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WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH CUKAI BARANG DAN PERKHIDMATAN (PEMBEKALAN BERKADAR SIFAR) (PINDAAN) 2017

GOODS AND SERVICES TAX (ZERO-RATED SUPPLY) (AMENDMENT) ORDER 2017

DISIARKAN OLEH/
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AKTA CUKAI BARANG DAN PERKHIDMATAN 2014

PERINTAH CUKAI BARANG DAN PERKHIDMATAN (PEMBEKALAN BERKADAR SIFAR)
(PINDAAN) 2017

PADA menjalankan kuasa yang diberikan oleh seksyen 17 Akta Cukai Barang dan Perkhidmatan 2014 [*Akta 762*], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Cukai Barang dan Perkhidmatan (Pembekalan Berkadar Sifar) (Pindaan) 2017**.

(2) Perintah ini disifatkan telah mula berkuat kuasa pada 1 April 2017.

Penggantian perenggan 4

2. Perintah Cukai Barang dan Perkhidmatan (Pembekalan Berkadar Sifar) 2014 [*P.U. (A) 272/2014*], yang disebut “Perintah ibu” dalam Perintah ini, dipinda dengan menggantikan perenggan 4 dengan perenggan yang berikut:

“Penjenisan barang

4. Penjenisan barang yang dinyatakan dalam Jadual Pertama hendaklah mematuhi Rukun Tafsiran Am Sistem Berharmonis di bawah Konvensyen Antarabangsa Sistem Deskripsi Komoditi Harmonis dan Pengekodan sebagaimana yang dinyatakan dalam perenggan 4 Perintah Duti Kastam 2017 [*P.U. (A) 5/2017*].”.

Pindaan Jadual Pertama

3. Perintah ibu dipinda dalam Jadual Pertama dengan menggantikan Lampiran dengan Lampiran yang berikut:

“LAMPIRAN/APPENDIX

TARIFF CODE	DESCRIPTION
01.02	Live Bovine Animals
0102.21.00 00	- Cattle:
0102.29	- - Pure-bred breeding animals
	- - Other:
	- - - Male cattle:

TARIFF CODE	DESCRIPTION
0102.29.11 00 0102.29.19 00 0102.29.90 00 0102.31.00 00 0102.39.00 00 0102.90 0102.90.10 00 0102.90.90 00	- - - - Oxen - - - - Other - - - Other - Buffalo: - - Pure-bred breeding animals - - Other - Other: - - Pure-bred breeding animals - - Other
01.03 0103.10.00 00 0103.91.00 00 0103.92.00 00	Live swine. - Pure-bred breeding animals - Other: - - Weighing less than 50 kg - - Weighing 50 kg or more
01.04 0104.10 0104.10.10 00 0104.10.90 00 0104.20 0104.20.10 00 0104.20.90 00	Live sheep and goats. - Sheep: - - Pure-bred breeding animals - - Other - Goats: - - Pure-bred breeding animals - - Other
01.05 0105.11 0105.11.10 00 0105.11.90 00 0105.13 0105.13.10 00 0105.13.90 00 0105.94 0105.94.10 00 0105.94.91 00 0105.94.99 00 0105.99 0105.99.10 00	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls. - Weighing not more than 185 g: - - Fowls of the species <i>Gallus domesticus</i> : - - - Breeding fowls - - - Other - - Ducks: - - - Breeding ducklings - - - Other - Other: - - Fowls of the species <i>Gallus domesticus</i> : - - - Breeding fowls, other than fighting cocks - - - Other: - - - - Weighing not more than 2 kg - - - - Other - - Other: - - - Breeding ducks
02.01 0201.10.00 00 0201.20.00 00 0201.30.00 00	Meat of bovine animals, fresh or chilled. - Carcasses and half-carcasses - Other cuts with bone in - Boneless
02.02 0202.10.00 00 0202.20.00 00 0202.30.00 00	Meat of bovine animals, frozen. - Carcasses and half-carcasses - Other cuts with bone in - Boneless

