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WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH CUKAI JUALAN (KADAR CUKAI) 2018

SALES TAX (RATES OF TAX) ORDER 2018

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AKTA CUKAI JUALAN 2018

PERINTAH CUKAI JUALAN (KADAR CUKAI) 2018

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) 2018**.

(2) Perintah ini mula berkuat kuasa pada 1 September 2018.

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 Cukai Jualan 2018; 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.

SALES TAX ACT 2018

SALES TAX (RATES OF TAX) ORDER 2018

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 2018**.

(2) This Order comes into operation on 1 September 2018.

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 Sales Tax Act 2018; 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.

JADUAL PERTAMA/FIRST SCHEDULE

Heading (1)	Subheading (2)	Description (3)
02.08		Other meat and edible meat offal, fresh, chilled or frozen.
	0208.10.00 00	- Of rabbits or hares
	0208.30.00 00	- Of primates
	0208.40	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia):
	0208.40.10 00	- - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)
	0208.40.90 00	- - Other
	0208.50.00 00	- Of reptiles (including snakes and turtles)
	0208.60.00 00	- Of camels and other camelids (<i>Camelidae</i>)
	0208.90	- Other:
	0208.90.10 00	- - Frogs' legs
	0208.90.90 00	- - Other
02.09		Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.
	0209.10.00 00	- Of pigs
	0209.90.00 00	- Other
02.10		Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.
		- Meat of swine:
	0210.11.00 00	- - Hams, shoulders and cuts thereof, with bone in
	0210.12.00 00	- - Bellies (streaky) and cuts thereof
	0210.19	- - Other:
	0210.19.30 00	- - - Bacon or boneless hams
	0210.19.90 00	- - - Other
	0210.20.00	- Meat of bovine animals:
	0210.20.00 10	- - Beef including veal
	0210.20.00 90	- - Other

Heading (1)	Subheading (2)	Description (3)
	0210.91.00 00 0210.92 0210.92.10 00 0210.92.90 00 0210.93.00 00 0210.99 0210.99.10 00 0210.99.20 00 0210.99.90 00	- Other, including edible flours and meals of meat or meat offal: - - Of primates - - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia): - - - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia) - - - Other - - Of reptiles (including snakes and turtles) - - Other: - - - Freeze dried chicken dice - - - Dried pork skin - - - Other (Excluding poultry liver)
03.05	0305.20 0305.20.90 00 0305.31.00 00 0305.32.00 00 0305.39 0305.39.10 00 0305.39.20 00	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption. - Livers, roes and milt of fish, dried, smoked, salted or in brine: - - Other - 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>) - - 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> - - Other: - - - Freshwater garfish (<i>Xenentodon cancila</i>), yellowstriped goatfish (<i>Upeneus vittatus</i>) and long-rakered trevally (<i>Ulva mentalis</i>) - - - Savalai hairtails (<i>Lepturacanthus savala</i>), Belanger's croakers (<i>Johnius belangerii</i>), Reeve's

Heading (1)	Subheading (2)	Description (3)
		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> , <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>)
	0305.49.00 00	- - Other
		- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:
	0305.61.00 00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)
	0305.62.00 00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)
	0305.64.00 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>)
	0305.69	- - Other:
	0305.69.10 00	- - - Marine fish
	0305.69.90 00	- - - Other

Heading (1)	Subheading (2)	Description (3)
	0305.72	- Fish fins, heads, tails, maws and other edible fish offal:
		- - 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
		- - Other:
	0305.79.10 00	- - - Of cod
	0305.79.90 00	- - - Other
03.08		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; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.
		- Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothuroidea</i>) :
	0308.11	- - Live, fresh or chilled:
	0308.11.10 00	- - - Live
	0308.11.20 00	- - - Fresh or chilled
	0308.12.00 00	- - Frozen
	0308.19	- - Other:
	0308.19.20 00	- - - Dried, salted or in brine
	0308.19.30 00	- - - Smoked
		- Sea urchins (<i>Strongylocentrotus</i> spp., <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echinus esculentus</i>) :
	0308.21	- - Live, fresh or chilled:
	0308.21.10 00	- - - Live
	0308.21.20 00	- - - Fresh or chilled
	0308.22.00 00	- - Frozen
	0308.29	- - Other:
	0308.29.20 00	- - - Dried, salted or in brine
	0308.29.30 00	- - - Smoked

Heading (1)	Subheading (2)	Description (3)
	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 0308.90.90 00	- 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 - - Other
04.03	0403.10 0403.10.21 00 0403.10.91 00 0403.90 0403.90.90 0403.90.90 60	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa. - 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	0405.10.00 00 0405.20.00 00 0405.90 0405.90.10 00	Butter and other fats and oils derived from milk; dairy spreads. - Butter - Dairy spreads - Other: - - Anhydrous butterfat

Heading (1)	Subheading (2)	Description (3)
	0405.90.20 00 0405.90.30 00 0405.90.90 00	- - 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	0410.00 0410.00.10 00 0410.00.90 0410.00.90 90	Edible products of animal origin, not elsewhere specified or included. - Birds' nests - Other: - - 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.

