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31 May 2022
P.U. (A) 176

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH CUKAI JUALAN (KADAR CUKAI) 2022

SALES TAX (RATES OF TAX) ORDER 2022

DISIARKAN OLEH/
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AKTA CUKAI JUALAN 2018

PERINTAH CUKAI JUALAN (KADAR CUKAI) 2022

PADA menjalankan kuasa yang diberikan oleh subseksyen 10(2) Akta Cukai Jualan 2018 [*Akta 806*], menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Cukai Jualan (Kadar Cukai) 2022**.

(2) Perintah ini mula berkuat kuasa pada 1 Jun 2022.

Kadar cukai jualan

2. (1) Kadar cukai jualan yang hendak dikenakan dan dilevikan hendaklah ditetapkan pada sepuluh peratus ke atas semua barang kecuali—

(a) barang yang termasuk dalam mana-mana perintah pengecualian yang dibuat di bawah seksyen 35 Akta; dan

(b) barang yang diimport pada atau dengan mana-mana orang yang memasuki Malaysia atau dalam bagasi orang itu dan barang itu bukan bagi kegunaan perdagangan, tidak termasuk kenderaan bermotor, minuman keras, spirit, tembakau, rokok, tayar dan tiub.

(2) Walau apa pun subperenggan 2(1), cukai jualan yang hendak dikenakan dan dilevikan ke atas barang yang terdapat—

(a) dalam Jadual Pertama hendaklah ditetapkan pada kadar lima peratus; dan

(b) dalam Jadual Kedua hendaklah ditetapkan pada kadar yang dinyatakan dalam ruang (4) Jadual Kedua.

Pembatalan

3. Perintah Cukai Jualan (Kadar Cukai) 2018 [*P.U. (A) 221/2018*] dibatalkan.

SALES TAX ACT 2018

SALES TAX (RATES OF TAX) ORDER 2022

IN exercise of the powers conferred by subsection 10(2) of the Sales Tax Act 2018 [*Act 806*], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the **Sales Tax (Rates of Tax) Order 2022**.
- (2) This Order comes into operation on 1 June 2022.

Rate of sales tax

2. (1) The rate of sales tax to be charged and levied shall be fixed at ten per cent on all goods except—
 - (a) goods which are included in any exemption order made under section 35 of the Act; and
 - (b) goods imported on or with any person entering Malaysia or in the baggage of such person and the goods are not for commercial use, excluding motor vehicles, alcoholic beverages, spirits, tobacco, cigarettes, tyres and tube.
- (2) Notwithstanding subparagraph 2(1), the sales tax to be charged and levied on the goods appearing—
 - (a) in the First Schedule shall be fixed at the rate of five per cent; and
 - (b) in the Second Schedule shall be fixed at the rate specified in column (4) of the Second Schedule.

Revocation

3. The Sales Tax (Rates of Tax) Order 2018 [*P.U. (A) 221/2018*] is revoked.

JADUAL PERTAMA/FIRST SCHEDULE

<i>Heading (1)</i>	<i>Subheading (2)</i>	<i>Description (3)</i>
02.08	0208.10.00 00 0208.30.00 00 0208.40 0208.40.10 00 0208.40.90 00 0208.50.00 00 0208.60.00 00 0208.90 0208.90.10 00 0208.90.90 00	Other meat and edible meat offal, fresh, chilled or frozen. - Of rabbits or hares - Of primates - Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>); of seals, sea lions and walruses (mammals of the suborder <i>Pinnipedia</i>): - Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>) - Other - Of reptiles (including snakes and turtles) - Of camels and other camelids (<i>Camelidae</i>) - Other: - Frogs' legs - Other
02.09	0209.10.00 00 0209.90.00 00	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked. - Of pigs - Other
02.10	0210.11.00 00 0210.12.00 00 0210.19 0210.19.30 00 0210.19.90 00 0210.20.00 00 0210.91.00 00 0210.92	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal. - Meat of swine: - Hams, shoulders and cuts thereof, with bone in - Bellies (streaky) and cuts thereof - Other: - Bacon; boneless hams - Other - Meat of bovine animals - Other, including edible flours and meals of meat or meat offal: - Of primates - Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>); of seals, sea lions and walruses (mammals of the suborder <i>Pinnipedia</i>):

Heading (1)	Subheading (2)	Description (3)
	0210.92.10 00	- - - Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>)
	0210.92.90 00	- - - Other
	0210.93.00 00	- - Of reptiles (including snakes and turtles)
	0210.99	- - Other:
	0210.99.10 00	- - - Freeze-dried diced chicken
	0210.99.20 00	- - - Dried pork skin
	0210.99.90 00	- - - Other (Excluding poultry liver)
03.05		Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process.
	0305.20	- Livers, roes and milt of fish, dried, smoked, salted or in brine:
	0305.20.90 00	- - Other
	0305.31.00 00	- Fish fillets, dried, salted or in brine, but not smoked:
		- - Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)
	0305.32.00 00	- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>
	0305.39	- - Other:
	0305.39.10 00	- - - Freshwater garfish (<i>Xenentodon cancila</i>), yellowstriped goatfish (<i>Upeneus vittatus</i>) and long-rakered trevally (<i>Ulva mentalis</i>)
	0305.39.20 00	- - - Savalai hairtails (<i>Lepturacanthus savala</i>), Belanger's croakers (<i>Johnius belangerii</i>), Reeve's croakers (<i>Chrysochir aureus</i>) and Bigeye croakers (<i>Pennahia anea</i>)
		- - - Other:
	0305.39.91 00	- - - - Of freshwater fish
	0305.39.92 00	- - - - Of marine fish
	0305.39.99 00	- - - - Other
		- Smoked fish, including fillets, other than edible fish offal:
	0305.41.00 00	- - Pacific Salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> ,

Heading (1)	Subheading (2)	Description (3)
		<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>) 0305.42.00 00 - - Herrings (<i>Clupea harengus</i>, <i>Clupea pallasii</i>) 0305.43.00 00 - - Trout (<i>Salmo trutta</i>, <i>Oncorhynchus mykiss</i>, <i>Oncorhynchus clarki</i>, <i>Oncorhynchus aguabonita</i>, <i>Oncorhynchus gilae</i>, <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>) 0305.44.00 00 - - Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i>, <i>Silurus spp.</i>, <i>Clarias spp.</i>, <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i>, <i>Carassius spp.</i>, <i>Ctenopharyngodon idellus</i>, <i>Hypophthalmichthys spp.</i>, <i>Cirrhinus spp.</i>, <i>Mylopharyngodon piceus</i>, <i>Catla catla</i>, <i>Labeo spp.</i>, <i>Osteochilus hasselti</i>, <i>Leptobarbus hoeveni</i>, <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>) 0305.49 - - Other: 0305.49.10 00 - - - Skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>) 0305.49.90 00 - - - Other 0305.72 - - Fish heads, tails and maws: - - - Fish maws: 0305.72.11 00 - - - - Of cod 0305.72.19 00 - - - - Other - - - Other: 0305.72.91 00 - - - - Of cod 0305.72.99 00 - - - - Other 0305.79 - - Other: 0305.79.10 00 - - - Of cod 0305.79.90 00 - - - Other
03.06		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine. - Frozen: 0306.11 - - Rock lobster and other sea crawfish (<i>Palinurus spp.</i>, <i>Panulirus spp.</i>, <i>Jasus spp.</i>): 0306.11.10 00 - - - Smoked 0306.11.90 00 - - - Other

<i>Heading</i> <i>(1)</i>	<i>Subheading</i> <i>(2)</i>	<i>Description</i> <i>(3)</i>
	0306.12	- - Lobsters (<i>Homarus spp.</i>):
	0306.12.10 00	- - - Smoked
	0306.12.90 00	- - - Other
	0306.15.00 00	- - Norway lobsters (<i>Nephrops norvegicus</i>)
		- Live, fresh or chilled:
	0306.31	- - Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):
	0306.31.10 00	- - - Breeding
	0306.31.20 00	- - - Other, live
	0306.31.30 00	- - - Fresh or chilled
	0306.32	- - Lobsters (<i>Homarus spp.</i>):
	0306.32.10 00	- - - Breeding
	0306.32.20 00	- - - Other, live
	0306.32.30 00	- - - Fresh or chilled
	0306.34.00 00	- - Norway lobsters (<i>Nephrops norvegicus</i>)
	0306.91	- - Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):
		- - - In airtight containers for retail sale:
	0306.91.21 00	- - - - Smoked
	0306.91.29 00	- - - - Other
		- - - Other:
	0306.91.31 00	- - - - Smoked
	0306.91.39 00	- - - - Other
	0306.92	- - Lobsters (<i>Homarus spp.</i>):
		- - - In airtight containers for retail sale:
	0306.92.21 00	- - - - Smoked
	0306.92.29 00	- - - - Other
		- - - Other:
	0306.92.31 00	- - - - Smoked
	0306.92.39 00	- - - - Other
	0306.94	- - Norway lobsters (<i>Nephrops norvegicus</i>):
		- - - In airtight containers for retail sale:
	0306.94.21 00	- - - - Smoked
	0306.94.29 00	- - - - Other
		- - - Other:
	0306.94.31 00	- - - - Smoked
	0306.94.39 00	- - - - Other
03.07		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process.