TARIFF CODE	DESCRIPTION
02.03	Meat of swine, fresh, chilled or frozen.
0203.11.00 00	- Fresh or chilled:
0203.12.00 00	- - Carcasses and half-carcasses
0203.19.00 00	- - Hams, shoulders and cuts thereof, with bone in
	- - Other
0203.21.00 00	- Frozen:
0203.22.00 00	- - Carcasses and half-carcasses
0203.29.00 00	- - Hams, shoulders and cuts thereof, with bone in
	- - Other
02.04	Meat of sheep or goats, fresh, chilled or frozen.
0204.10.00 00	- Carcasses and half-carcasses of lamb, fresh or chilled
0204.21.00 00	- Other meat of sheep, fresh or chilled:
0204.22.00 00	- - Carcasses and half-carcasses
0204.23.00 00	- - Other cuts with bone in
0204.30.00 00	- - Boneless
0204.41.00 00	- Carcasses and half-carcasses of lamb, frozen
0204.42.00 00	- Other meat of sheep, frozen:
0204.43.00 00	- - Carcasses and half-carcasses
0204.50.00 00	- - Other cuts with bone in
	- - Boneless
	- Meat of goats
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.
0206.10.00 00	- Of bovine animals, fresh or chilled
0206.21.00 00	- Of bovine animals, frozen:
0206.22.00 00	- - Tongues
0206.29.00 00	- - Livers
0206.30.00 00	- - Other
0206.41.00 00	- Of swine, fresh or chilled
0206.49.00 00	- Of swine, frozen:
0206.80.00 00	- - Livers
0206.90.00 00	- - Other
	- Other, fresh or chilled (sheep and goats only)
	- Other, frozen (sheep and goats only)
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.
0207.11.00 00	- Of fowls of the species <i>Gallus domesticus</i> :
0207.12.00 00	- - Not cut in pieces, fresh or chilled
0207.13.00 00	- - Not cut in pieces, frozen
0207.14	- - Cuts and offal, fresh or chilled
0207.14.10 00	- - Cuts and offal, frozen:
0207.14.20 00	- - - Wings
0207.14.30 00	- - - Thighs
	- - - Livers
	- - - Other:
0207.14.91 00	- - - - Mechanically deboned or separated meat
0207.14.99 00	- - - - Other
	- Of ducks:

TARIFF CODE	DESCRIPTION
0207.41.00 00	- - Not cut in pieces, fresh or chilled
0207.42.00 00	- - Not cut in pieces, frozen
0207.43.00 00	- - Fatty livers, fresh or chilled
0207.44.00 00	- - Other, fresh or chilled
0207.45.00 00	- - Other, frozen
03.01	Live fish.
	- Other live fish:
0301.91.00 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>)
0301.92.00 00	- - Eels (<i>Anguilla</i> spp.)
0301.93	- - Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.):
0301.94.00 00	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)
0301.95.00 00	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)
0301.99	- - Other:
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.
	- Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99:
0302.11.00 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>)
0302.13.00 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>)
0302.14.00 00	- - Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)
0302.19.00 00	- - Other
	- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99:
0302.21.00 00	- - Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)
0302.22.00 00	- - Plaice (<i>Pleuronectes platessa</i>)
0302.23.00 00	- - Sole (<i>Solea</i> spp.)
0302.24.00 00	- - Turbots (<i>Psetta maxima</i>)
0302.29.00 00	- - Other
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99:
0302.31.00 00	- - Albacore or longfinned tunas (<i>Thunnus alalunga</i>)
0302.32.00 00	- - Yellowfin tunas (<i>Thunnus albacares</i>)
0302.33.00 00	- - Skipjack or stripe-bellied bonito
0302.34.00 00	- - Bigeye tunas (<i>Thunnus obesus</i>)