Heading (1)	Subheading (2)	Description (3)
	0710.10.00 00	- Potatoes
		- Leguminous vegetables, shelled or unshelled:
	0710.21.00 00	- - Peas (<i>Pisum sativum</i>)
	0710.22.00 00	- - Beans (<i>Vigna spp., Phaseolus spp.</i>)
	0710.29.00 00	- - Other
	0710.30.00 00	- Spinach, New Zealand spinach and orache spinach (garden spinach)
	0710.40.00 00	- Sweet corn
	0710.80.00 00	- Other vegetables
	0710.90.00 00	- Mixtures of vegetables
07.11		Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.
	0711.20	- Olives:
	0711.20.10 00	- - Preserved by sulphur dioxide gas
	0711.20.90 00	- - Other
	0711.40	- Cucumbers and gherkins:
	0711.40.10 00	- - Preserved by sulphur dioxide gas
	0711.40.90 00	- - Other
		- Mushrooms and truffles:
	0711.51	- - Mushrooms of the genus <i>Agaricus</i> :
	0711.51.10 00	- - - Preserved by sulphur dioxide gas
	0711.51.90 00	- - - Other
	0711.59	- - Other:
	0711.59.10 00	- - - Preserved by sulphur dioxide gas
	0711.59.90 00	- - - Other
	0711.90	- Other vegetables; mixtures of vegetables:
	0711.90.10 00	- - Sweet corn
	0711.90.30 00	- - Capers
	0711.90.40 00	- - Onions, preserved by sulphur dioxide gas
	0711.90.50 00	- - Onions, preserved other than by sulphur dioxide gas
	0711.90.60 00	- - Other, preserved by sulphur dioxide gas
	0711.90.90 00	- - Other

Heading (1)	Subheading (2)	Description (3)
07.12		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> - - Other: - - - Shiitake (Dong-gu) - - - Other
07.14		Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith. - Manioc (cassava): - - Sliced or in the form of pellets: - - - Dried chips - - - Other
08.01		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		Other nuts, fresh or dried, whether or not shelled or peeled. - Almonds: - - In shell - - Shelled - Hazelnuts or filberts (<i>Corylus spp.</i>): - - In shell - - Shelled - Walnuts: - - In shell

Heading (1)	Subheading (2)	Description (3)
	0802.32.00 00	- - Shelled
	0802.41.00 00	- Chestnuts (<i>Castanea spp.</i>):
	0802.42.00 00	- - In shell
	0802.51.00 00	- - Shelled
	0802.52.00 00	- Pistachios :
	0802.61.00 00	- - In shell
	0802.62.00 00	- - Shelled
	0802.70.00 00	- Macadamia nuts :
	0802.80.00 00	- - In shell
	0802.90.00 00	- - Shelled
		- Kola nuts (<i>Cola spp.</i>)
		- Areca nuts
		- Other
08.11		Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.
	0811.10.00 00	- Strawberries
	0811.20.00 00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries
	0811.90.00 00	- Other
08.12		Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.
	0812.10.00 00	- Cherries
	0812.90	- Other:
	0812.90.10 00	- - Strawberries
	0812.90.90 00	- - Other
08.13		Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.
	0813.50	- Mixtures of nuts or dried fruits of this Chapter:
	0813.50.10 00	- - Of which cashew nuts or Brazil nuts predominate by weight

Heading (1)	Subheading (2)	Description (3)
	0813.50.20 00 0813.50.30 00 0813.50.40 0813.50.40 10 0813.50.40 20 0813.50.90 00	- - 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: - - - Of which avocados predominate - - - Of which oranges or mandarins (including tangerines and satsumas) predominate - - 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.
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

Heading (1)	Subheading (2)	Description (3)
12.06	1206.00.00 00	Sunflower seeds, whether or not broken.
12.07		Other oil seeds and oleaginous fruits, whether or not broken.
	1207.30.00 00	- Castor oil seeds
	1207.40	- Sesamum seeds:
	1207.40.10 00	- - Edible
	1207.40.90 00	- - Other
	1207.50.00 00	- Mustard seeds
	1207.60.00 00	- Safflower (<i>Carthamus tinctorius</i>) seeds
	1207.70.00 00	- Melon seeds
		- Other:
	1207.91.00 00	- - Poppy seeds
	1207.99	- - Other:
	1207.99.40 00	- - - Illipe seeds (Illipe nuts)
	1207.99.50 00	- - - Fresh fruit bunch of oil palm
	1207.99.90 00	- - - Other
12.08		Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.
	1208.10.00 00	- Of soya beans
	1208.90.00 00	- Other
12.09		Seeds, fruit and spores, of a kind used for sowing.
	1209.10.00 00	- Sugar beet seeds
		- Seeds of forage plants:
	1209.21.00 00	- - Lucerne (alfalfa) seeds
	1209.22.00 00	- - Clover (<i>Trifolium spp.</i>) seeds
	1209.23.00 00	- - Fescue seeds
	1209.24.00 00	- - Kentucky blue grass (<i>Poa pratensis L.</i>) seeds
	1209.25.00 00	- - Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seeds
	1209.29	- - Other:
	1209.29.10 00	- - - Timothy grass (<i>Phleum pratense</i>) seeds
	1209.29.20 00	- - - Other beet seeds

Heading (1)	Subheading (2)	Description (3)
	1209.29.90 00 1209.30.00 00 1209.91 1209.91.10 00 1209.91.90 00	- - - 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	1211.20.00 00 1211.50.00 00 1211.90 1211.90.11 00 1211.90.12 00 1211.90.13 00 1211.90.15 00 1211.90.16 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	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 - Ephedra - Other: - - Of a kind used primarily in pharmacy: - - - Cannabis, in cut, crushed or powdered form - - - Cannabis, in other forms - - - Rauwolfia serpentina roots - - - Liquorice roots - - - 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 Kosterm</i>) - - - Other, in cut, crushed or powdered form:

Heading (1)	Subheading (2)	Description (3)
	1211.90.98 10 1211.90.98 90 1211.90.99 00	- - - - Of Agarwood (Gaharu) - - - - Other - - - Other
12.12		Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included. - Seaweeds and other algae: 1212.21 - - Fit for human consumption: - - - Dried but not ground: 1212.21.11 00 - - - - <i>Eucheuma spinosum</i> 1212.21.12 00 - - - - <i>Eucheuma cottonii</i> 1212.21.13 00 - - - - <i>Gracilaria spp.</i> 1212.21.14 00 - - - - <i>Gelidium spp.</i> 1212.21.15 00 - - - - <i>Sargassum spp.</i> 1212.21.19 00 - - - - Other 1212.21.90 00 - - - Other 1212.29 - - Other: - - - Fresh, chilled or dried, of a kind used in dyeing, tanning, perfumery, pharmacy or for insecticidal, fungicidal or similar purposes: 1212.29.11 00 - - - - Of a kind used in pharmacy 1212.29.19 00 - - - - Other 1212.29.20 00 - - - Other, fresh, chilled or dried 1212.29.30 00 - - - Other, frozen - Other: 1212.91.00 00 - - Sugar beet 1212.92.00 00 - - Locust beans (carob) 1212.93 - - Sugar cane: 1212.93.10 00 - - - Suitable for planting 1212.93.90 00 - - - Other 1212.94.00 00 - - Chicory roots

Heading (1)	Subheading (2)	Description (3)
	1212.99 1212.99.10 00 1212.99.90 00	- - Other: - - - Stones and kernels of apricot, peach (including nectarine) or plum - - - Other
12.13	1213.00.00 00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.
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	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

Heading (1)	Subheading (2)	Description (3)
	1504.10.90 00 1504.20 1504.20.10 00 1504.20.90 00 1504.30.00 00	- - 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
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 1507.90.90 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 - - 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	1509.10 1509.10.10 00 1509.10.90 00 1509.90 1509.90.11 00 1509.90.19 00	Olive oil and its fractions, whether or not refined, but not chemically modified. - Virgin: - - In packings of net weight not exceeding 30 kg - - Other - Other: - - Fractions of unrefined oil: - - - In packings of a net weight not exceeding 30 kg - - - Other - - Other:

Heading (1)	Subheading (2)	Description (3)
	1509.90.91 00 1509.90.99 00	- - - In packings of a net weight not exceeding 30 kg - - - Other
15.10	1510.00 1510.00.10 00 1510.00.20 00 1510.00.90 00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09. - 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	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:

Heading (1)	Subheading (2)	Description (3)
	1514.91.10 00	- - - Other rape or colza oil
	1514.91.90 00	- - - Other
	1514.99	- - Other:
	1514.99.10 00	- - - Fractions of unrefined oil
	1514.99.90 00	- - - Other
15.15		Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.
		- Linseed oil and its fractions:
	1515.11.00 00	- - Crude oil
	1515.19.00 00	- - Other
		- Maize (corn) oil and its fractions:
	1515.21.00 00	- - Crude oil
	1515.29	- - Other:
		- - - Fractions of unrefined oil:
	1515.29.11 00	- - - - Solid fractions
	1515.29.19 00	- - - - Other
		- - - Other:
	1515.29.91 00	- - - - Solid fractions
	1515.29.99 00	- - - - Other
	1515.30	- Castor oil and its fractions:
	1515.30.10 00	- - Crude oil
	1515.30.90 00	- - Other
	1515.50	- Sesame oil and its fractions:
	1515.50.10 00	- - Crude oil
	1515.50.20 00	- - Fractions of unrefined oil
	1515.50.90 00	- - Other
	1515.90	- Other:
		- - Illipe nut oil:
	1515.90.11 00	- - - Crude oil
	1515.90.12 00	- - - Fractions of unrefined oil
	1515.90.19 00	- - - Other
		- - Tung oil:
	1515.90.21 00	- - - Crude oil

Heading (1)	Subheading (2)	Description (3)
	1515.90.22 00	- - - Fractions of unrefined oil
	1515.90.29 00	- - - Other
		- - Jojoba oil:
	1515.90.31 00	- - - Crude oil
	1515.90.32 00	- - - Fractions of unrefined oil
	1515.90.39 00	- - - Other
		- - Other:
	1515.90.91 00	- - - Crude oil
	1515.90.92 00	- - - Fractions of unrefined oil
	1515.90.99 00	- - - Other
15.16		Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.
	1516.10	- Animal fats and oils and their fractions:
	1516.10.20 00	- - Re-esterified
	1516.10.90 00	- - Other
	1516.20	- Vegetable fats and oils and their fractions:
		- - Re-esterified:
	1516.20.11 00	- - - Of soya beans
	1516.20.18 00	- - - Of linseed
	1516.20.19	- - - Other:
	1516.20.19 60	- - - - Of maize
	1516.20.19 90	- - - - Other
		- - Hydrogenated, in flakes:
	1516.20.31 00	- - - Of ground-nuts; of coconut; of soya beans (Of soya beans only)
	1516.20.32 00	- - - Of linseed
	1516.20.33 00	- - - Of olives
	1516.20.39 00	- - - Other
		- - Hydrogenated, in other forms:
	1516.20.41 00	- - - Of castor seeds (Opal wax)
	1516.20.44 00	- - - Of linseed
	1516.20.45 00	- - - Of olives

Heading (1)	Subheading (2)	Description (3)
	1516.20.48 00	- - - Of soya beans
	1516.20.49 00	- - - Other
		- - Inter-esterified:
	1516.20.51 00	- - - Of linseed
	1516.20.52 00	- - - Of olives
	1516.20.53 00	- - - Of soya beans
	1516.20.59 00	- - - Other
		- - Other:
	1516.20.92 00	- - - Of linseed
	1516.20.93 00	- - - Of olives
	1516.20.94 00	- - - Of soya beans
	1516.20.99 00	- - - Other
15.17		Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.
	1517.90	- Other:
	1517.90.10 00	- - Imitation ghee
	1517.90.20 00	- - Liquid margarine
		- - Imitation lard; shortening:
	1517.90.43 00	- - - Shortening
	1517.90.44 00	- - - Imitation lard
	1517.90.50 00	- - Other solid mixtures or preparations of vegetable fats or oils or of their fractions
		- - Other liquid mixtures or preparations of vegetable fats or oils or of their fractions:
	1517.90.61 00	- - - In which ground-nut oil predominates
	1517.90.67 00	- - - In which either soya-bean oil or coconut oil predominates (Of soya-bean oil only)
	1517.90.68 00	- - - In which illipe nut oil predominates
	1517.90.69	- - - Other:
	1517.90.69 13	- - - - In which tung oil predominates
	1517.90.69 15	- - - - In which almond oil predominates
	1517.90.69 16	- - - - In which maize (corn oil) predominates
	1517.90.69 17	- - - - In which cotton seed oil predominates

