>	04 01 50 30	--- Long life milk, in containers exceeding 1 litre

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373	<b>04015090</b>	04 01 50 90	- - - Other
			<b>Not containing added sugar or other sweetening matter.</b>
374	<b>04022190</b>	04 02 21 90	- - - Other
375	<b>04022911</b>	04 02 29 11	- - - - Other of milk, for industrial purposes, containing at least 75% of milk, containing added sugar or other sweetening matter, whether or not concentrated.
376	<b>04022912</b>	04 02 29 12	- - - - Other of milk, for industrial purposes, containing less than 75% of milk, containing added sugar or other sweetening matter, whether or not
377	<b>04022919</b>	04 02 29 19	- - - - Other
378	<b>04022991</b>	04 02 29 91	- - - - Other of milk, containing at least 75% of milk containing added sugar or other sweetening matter, whether or not concentrated.
379	<b>04022992</b>	04 02 29 92	- - - - Other of milk, containing less than 75% of milk, containing added sugar or other sweetening matter, whether or not concentrated.
380	<b>04022999</b>	04 02 29 99	- - - - Other
			<b>Not containing added sugar or other sweetening matter.</b>
381	<b>04029110</b>	04 02 91 10	- - - Milk
382	<b>04029120</b>	04 02 91 20	- - - Cream
383	<b>04029911</b>	04 02 99 11	- - - - Other of milk containing at least 75% of milk, containing added sugar or other sweetening matter, whether or not concentrated.
384	<b>04029912</b>	04 02 99 12	- - - - Other of milk, containing less than 75% of milk, containing added sugar or other sweetening matter, whether or not concentrated.
385	<b>04029920</b>	04 02 99 20	- - - Cream
			<b>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,</b>
386	<b>04031000</b>	04 03 10 00	- Yogurt
387	<b>04039010</b>	04 03 90 10	- - - Labnah (Dehydrated yogurt)
388	<b>04039020</b>	04 03 90 20	- - - Laban (curdled milk)
389	<b>04039090</b>	04 03 90 90	- - - Other
			<b>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.</b>
390	<b>04041000</b>	04 04 10 00	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter
391	<b>04049000</b>	04 04 90 00	- Other
			<b>Butter and other fats and oils derived from milk; dairy spreads.</b>

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392	<b>04051000</b>	04 05 10 00	- Butter
393	<b>04052000</b>	04 05 20 00	- Dairy spreads
394	<b>04059000</b>	04 05 90 00	- Other
			<b>Cheese and curd.</b>
395	<b>04061000</b>	04 06 10 00	- Fresh (unripened or uncured) cheese, including whey cheese, and curd
396	<b>04062000</b>	04 06 20 00	- Grated or powdered cheese, of all kinds
397	<b>04063000</b>	04 06 30 00	- Processed cheese, not grated or powdered
			<b>Other cheese.</b>
398	<b>04069010</b>	04 06 90 10	- - - Fresh fermented cream cheese
399	<b>04069020</b>	04 06 90 20	- - - Medium hard cheese and hard cheese (e.g., Cheddar, Gouda, Gruyère, Parmesan)
400	<b>04069090</b>	04 06 90 90	- - - Other
			<b>Wheat or meslin flour.</b>
401	<b>11010010</b>	11 01 00 10	- - - Wheat flour
402	<b>11010020</b>	11 01 00 20	- - - Flour of mixed wheat and rye
			<b>Cereal flours other than of wheat or meslin.</b>
403	<b>11022000</b>	11 02 20 00	- Maize (corn) flour
			<b>Other.</b>
404	<b>11029010</b>	11 02 90 10	- - - Barley flour
405	<b>11029020</b>	11 02 90 20	- - - Oats flour
406	<b>11029040</b>	11 02 90 40	- - - Buckwheat flour
407	<b>11029060</b>	11 02 90 60	- - - Rice flour
			<b>Cereal groats, meal and pellets, of wheat.</b>
408	<b>11031110</b>	11 03 11 10	- - - Groats
409	<b>11031120</b>	11 03 11 20	- - - Meal
			<b>Of maize (corn).</b>
410	<b>11031310</b>	11 03 13 10	- - - Groats
411	<b>11031320</b>	11 03 13 20	- - - Cereal
			<b>Of other cereals.</b>
412	<b>11031910</b>	11 03 19 10	- - - Of barley
413	<b>11031940</b>	11 03 19 40	- - - Of buckwheat
			<b>Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled).</b>
414	<b>11041200</b>	11 04 12 00	- - Of oats
			<b>Of other cereals.</b>
415	<b>11041910</b>	11 04 19 10	- - - Of wheat
416	<b>11041930</b>	11 04 19 30	- - - Of buckwheat
417	<b>11041960</b>	11 04 19 60	- - - Of maize (corn)
			<b>Other worked grains (for example, hulled, pearled, sliced or kibbled).</b>
418	<b>11042200</b>	11 04 22 00	- - Of oats
419	<b>11042300</b>	11 04 23 00	- - Of maize (corn)
			<b>Of other cereals.</b>