TARIFF CODE	DESCRIPTION
0302.35.00 00	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)
0302.36.00 00	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)
0302.39.00 00	- - Other
	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger spp.</i>), seerfishes (<i>Scomberomorus spp.</i>), jack and horse mackerel (<i>Trachurus spp.</i>), jacks, crevalles (<i>Caranx spp.</i>), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus spp.</i>), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus spp.</i>), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda spp.</i>), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99 :
0302.41.00 00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)
0302.42.00 00	- - Anchovies (<i>Engraulis spp.</i>)
0302.43.00 00	- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)
0302.44.00 00	- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)
0302.45.00 00	- - Jack and horse mackerel (<i>Trachurus spp.</i>)
0302.46.00 00	- - Cobia (<i>Rachycentron canadum</i>)
0302.47.00 00	- - Swordfish (<i>Xiphias gladius</i>)
0302.49.00 00	- - Other
	- 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> , excluding edible fish offal of subheadings 0302.91 to 0302.99:
0302.51.00 00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)
0302.52.00 00	- - Haddock (<i>Melanogrammus aeglefinus</i>)
0302.53.00 00	- - Coalfish (<i>Pollachius virens</i>)
0302.54.00 00	- - Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)
0302.55.00 00	- - Alaska Pollack (<i>Theragra chalcogramma</i>)
0302.56.00 00	- - Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)
0302.59.00 00	- - Other
	- 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>), excluding edible fish offal of subheadings 0302.91 to 0302.99 :
0302.71.00 00	- - Tilapias (<i>Oreochromis spp.</i>)
0302.72	- - Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>):
0302.72.10 00	- - - Yellowtail catfish (<i>Pangasius pangasius</i>)
0302.72.90 00	- - - Other

TARIFF CODE	DESCRIPTION
0302.73.00 00	- - 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>)
0302.74.00 00	- - Eels (<i>Anguilla spp.</i>)
0302.79.00 00	- - Other
0302.81.00 00	- - Dogfish and other sharks
0302.82.00 00	- - Rays and skates (<i>Rajidae</i>)
0302.83.00 00	- - Toothfish (<i>Dissostichus spp.</i>)
0302.84.00 00	- - Seabass (<i>Dicentrarchus spp.</i>)
0302.85.00 00	- - Seabream (<i>Sparidae</i>)
0302.89	- - Other:
	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :
0302.91.00 00	- - Livers, roes and milt
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.
	- Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99:
0303.11.00 00	- - Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)
0303.12.00 00	- - Other Pacific salmon (<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>)
0303.13.00 00	- - Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)
0303.14.00 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>)
0303.19.00 00	- - Other
	- 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>), excluding edible fish offal of subheadings 0303.91 to 0303.99 :
0303.23.00 00	- - Tilapias (<i>Oreochromis spp.</i>)
0303.24.00 00	- - Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)
0303.25.00 00	- - 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>)
0303.26.00 00	- - Eels (<i>Anguilla spp.</i>)
0303.29.00 00	- - Other
	- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99:

TARIFF CODE	DESCRIPTION
0303.31.00 00	- - Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)
0303.32.00 00	- - Plaice (<i>Pleuronectes platessa</i>)
0303.33.00 00	- - Sole (<i>Solea spp.</i>)
0303.34.00 00	- - Turbots (<i>Psetta maxima</i>)
0303.39.00 00	- - Other
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99 :
0303.41.00 00	- - Albacore or longfinned tunas (<i>Thunnus alalunga</i>)
0303.42.00 00	- - Yellowfin tunas (<i>Thunnus albacares</i>)
0303.43.00 00	- - Skipjack or strip-bellied bonito
0303.44.00 00	- - Bigeye tunas (<i>Thunnus obesus</i>)
0303.45	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>):
0303.45.10 00	- - - Atlantic bluefin tunas (<i>Thunnus thynnus</i>)
0303.45.90 00	- - - Pacific bluefin tunas (<i>Thunnus orientalis</i>)
0303.46.00 00	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)
0303.49.00 00	- - Other
	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger spp.</i>), seerfishes (<i>Scomberomorus spp.</i>), jack and horse mackerel (<i>Trachurus spp.</i>), jacks, crevalles (<i>Caranx spp.</i>), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus spp.</i>), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus spp.</i>), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda spp.</i>), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99:
0303.51.00 00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)
0303.53.00 00	- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)
0303.54	- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>):
0303.54.10 00	- - - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i>)
0303.54.20 00	- - - Pacific mackerel (<i>Scomber japonicus</i>)
0303.55.00 00	- - Jack and horse mackerel (<i>Trachurus spp.</i>)
0303.56.00 00	- - Cobia (<i>Rachycentron canadum</i>)
0303.57.00 00	- - Swordfish (<i>Xiphias gladius</i>)
0303.59	- - Other:
0303.59.10 00	- - - Indian mackerels (<i>Rastrelliger kanagurta</i>); Island mackerels (<i>Rastrelliger faughni</i>)
0303.59.20 00	- - - Silver pomfrets (<i>Pampus spp.</i>)
0303.59.90 00	- - - Other