Heading (1)	Subheading (2)	Description (3)
	1517.90.69 18	- - - - In which olive oil predominates
	1517.90.69 19	- - - - In which sunflower oil predominates
	1517.90.69 20	- - - - In which rape, colza or mustard oil predominates
	1517.90.69 90	- - - - Other
	1517.90.80 00	- - Of mixtures or preparations of animal fats or oils or of their fractions
	1517.90.90 00	- - Other
15.18	1518.00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included. - Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified excluding those of heading 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 fats or oils - Inedible mixtures or preparations of vegetable fats or oils or of fractions of different fats or oils: 1518.00.33 00 - - Of linseed 1518.00.34 00 - - Of olives 1518.00.36 - - Of soya beans or coconuts: 1518.00.36 10 - - - Of soya beans 1518.00.37 00 - - Of cotton seeds 1518.00.39 - - Other: 1518.00.39 11 - - - Of castor oil

Heading (1)	Subheading (2)	Description (3)
	1518.00.39 12	- - - Of tung oil
	1518.00.39 13	- - - Of sesame oil
	1518.00.39 14	- - - Of almond oil
	1518.00.39 15	- - - Of maize (corn) oil
	1518.00.39 17	- - - Of sunflower oil
	1518.00.39 18	- - - Of rape, colza or mustard oil
	1518.00.39 19	- - - Of illipenut oil
	1518.00.39 90	- - - Other
	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
16.01	1601.00	Sausages and similar products, of meat, meat offal or blood; 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 or blood.
	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	- - - In airtight containers for retail sale:
	1602.41.10 90	- - - - Other
	1602.41.90 00	- - - Other

Heading (1)	Subheading (2)	Description (3)
	1602.42 1602.42.10 1602.42.10 90 1602.42.90 00 1602.49 1602.49.11 1602.49.11 90 1602.49.19 00 1602.49.91 1602.49.91 90 1602.49.99 00 1602.50.00 1602.50.00 10 1602.50.00 90 1602.90 1602.90.10 00 1602.90.90 1602.90.90 20 1602.90.90 90	- - Shoulders and cuts thereof: - - - In airtight containers for retail sale: - - - - Other - - - Other - - Other, including mixtures: - - - Luncheon meat: - - - - In airtight containers for retail sale: - - - - - Other - - - - Other (Excluding pork balls) - - - Other: - - - - In airtight containers for retail sale: - - - - - Other - - - - Other (Excluding pork balls) - 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 - - Other: - - - Preparations of blood - - - Other (Excluding meat ball not in airtight container; for infant or young children)
16.03	1603.00 1603.00.00 10 1603.00.00 20 1603.00.00 90	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates. - Of chicken - Of meat - Other
16.04	1604.11 1604.11.10 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

Heading (1)	Subheading (2)	Description (3)
	1604.11.90 00	- - - Other
	1604.12	- - Herrings:
	1604.12.10 00	- - - In airtight containers for retail sale
	1604.12.90 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
	1702.60.20 00	- - Fructose syrup
	1702.90	- 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:
	1702.90.19 00	- - - Other
	1702.90.20 00	- - Artificial honey, whether or not mixed with natural honey
	1702.90.30 00	- - Flavoured or coloured sugars (excluding maltose)
	1702.90.40 00	- - Caramel
		- - Other:
	1702.90.91 00	- - - Sugar syrups
	1702.90.99 00	- - - Other

Heading (1)	Subheading (2)	Description (3)
19.01		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.
	1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05:
	1901.20.30 00	- - Other, not containing cocoa
19.04		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.
	1904.10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products:
	1904.10.90 00	- - Other
	1904.20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:
	1904.20.10 00	- - Prepared foods obtained from unroasted cereal flakes
	1904.20.90 00	- - Other
	1904.30.00 00	- Bulgur wheat
	1904.90	- Other:
	1904.90.10 00	- - Rice preparations, including pre-cooked rice
	1904.90.90 00	- - Other
19.05		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.
	1905.10.00 00	- Crispbread
		- Sweet biscuits; waffles and wafers:
	1905.31	- - Sweet biscuits:
	1905.31.10 00	- - - Not containing cocoa
	1905.31.20 00	- - - Containing cocoa
	1905.32	- - Waffles and wafers:

Heading (1)	Subheading (2)	Description (3)
	1905.32.10 00 1905.32.20 00	- - - 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 2003.90 2003.90.10 00 2003.90.90 00	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid. - Mushrooms of the genus <i>Agaricus</i> (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		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.