Heading (1)	Subheading (2)	Description (3)
	0307.11 0307.11.10 00 0307.11.20 00 0307.12.00 00 0307.19 0307.19.20 00 0307.19.30 00 0307.21 0307.21.10 00 0307.21.20 00 0307.22.00 00 0307.29 0307.29.30 00 0307.29.40 00 0307.81 0307.81.10 00 0307.81.20 00 0307.83.00 00 0307.87 0307.87.10 00 0307.87.20 00	- Oysters: - - Live, fresh or chilled: - - - Live - - - Fresh or chilled - - Frozen - - Other: - - - Dried, salted or in brine - - - Smoked - Scallops and other molluscs of the family <i>Pectinidae</i>: - - Live, fresh or chilled: - - - Live - - - Fresh or chilled - - Frozen - - Other: - - - Dried, salted or in brine - - - Smoked - Abalone (<i>Haliotis spp.</i>) and stromboid conchs (<i>Strombus spp.</i>): - - Live, fresh or chilled abalone (<i>Haliotis spp.</i>): - - - Live - - - Fresh or chilled - - Frozen abalone (<i>Haliotis spp.</i>) - - Other abalone (<i>Haliotis spp.</i>): - - - Dried, salted or in brine - - - Smoked
03.08	0308.11 0308.11.10 00 0308.11.20 00 0308.12.00 00 0308.19 0308.19.20 00 0308.19.30 00 0308.21	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process. - Sea cucumbers (<i>Stichopus japonicus</i>, <i>Holothuroidea</i>): - - Live, fresh or chilled: - - - Live - - - Fresh or chilled - - Frozen - - Other: - - - Dried, salted or in brine - - - Smoked - Sea urchins (<i>Strongylocentrotus spp.</i>, <i>Paracentrotus lividus</i>, <i>Loxechinus albus</i>, <i>Echinus esculentus</i>): - - Live, fresh or chilled:

<i>Heading</i> <i>(1)</i>	<i>Subheading</i> <i>(2)</i>	<i>Description</i> <i>(3)</i>
	0308.21.10 00 0308.21.20 00 0308.22.00 00 0308.29 0308.29.20 00 0308.29.30 00 0308.30 0308.30.10 00 0308.30.20 00 0308.30.30 00 0308.30.40 00 0308.30.50 00 0308.90 0308.90.10 00 0308.90.20 00 0308.90.30 00 0308.90.40 00 0308.90.50 00	- - - Live - - - Fresh or chilled - - Frozen - - Other: - - - Dried, salted or in brine - - - Smoked - Jellyfish (<i>Rhopilema spp.</i>): - - Live - - Fresh or chilled - - Frozen - - Dried, salted or in brine - - Smoked - Other: - - Live - - Fresh or chilled - - Frozen - - Dried, salted or in brine - - Smoked
03.09	0309.90 0309.90.90 00	Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption. - Other: - - Of other aquatic invertebrates
04.03	0403.20 0403.20.11 00 0403.20.91 00 0403.90 0403.90.90 00	Yogurt; buttermilk, curdled milk and cream, 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. - Yogurt: - - In liquid form, whether or not condensed: - - - Flavoured or containing added fruits (including pulp and jams), nuts or cocoa - - Other: - - - Flavoured or containing added fruits (including pulp and jams), nuts or cocoa - Other: - - Other (Flavoured or containing added fruit (including pulp and jams), nuts or cocoa)
04.05		Butter and other fats and oils derived from milk; dairy spreads.

<i>Heading</i> <i>(1)</i>	<i>Subheading</i> <i>(2)</i>	<i>Description</i> <i>(3)</i>
	0405.10.00 00 0405.20.00 00 0405.90 0405.90.10 00 0405.90.20 00 0405.90.30 00 0405.90.90 00	- Butter - Dairy spreads - Other: - - Anhydrous butterfat - - Butteroil - - Ghee - - Other
04.06	0406.10 0406.10.10 00 0406.10.20 00 0406.20 0406.20.10 00 0406.20.90 00 0406.30.00 00 0406.40.00 00 0406.90.00 00	Cheese and curd. - Fresh (unripened or uncured) cheese, including whey cheese, and curd: - - Fresh (unripened or uncured) cheese, including whey cheese - - Curd - Grated or powdered cheese, of all kinds: - - In packages of a gross weight exceeding 20 kg - - Other - Processed cheese, not grated or powdered - Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i> - Other cheese
04.09	0409.00.00 00	Natural honey.
04.10	0410.10.00 00 0410.90 0410.90.10 00 0410.90.90 00	Insects and other edible products of animal origin, not elsewhere specified or included. - Insects - Other: - - Birds' nests - - Other
06.01	0601.20 0601.20.10 00 0601.20.20 00 0601.20.90 00	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. - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots: - - Chicory plants - - Chicory roots - - Other
07.10		Vegetables (uncooked or cooked by steaming or boiling in water), frozen.

<i>Heading</i> <i>(1)</i>	<i>Subheading</i> <i>(2)</i>	<i>Description</i> <i>(3)</i>
	0710.10.00 00 0710.21.00 00 0710.22.00 00 0710.29.00 00 0710.30.00 00 0710.40.00 00 0710.80.00 00 0710.90.00 00	- Potatoes - Leguminous vegetables, shelled or unshelled: - - Peas (<i>Pisum sativum</i>) - - Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) - - Other - Spinach, New Zealand spinach and orache spinach (garden spinach) - Sweet corn - Other vegetables - Mixtures of vegetables
07.11	0711.20 0711.20.10 00 0711.20.90 00 0711.40 0711.40.10 00 0711.40.90 00 0711.51 0711.51.10 00 0711.51.90 00 0711.59 0711.59.10 00 0711.59.90 00 0711.90 0711.90.10 00 0711.90.30 00 0711.90.40 00 0711.90.50 00 0711.90.60 00 0711.90.90 00	Vegetables provisionally preserved, but unsuitable in that state for immediate consumption. - Olives: - - Preserved by sulphur dioxide gas - - Other - Cucumbers and gherkins: - - Preserved by sulphur dioxide gas - - Other - Mushrooms and truffles: - - Mushrooms of the genus <i>Agaricus</i> : - - - Preserved by sulphur dioxide gas - - - Other - - Other: - - - Preserved by sulphur dioxide gas - - - Other - Other vegetables; mixtures of vegetables: - - Sweet corn - - Capers - - Onions, preserved by sulphur dioxide gas - - Onions, preserved other than by sulphur dioxide gas - - Other, preserved by sulphur dioxide gas - - Other
07.12	0712.31.00 00 0712.34.00 00 0712.39	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared. - Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles: - - Mushrooms of the genus <i>Agaricus</i> - - Shiitake (<i>Lentinus edodes</i>) - - Other:

<i>Heading (1)</i>	<i>Subheading (2)</i>	<i>Description (3)</i>
	0712.39.90 00	- - - Other
07.14	0714.10 0714.10.11 00 0714.10.19 00	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. - Manioc (cassava): - - Sliced or in the form of pellets: - - - Dried chips - - - Other
08.01	0801.21.00 00 0801.22.00 00 0801.31.00 00 0801.32.00 00	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled. - Brazil nuts: - - In shell - - Shelled - Cashew nuts: - - In shell - - Shelled
08.02	0802.11.00 00 0802.12 0802.12.10 00 0802.12.90 00 0802.21.00 00 0802.22.00 00 0802.31.00 00 0802.32.00 00 0802.41.00 00 0802.42.00 00 0802.51.00 00 0802.52.00 00 0802.61.00 00	Other nuts, fresh or dried, whether or not shelled or peeled. - Almonds: - - In shell - - Shelled: - - - Blanched - - - Other - Hazelnuts or filberts (<i>Corylus spp.</i>): - - In shell - - Shelled - Walnuts: - - In shell - - Shelled - Chestnuts (<i>Castanea spp.</i>): - - In shell - - Shelled - Pistachios: - - In shell - - Shelled - Macadamia nuts: - - In shell

<i>Heading</i> <i>(1)</i>	<i>Subheading</i> <i>(2)</i>	<i>Description</i> <i>(3)</i>
	0802.62.00 00 0802.70.00 00 0802.80.00 00 0802.91.00 00 0802.92.00 00 0802.99.00 00	- - Shelled - Kola nuts (<i>Cola spp.</i>) - Areca nuts - Other: - - Pine nuts, in shell - - Pine nuts, shelled - - Other
08.11	0811.10.00 00 0811.20.00 00 0811.90.00 00	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter. - Strawberries - Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries - Other
08.12	0812.10.00 00 0812.90 0812.90.10 00 0812.90.90 00	Fruit and nuts provisionally preserved, but unsuitable in that state for immediate consumption. - Cherries - Other: - - Strawberries - - Other
08.13	0813.50 0813.50.10 00 0813.50.20 00 0813.50.30 00 0813.50.40 00 0813.50.90 00	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter. - Mixtures of nuts or dried fruits of this Chapter: - - Of which cashew nuts or Brazil nuts predominate by weight - - Of which other nuts predominate by weight - - Of which dates predominate by weight - - Of which avocados or oranges or mandarins (including tangerines and satsumas) predominate by weight - - Other
08.14	0814.00.00 00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.
09.03	0903.00.00 00	Maté.

<i>Heading (1)</i>	<i>Subheading (2)</i>	<i>Description (3)</i>
09.05	0905.10.00 00 0905.20.00 00	Vanila. - Neither crushed nor ground - Crushed or ground
11.04	1104.12.00 00	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: - - Of oats
11.05	1105.10.00 00 1105.20.00 00	Flour, meal, powder, flakes, granules and pellets of potatoes. - Flour, meal and powder - Flakes, granules and pellets
12.04	1204.00.00 00	Linseed, whether or not broken.
12.05	1205.10.00 00 1205.90.00 00	Rape or colza seeds, whether or not broken. - Low erucic acid rape or colza seeds - Other
12.06	1206.00.00 00	Sunflower seeds, whether or not broken.
12.07	1207.30.00 00 1207.40 1207.40.10 00 1207.40.90 00 1207.50.00 00 1207.60.00 00 1207.70.00 00 1207.91.00 00 1207.99 1207.99.40 00 1207.99.50 00 1207.99.90 00	Other oil seeds and oleaginous fruits, whether or not broken. - Castor oil seeds - Sesamum seeds: - - Edible - - Other - Mustard seeds - Safflower (<i>Carthamus tinctorius</i>) seeds - Melon seeds - Other: - - Poppy seeds - - Other: - - - Illipe seeds (Illipe nuts) - - - Fresh fruit bunch of oil palm - - - Other
12.08		Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.