TARIFF CODE	DESCRIPTION
0303.63.00 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> , excluding edible fish offal of subheadings 0303.91 to 0303.99:
0303.64.00 00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)
0303.65.00 00	- - Haddock (<i>Melanogrammus aeglefinus</i>)
0303.66.00 00	- - Coalfish (<i>Pollachius virens</i>)
0303.67.00 00	- - Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)
0303.68.00 00	- - Alaska Pollack (<i>Theragra chalcogramma</i>)
0303.69.00 00	- - Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)
0303.81.00 00	- - Other
0303.82.00 00	- Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99:
0303.83.00 00	- - Dogfish and other sharks
0303.84.00 00	- - Rays and skates (<i>Rajidae</i>)
0303.89	- - Toothfish (<i>Dissostichus spp.</i>)
0303.91.00 00	- - Seabass (<i>Dicentrarchus spp.</i>)
	- - Other:
	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:
	- - Livers , roes and milt
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.
0304.31.00 00	- Fresh or chilled fillets of 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>):
0304.32.00 00	- - Tilapias (<i>Oreochromis spp.</i>)
0304.33.00 00	- - Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)
0304.39.00 00	- - Nile Perch (<i>Lates Niloticus</i>)
0304.41.00 00	- - Other
0304.42.00 00	- Fresh or chilled fillets of other fish:
0304.43.00 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>)
0304.44.00 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>)
	- - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</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>

TARIFF CODE	DESCRIPTION
0304.45.00 00	- - Swordfish (<i>Xiphias gladius</i>)
0304.46.00 00	- - Toothfish (<i>Dissostichus spp.</i>)
0304.47.00 00	- - Dogfish and other sharks
0304.48.00 00	- - Rays and skates (<i>Rajidae</i>)
0304.49.00 00	- - Other
	- Other, fresh or chilled:
0304.51.00 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>).
0304.52.00 00	- - Salmonidae
0304.53.00 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>
0304.54.00 00	- - Swordfish (<i>Xiphias gladius</i>)
0304.55.00 00	- - Toothfish (<i>Dissostichus spp.</i>)
0304.56.00 00	- - Dogfish and other sharks
0304.57.00 00	- - Rays and skates (<i>Rajidae</i>)
0304.59.00 00	- - Other
	- Frozen fillets of 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>):
0304.61.00 00	- - Tilapias (<i>Oreochromis spp.</i>)
0304.62.00 00	- - Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)
0304.63.00 00	- - Nile Perch (<i>Lates niloticus</i>)
0304.69.00 00	- - Other
	- Frozen fillets of 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> :
0304.71.00 00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)
0304.72.00 00	- - Haddock (<i>Melanogrammus aeglefinus</i>)
0304.73.00 00	- - Coalfish (<i>Pollachius virens</i>)
0304.74.00 00	- - Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)
0304.75.00 00	- - Alaska Pollack (<i>Theragra chalcogramma</i>)
0304.79.00 00	- - Other
	- Frozen fillets of other fish:
0304.81.00 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>)

TARIFF CODE	DESCRIPTION
0304.82.00 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>)
0304.83.00 00	- - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)
0304.84.00 00	- - Swordfish (<i>Xiphias gladius</i>)
0304.85.00 00	- - Toothfish (<i>Dissostichus spp.</i>)
0304.86.00 00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)
0304.87.00 00	- - Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>)
0304.88.00 00	- - Dogfish, other sharks, rays and skates (<i>Rajidae</i>)
0304.89.00 00	- - Other
	- Other, frozen:
0304.91.00 00	- - Swordfish (<i>Xiphias gladius</i>)
0304.92.00 00	- - Toothfish (<i>Dissostichus spp.</i>)
0304.93.00 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>)
0304.94.00 00	- - Alaska Pollack (<i>Theragra chalcogramma</i>)
0304.95.00 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> , other than Alaska Pollack (<i>Theragra chalcogramma</i>)
0304.96.00 00	- - Dogfish and other sharks
0304.97.00 00	- - Rays and skates (<i>Rajidae</i>)
0304.99.00 00	- - Other
03.05	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.
0305.20	- Livers, roes and milt of fish, dried, smoked, salted or in brine:
0305.20.10 00	- - Of freshwater fish, dried, salted or in brine
0305.20.90 00	- - Other
	- Fish fillets, dried, salted or in brine, but not smoked:
0305.31.00 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>)
0305.32.00 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>