Heading (1)	Subheading (2)	Description (3)
	2005.10	- Homogenised vegetables:
	2005.10.10	- - In airtight containers for retail sale:
	2005.10.10 90	- - - Other
	2005.10.90 00	- - Other (Excluding for infant and young children food)
	2005.20	- Potatoes:
		- - Chips and sticks:
	2005.20.11 00	- - - In airtight containers for retail sale (Excluding for infant and young children food)
	2005.20.19 00	- - - Other (Excluding for infant and young children food)
		- - Other:
	2005.20.91	- - - In airtight containers for retail sale:
	2005.20.91 90	- - - - Other
	2005.20.99 00	- - - Other (Excluding for infant and young children food)
	2005.40.00 00	- Peas (<i>Pisum sativum</i>) (Excluding for infant and young children food)
		- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):
	2005.51.00 00	- - Beans, shelled (Excluding for infant and young children food)
	2005.59	- - Other:
	2005.59.10	- - - In airtight containers for retail sale:
	2005.59.10 90	- - - - Other
	2005.59.90 00	- - - Other (Excluding for infant and young children food)
	2005.60.00 00	- Asparagus (Excluding for infant and young children food)
	2005.70.00 00	- Olives (Excluding for infant and young children food)
	2005.80.00 00	- Sweet corn (<i>Zea mays var. saccharata</i>)
		- Other vegetables and mixtures of vegetables:
	2005.91.00 00	- - Bamboo shoots
	2005.99	- - Other:
	2005.99.10	- - - In airtight containers for retail sale:
	2005.99.10 90	- - - - Other (Excluding taucu)
	2005.99.90 00	- - - Other (Excluding for infant and young children food and taucu)

Heading (1)	Subheading (2)	Description (3)
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		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 - - - Other
20.08		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 - Citrus fruit: - - Containing added sugar or other sweetening matter or spirit - - Other

Heading (1)	Subheading (2)	Description (3)
	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> , <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
20.09		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar other sweetening matter.

Heading (1)	Subheading (2)	Description (3)
		- Orange juice:
	2009.11.00 00	- - Frozen
	2009.12.00 00	- - Not frozen, of a Brix value not exceeding 20
	2009.19.00 00	- - Other
		- Grapefruit (including pomelo) juice:
	2009.21.00 00	- - Of a Brix value not exceeding 20
	2009.29.00 00	- - Other
		- Juice of any other single citrus fruit:
	2009.31.00 00	- - Of a Brix value not exceeding 20
	2009.39.00 00	- - Other
		- Pineapple juice:
	2009.41.00 00	- - Of a Brix value not exceeding 20
	2009.49.00 00	- - Other
	2009.50.00 00	- Tomato juice
		- Grape juice (including grape must):
	2009.61.00 00	- - Of a Brix value not exceeding 30
	2009.69.00 00	- - Other
		- Apple juice:
	2009.71.00 00	- - Of a Brix value not exceeding 20
	2009.79.00 00	- - Other
		- Juice of any other single fruit or vegetable:
	2009.81	- - Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice:
	2009.81.10 00	- - - Suitable for infants or young children
	2009.81.90 00	- - - Other
	2009.89	- - Other:
	2009.89.10	- - - Blackcurrant juice:
	2009.89.10 10	- - - Suitable for infants or young children
	2009.89.10 90	- - - Other
		- - - Other:
	2009.89.91 00	- - - - Suitable for infants or young children
	2009.89.99 00	- - - - Other
	2009.90	- Mixtures of juices:
	2009.90.10 00	- - Suitable for infants or young children
		- - Other:

Heading (1)	Subheading (2)	Description (3)
	2009.90.91 00 2009.90.99 00	- - - Ready for immediate consumption - - - Other
21.01		Extracts, essences and concentrates, of coffee, tea or maté, and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof. - Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: 2101.11 - - Extracts, essences and concentrates: 2101.11.10 00 - - - Instant coffee 2101.11.90 00 - - - Other 2101.12 - - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee: 2101.12.10 00 - - - Mixtures in paste form with a basis of ground roasted coffee, containing vegetable fats - - - Other: 2101.12.91 00 - - - - Coffee preparation with a basis of extracts, essences or concentrate containing added sugar, whether or not containing creamer 2101.12.92 00 - - - - Coffee preparation with a basis of ground roasted coffee containing added sugar, whether or not containing creamer 2101.12.99 00 - - - - Other 2101.20 - Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté: 2101.20.20 00 - - Tea extracts for the manufacture of tea preparations, in powder form 2101.20.30 00 - - Preparations of tea consisting of a mixture of tea, milk powder and sugar 2101.20.90 00 - - Other 2101.30.00 00 - Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof
21.02	2102.20	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders. - Inactive yeasts; other single-cell micro-organisms, dead:

Heading (1)	Subheading (2)	Description (3)
	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 seasoning: - - - 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	Food preparations not elsewhere specified or included. - Protein concentrates and textured protein substances - Other: - - Non-dairy creamer - - Autolysed yeast extracts: - - - In powder form

Heading (1)	Subheading (2)	Description (3)
	2106.90.49 00	- - - Other
		- - Other, non-alcoholic preparations of a kind used for the making or for the manufacture of beverages:
	2106.90.53 00	- - - Ginseng based products
	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
		- - Other food supplements; fortificant premixes:
	2106.90.71 00	- - - Food supplements based on ginseng
	2106.90.72 00	- - - Other food supplements
	2106.90.73 00	- - - Fortificant premixes
		- - 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
	2106.90.96 00	- - - Other medical foods
	2106.90.98 00	- - - Other flavouring preparations
	2106.90.99 00	- - - Other
22.09	2209.00.00 00	Vinegar and substitutes for vinegar obtained from acetic acid.
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 :
	2710.19	- - Other:
	2710.19.20 00	- - - Topped crudes

Heading (1)	Subheading (2)	Description (3)
	2710.19.30 00	- - - Carbon black feedstock
		- - - Lubricating oils and greases:
	2710.19.41 00	- - - - Lubricating oil feedstock
	2710.19.42 00	- - - - Lubricating oils for aircraft engines
	2710.19.43 00	- - - - Other lubricating oils
	2710.19.44 00	- - - - Lubricating greases
	2710.19.50 00	- - - Hydraulic brake fluid
	2710.19.90 00	- - - Other
		- Waste oils:
	2710.91.00 00	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)
	2710.99.00 00	- - Other
28.03	2803.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).
	2803.00.20 00	- Acetylene black
		- Other carbon blacks:
	2803.00.41 00	- - Of a kind used for rubber processing
	2803.00.49 00	- - 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:
	2922.42	- - Glutamic acid and its salts:
	2922.42.20 00	- - - Monosodium glutamate (MSG)
32.14		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.
	3214.10.00 00	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings
	3214.90.00 00	- Other
38.24		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of