<i>Heading</i> <i>(1)</i>	<i>Subheading</i> <i>(2)</i>	<i>Description</i> <i>(3)</i>
	1208.10.00 00 1208.90.00 00	- Of soya beans - Other
12.09	1209.10.00 00 1209.21.00 00 1209.22.00 00 1209.23.00 00 1209.24.00 00 1209.25.00 00 1209.29 1209.29.10 00 1209.29.90 00 1209.30.00 00 1209.91 1209.91.10 00 1209.91.90 00	Seeds, fruit and spores, of a kind used for sowing. - Sugar beet seeds - Seeds of forage plants: - - Lucerne (alfalfa) seeds - - Clover (<i>Trifolium spp.</i>) seeds - - Fescue seeds - - Kentucky blue grass (<i>Poa pratensis L.</i>) seeds - - Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seeds - - Other: - - - Timothy grass (<i>Phleum pratense</i>) seeds - - - Other - Seeds of herbaceous plants cultivated principally for their flowers - Other: - - Vegetable seeds: - - - Onion seeds - - - Other
12.10	1210.10.00 00 1210.20.00 00	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin. - Hop cones, neither ground nor powdered nor in the form of pellets - Hop cones, ground, powdered or in the form of pellets; lupulin
12.11	1211.20 1211.20.10 00 1211.20.90 00 1211.50.00 00 1211.60.00 00 1211.90 1211.90.11 00 1211.90.12 00	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, chilled, frozen or dried, whether or not cut, crushed or powdered. - Ginseng roots: - - Fresh or dried - - Other - Ephedra - Bark of African cherry (<i>Prunus africana</i>) - Other: - - Of a kind used primarily in pharmacy: - - - Cannabis, in cut, crushed or powdered form - - - Cannabis, in other forms

<i>Heading</i> <i>(1)</i>	<i>Subheading</i> <i>(2)</i>	<i>Description</i> <i>(3)</i>
	1211.90.13 00 1211.90.15 00 1211.90.17 00 1211.90.18 00 1211.90.19 00 1211.90.91 00 1211.90.92 00 1211.90.94 00 1211.90.95 00 1211.90.97 00 1211.90.98 00 1211.90.99 00	- - - Rauwolfia serpentina roots - - - Liquorice roots - - - Other, fresh or dried, in cut, crushed or powdered form - - - Other, in cut, crushed or powdered form - - - Other - - Other: - - - Pyrethrum, in cut, crushed or powdered form - - - Pyrethrum, in other forms - - - Sandalwood chips - - - Agarwood (Gaharu) chips - - - Bark of persea (<i>Persea kurzii</i> Kosterm) - - - Other, in cut, crushed or powdered form - - - Other
12.12	1212.21 1212.21.11 00 1212.21.12 00 1212.21.13 00 1212.21.19 00 1212.21.90 00 1212.29 1212.29.11 00 1212.29.19 00 1212.29.20 00 1212.29.30 00 1212.91.00 00 1212.92.00 00 1212.93	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. - Seaweeds and other algae: - - Fit for human consumption: - - - Dried but not ground: - - - - <i>Eucheuma spinosum</i> - - - - <i>Eucheuma cottonii</i> - - - - <i>Gracilaria spp.</i> - - - - Other - - - Other - - Other: - - - Fresh, chilled or dried, of a kind used in dyeing, tanning, perfumery, pharmacy or for insecticidal, fungicidal or similar purposes: - - - - Of a kind used in pharmacy - - - - Other - - - Other, fresh, chilled or dried - - - Other, frozen - Other: - - Sugar beet - - Locust beans (carob) - - Sugar cane:

<i>Heading (1)</i>	<i>Subheading (2)</i>	<i>Description (3)</i>
	1212.93.10 00 1212.93.90 00 1212.94.00 00 1212.99 1212.99.10 00 1212.99.90 00	- - - Suitable for planting - - - Other - - Chicory roots - - Other: - - - Stones and kernels of apricot, peach (including nectarine) or plum - - - Other
12.14	1214.90.00 00	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. - Other
15.01	1501.10.00 00 1501.20.00 00 1501.90.00 00	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03. - Lard - Other pig fat - Other
15.02	1502.10.00 00 1502.90 1502.90.10 00 1502.90.90 00	Fats of bovine animals, sheep or goats, other than those of heading 15.03. - Tallow - Other: - - Edible - - Other
15.03	1503.00 1503.00.10 00 1503.00.90 00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared. - Lard stearin or oleostearin - Other
15.04	1504.10 1504.10.20 00 1504.10.90 00 1504.20 1504.20.10 00 1504.20.90 00 1504.30.00 00	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified. - Fish-liver oils and their fractions: - - Solid fractions - - Other - Fats and oils and their fractions, of fish, other than liver oils: - - Solid fractions - - Other - Fats and oils and their fractions, of marine mammals

<i>Heading (1)</i>	<i>Subheading (2)</i>	<i>Description (3)</i>
15.05	1505.00 1505.00.10 00 1505.00.90 00	Wool grease and fatty substances derived therefrom (including lanolin). - Lanolin - Other
15.06	1506.00.00 00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.
15.07	1507.10.00 00 1507.90 1507.90.10 00 1507.90.20 00 1507.90.90 00	Soya-bean oil and its fractions, whether or not refined, but not chemically modified. - Crude oil, whether or not degummed - Other: - - Fractions of unrefined soya-bean oil - - Refined, bleached and deodorised (RBD) soya-bean oil - - Other
15.08	1508.10.00 00 1508.90.00 00	Ground-nut oil and its fractions, whether or not refined, but not chemically modified. - Crude oil - Other
15.09	1509.20 1509.20.10 00 1509.20.90 00 1509.30.00 00 1509.40.00 00 1509.90 1509.90.11 00 1509.90.19 00 1509.90.91 00 1509.90.99 00	Olive oil and its fractions, whether or not refined, but not chemically modified. - Extra virgin olive oil: - - In packings of net weight not exceeding 30 kg - - Other - Virgin olive oil - Other virgin olive oils - Other: - - Fractions of unrefined oil: - - - In packings of a net weight not exceeding 30 kg - - - Other - - Other: - - - In packings of a net weight not exceeding 30 kg - - - Other
15.10	1510.10.00 00 1510.90	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 15.09. - Crude olive pomace oil - Other:

<i>Heading (1)</i>	<i>Subheading (2)</i>	<i>Description (3)</i>
	1510.90.10 00 1510.90.20 00 1510.90.90 00	- - Crude oil - - Fractions of unrefined oil - Other
15.12	1512.11.00 00 1512.19 1512.19.10 00 1512.19.20 00 1512.19.90 00 1512.21.00 00 1512.29 1512.29.10 00 1512.29.90 00	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified. - Sunflower-seed or safflower oil and fractions thereof: - - Crude oil - - Other: - - - Fractions of unrefined sunflower-seed oil or safflower oil - - - Refined - - - Other - Cotton-seed oil and its fractions: - - Crude oil, whether or not gossypol has been removed - - Other: - - - Fractions of unrefined cotton-seed oil - - - Other
15.14	1514.11.00 00 1514.19 1514.19.10 00 1514.19.20 00 1514.19.90 00 1514.91.00 00 1514.99 1514.99.10 00 1514.99.90 00	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified. - Low erucic acid rape or colza oil and its fractions: - - Crude oil - - Other: - - - Fractions of unrefined oil - - - Refined - - - Other - Other: - - Crude oil - - Other: - - - Fractions of unrefined oil - - - Other
15.15	1515.11.00 00 1515.19.00 00	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified. - Linseed oil and its fractions: - - Crude oil - - Other - Maize (corn) oil and its fractions:

<i>Heading</i> <i>(1)</i>	<i>Subheading</i> <i>(2)</i>	<i>Description</i> <i>(3)</i>
	1515.21.00 00 1515.29 1515.29.11 00 1515.29.19 00 1515.29.91 00 1515.29.99 00 1515.30 1515.30.10 00 1515.30.90 00 1515.50 1515.50.10 00 1515.50.20 00 1515.50.90 00 1515.60.00 00 1515.90 1515.90.11 00 1515.90.12 00 1515.90.19 00 1515.90.21 00 1515.90.22 00 1515.90.29 00 1515.90.31 00 1515.90.32 00 1515.90.39 00 1515.90.91 00 1515.90.92 00 1515.90.99 00	- - Crude oil - - Other: - - - Fractions of unrefined oil: - - - - Solid fractions - - - - Other - - - Other: - - - - Solid fractions - - - - Other - Castor oil and its fractions: - - Crude oil - - Other - Sesame oil and its fractions: - - Crude oil - - Fractions of unrefined oil - - Other - - Microbial fats and oils and their fractions - Other: - - Illipe nut oil: - - - Crude oil - - - Fractions of unrefined oil - - - Other - - Tung oil: - - - Crude oil - - - Fractions of unrefined oil - - - Other - - Jojoba oil: - - - Crude oil - - - Fractions of unrefined oil - - - Other - - Other: - - - Crude oil - - - Fractions of unrefined oil - - - Other
15.16	1516.10 1516.10.20 00 1516.10.90 00 1516.20	Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared. - Animal fats and oils and their fractions: - - Re-esterified - - Other - Vegetable fats and oils and their fractions:

<i>Heading</i> <i>(1)</i>	<i>Subheading</i> <i>(2)</i>	<i>Description</i> <i>(3)</i>
	1516.20.11 00 1516.20.12 00 1516.20.18 00 1516.20.19 00 1516.20.29 00 1516.20.31 00 1516.20.32 00 1516.20.33 00 1516.20.39 00 1516.20.41 00 1516.20.44 00 1516.20.45 00 1516.20.48 00 1516.20.49 00 1516.20.51 00 1516.20.52 00 1516.20.53 00 1516.20.59 00 1516.20.92 00 1516.20.93 00 1516.20.94 00 1516.20.99 00 1516.30.00 00	- - Re-esterified, other than of oil palm: - - - Of soya beans - - - Of maize - - - Of linseed - - - Other - - Re-esterified, of oil palm: - - - Other - - Hydrogenated, in flakes: - - - Of ground-nuts; of coconut; of soya beans (Of soya beans only) - - - Of linseed - - - Of olives - - - Other - - Hydrogenated, in other forms: - - - Of castor seeds (Opal wax) - - - Of linseed - - - Of olives - - - Of soya beans - - - Other - - Inter-esterified: - - - Of linseed - - - Of olives - - - Of soya beans - - - Other - - Elaidinised, other: - - - Of linseed - - - Of olives - - - Of soya beans - - - Other - Microbial fats and oils and their fractions
15.17	1517.90 1517.90.10 00 1517.90.20 00 1517.90.43 00 1517.90.44 00	Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16. - Other: - - Imitation ghee - - Liquid margarine - - Imitation lard; shortening: - - - Shortening - - - Imitation lard