TARIFF CODE	DESCRIPTION
0305.39	- - Other:
0305.39.10 00	- - - Freshwater garfish (<i>Xenentodon cancila</i>), yellowstriped goatfish (<i>Upeneus vittatus</i>) and long-rakered trevally (<i>Ulua 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>)
0305.39.91 00	- - - Other:
0305.39.92 00	- - - - Of freshwater fish
	- - - - Of marine fish
	- Dried fish, other than edible fish offal, whether or not salted but not smoked:
0305.51.00 00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)
0305.52.00 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>)
0305.53.00 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> , other than cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)
0305.54.00 00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger spp.</i>), seerfishes (<i>Scomberomorus spp.</i>), jack and horse mackerel (<i>Trachurus spp.</i>), jacks, crevalles (<i>Caranx spp.</i>), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus spp.</i>), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus spp.</i>), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda spp.</i>), marlins, sailfishes, spearfish (<i>Istiophoridae</i>)
0305.59	- - Other:
	- - - Marine fish:
0305.59.21 00	- - - - Anchovies (<i>Stolephorus spp.</i> , <i>Coilia spp.</i> , <i>Setipinna spp.</i> , <i>Lycotrichia spp.</i> and <i>Thryssa spp.</i> , <i>Encrasicholina spp.</i>)
0305.59.29 00	- - - - Other
0305.59.90 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>)
0305.63.00 00	- - Anchovies (<i>Engraulis spp.</i>)

TARIFF CODE	DESCRIPTION
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
	- Fish fins, heads, tails, maws and other edible fish offal:
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
	- - 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; flours, meals and pellets of crustaceans, fit for human consumption.
	- Frozen:
0306.11	- - Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>): (excluding rock lobster)
0306.14	- - Crabs:
0306.14.10 00	- - - Soft shell crabs
0306.14.90 00	- - - Other
0306.16.00 00	- - Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)
0306.17	- - Other shrimps and prawns:
	- - - Giant tiger prawns (<i>Penaeus monodon</i>):
0306.17.11 00	- - - - Headless
0306.17.19 00	- - - - Other
	- - - Whiteleg shrimps (<i>Litopenaeus vannamei</i>):
0306.17.21 00	- - - - Headless, with tail
0306.17.22 00	- - - - Headless, without tail
0306.17.29 00	- - - - Other
0306.17.30 00	- - - Giant river prawns (<i>Macrobrachium rosenbergii</i>)
0306.17.90 00	- - - Other
0306.19.00 00	- - Other, (excluding flours, meals and pellets of crustaceans, fit for human consumption)

TARIFF CODE	DESCRIPTION
0306.33.00 00	- Live, fresh or chilled:
0306.35	- - Crabs
0306.35.20 00	- - Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>):
0306.35.30 00	- - - Other, live
0306.36	- - - Fresh or chilled
0306.36.21 00	- - Other shrimps and prawns:
0306.36.22 00	- - - Other, live:
0306.36.23 00	- - - - Giant tiger prawns (<i>Penaeus monodon</i>)
0306.36.29 00	- - - - Whiteleg shrimps (<i>Litopenaeus vannamei</i>)
0306.36.31 00	- - - - Giant river prawns (<i>Macrobrachium rosenbergii</i>)
0306.36.32 00	- - - - Other
0306.36.33 00	- - - Fresh or chilled:
0306.36.39 00	- - - - Giant tiger prawns (<i>Penaeus monodon</i>)
0306.93	- - - - Whiteleg shrimps (<i>Litopenaeus vannamei</i>)
0306.93.29 00	- - - - Giant river prawns (<i>Macrobrachium rosenbergii</i>)
0306.93.30 00	- - - - Other
0306.95	- Other:
0306.95.21 00	- - Crabs:
0306.95.29 00	- - - In airtight containers for retail sale:
0306.95.30 00	- - - - Other
	- - - Other
	- - Shrimps and prawns:
	- - - In airtight containers for retail sale:
	- - - - In shell, cooked by steaming or boiling in water
	- - - - Other
	- - - 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; flours, meals and pellets of molluscs, fit for human consumption.
0307.11	- Oysters:
0307.11.10 00	- - Live, fresh or chilled:
0307.11.20 00	- - - Live
0307.12.00 00	- - - Fresh or chilled
0307.19	- - Frozen
0307.19.20 00	- - Other:
	- - - Dried, salted or in brine
	- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :
0307.21	- - Live, fresh or chilled:
0307.21.10 00	- - - Live
0307.21.20 00	- - - Fresh or chilled
0307.22.00 00	- - Frozen
0307.29	- - Other:
0307.29.30 00	- - - Dried, salted or in brine
	- Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>):
0307.31	- - Live, fresh or chilled:

TARIFF CODE	DESCRIPTION
0307.31.10 00	- - - Live
0307.31.20 00	- - - Fresh or chilled
0307.32.00 00	- - Frozen
0307.39	- - Other:
0307.39.30 00	- - - Dried, salted or in brine
	- Cuttle fish and squid:
0307.42	- - Live, fresh or chilled:
	- - - Live :
0307.42.11 00	- - - - Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepioloa spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>)
0307.42.19 00	- - - - Other
	- - - Fresh or chilled :
0307.42.21 00	- - - - Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepioloa spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>)
0307.42.29 00	- - - - Other
0307.43	- - Frozen:
0307.43.10 00	- - - Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepioloa spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligospp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>)
0307.43.90 00	- - - Other
0307.49	- - Other:
	- - - Dried, salted or in brine:
0307.49.21 00	- - - - Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepioloa spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>)
0307.49.29 00	- - - - Other
	- Octopus (<i>Octopus spp.</i>):
0307.51	- - Live, fresh or chilled:
0307.51.10 00	- - - Live
0307.51.20 00	- - - Fresh or chilled
0307.52.00 00	- - Frozen
0307.59	- - Other:
0307.59.20 00	- - - Dried, salted or in brine
0307.60	- Snails, other than sea snails:
0307.60.10 00	- - Live
0307.60.20 00	- - Fresh, chilled or frozen
0307.60.40 00	- - Dried, salted or in brine
	- Clams, cockles and ark shells (families <i>Arcidae</i> , <i>Arctidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiattellidae</i> , <i>Mactridae</i> , <i>Mesodesmatidae</i> , <i>Myidae</i> , <i>Semelidae</i> , <i>Solecurtidae</i> , <i>Solenidae</i> , <i>Tridacnidae</i> and <i>Veneridae</i>):
0307.71	- - Live, fresh or chilled:
0307.71.10 00	- - - Live
0307.71.20 00	- - - Fresh or chilled
0307.72.00 00	- - Frozen
0307.79	- - Other:
0307.79.30 00	- - - Dried, salted or in brine

TARIFF CODE	DESCRIPTION
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.
0308.11	- Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothuroidea</i>):
0308.11.10 00	- - Live, fresh or chilled:
0308.11.20 00	- - - Live
0308.12.00 00	- - - Fresh or chilled
0308.19	- - Frozen
0308.19.20 00	- - Other:
0308.21	- - - Dried, salted or in brine
0308.21.10 00	- Sea urchins (<i>Strongylocentrotus</i> spp., <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echinus esculentus</i>):
0308.21.20 00	- - Live, fresh or chilled:
0308.22.00 00	- - - Live
0308.29	- - - Fresh or chilled
0308.29.20 00	- - Frozen
0308.30	- - Other:
0308.30.10 00	- - - Dried, salted or in brine
0308.30.20 00	- Jellyfish (<i>Rhopilema</i> spp.):
0308.30.30 00	- - Live
0308.30.40 00	- - Fresh or chilled
0308.90	- - Frozen
0308.90.10 00	- - Dried, salted or in brine
0308.90.20 00	- Other:
0308.90.30 00	- - Live
0308.90.40 00	- - Fresh or chilled
	- - Frozen
	- - Dried, salted or in brine
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.
0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%: (in powder form for infants and young children use only)
0402.10.42 00	- - Not containing added sugar or other sweetening matter:
0402.10.92 00	- - - In containers of a net weight of 2 kg or less
	- - Other:
	- - - In containers of a net weight of 2 kg or less
0402.21	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5% (in powder form for infants and young children use only):
0402.21.30 00	- - Not containing added sugar or other sweetening matter:
0402.29	- - - In containers of a net weight of 2 kg or less
0402.29.30 00	- - Other:
	- - - In containers of a net weight of 2 kg or less