Heading (1)	Subheading (2)	Description (3)
		natural products), not elsewhere specified or included. - Other: - - Other: - - - Chemical preparations containing monosodium glutamate (MSG)
39.22	3922.10 3922.10.11 00 3922.10.19 00 3922.10.90 00 3922.20.00 00 3922.90 3922.90.11 00 3922.90.12 00 3922.90.19 00 3922.90.90 00	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics. - Baths, shower-baths, sinks and wash-basins: - - Baths: - - - Bathubs having rectangular or oblong interior shape - - - Other - - Other - Lavatory seats and covers - Other: - - Lavatory pans, flushing cisterns and urinals: - - - Parts of flushing cisterns - - - Flushing cisterns equipped with their mechanisms - - - Other - - Other
44.08	4408.10 4408.10.90 4408.10.90 90 4408.31.00 4408.31.00 90 4408.39	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. - Coniferous: - - Other: - - - Other (Sanded or end jointed and planed sheets) - Of tropical wood: - - Dark Red Meranti, Light Red Meranti and Meranti Bakau: - - - Other (Sanded or end jointed and planed sheets) - - Other:

Heading (1)	Subheading (2)	Description (3)
	4408.39.90	- - - Other:
	4408.39.90 99	- - - - Other(Sanded or end jointed and planed sheets)
	4408.90	- Other:
	4408.90.90	- - Other:
	4408.90.90 99	- - - Other (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	- Coniferous:
	4409.10.00 30	- - Strip and friezes for parquet flooring, not assembled
	4409.10.00 90	- - Other (Sanded or end jointed)
		- Non-coniferous:
	4409.21.00	- - Of bamboo:
	4409.21.00 90	- - - Other (Sanded or end jointed)
	4409.22.00	- - Of tropical wood:
	4409.22.00 30	- - - Strip and friezes for parquet flooring, not assembled
	4409.22.00 90	- - - Other (Sanded or end jointed)
	4409.29.00	- - Other:
	4409.29.00 30	- - - Strip and friezes for parquet flooring, not assembled
	4409.29.00 90	- - - Other (Sanded or end jointed)
44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.
	4418.10.00 00	- Windows, French-windows and their frames
	4418.20.00 00	- Doors and their frames and thresholds
	4418.40.00 00	- Shuttering for concrete constructional work
	4418.50.00 00	- Shingles and shakes
	4418.60.00 00	- Posts and beams
		- Assembled flooring panels:
	4418.73	- - Of bamboo or with at least the top layer (wear layer) of bamboo:
	4418.73.10 00	- - - For mosaic floors

Heading (1)	Subheading (2)	Description (3)
	4418.73.90	- - - Other:
	4418.73.90 10	- - - - Multilayer
	4418.73.90 20	- - - - Other
	4418.74.00 00	- - Other, for mosaic floors
	4418.75.00 00	- - Other, multilayer
	4418.79.00 00	- - Other
		- Other:
	4418.91.00 00	- - Of bamboo
	4418.99	- - Other:
	4418.99.10 00	- - - Cellular wood panels
	4418.99.90 00	- - - Other
68.11		Articles of asbestos-cement, of cellulose fibre-cement or the like.
	6811.40	- Containing asbestos:
	6811.40.10 00	- - Corrugated sheets
		- - Other sheets, panels, tiles and similar articles:
	6811.40.21 00	- - - Floor or wall tiles containing plastics
	6811.40.22 00	- - - For roofing, facing or partitioning
	6811.40.29 00	- - - Other
	6811.40.30 00	- - Tubes or pipes
	6811.40.40 00	- - Tube or pipe fittings
	6811.40.50 00	- - Other articles, of a kind used for building construction
		- Not containing asbestos:
	6811.81.00 00	- - Corrugated sheets
	6811.82	- - Other sheets, panels, tiles and similar articles:
	6811.82.10 00	- - - Floor or wall tiles containing plastics
	6811.82.20 00	- - - For roofing, facing or partitioning
	6811.82.90 00	- - - Other
	6811.89	- - Other articles:
	6811.89.10 00	- - - Tubes or pipes
	6811.89.20 00	- - - Tube or pipe fittings
	6811.89.30 00	- - - Other articles, of a kind used for building construction

Heading (1)	Subheading (2)	Description (3)
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.
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
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		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.

Heading (1)	Subheading (2)	Description (3)
	7610.10 7610.10.10 00 7610.10.90 00 7610.90 7610.90.30 00 7610.90.91 00 7610.90.99 00	- 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
84.43	8443.31 8443.31.11 00 8443.31.19 00 8443.31.21 00 8443.31.29 00 8443.31.31 00 8443.31.39 00	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. - 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: - - - - Colour - - - - Other - - - Printer-copiers, printing by the laser process: - - - - Colour - - - - Other - - - Combination printer-copier-facsimile machines: - - - - Colour - - - - Other

Heading (1)	Subheading (2)	Description (3)
		- - - 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
		- - - Facsimile machines :
	8443.32.41 00	- - - - Colour
	8443.32.49 00	- - - - Other
	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
	8443.39	- - Other:
	8443.39.10 00	- - - Electrostatic photocopying apparatus operating by reproducing the original image directly onto the copy (direct process)
	8443.39.20 00	- - - Electrostatic photocopying apparatus, operating by reproducing the original image via an intermediate onto the copy (indirect process)
	8443.39.30 00	- - - Other photocopying apparatus incorporating an optical system
	8443.39.40 00	- - - Ink-jet printers
	8443.39.90 00	- - - Other
		- Parts and accessories:
	8443.99	- - Other :
	8443.99.10 00	- - - Of screen printing machinery for the manufacture of printed circuit boards or printed wiring boards