<i>Heading (1)</i>	<i>Subheading (2)</i>	<i>Description (3)</i>
	1517.90.50 00	- - Other solid mixtures or preparations of vegetable fats or oils or of their fractions
	1517.90.61 00	- - Other liquid mixtures or preparations of vegetable fats or oils or of their fractions:
	1517.90.67 00	- - - In which ground-nut oil predominates
	1517.90.68 00	- - - In which either soya-bean oil or coconut oil predominates (of soya-bean oil only)
	1517.90.69 00	- - - In which illipe nut oil predominates
	1517.90.80 00	- - - Other (excluding in which linseed oil, castor oil or sesame oil predominates)
	1517.90.90 00	- - Of mixtures or preparations of animal fats or oils or of their fractions
		- - Other
15.18	1518.00	Animal, vegetable or microbial 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 15.16; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.
		- Animal, vegetable or microbial 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 15.16:
	1518.00.12 00	- - Animal fats and oils
	1518.00.14 00	- - Ground-nut, soya-bean, palm or coconut oil (Of soya-bean only)
	1518.00.15 00	- - Linseed oil and its fractions
	1518.00.16 00	- - Olive oil and its fractions
	1518.00.19 00	- - Other
	1518.00.20 00	- Inedible mixtures or preparations of animal fats or oils or of fractions of different animals fats or oils
		- Inedible mixtures or preparations of vegetable fats or oils or of fractions of different vegetables fats or oils:
	1518.00.33 00	- - Of linseed
	1518.00.34 00	- - Of olives
	1518.00.36 00	- - Of soya beans or coconuts (Of soya beans only)
	1518.00.37 00	- - Of cotton seeds
	1518.00.39 00	- - Other

<i>Heading (1)</i>	<i>Subheading (2)</i>	<i>Description (3)</i>
	1518.00.60 00	- Inedible mixtures or preparations of animal fats or oils or of fractions thereof and vegetable fats or oils or fractions thereof
	1518.00.90 00	- Other
16.01	1601.00	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products.
	1601.00.10 00	- In airtight containers for retail sale
	1601.00.90 00	- Other
16.02		Other prepared or preserved meat, meat offal, blood or insects
	1602.10	- Homogenised preparations:
	1602.10.10 00	- - Containing pork, in airtight containers for retail sale
	1602.10.90 00	- - Other
	1602.20.00 00	- Of liver of any animal
		- Of poultry of heading 01.05:
	1602.31	- - Of turkeys:
	1602.31.10 00	- - - In airtight containers for retail sale (Excluding for infant or young children)
	1602.32	- - Of fowls of the species <i>Gallus domesticus</i> :
	1602.32.10 00	- - - Chicken curry, in airtight containers for retail sale (Excluding for infant or young children)
	1602.32.90 00	- - - Other (Excluding for infant or young children)
		- Of swine:
	1602.41	- - Hams and cuts thereof:
	1602.41.10 00	- - - In airtight containers for retail sale (Excluding for infant or young children)
	1602.41.90 00	- - - Other
	1602.42	- - Shoulders and cuts thereof:
	1602.42.10 00	- - - In airtight containers for retail sale (Excluding for infant or young children)
	1602.42.90 00	- - - Other
	1602.49	- - Other, including mixtures:
		- - - Luncheon meat:
	1602.49.11 00	- - - - In airtight containers for retail sale (Excluding for infant or young children)
	1602.49.19 00	- - - - Other (Excluding pork balls)
		- - - Other:
	1602.49.91 00	- - - - In airtight containers for retail sale (Excluding for infant or young children)
	1602.49.99 00	- - - - Other (Excluding pork balls)

<i>Heading</i> <i>(1)</i>	<i>Subheading</i> <i>(2)</i>	<i>Description</i> <i>(3)</i>
	1602.50 1602.50.10 00 1602.50.90 00 1602.90 1602.90.10 00 1602.90.20 00 1602.90.90 00	- Of bovine animals: - - In airtight containers for retail sale (Excluding for infant or young children) - - Other (Excluding beef balls) - Other, including preparations of blood of any animal: - - Mutton curry, in airtight containers for retail sale - - Preparations of blood - - Other (Excluding meat ball not in airtight container)
16.03	1603.00 1603.00.10 00 1603.00.90 00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates. - Of meat - Other
16.04	1604.11 1604.11.10 00 1604.11.90 00 1604.12 1604.12.10 00 1604.12.90 00	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs. - Fish, whole or in pieces, but not minced: - - Salmon: - - - In airtight containers for retail sale - - - Other - - Herrings: - - - In airtight containers for retail sale - - - Other
16.05	1605.10 1605.10.11 00 1605.10.12 00 1605.10.13 00 1605.10.14 00 1605.10.90 00 1605.21.00 00 1605.29 1605.29.20 00 1605.29.30 00 1605.29.90 00 1605.30.00 00	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved. - Crab: - - In airtight containers for retail sale - - - Swimming crabs (crabs of the family <i>Portunidae</i>) - - - King crabs (crabs of the family <i>Lithodidae</i>) - - - Snow crabs (crabs of the family <i>Oregoniidae</i>) - - - Other - - Other - Shrimps and prawns: - - Not in airtight container - - Other: - - - Shrimp ball - - - Breaded shrimp - - - Other - Lobster

<i>Heading</i> <i>(1)</i>	<i>Subheading</i> <i>(2)</i>	<i>Description</i> <i>(3)</i>
	1605.40.00 00	- Other crustaceans
		- Molluscs:
	1605.51.00 00	- - Oysters
	1605.52.00 00	- - Scallops, including queen scallops
	1605.53.00 00	- - Mussels
	1605.54	- - Cuttle fish and squid:
	1605.54.10 00	- - - In airtight containers for retail sale
	1605.54.90 00	- - - Other
	1605.55.00 00	- - Octopus
	1605.56.00 00	- - Clams, cockles and arkshells
	1605.57	- - Abalone:
	1605.57.10 00	- - - In airtight containers for retail sale
	1605.57.90 00	- - - Other
	1605.58.00 00	- - Snails, other than sea snails
	1605.59.00 00	- - Other
		- Other aquatic invertebrates:
	1605.61.00 00	- - Sea cucumbers
	1605.62.00 00	- - Sea urchins
	1605.63.00 00	- - Jellyfish
	1605.69.00 00	- - Other
17.02		Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.
		- Lactose and lactose syrup:
	1702.11.00 00	- - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter
	1702.19.00 00	- - Other
	1702.20.00 00	- Maple sugar and maple syrup
	1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:
	1702.30.10 00	- - Glucose
	1702.40.00 00	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar
	1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar:
	1702.60.10 00	- - Fructose

<i>Heading</i> <i>(1)</i>	<i>Subheading</i> <i>(2)</i>	<i>Description</i> <i>(3)</i>
	1702.60.20 00 1702.90 1702.90.19 00 1702.90.20 00 1702.90.30 00 1702.90.40 00 1702.90.51 00 1702.90.59 00 1702.90.91 00 1702.90.99 00	- - Fructose syrup - Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose: - - Maltose and maltose syrups: - - - Other - - Artificial honey, whether or not mixed with natural honey - - Flavoured or coloured sugars (excluding maltose) - - Caramel - - Palm sugar: - - - Coconut sap sugar - - - Other - - Other: - - - Sugar syrups - - - Other
19.01	1901.20 1901.20.30 00	Malt extract; food preparations of flour, groats, 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 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. - Mixes and doughs for the preparation of bakers' wares of heading 19.05: - - Other, not containing cocoa
19.04	1904.10 1904.10.90 00 1904.20 1904.20.10 00	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, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included. - Prepared foods obtained by the swelling or roasting of cereals or cereal products: - - Other - Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals: - - Prepared foods obtained from unroasted

<i>Heading</i> <i>(1)</i>	<i>Subheading</i> <i>(2)</i>	<i>Description</i> <i>(3)</i>
	1904.20.90 00 1904.30.00 00 1904.90 1904.90.10 00 1904.90.90 00	cereal flakes - - Other - Bulgur wheat - Other: - - Rice preparations, including pre-cooked rice - - Other
19.05	1905.10.00 00 1905.31 1905.31.10 00 1905.31.20 00 1905.32 1905.32.10 00 1905.32.20 00	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. - Crispbread - Sweet biscuits; waffles and wafers: - - Sweet biscuits: - - - Not containing cocoa - - - Containing cocoa - - Waffles and wafers: - - - Waffles - - - Wafers
20.01	2001.10.00 00 2001.90 2001.90.10 00 2001.90.90 00	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid. - Cucumbers and gherkins - Other: - - Onions - - Other
20.02	2002.10.00 00 2002.90 2002.90.10 00 2002.90.20 00 2002.90.90 00	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid. - Tomatoes, whole or in pieces - Other: - - Tomato paste (Excluding for infant and young children food) - - Tomato powder (Excluding for infant and young children food) - - Other (Excluding for infant and young children food)
20.03	2003.10.00 00	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid. - Mushrooms of the genus <i>Agaricus</i>

<i>Heading (1)</i>	<i>Subheading (2)</i>	<i>Description (3)</i>
	2003.90 2003.90.10 00 2003.90.90 00	(Excluding for infant and young children food) - Other: - - Truffles (Excluding for infant and young children food) - - Other (Excluding for infant and young children food)
20.04	2004.10.00 00 2004.90 2004.90.90 00	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06. - Potatoes (Excluding for infant and young children food) - Other vegetables and mixtures of vegetables: - - Other
20.05	2005.10 2005.10.20 00 2005.10.30 00 2005.20 2005.20.11 00 2005.20.19 00 2005.20.91 00 2005.20.99 00 2005.40.00 00 2005.51.00 00 2005.59 2005.59.10 00 2005.59.90 00 2005.60.00 00 2005.70.00 00	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06. - Homogenised vegetables: - - Suitable for infants or young children (Excluding for infant and young children food) - - Suitable for dietetic purposes (Excluding for infant and young children food) - Potatoes: - - In sticks form: - - - In airtight containers for retail sale (Excluding for infant and young children food) - - - Other (Excluding for infant and young children food) - - Other: - - - In airtight containers for retail sale - - - Other (Excluding for infant and young children food) - Peas (<i>Pisum sativum</i>) (Excluding for infant and young children food) - Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>): - - Beans, shelled (Excluding for infant and young children food) - - Other: - - - In airtight containers for retail sale - - - Other (Excluding for infant and young children food) - Asparagus (Excluding for infant and young children food) - Olives (Excluding for infant and young children food)