TARIFF CODE	DESCRIPTION
04.07	Birds' eggs, in shell, fresh, preserved or cooked.
0407.11	- Fertilised eggs for incubation :
0407.11.90 00	- - Of fowls of the species <i>Gallus domesticus</i> :
0407.19	- - - Other
	- - Other:
	- - - Of ducks:
0407.19.19 00	- - - - Other
	- Other fresh eggs:
0407.21.00 00	- - Of fowls of the species <i>Gallus domesticus</i>
0407.29	- - Other:
0407.29.10 00	- - - Of ducks
0407.90	- Other:
0407.90.10 00	- - Of fowls of the species <i>Gallus domesticus</i> (salted only)
0407.90.20 00	- - Of ducks (salted only)
07.01	Potatoes, fresh or chilled.
0701.90	- Other:
0701.90.90 00	- - Other
0702.00.00 00	Tomatoes, fresh or chilled.
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.
0703.10	- Onions and shallots:
	- - Onions:
0703.10.19 00	- - - Other
	- - Shallots:
0703.10.29 00	- - - Other
0703.20	- Garlic:
0703.20.90 00	- - Other
0703.90	- Leeks and other alliaceous vegetables:
0703.90.90 00	- - Other
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
0704.10	- Cauliflowers and headed broccoli:
0704.10.10 00	- - Cauliflowers
0704.10.20 00	- - Headed broccoli
0704.20.00 00	- Brussels sprouts
0704.90	- Other:
0704.90.10 00	- - Round (drumhead) cabbages
0704.90.20 00	- - Chinese mustard
0704.90.90 00	- - Other
07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.
	- Lettuce:
0705.11.00 00	- - Cabbage lettuce (head lettuce)
0705.19.00 00	- - Other
	- Chicory:
0705.21.00 00	- - Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)
0705.29.00 00	- - Other

TARIFF CODE	DESCRIPTION
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.
0706.10	- Carrots and turnips:
0706.10.10 00	- - Carrots
0706.10.20 00	- - Turnips
0706.90.00 00	- Other
0707.00.00 00	Cucumbers and gherkins, fresh or chilled.
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.
0708.10.00 00	- Peas (<i>Pisum sativum</i>)
0708.20	- Beans (<i>Vigna spp., Phaseolus spp.</i>):
0708.20.10 00	- - French beans
0708.20.20 00	- - Long beans
0708.20.90 00	- - Other
0708.90.00 00	- Other leguminous vegetables
07.09	Other vegetables, fresh or chilled.
0709.20.00 00	- Asparagus
0709.30.00 00	- Aubergines (egg-plants)
0709.40.00 00	- Celery other than celeriac
	- Mushrooms and truffles:
0709.51.00 00	- - Mushrooms of the genus <i>Agaricus</i>
0709.59	- - Other:
0709.59.10 00	- - - Truffles
0709.59.90 00	- - - Other
0709.60	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :
0709.60.10 00	- - Chillies (fruits of genus <i>Capsicum</i>)
0709.60.90 00	- - Other
0709.70.00 00	- Spinach, New Zealand spinach and orache spinach (garden spinach)
	- Other:
0709.91.00 00	- - Globe artichokes
0709.92.00 00	- - Olives
0709.93.00 00	- - Pumpkins, squash and gourds (<i>Cucurbita spp.</i>)
0709.99	- - Other:
0709.99.10 00	- - - Sweet corn
0709.99.20 00	- - - Lady's fingers (Okra)
0709.99.90 00	- - - Other
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.
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