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420	<b>11042910</b>	11 04 29 10	- - - Of wheat
421	<b>11042930</b>	11 04 29 30	- - - Of buckwheat
			<b>Flour, meal, powder, flakes, granules and pellets of</b>
422	<b>11051010</b>	11 05 10 10	- - - Flour
423	<b>11051020</b>	11 05 10 20	- - - Meal
424	<b>11051030</b>	11 05 10 30	- - - Powders

			<b>Flour of the dried leguminous vegetables.</b>
425	<b>11061011</b>	11 06 10 11	- - - - Of peas
426	<b>11061012</b>	11 06 10 12	- - - - Of chick peas
427	<b>11061013</b>	11 06 10 13	- - - - Of string beans
428	<b>11061014</b>	11 06 10 14	- - - - Of haricot beans
429	<b>11061015</b>	11 06 10 15	- - - - Of lentils
			<b>Meal.</b>
430	<b>11061021</b>	11 06 10 21	- - - - Of peas
431	<b>11061022</b>	11 06 10 22	- - - - Of chick peas
432	<b>11061023</b>	11 06 10 23	- - - - Of string beans
433	<b>11061025</b>	11 06 10 25	- - - - Of lentils
434	<b>10 01 19 00</b>	10 01 19 00	- - Other
435	<b>10 01 99 10</b>	10 01 99 10	- - - Normal wheat
436	<b>10 01 99 20</b>	10 01 99 20	- - - Thin wheat
			<b>Oats:</b>
437	<b>10 04 90 10</b>	10 04 90 10	- - - Grey oats ( or black)
438	<b>10 04 90 20</b>	10 04 90 20	- - - White oats ( or yellow )
			<b>Maize (corn).</b>
439	<b>10 05 90 10</b>	10 05 90 10	- - - Golden corn
440	<b>10 05 90 20</b>	10 05 90 20	- - - White corn
			<b>Rice.</b>
441	<b>10061000</b>	10 06 10 00	- Rice in the husk (paddy or rough)
442	<b>10062000</b>	10 06 20 00	- Husked (brown) rice
443	<b>10063000</b>	10 06 30 00	- Semi-milled or wholly milled rice, whether or not polished or glazed
444	<b>10064000</b>	10 06 40 00	- Broken rice
445	<b>19011010</b>	19 01 10 10	- - - Infants and young children food based on milk or malted milk prepared as substitutes of mother milk, not containing
446	<b>19011020</b>	19 01 10 20	- - - Infants and young children food based on milk or malted milk prepared as substitutes of mother milk, containing less than 5% by weight of cocoa
447	<b>19011090</b>	19 01 10 90	- - - Other
448	<b>21 06 90 99</b>	21 06 90 99	- - - - Other
449	<b>19059010</b>	19 05 90 10	- - - Ordinary bread of any kind
450	<b>19059020</b>	19 05 90 20	- - - Gluten bread diabetics
			<b>Uncooked pasta, not stuffed or otherwise prepared.</b>

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451	<b>19021110</b>	19 02 11 10	- - - Macaroni, vermicelli and the like such as spaghetti and cannelloni, in shape of shells, stars, letters and the like
452	<b>19021910</b>	19 02 19 10	- - - Macaroni , vermicelli and the like such as spaghetti or cannelloni in shape of shells, stars , letters and the like
453	<b>09021000</b>	09 02 10 00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg
454	<b>09022000</b>	09 02 20 00	- Other green tea (not fermented)
			<b>Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg.</b>
455	<b>09023010</b>	09 02 30 10	- - - Tea bag not exceeding 3 g
456	<b>09023090</b>	09 02 30 90	- - - Other
457	<b>09024000</b>	09 02 40 00	- Other black tea (fermented) and other partlyfermented tea
			<b>Coffee, not roasted:</b>
458	<b>09011100</b>	09 01 11 00	- - Not decaffeinated
459	<b>09011200</b>	09 01 12 00	- - Decaffeinated
			<b>Coffee roasted.</b>
460	<b>09012100</b>	09 01 21 00	- - Not decaffeinated