<i>Heading (1)</i>	<i>Subheading (2)</i>	<i>Description (3)</i>
	2005.80.00 00 2005.91.00 00 2005.99 2005.99.90 00	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>) - Other vegetables and mixtures of vegetables: - - Bamboo shoots - - Other: - - - Other (Excluding for infant and young children food and taucu)
20.06	2006.00.00 00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).
20.07	2007.10.00 00 2007.91.00 00 2007.99 2007.99.10 00 2007.99.20 00 2007.99.30 00 2007.99.90 00	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter. - Homogenised preparations - Other: - - Citrus fruit - - Other: - - - Fruit pastes other than of mangoes, pineapples or strawberries - - - Jams and fruit jellies - - - Mango purée - - - Other
20.08	2008.11 2008.11.10 00 2008.11.20 00 2008.11.90 00 2008.19 2008.19.10 00 2008.19.91 00 2008.19.99 00 2008.20 2008.20.10 00 2008.20.90 00	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. - Nuts, ground-nuts and other seeds, whether or not mixed together: - - Ground-nuts: - - - Roasted - - - Peanut butter - - - Other - - Other, including mixtures: - - - Cashew nuts - - - Other: - - - - Roasted - - - - Other - Pineapples: - - In airtight containers for retail sale - - Other

<i>Heading</i> <i>(1)</i>	<i>Subheading</i> <i>(2)</i>	<i>Description</i> <i>(3)</i>
	2008.30	- Citrus fruit:
	2008.30.10 00	- - Containing added sugar or other sweetening matter or spirit
	2008.30.90 00	- - Other
	2008.40.00 00	- Pears
	2008.50.00 00	- Apricots
	2008.60	- Cherries:
	2008.60.10 00	- - Containing added sugar or other sweetening matter or spirit
	2008.60.90 00	- - Other
	2008.70	- Peaches, including nectarines:
	2008.70.10 00	- - Containing added sugar or other sweetening matter or spirit
	2008.70.90 00	- - Other
	2008.80.00 00	- Strawberries
		- Other, including mixtures other than those of subheading 2008.19:
	2008.91.00 00	- - Palm hearts
	2008.93	- - Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>); lingonberries (<i>Vaccinium vitis-idaea</i>):
	2008.93.10 00	- - - Containing added sugar or other sweetening matter or spirit
	2008.93.90 00	- - - Other
	2008.97	- - Mixtures:
	2008.97.10 00	- - - Of stems, roots and other edible parts of plants, not including fruits or nuts whether or not containing added sugar or other sweetening matter or spirit
	2008.97.20 00	- - - Other, containing added sugar or other sweetening matter or spirit
	2008.97.90 00	- - - Other
	2008.99	- - Other:
	2008.99.10 00	- - - Lychees
	2008.99.20 00	- - - Longans
	2008.99.30 00	- - - Of stems, roots and other edible parts of plants, not including fruits or nuts whether or not containing added sugar or other sweetening matter or spirit
	2008.99.40 00	- - - Other, containing added sugar or other sweetening matter or spirit
	2008.99.90 00	- - - Other

<i>Heading</i> <i>(1)</i>	<i>Subheading</i> <i>(2)</i>	<i>Description</i> <i>(3)</i>
20.09		Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. - Orange juice: - - Frozen - - Not frozen, of a Brix value not exceeding 20 - - Other - Grapefruit juice; pomelo juice: - - Of a Brix value not exceeding 20 - - Other - Juice of any other single citrus fruit: - - Of a Brix value not exceeding 20 - - Other - Pineapple juice: - - Of a Brix value not exceeding 20 - - Other - Tomato juice - Grape juice (including grape must): - - Of a Brix value not exceeding 30 - - Other - Apple juice: - - Of a Brix value not exceeding 20 - - Other - Juice of any other single fruit, nut or vegetable: - - Cranberry (<i>Vaccinium macrocarpon</i>, <i>Vaccinium oxycoccos</i>) juice; lingonberry (<i>Vaccinium vitis-idaea</i>) juice: - - - Suitable for infants or young children - - - Other - - Other: - - - Blackcurrant juice - - - Coconut water - - - Coconut water concentrate - - - Mango juice concentrate - - - Other: - - - - Suitable for infants or young children - - - - Other - Mixtures of juices: - - Suitable for infants or young children - - Other: - - - Ready for immediate consumption

<i>Heading (1)</i>	<i>Subheading (2)</i>	<i>Description (3)</i>
	2102.20.90 00 2102.30.00 00	- - Other (Excluding Inactive yeast) - Prepared baking powders
21.03	2103.30.00 00 2103.90 2103.90.19 00 2103.90.29 00	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard. - Mustard flour and meal and prepared mustard - Other: - - Sauces and preparation therefor: - - - Other - - Mixed condiments and mixed seasonings: - - - Other
21.04	2104.10 2104.10.19 00 2104.10.99 00 2104.20 2104.20.19 00 2104.20.99 00	Soups and broths and preparations therefor; homogenised composite food preparations. - Soups and broths and preparations therefor: - - Containing meat: - - - Other - - Other: - - - Other - Homogenised composite food preparations: - - Containing meat: - - - Other - - Other: - - - Other
21.05	2105.00.00 00	Ice cream and other edible ice, whether or not containing cocoa.
21.06	2106.10.00 00 2106.90 2106.90.30 00 2106.90.41 00 2106.90.49 00 2106.90.53 00	Food preparations not elsewhere specified or included. - Protein concentrates and textured protein substances - Other: - - Non-dairy creamer - - Autolysed yeast extracts: - - - In powder form - - - Other - - Other, non-alcoholic preparations of a kind used for the making or for the manufacture of beverages: - - - Ginseng based products

<i>Heading (1)</i>	<i>Subheading (2)</i>	<i>Description (3)</i>
	2106.90.54 00	- - - Other preparations of a kind used as raw material for the manufacture of composite concentrates
	2106.90.55 00	- - - Other, composite concentrates for simple dilution with water to make beverages
	2106.90.59 00	- - - Other
	2106.90.71 00	- - - Other food supplements; fortificant premixes:
	2106.90.72 00	- - - Food supplements based on ginseng
	2106.90.73 00	- - - Other food supplements
	2106.90.73 00	- - - Fortificant premixes
	2106.90.91 00	- - - Other:
	2106.90.91 00	- - - Other, mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used for food processing
	2106.90.92 00	- - - Flavoured or coloured syrups
	2106.90.93 00	- - - Coconut milk, whether or not powdered
	2106.90.96 00	- - - Other medical foods
	2106.90.98 00	- - - Other flavouring preparations
	2106.90.99 00	- - - Other
22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.
	2201.10	- Mineral waters and aerated waters:
	2201.10.10 00	- - Mineral waters
	2201.90	- Other:
	2201.90.90 00	- - Other
22.09	2209.00.00 00	Vinegar and substitutes for vinegar obtained from acetic acid.
24.04		Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.
	2404.91	- Other:
	2404.91.10 00	- - For oral application:
	2404.91.10 00	- - - Nicotine chewing gum
	2404.91.90 00	- - - Other

<i>Heading (1)</i>	<i>Subheading (2)</i>	<i>Description (3)</i>
27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils. - Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils: - - Other: - - - Topped crudes - - - Carbon black feedstock - - - Lubricating oils and greases: - - - - Lubricating oil feedstock - - - - Lubricating oils for aircraft engines - - - - Lubricating greases - - - - Lubricating oils for textile - - - - Other lubricating oils - - - Hydraulic brake fluid - - - Other - Waste oils: - - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) - - Other
28.03	2803.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included). - Acetylene black - Other carbon blacks: - - Of a kind used for rubber processing - - Other
29.22		Oxygen-function amino-compounds. - Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof: - - Glutamic acid and its salts: - - - Monosodium glutamate (MSG)

<i>Heading (1)</i>	<i>Subheading (2)</i>	<i>Description (3)</i>
30.06	3006.93.00 00	Pharmaceutical goods specified in Note 4 to this Chapter. - Other: - - Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses (Based on food preparations of subheading 2106.90.99 00)
32.14	3214.10.00 00 3214.90.00 00	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like. - Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings - Other
33.03	3303.00.00 00	Perfumes and toilet waters.
33.04	3304.10.00 00 3304.20.00 00 3304.30.00 00 3304.91.00 00 3304.99 3304.99.20 00 3304.99.30 00 3304.99.90 00	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations. - Lip make-up preparations - Eye make-up preparations - Manicure or pedicure preparations - Other: - - Powders, whether or not compressed - - Other: - - - Anti-acne preparations - - - Other face or skin creams and lotions - - - Other
38.24	3824.99 3824.99.60 00	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. - Other: - - Other: - - - Chemical preparations containing monosodium glutamate (MSG)

<i>Heading (1)</i>	<i>Subheading (2)</i>	<i>Description (3)</i>
39.22		Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.
	3922.10	- Baths, shower-baths, sinks and wash-basins:
		- - Baths:
	3922.10.11 00	- - - Bathtubs having rectangular or oblong interior shape
	3922.10.19 00	- - - Other
	3922.10.90 00	- - Other
	3922.20.00 00	- Lavatory seats and covers
	3922.90	- Other:
		- - Lavatory pans, flushing cisterns and urinals:
	3922.90.11 00	- - - Parts of flushing cisterns
	3922.90.12 00	- - - Flushing cisterns equipped with their mechanisms
	3922.90.19 00	- - - Other
	3922.90.90 00	- - Other
39.26		Other articles of plastics and articles of other materials of headings 39.01 to 39.14.
	3926.90	- Other:
		- - Hygienic, medical and surgical articles:
	3926.90.39 00	- - - Other (Baby pacifier whether or not with clip)
40.11		New pneumatic tyres, of rubber.
	4011.10.00 00	- Of a kind used on motor cars (including station wagons and racing cars)
	4011.20	- Of a kind used on buses or lorries:
		- - Of a width not exceeding 450 mm:
	4011.20.11 00	- - - Having a width not exceeding 230 mm, and fitting a rim of a diameter not exceeding 16 inch
	4011.20.12 00	- - - Having a width not exceeding 230 mm, and fitting a rim of a diameter exceeding 16 inch
	4011.20.13 00	- - - Having a width exceeding 230 mm but not exceeding 385 mm
	4011.20.19 00	- - - Other
	4011.20.90 00	- - Other
	4011.30.00 00	- Of a kind used on aircraft
	4011.40.00 00	- Of a kind used on motorcycles
	4011.70.00 00	- Of a kind used on agricultural or forestry vehicles and machines
	4011.80	- Of a kind used on construction, mining or industrial handling vehicles and machines:

<i>Heading</i> <i>(1)</i>	<i>Subheading</i> <i>(2)</i>	<i>Description</i> <i>(3)</i>
	4011.80.11 00	- - Fitting a rim of a diameter not exceeding 24 inch:
	4011.80.19 00	- - - Of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts, wheel-barrows or other industrial handling vehicles and machines
	4011.80.31 00	- - - Other
	4011.80.39 00	- - Fitting a rim of a diameter exceeding 24 inch, of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts or other industrial handling vehicles and machines:
	4011.80.40 00	- - - Of a kind used on machinery of heading 84.29 or 84.30
	4011.90	- - - Other
	4011.90.10 00	- - Fitting a rim of a diameter exceeding 24 inch, other
	4011.90.20 00	- Other:
	4011.90.90 00	- - Of a kind used on vehicles of Chapter 87
		- - Of a kind used on machinery of heading 84.29 or 84.30
		- - Other
40.12		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.
	4012.12	- Retreaded tyres:
	4012.12.10 00	- - Of a kind used on buses or lorries:
	4012.12.90 00	- - - Of a width not exceeding 450 mm
	4012.19	- - - Other
	4012.19.20 00	- - Other:
	4012.19.30 00	- - - Of a kind used on machinery of heading 84.27
		- - - Of a kind used on machinery of heading 84.29 or 84.30
	4012.19.41 00	- - - Of a kind used on other vehicles of Chapter 87:
	4012.19.49 00	- - - - Of a kind used on agricultural or forestry tractors
	4012.19.90 00	- - - - Other
		- - - Other
40.13		Inner tubes, of rubber.
	4013.90	- Other:
	4013.90.20 00	- - Of a kind used on motorcycles

<i>Heading (1)</i>	<i>Subheading (2)</i>	<i>Description (3)</i>
44.08		Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.
	4408.10	- Coniferous:
	4408.10.90 00	- - Other (Sanded or end-jointed and planed sheets)
	4408.31.00 00	- Of tropical wood:
	4408.39	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau (Sanded or end-jointed)
	4408.39.90 00	- - Other:
	4408.90	- - - Other (Sanded or end-jointed and planed sheets)
	4408.90.90 00	- Other:
		- - Other or (Sanded or end-jointed and planed sheets)
44.09		Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.
	4409.10.00 00	- Coniferous (Strip and friezes for parquet flooring, not assembled and sanded or end-jointed)
		- Non-coniferous:
	4409.21.00 00	- - Of bamboo (Sanded or end-jointed)
	4409.22.00 00	- - Of tropical wood (Strip and friezes for parquet flooring, not assembled and sanded or end-jointed)
	4409.29.00 00	- - Other (Strip and friezes for parquet flooring, not assembled and sanded or end-jointed)
44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.
	4418.11.00 00	- Windows, French-windows and their frames:
	4418.19.00 00	- - Of tropical wood
		- - Other
	4418.21.00 00	- Doors and their frames and thresholds:
	4418.29.00 00	- - Of tropical wood
	4418.30.00 00	- - Other
		- Posts and beams other than products of

<i>Heading (1)</i>	<i>Subheading (2)</i>	<i>Description (3)</i>
	4418.40.00 00 4418.50.00 00 4418.73 4418.73.10 00 4418.73.20 00 4418.73.90 00 4418.74.00 00 4418.75.00 00 4418.79.00 00 4418.81 4418.81.10 00 4418.81.90 00 4418.82.00 00 4418.83.00 00 4418.89.00 00 4418.91.00 00 4418.92.00 00 4418.99.00 00	subheadings 4418.81 to 4418.89 - Shuttering for concrete constructional work - Shingles and shakes - Assembled flooring panels: - - Of bamboo or with at least the top layer (wear layer) of bamboo: - - - For mosaic floors - - - Other, of multilayer of bamboo - - - Other - - Other, for mosaic floors - - Other, multilayer - - Other - Engineered structural timber products: - - Glue-laminated timber (glulam): - - - In block shape - - - Other - - Cross-laminated timber (CLT or X-lam) - - I beams - - Other - Other: - - Of bamboo - - Cellular wood panels - - Other
68.11	6811.40 6811.40.10 00 6811.40.21 00 6811.40.22 00 6811.40.29 00 6811.40.30 00 6811.40.40 00 6811.40.50 00 6811.81.00 00 6811.82 6811.82.10 00 6811.82.20 00 6811.82.90 00	Articles of asbestos-cement, of cellulose fibre-cement or the like. - Containing asbestos: - - Corrugated sheets - - Other sheets, panels, tiles and similar articles: - - - Floor or wall tiles containing plastics - - - For roofing, facing or partitioning - - - Other - - Tubes or pipes - - Tube or pipe fittings - - Other articles, of a kind used for building construction - Not containing asbestos: - - Corrugated sheets - - Other sheets, panels, tiles and similar articles: - - - Floor or wall tiles containing plastics - - - For roofing, facing or partitioning - - - Other

<i>Heading (1)</i>	<i>Subheading (2)</i>	<i>Description (3)</i>
	6811.89 6811.89.10 00 6811.89.20 00 6811.89.30 00	- - Other articles: - - - Tubes or pipes - - - Tube or pipe fittings - - - Other articles, of a kind used for building construction
69.01	6901.00.00 00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.
70.07	7007.29 7007.29.90 00	Safety glass, consisting of toughened (tempered) or laminated glass. - Laminated safety glass: - - Other: - - - Other
73.01	7301.10.00 00 7301.20.00 00	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel. - Sheet piling - Angles, shapes and sections
73.08	7308.30 7308.30.10 00 7308.30.90 00 7308.40 7308.40.10 00 7308.40.90 00	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel. - Doors, windows and their frames and thresholds for doors: - - Doors, of a thickness of 6 mm or more but not exceeding 8 mm - - Other - Equipment for scaffolding, shuttering, propping or pit-propping: - - Prefabricated modular type joined by shear connectors - - Other

<i>Heading (1)</i>	<i>Subheading (2)</i>	<i>Description (3)</i>
73.12	7312.10 7312.10.91 00	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated. - Stranded wire, ropes and cables: - - Other: - - - Stranded steel wires for prestressing concrete
76.06	7606.92.00 00	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm. - Other: - - Of aluminium alloys (Painted aluminium alloys coilstock)
76.10	7610.10 7610.10.10 00 7610.10.90 00 7610.90 7610.90.30 00 7610.90.91 00 7610.90.99 00	Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures. - Doors, windows and their frames and thresholds for doors: - - Doors and their frames and thresholds for doors - - Other - Other: - - Internal or external floating roofs for petroleum storage tanks - - Other: - - - Bridges and bridge-sections; towers or lattice masts - - - Other
83.02	8302.10.00 00	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal. - Hinges

<i>Heading</i> <i>(1)</i>	<i>Subheading</i> <i>(2)</i>	<i>Description</i> <i>(3)</i>
84.43		Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.
	8443.31	- Other printers, copying machines and facsimile machines, whether or not combined:
		- - Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network:
		- - - Printer-copiers, printing by the ink-jet process:
	8443.31.11 00	- - - - Colour
	8443.31.19 00	- - - - Other
		- - - Printer-copiers, printing by the laser process:
	8443.31.21 00	- - - - Colour
	8443.31.29 00	- - - - Other
		- - - Combination printer-copier-facsimile machines:
	8443.31.31 00	- - - - Colour
	8443.31.39 00	- - - - Other
		- - - Other:
	8443.31.91 00	- - - - Combination printer-copier-scanner-facsimile machines
	8443.31.99 00	- - - - Other
	8443.32	- - Other, capable of connecting to an automatic data processing machine or to a network:
		- - - Dot matrix printers:
	8443.32.11 00	- - - - Colour
	8443.32.19 00	- - - - Other
		- - - Ink-jet printers:
	8443.32.21 00	- - - - Colour
	8443.32.29 00	- - - - Other
		- - - Laser printers:
	8443.32.31 00	- - - - Colour
	8443.32.39 00	- - - - Other
	8443.32.40 00	- - - Facsimile machines
	8443.32.50 00	- - - Screen printing machinery for the manufacture of printed circuit boards or printed wiring boards
	8443.32.60 00	- - - Plotters
	8443.32.90 00	- - - Other

<i>Heading</i> <i>(1)</i>	<i>Subheading</i> <i>(2)</i>	<i>Description</i> <i>(3)</i>
	8443.39 8443.39.10 00 8443.39.20 00 8443.39.30 00 8443.39.40 00 8443.39.90 00 8443.99 8443.99.10 00 8443.99.20 00 8443.99.30 00 8443.99.90 00	- - Other: - - - Electrostatic photocopying apparatus, operating by reproducing the original image directly onto the copy (direct process) - - - Electrostatic photocopying apparatus, operating by reproducing the original image via an intermediate onto the copy (indirect process) - - - Other photocopying apparatus incorporating an optical system - - - Ink-jet printers - - - Other - Parts and accessories: - - Other: - - - Of screen printing machinery for the manufacture of printed circuit boards or printed wiring boards - - - Ink-filled printer cartridges - - - Paper feeders; paper sorters - - - Other
84.71	8471.30 8471.30.20 00 8471.30.90 00 8471.41 8471.41.10 00 8471.41.90 00 8471.49 8471.49.10 00 8471.49.90 00 8471.50	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included. - Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display: - - Laptops including notebooks and subnotebooks - - Other - Other automatic data processing machines: - - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined: - - - Personal computers excluding portable computers of subheading 8471.30 - - - Other - - Other, presented in the form of systems: - - - Personal computers excluding portable computers of subheading 8471.30 - - - Other - Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the

<i>Heading</i> <i>(1)</i>	<i>Subheading</i> <i>(2)</i>	<i>Description</i> <i>(3)</i>
	8471.50.10 00 8471.50.90 00 8471.60 8471.60.30 00 8471.60.40 00 8471.60.90 00 8471.70 8471.70.20 00 8471.70.30 00 8471.70.40 00 8471.70.90 00 8471.80 8471.80.10 00 8471.80.70 00 8471.80.90 00 8471.90 8471.90.10 00 8471.90.30 00 8471.90.40 00 8471.90.90 00	same housing one or two of the following types of units: storage units, input units, output units: - - Processing units for personal (including portable) computers - - Other - Input or output units, whether or not containing storage units in the same housing: - - Computer keyboards - - X-Y coordinate input devices, including mice, light pens, joysticks, track balls, and touch sensitive screens - - Other - Storage units: - - Hard disk drives - - Tape drives - - Optical disk drives, including CD-ROM drives, DVD drives and CD-R drives - - Other - Other units of automatic data processing machines: - - Control and adaptor units - - Sound cards or video cards - - Other - Other: - - Bar code readers - - Electronic fingerprint identification systems - - Other optical character readers - - Other
84.73	8473.30 8473.30.10 00 8473.30.90 00 8473.50 8473.50.10 00	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.70 to 84.72. - Parts and accessories of the machines of heading 84.71: - - Assembled printed circuit boards - - Other - Parts and accessories equally suitable for use with the machines of two or more of the headings 84.70 to 84.72: - - Suitable for use with the machines of heading 84.71