Heading (1)	Subheading (2)	Description (3)
	8443.99.20 00	- - - Ink-filled printer cartridges
	8443.99.30 00	- - - Paper feeders; paper sorters
	8443.99.90 00	- - - Other
84.71		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.
	8471.30	- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display:
	8471.30.20 00	- - Laptops including notebooks and subnotebooks
	8471.30.90 00	- - Other
		- Other automatic data processing machines:
	8471.41	- - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined:
	8471.41.10 00	- - - Personal computers excluding portable computers of subheading 8471.30
	8471.41.90 00	- - - Other
	8471.49	- - Other, presented in the form of systems:
	8471.49.10 00	- - - Personal computers excluding portable computers of subheading 8471.30
	8471.49.90 00	- - - Other
	8471.50	- Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of units: storage units, input units, output units:
	8471.50.10 00	- - Processing units for personal (including portable) computers
	8471.50.90 00	- - Other
	8471.60	- Input or output units, whether or not containing storage units in the same housing:
	8471.60.30 00	- - Computer keyboards
	8471.60.40 00	- - X-Y coordinate input devices, including mice, light pens, joysticks, track balls, and touch sensitive screens
	8471.60.90 00	- - Other
	8471.70	- Storage units:
	8471.70.10 00	- - Floppy disk drives

Heading (1)	Subheading (2)	Description (3)
	8471.70.20 00	- - Hard disk drives
	8471.70.30 00	- - Tape drives
	8471.70.40 00	- - Optical disk drives, including CD-ROM drives, DVD drives and CD-R drives
	8471.70.50 00	- - Proprietary format storage devices including media therefor for automatic data processing machines, with or without removable media and whether magnetic, optical or other technology
		- - Other:
	8471.70.91 00	- - - Automated backup systems
	8471.70.99 00	- - - Other
	8471.80	- Other units of automatic data processing machines:
	8471.80.10 00	- - Control and adaptor units
	8471.80.70 00	- - Sound cards or video cards
	8471.80.90 00	- - Other
	8471.90	- Other:
	8471.90.10 00	- - Bar code readers
	8471.90.30 00	- - Electronic fingerprint identification systems
	8471.90.40 00	- - Other optical character readers
	8471.90.90 00	- - Other
84.73		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.
	8473.30	- Parts and accessories of the machines of heading 84.71:
	8473.30.10 00	- - Assembled printed circuit boards
	8473.30.90 00	- - Other
	8473.50	- Parts and accessories equally suitable for use with machines of two or more of the headings 84.70 to 84.72:
	8473.50.10 00	- - Suitable for use with the machines of heading 84.71
85.17		Telephone sets, including 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.

Heading (1)	Subheading (2)	Description (3)
		- Telephone sets, including telephones for cellular networks or for other wireless networks:
	8517.11.00 00	- - Line telephone sets with cordless handsets
	8517.12.00 00	- - Telephones for cellular networks or for other wireless networks
	8517.18.00 00	- - 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):
	8517.61.00 00	- - Base stations
	8517.62	- - Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus:
	8517.62.10 00	- - - Radio transmitters and radio receivers of a kind used for simultaneous interpretation at multilingual conferences
		- - - Units of automatic data processing machines other than units of heading 84.71:
	8517.62.21 00	- - - - Control and adaptor units, including gateways, bridges and routers
	8517.62.29 00	- - - - Other
	8517.62.30 00	- - - Telephonic or telegraphic switching apparatus
		- - - Apparatus for carrier-current line systems or for digital line systems:
	8517.62.41 00	- - - - Modems including cable modems and modem cards
	8517.62.42 00	- - - - Concentrators or multiplexers
	8517.62.49 00	- - - - Other
		- - - Other transmission apparatus incorporating reception apparatus:
	8517.62.51 00	- - - - Wireless LANs
	8517.62.52 00	- - - - Transmission and reception apparatus of a kind used for simultaneous interpretation 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

Heading (1)	Subheading (2)	Description (3)
		- - - Other: - - - - Portable receivers for calling, alerting or paging and paging alert devices, including pagers - - - - For radio-telephony or radio-telegraphy - - - - Other - - Other - Parts: - - 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: - - - Of cellular telephones - - - Other - - Other printed circuit boards, assembled: - - - Of goods for line telephony or line telegraphy - - - Of goods for radio-telephony or radio-telegraphy - - - Other - - Aerials or antennae of a kind used with apparatus for radio-telephony and radio-telegraphy - - Other: - - - Of goods for line telephony or line telegraphy - - - Of goods for radio-telephony or radio-telegraphy - - - Other
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:

Heading (1)	Subheading (2)	Description (3)
		- - - - Unrecorded:
	8523.29.11 00	- - - - - Computer tapes
	8523.29.19 00	- - - - - Other
		- - - - Other:
	8523.29.21 00	- - - - - Video tapes
	8523.29.29 00	- - - - - Other
		- - - Magnetic tapes, of a width exceeding 4 mm but not exceeding 6.5 mm:
		- - - - Unrecorded:
	8523.29.31 00	- - - - - Computer tapes
	8523.29.33 00	- - - - - Video tapes
	8523.29.39 00	- - - - - Other
		- - - - Other:
	8523.29.41 00	- - - - - Computer tapes
	8523.29.42 00	- - - - - Of a kind suitable for cinematography
	8523.29.43 00	- - - - - Other video tapes
	8523.29.49 00	- - - - - Other
		- - - Magnetic tapes, of a width exceeding 6.5 mm:
		- - - - Unrecorded:
	8523.29.51 00	- - - - - Computer tapes
	8523.29.52 00	- - - - - Video tapes
	8523.29.59 00	- - - - - Other
		- - - - Other:
	8523.29.61 00	- - - - - 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
	8523.29.62 00	- - - - - Of a kind suitable for cinematography
	8523.29.63 00	- - - - - Other video tapes
	8523.29.69 00	- - - - - Other
		- - - Magnetic discs:
		- - - - Unrecorded:

Heading (1)	Subheading (2)	Description (3)
	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 automatic data processing machine; proprietary format storage (recorded) media
	8523.29.99 00	- - - - - Other
		- Optical media:

Heading (1)	Subheading (2)	Description (3)
	8523.41	- - Unrecorded:
	8523.41.10 00	- - - Of a kind suitable for computer use
	8523.41.90 00	- - - Other
	8523.49	- - Other:
		- - - Discs for laser reading systems :
	8523.49.11 00	- - - - Of a kind used for reproducing phenomena other than sound or image
		- - - - Of a kind used for reproducing sound only:
	8523.49.12 00	- - - - - Educational, technical, scientific, historical or cultural discs
	8523.49.13 00	- - - - - Other
	8523.49.14 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
	8523.49.15 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:
	8523.51	- - Solid-state non-volatile storage devices:
		- - - Unrecorded:
	8523.51.11 00	- - - - Of a kind suitable for computer use

Heading (1)	Subheading (2)	Description (3)
	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:
	8523.80.40 00	- - Gramophone records

Heading (1)	Subheading (2)	Description (3)
	8523.80.51 00 8523.80.59 00 8523.80.91 00 8523.80.92 00 8523.80.99 00	- - Other, unrecorded: - - - Of a kind suitable for computer use - - - Other - - Other: - - - 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 - - - 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	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:

Heading (1)	Subheading (2)	Description (3)
	8528.69.10 00 8528.69.90 00	- - - Having the capability of projecting onto a screen diagonally measuring 300 inches or more - - - Other
91.01	9101.11.00 00 9101.19.00 00 9101.21.00 00 9101.29.00 00 9101.91.00 00 9101.99.00 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: - - 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

Heading (1)	Subheading (2)	Description (3)
91.04	9104.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.
	9104.00.10 00	- For vehicles
	9104.00.90 00	- Other
		Other clocks.
	9105.11.00 00	- Alarm clocks:
	9105.19.00 00	- - Electrically operated
		- - Other
	9105.21.00 00	- Wall clocks:
	9105.29.00 00	- - Electrically operated
		- - Other
	9105.91	- Other:
	9105.91.10 00	- - Electrically operated:
	9105.91.90 00	- - - Marine chronometers
	9105.99	- - - Other
	9105.99.10 00	- - Other:
	9105.99.90 00	- - - Marine chronometers
		- - - Other
		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).
	9106.10.00 00	- Time-registers; time-recorders
	9106.90	- Other:
	9106.90.10 00	- - Parking meters
	9106.90.90 00	- - Other
91.07	9107.00.00 00	Time switches with clock or watch movement or with synchronous motor.
91.08		Watch movements, complete and assembled.
	9108.11.00 00	- Electrically operated:
	9108.12.00 00	- - With mechanical display only or with a device to which a mechanical display can be incorporated
		- - With opto-electronic display only

Heading (1)	Subheading (2)	Description (3)
	9108.19.00 00 9108.20.00 00 9108.90.00 00	- - 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 9111.80.00 00 9111.90.00 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- 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		Other clock or watch parts.

Heading (1)	Subheading (2)	Description (3)
	9114.10.00 00 9114.30.00 00 9114.40.00 00 9114.90.00 00	- Springs, including hair-springs - Dials - Plates and bridges - Other
94.06	9406.00 9406.90 9406.90.40 00	Prefabricated buildings. - Other: - - Other, of cement, of concrete, or of artificial stone

JADUAL KEDUA / SECOND SCHEDULE

Heading (1)	Subheading (2)	Description (3)	Rate of tax (4)
27.07	2707.10.00 00	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. - 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. - 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	

Heading (1)	Subheading (2)	Description (3)	Rate of tax (4)
		basic constituents of the preparations, other than those containing biodiesel and other than waste oils :	
	2710.12	- - Light oils and preparations:	
	2710.12.11 00	- - - 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 - - - Motor spirit, unleaded: - - - - Of RON 97 and above:	RM0.60 per litre
	2710.12.21 00	- - - - - Unblended	RM0.60 per litre
	2710.12.22 00	- - - - - Blended with ethanol	RM0.60 per litre
	2710.12.23 00	- - - - - Other - - - - Of RON 90 and above but below RON 97:	RM0.60 per litre
	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 - - - - Of other RON:	RM0.60 per litre
	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 - - - Aviation spirit, of a kind used in aviation piston-engines :	RM0.60 per litre
	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 - - - Other:	RM0.01 per litre
	2710.12.91 00	- - - - Alpha olefins	RM0.01 per litre
	2710.12.92 00	- - - - Other, petroleum spirit, having a flashpoint of less than 23 °C	RM0.30 per litre
	2710.12.99 00	- - - - Other	RM0.01 per litre
	2710.19	- - Other:	

Heading (1)	Subheading (2)	Description (3)	Rate of tax (4)
	2710.19.71 00 2710.19.72 00 2710.20.00 00	- - - Diesel fuel; fuel oils: - - - - Automotive diesel fuel - - - - Other diesel fuels - 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 (Automotive diesel fuel and other diesel fuel only)	RM0.40 per litre RM0.40 per litre RM0.40 per litre
27.11	2711.11.00 00	Petroleum gases and other gaseous hydrocarbons. - Liquefied: - - Natural gas	RM0.01 per kg

Dibuat 28 Ogos 2018

Made 28 August 2018

[SULIT KE.HT(96)669/23-25; Perb. R.0.3865/365/1 Jld. 1 (SK.8); PN(PU2)751]

LIM GUAN ENG
*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]