461	<b>09012200</b>	09 01 22 00	- - Decaffeinated
			<b>Orange juice.</b>
462	<b>20 09 12 10</b>	20 09 12 10	- - - Orange juice not frozen, of Brix value not exceeding 20, not containing added sugar or other sweetening matter.
463	<b>20 09 19 10</b>	20 09 19 10	- - - Other orange juice, not containing added sugar or other sweetening matter
			<b>Grapefruit (including pomelo) juice.</b>
464	<b>20 09 21 10</b>	20 09 21 10	- - - Grapefruit (including pomelo) juice, of Brix value not exceeding 20, not containing added sugar or other sweetening matter.
			<b>Juice of any other single citrus fruit.</b>
			<b>Lemon Juice.</b>
465	<b>20 09 31 11</b>	20 09 31 11	- - - - Lemon juice, of Brix value not exceeding 20, not containing added sugar or other sweetening matter.
466	<b>20 09 31 91</b>	20 09 31 91	- - - - Juice of any other single citrus fruit, of Brix value not exceeding 20, not containing added sugar or other sweetening matter.
467	<b>20 09 39 10</b>	20 09 39 10	- - - Juice of any other single citrus fruit, of Brix value exceeding 20, not containing added sugar or other sweetening matter.
			<b>Pineapple juice.</b>
468	<b>20 09 41 10</b>	20 09 41 10	- - - Pineapple juice, of Brix value not exceeding 20, not containing added sugar or other sweetening matter.
			<b>Other.</b>

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469	<b>20 09 49 10</b>	20 09 49 10	- - - Pineapple juice, of Brix value exceeding 20, not containing added sugar or other sweetening matter.
			<b>Tomato juice.</b>
470	<b>20 09 50 10</b>	20 09 50 10	- - - Tomato juice, not containing added sugar or other sweetening matter.
			<b>Grape juice (including grape must).</b>
471	<b>20 09 61 10</b>	20 09 61 10	- - - Grape juice (including grape must), of Brix value not exceeding 20, not containing added sugar or other sweetening matter.
472	<b>20 09 69 10</b>	20 09 69 10	- - - Other of grape juice (including grape must), of Brix value exceeding 20, not containing added sugar or other sweetening matter.
			<b>Apple juice.</b>
473	<b>20 09 71 10</b>	20 09 71 10	- - - Apple juice, of Brix value not exceeding 20, not containing added sugar or other sweetening matter.
			<b>Other.</b>
474	<b>20 09 79 10</b>	20 09 79 10	- - - Other of apple juice, of Brix value exceeding 20, not containing added sugar or other sweetening matter.
			<b>Cranberry Juice (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea).</b>
475	<b>20 09 81 10</b>	20 09 81 10	- - - Cranberry juice, not containing added sugar or Other sweetening matter.
			<b>Other.</b>
476	<b>20 09 89 11</b>	20 09 89 11	- - - - Date molasses, not containing added sugar or other sweetening matter.
			<b>Mango juice.</b>
477	<b>20 09 89 22</b>	20 09 89 22	- - - - Mango juice, not concentrated, not containing added sugar or other sweetening matter.

			<b>Guava juice.</b>
478	<b>20 09 89 32</b>	20 09 89 32	- - - - Guava juice, not concentrated, not containing added sugar or other sweetening matter.
			<b>Carrot juice.</b>
479	<b>20 09 89 42</b>	20 09 89 42	- - - - Carrots juice, not concentrated, not containing added sugar or other sweetening matter.
			<b>Other.</b>
480	<b>20 09 89 91</b>	20 09 89 91	- - - - Other juice of any other type of fruit or vegetable, not containing added sugar or other sweetening matter:
			<b>Mixtures of juices.</b>
481	<b>20 09 90 20</b>	20 09 90 20	- - - Mixtures of juices, not concentrated, not containing added sugar or other sweetening matter.
482	<b>22011010</b>	22 01 10 10	- - - Natural mineral waters
483	<b>22011020</b>	22 01 10 20	- - - Artificial mineral waters
			<b>Other.</b>
484	<b>22019010</b>	22 01 90 10	- - - Ordinary natural waters

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			<b>Raw cane or beet sugar not containing added flavouring or colouring matter.</b>
			<b>Beet sugar.</b>
485	<b>17011290</b>	17 01 12 90	- - - Other
			<b>Other cane sugar.</b>
486	<b>17011490</b>	17 01 14 90	- - - Other
			<b>Other sugar Filtered (Refined).</b>
487	<b>17019911</b>	17 01 99 11	- - - - Fine crystals
			<b>Salt (including table salt and denatured salt).</b>
488	<b>25010010</b>	25 01 00 10	- - - Common salt (table salt)