<i>Heading (1)</i>	<i>Subheading (2)</i>	<i>Description (3)</i>
85.17		Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless networks (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28. - Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks: - - Line telephone sets with cordless handsets - - Smartphones - - Other telephones for cellular networks or for other wireless networks - - Other - Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network): - - Base stations - - Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus: - - - Radio transmitters and radio receivers of a kind used for simultaneous interpretation at multilingual conferences - - - Telephonic or telegraphic switching apparatus - - - Apparatus for carrier-current line systems or for digital line systems: - - - - Modems including cable modems and modem cards - - - - Concentrators or multiplexers - - - - Control and adaptor units, including gateways, bridges, routers and other similar apparatus designed only for connection with automatic data processing machines of heading 84.71 - - - - Other - - - Other transmission apparatus incorporating reception apparatus: - - - - Wireless LANs - - - - Transmission and reception apparatus of a kind used for simultaneous interpretation
	8517.11.00 00	
	8517.13.00 00	
	8517.14.00 00	
	8517.18.00 00	
	8517.61.00 00	
	8517.62	
	8517.62.10 00	
	8517.62.30 00	
	8517.62.41 00	
	8517.62.42 00	
	8517.62.43 00	
	8517.62.49 00	
	8517.62.51 00	
	8517.62.52 00	

<i>Heading</i> <i>(1)</i>	<i>Subheading</i> <i>(2)</i>	<i>Description</i> <i>(3)</i>
		at multilingual conferences
	8517.62.53 00	- - - - Other transmission apparatus for radio-telephony or radio-telegraphy
	8517.62.59 00	- - - - Other
		- - - Other transmission apparatus:
	8517.62.61 00	- - - - For radio-telephony or radio-telegraphy
	8517.62.69 00	- - - - Other
		- - - Other:
	8517.62.91 00	- - - - Portable receivers for calling, alerting or paging and paging alert devices, including pagers
	8517.62.92 00	- - - - For radio-telephony or radio-telegraphy
	8517.62.99 00	- - - - Other
	8517.69.00 00	- - Other
		- Parts:
	8517.71.00 00	- - Aerials and aerial reflectors of all kinds; parts suitable for use therewith
	8517.79	- - Other:
	8517.79.10 00	- - - Of control and adaptor units including gateways, bridges and routers
		- - - Of transmission apparatus, other than radio-broadcasting or television transmission apparatus, or of portable receivers for calling, alerting or paging and paging alert devices, including pagers:
	8517.79.21 00	- - - - Of cellular telephones
	8517.79.29 00	- - - - Other
		- - - Other printed circuit boards, assembled:
	8517.79.31 00	- - - - Of goods for line telephony or line telegraphy
	8517.79.32 00	- - - - Of goods for radio-telephony or radio-telegraphy
	8517.79.39 00	- - - - Other
		- - - Other:
	8517.79.91 00	- - - - Of goods for line telephony or line telegraphy
	8517.79.92 00	- - - - Of goods for radio-telephony or radio-telegraphy
	8517.79.99 00	- - - - Other

<i>Heading</i> <i>(1)</i>	<i>Subheading</i> <i>(2)</i>	<i>Description</i> <i>(3)</i>
85.23		Discs, tapes, solid-state non-volatile storage devices, “smart cards” and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37. - Magnetic media: - - Cards incorporating a magnetic stripe: - - - Unrecorded - - - Other - - Other: - - - Magnetic tapes, of a width not exceeding 4 mm: - - - - Unrecorded: - - - - - Computer tapes - - - - - Other - - - - Other: - - - - - Video tapes - - - - - Other - - - Magnetic tapes, of a width exceeding 4 mm but not exceeding 6.5 mm: - - - - Unrecorded: - - - - - Computer tapes - - - - - Video tapes - - - - - Other - - - - Other: - - - - - Computer tapes - - - - - Of a kind suitable for cinematography - - - - - Other video tapes - - - - - Other - - - Magnetic tapes, of a width exceeding 6.5 mm: - - - - Unrecorded: - - - - - Computer tapes - - - - - Video tapes - - - - - Other - - - - Other: - - - - - Of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage

<i>Heading</i> <i>(1)</i>	<i>Subheading</i> <i>(2)</i>	<i>Description</i> <i>(3)</i>
		(recorded) media
	8523.29.62 00	- - - - - Of a kind suitable for cinematography
	8523.29.63 00	- - - - - Other video tapes
	8523.29.69 00	- - - - - Other
		- - - Magnetic discs:
		- - - - - Unrecorded:
	8523.29.71 00	- - - - - Computer hard disks and diskettes
	8523.29.79 00	- - - - - Other
		- - - - - Other:
		- - - - - Of a kind used for reproducing phenomena other than sound or image:
	8523.29.81 00	- - - - - - Of a kind suitable for computer use
	8523.29.82 00	- - - - - - Other
	8523.29.83 00	- - - - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media
	8523.29.85 00	- - - - - Other, containing cinematographic movies other than newsreels, travelogues, technical, scientific movies, and other documentary movies
	8523.29.86 00	- - - - - Other, of a kind suitable for cinematography
	8523.29.89 00	- - - - - Other
		- - - Other:
		- - - - - Unrecorded:
	8523.29.91 00	- - - - - Of a kind suitable for computer use
	8523.29.92 00	- - - - - Other
		- - - - - Other:
		- - - - - Of a kind used for reproducing phenomena other than sound or image :
	8523.29.93 00	- - - - - - Of a kind suitable for computer use
	8523.29.94 00	- - - - - - Other
	8523.29.95 00	- - - - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an

<i>Heading (1)</i>	<i>Subheading (2)</i>	<i>Description (3)</i>
		automatic data processing machine; proprietary format storage (recorded) media
	8523.29.99 00	- - - - - Other
	8523.41	- Optical media:
	8523.41.10 00	- - Unrecorded:
	8523.41.90 00	- - - Of a kind suitable for computer use
	8523.49	- - Other:
	8523.49.11 00	- - - Discs for laser reading systems:
	8523.49.12 00	- - - - Of a kind used for reproducing phenomena other than sound or image
	8523.49.13 00	- - - - Of a kind used for reproducing sound only:
	8523.49.14 00	- - - - - Educational, technical, scientific, historical or cultural discs
		- - - - - Other
		- - - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media
	8523.49.15 00	- - - - Other, containing cinematographic movies other than newsreels, travelogues, technical, scientific movies, and other documentary movies
	8523.49.16 00	- - - - Other, of a kind suitable for cinematography
	8523.49.19 00	- - - - Other
	-	- - - Other:
	8523.49.91 00	- - - - Of a kind used for reproducing phenomena other than sound or image
	8523.49.92 00	- - - - Of a kind used for reproducing sound only
	8523.49.93 00	- - - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media
	8523.49.99 00	- - - - Other
		- Semiconductor media:

<i>Heading (1)</i>	<i>Subheading (2)</i>	<i>Description (3)</i>
	8523.51	- - Solid-state non-volatile storage devices:
		- - - Unrecorded:
	8523.51.11 00	- - - - Of a kind suitable for computer use
	8523.51.19 00	- - - - Other
		- - - Other:
		- - - - Of a kind used for reproducing phenomena other than sound or image:
	8523.51.21 00	- - - - - Of a kind suitable for computer use
	8523.51.29 00	- - - - - Other
	8523.51.30 00	- - - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media
		- - - - Other:
	8523.51.91 00	- - - - - Other, containing cinematographic movies other than newsreels, travelogues, technical, scientific movies, and other documentary movies
	8523.51.92 00	- - - - - Other, of a kind suitable for cinematography
	8523.51.99 00	- - - - - Other
	8523.52.00 00	- - "Smart cards"
	8523.59	- - Other:
	8523.59.10 00	- - - Proximity cards and tags
		- - - Other, unrecorded:
	8523.59.21 00	- - - - Of a kind suitable for computer use
	8523.59.29 00	- - - - Other
		- - - Other:
	8523.59.30 00	- - - - Of a kind used for reproducing phenomena other than sound or image
	8523.59.40 00	- - - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media
	8523.59.90 00	- - - - Other
	8523.80	- Other:

<i>Heading (1)</i>	<i>Subheading (2)</i>	<i>Description (3)</i>
	8523.80.40 00	- - Gramophone records
	8523.80.51 00	- - Other, unrecorded:
	8523.80.59 00	- - - Of a kind suitable for computer use
		- - - Other
	8523.80.91 00	- - Other:
	8523.80.92 00	- - - Of a kind used for reproducing phenomena other than sound or image
		- - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media
	8523.80.99 00	- - - Other
85.24		Flat panel display modules, whether or not incorporating touch-sensitive screens.
	8524.12.00 00	- Without drivers or control circuits:
	8524.19.00 00	- - Of organic light-emitting diodes (OLED)
		- - Other
	8524.91.00 00	- Other:
	8524.92.00 00	- - Of liquid crystals (Excluding for flat panel displays)
	8524.99.00 00	- - Of organic light-emitting diodes (OLED) (Excluding for flat panel displays)
		- - Other (Excluding for flat panel displays)
85.25		Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.
	8525.81	- Television cameras, digital cameras and video camera recorders:
	8525.81.10 00	- - High-speed goods as specified in Subheading Note 1 to this Chapter:
	8525.81.20 00	- - - Video camera recorders
	8525.81.90 00	- - - Television cameras
	8525.82	- - - Other
	8525.82.10 00	- - Other, radiation-hardened or radiation-tolerant goods as specified in Subheading Note 2 to this Chapter:
		- - - Video camera recorders

<i>Heading</i> <i>(1)</i>	<i>Subheading</i> <i>(2)</i>	<i>Description</i> <i>(3)</i>
	8525.82.20 00 8525.82.90 00 8525.83 8525.83.10 00 8525.83.20 00 8525.83.90 00 8525.89 8525.89.10 00 8525.89.20 00 8525.89.30 00 8525.89.90 00	- - - Television cameras - - - Other - - Other, night vision goods as specified in Subheading Note 3 to this Chapter: - - - Video camera recorders - - - Television cameras - - - Other - - Other: - - - Video camera recorders - - - Television cameras - - - Web cameras - - - Other
85.28	8528.42.00 00 8528.49 8528.49.10 00 8528.49.20 00 8528.52.00 00 8528.59 8528.59.10 00 8528.59.20 00 8528.62.00 00 8528.69 8528.69.10 00 8528.69.90 00	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus. - Cathode-ray tube monitors: - - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71 - - Other: - - - Colour - - - Monochrome - Other monitors: - - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71 - - Other: - - - Colour - - - Monochrome - Projectors: - - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71 - - Other: - - - Having the capability of projecting onto a screen diagonally measuring 300 inches or more - - - Other

<i>Heading (1)</i>	<i>Subheading (2)</i>	<i>Description (3)</i>
85.29	8529.90 8529.90.40 00	Parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28. - Other: - - Of digital cameras or video camera recorders
85.37	8537.10 8537.10.20 00	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17. - For a voltage not exceeding 1,000 V: - - Distribution boards (including back panels and back planes) for use solely or principally with goods of heading 84.71, 85.17 or 85.25
85.38	8538.90 8538.90.13 00	Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37. - Other: - - For a voltage not exceeding 1,000 V: - - - Parts of goods of subheading 8537.10.20
90.02	9002.11.00 00 9002.20 9002.20.20 00	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked. - Objective lenses: - - For cameras, projectors or photographic enlargers or reducers - Filters: - - For cinematographic cameras, photographic cameras and other projectors
90.06	9006.30.00 00 9006.40.00 00	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39. - Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes - Instant print cameras - Other cameras:

<i>Heading (1)</i>	<i>Subheading (2)</i>	<i>Description (3)</i>
	9006.53 9006.53.10 00 9006.53.90 00 9006.59 9006.59.11 00 9006.59.19 00 9006.61.00 00 9006.69.00 00 9006.91 9006.91.40 00 9006.91.50 00 9006.91.90 00 9006.99 9006.99.10 00 9006.99.90 00	- - For roll film of a width of 35 mm: - - - With a through-the-lens viewfinder (single lens reflex (SLR)) - - - Other - - Other: - - - For roll film of a width less than 35 mm: - - - - With a through-the-lens viewfinder (single lens reflex (SLR)) - - - - Other - Photographic flashlight apparatus and flashbulbs: - - Discharge lamp ("electronic") flashlight apparatus - - Other - Parts and accessories: - - For cameras: - - - Other, for cameras of subheadings 9006.40 or 9006.53 - - - Other, for cameras of subheading 9006.59.11 or 9006.59.19 - - - Other - - Other: - - - For photographic flashlight apparatus - - - Other
90.07	9007.10.00 00 9007.91.00 00	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus. - Cameras - Parts and accessories: - - For cameras
91.01	9101.11.00 00 9101.19.00 00 9101.21.00 00 9101.29.00 00	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal. - Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility: - - With mechanical display only - - Other - Other wrist-watches, whether or not incorporating a stop-watch facility: - - With automatic winding - - Other - Other:

<i>Heading (1)</i>	<i>Subheading (2)</i>	<i>Description (3)</i>
	9101.91.00 00 9101.99.00 00	- - Electrically operated - - Other
91.02	9102.11.00 00 9102.12.00 00 9102.19.00 00 9102.21.00 00 9102.29.00 00 9102.91.00 00 9102.99.00 00	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01. - Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility: - - With mechanical display only - - With opto-electronic display only - - Other - Other wrist-watches, whether or not incorporating a stop-watch facility: - - With automatic winding - - Other - Other: - - Electrically operated - - Other
91.03	9103.10.00 00 9103.90.00 00	Clocks with watch movements, excluding clocks of heading 91.04. - Electrically operated - Other
91.04	9104.00 9104.00.10 00 9104.00.90 00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels. - For vehicles - Other
91.05	9105.11.00 00 9105.19.00 00 9105.21.00 00 9105.29.00 00 9105.91 9105.91.10 00 9105.91.90 00 9105.99 9105.99.10 00	Other clocks. - Alarm clocks: - - Electrically operated - - Other - Wall clocks: - - Electrically operated - - Other - Other: - - Electrically operated: - - - Marine chronometers - - - Other - - Other: - - - Marine chronometers

<i>Heading (1)</i>	<i>Subheading (2)</i>	<i>Description (3)</i>
	9105.99.90 00	- - - Other
91.06	9106.10.00 00 9106.90 9106.90.10 00 9106.90.90 00	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders). - Time-registers; time-recorders - Other: - - Parking meters - - Other
91.07	9107.00.00 00	Time switches with clock or watch movement or with synchronous motor.
91.08	9108.11.00 00 9108.12.00 00 9108.19.00 00 9108.20.00 00 9108.90.00 00	Watch movements, complete and assembled. - Electrically operated: - - With mechanical display only or with a device to which a mechanical display can be incorporated - - With opto-electronic display only - - Other - With automatic winding - Other
91.09	9109.10.00 00 9109.90.00 00	Clock movements, complete and assembled. - Electrically operated - Other
91.10	9110.11.00 00 9110.12.00 00 9110.19.00 00 9110.90.00 00	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements. - Of watches: - - Complete movements, unassembled or partly assembled (movement sets) - - Incomplete movements, assembled - - Rough movements - Other
91.11	9111.10.00 00 9111.20.00 00	Watch cases and parts thereof. - Cases of precious metal or of metal clad with precious metal - Cases of base metal, whether or not gold-

<i>Heading (1)</i>	<i>Subheading (2)</i>	<i>Description (3)</i>
	9111.80.00 00 9111.90.00 00	or silver-plated - Other cases - Parts
91.12	9112.20.00 00 9112.90.00 00	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof. - Cases - Parts
91.13	9113.10.00 00 9113.20.00 00 9113.90.00 00	Watch straps, watch bands and watch bracelets, and parts thereof. - Of precious metal or of metal clad with precious metal - Of base metal, whether or not gold- or silver-plated - Other
91.14	9114.30.00 00 9114.40.00 00 9114.90.00 00	Other clock or watch parts. - Dials - Plates and bridges - Other
94.01	9401.80.00 00	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof. - Other seats (Car safety seats for infant and young children)
94.06	9406.00 9406.90	Prefabricated buildings. - Other - - Other, of cement, of concrete, or of artificial stone
96.03	9603.10 9603.10.20 00 9603.90 9603.90.20 00	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees). - Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles: - - Brooms - Other: - - Hand-operated mechanical floor sweepers, not motorised

JADUAL KEDUA/SECOND SCHEDULE

<i>Heading (1)</i>	<i>Subheading (2)</i>	<i>Description (3)</i>	<i>Rate of tax (4)</i>
27.07		Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.	
	2707.10.00 00	- Benzol (benzene)	RM0.30 per litre
27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.	
	2710.12	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:	
	2710.12.11 00	- - Light oils and preparations: - - - Motor spirit, leaded: - - - - Of RON 97 and above	RM0.60 per litre
	2710.12.12 00	- - - - Of RON 90 and above but below RON 97	RM0.60 per litre
	2710.12.13 00	- - - - Of other RON	RM0.60 per litre
	2710.12.21 00	- - - Motor spirit, unleaded: - - - - Of RON 97 and above: - - - - - Unblended	RM0.60 per litre
	2710.12.22 00	- - - - - Blended with ethanol	RM0.60 per litre
	2710.12.23 00	- - - - - Other	RM0.60 per litre

<i>Heading (1)</i>	<i>Subheading (2)</i>	<i>Description (3)</i>	<i>Rate of tax (4)</i>
		- - - - Of RON 90 and above but below RON 97:	
	2710.12.24 00	- - - - - Unblended	RM0.60 per litre
	2710.12.25 00	- - - - - Blended with ethanol	RM0.60 per litre
	2710.12.26 00	- - - - - Other	RM0.60 per litre
		- - - - Of other RON:	
	2710.12.27 00	- - - - - Unblended	RM0.60 per litre
	2710.12.28 00	- - - - - Blended with ethanol	RM0.60 per litre
	2710.12.29 00	- - - - - Other	RM0.60 per litre
		- - - Aviation spirit, of a kind used in aviation piston-engines:	
	2710.12.39 00	- - - - Other	RM0.30 per litre
	2710.12.40 00	- - - Tetrapropylene	RM0.01 per litre
	2710.12.50 00	- - - White spirit	RM0.01 per litre
	2710.12.60 00	- - - Low aromatic solvents containing by weight less than 1% aromatic content	RM0.01 per litre
	2710.12.70 00	- - - Other solvent spirits	RM0.01 per litre
		- - - Other:	
	2710.12.91 00	- - - - Alpha olefins	RM0.01 per litre
	2710.12.92 00	- - - - Other, petroleum spirit, having a flash point of less than 23 °C	RM0.30 per litre
	2710.12.99 00	- - - - Other	RM0.01 per litre
	2710.19	- - Other:	
		- - - Diesel fuel; fuel oils:	
	2710.19.71 00	- - - - Automotive diesel fuel	RM0.40 per litre
	2710.19.72 00	- - - - Other diesel fuels	RM0.40 per litre
	2710.20.00 00	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	RM0.40 per litre

<i>Heading (1)</i>	<i>Subheading (2)</i>	<i>Description (3)</i>	<i>Rate of tax (4)</i>
		(Automotive diesel fuel and other diesel fuel only)	
27.11	2711.11.00 00	Petroleum gases and other gaseous hydrocarbons. - Liquefied: - - Natural gas	RM0.01 per kg

Dibuat 30 Mei 2022

Made 30 May 2022

[SULIT KE.HT(96)669/23-25; Perb.: MOF.TAX(S)700-2/1/55 JLD.3; PN(PU2)751/VI]

TENGGU DATUK SERI UTAMA ZAFRUL BIN TENGGU ABDUL AZIZ
Menteri Kewangan/Minister of Finance

[Akan dibentangkan di Dewan Rakyat menurut subseksyen 10(3) Akta Cukai Jualan 2018]

[To be laid before the Dewan Rakyat pursuant to subsection 10(3) of the Sales Tax Act 2018]