TARIFF CODE	DESCRIPTION
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:
0711.20.90 00	- - Other (in brine only)
0711.40	- Cucumbers and gherkins:
0711.40.90 00	- - Other (in brine only)
0711.51	- Mushrooms and truffles:
0711.51.90 00	- - Mushrooms of the genus <i>Agaricus</i> :
0711.59	- - Other:
0711.59.90 00	- - - Other (in brine only)
0711.90	- Other vegetables; mixtures of vegetables:(in brine only)
0711.90.10 00	- - Sweet corn
0711.90.20 00	- - Chillies (fruits of genus <i>Capsicum</i>)
0711.90.30 00	- - Capers
0711.90.90 00	- - Other
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.
0713.10	- Peas (<i>Pisum sativum</i>): (exclude whole and not skinned)
0713.10.90 00	- - Other
0713.20	- Chickpeas (garbanzos): (exclude whole and not skinned)
0713.20.90 00	- - Other
0713.31	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):
0713.31.90 00	- - Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek: (exclude whole and not skinned)
0713.40	- Lentils: (exclude whole and not skinned)
0713.40.90 00	- - Other
0713.60	- Pigeon peas (<i>Cajanus cajan</i>): (exclude whole and not skinned)
0713.60.90 00	- - 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.
0714.10	- Manioc (cassava):
0714.10.91 00	- - Other:
0714.10.99 00	- - - Frozen
0714.20	- Sweet potatoes:
0714.20.10 00	- - Frozen
0714.20.90 00	- - Other
0714.30	- Yams (<i>Dioscorea spp.</i>):
0714.30.10 00	- - Frozen
0714.30.90 00	- - Other
0714.90	- Other:

TARIFF CODE	DESCRIPTION
0714.90.91 00 0714.90.99 00	- - Other (lotus root and water chestnut only) - - - Frozen - - - Other
08.01 0801.11.00 00 0801.12.00 00 0801.19 0801.19.10 00 0801.19.90 00	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled. - Coconuts: - - Desiccated - - In the inner shell (endocarp) - - Other: - - - Young coconut - - - Other
08.03 0803.10.00 00 0803.90 0803.90.10 00 0803.90.90 0803.90.90 30 0803.90.90 50 0803.90.90 90	Bananas, including plantains, fresh or dried. - Plantains - Other: - - Lady's finger banana - - Other: - - - Pisang berangan - - - Dwarf cavendish - - - Other
08.04 0804.10.00 00 0804.20.00 00 0804.30.00 00 0804.40.00 00 0804.50 0804.50.10 00 0804.50.20 00 0804.50.30 00	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried. - Dates (fresh only) - Figs (fresh only) - Pineapples (fresh only) - Avocados (fresh only) - Guavas, mangoes and mangosteens: (fresh only) - - Guavas - - Mangoes - - Mangosteens
08.05 0805.10 0805.10.10 00 0805.21.00 00 0805.22.00 00 0805.29.00 00 0805.40.00 00 0805.50 0805.50.10 00 0805.50.20 00 0805.90.00 00	Citrus fruit, fresh or dried. - Oranges: - - Fresh - Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids: - - Mandarins (including tangerines and satsumas) (<i>fresh only</i>) - - Clementines (<i>fresh only</i>) - - Other (<i>fresh only</i>) - Grapefruit, including pomelos (<i>fresh only</i>) - Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>): - - Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) (<i>fresh only</i>) - - Limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>) (<i>fresh only</i>) - Other (<i>fresh only</i>)
08.06 0806.10.00 00	Grapes, fresh or dried. - Fresh
08.07 0807.11.00 00	Melons (including watermelons) and papaws (papayas), fresh. - Melons (including watermelons): - - Watermelons

TARIFF CODE	DESCRIPTION
0807.19.00 00 0807.20.00 00	- - Other - Papaws (papayas)
08.08 0808.10.00 00 0808.30.00 00 0808.40.00 00	Apples, pears and quinces, fresh. - Apples - Pears - Quinces
08.09 0809.10.00 00 0809.21.00 00 0809.29.00 00 0809.30.00 00 0809.40 0809.40.10 00 0809.40.20 00	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh. - Apricots - Cherries: - - Sour cherries (<i>Prunus cerasus</i>) - - Other - Peaches, including nectarines - Plums and sloes: - - Plums - - Sloes
08.10 0810.10.00 00 0810.20.00 00 0810.30.00 00 0810.40.00 00 0810.50.00 00 0810.60.00 00 0810.70.00 00 0810.90 0810.90.10 00 0810.90.20 00 0810.90.30 00 0810.90.40 00 0810.90.50 00 0810.90.60 00 0810.90.70 00 0810.90.91 00 0810.90.92 00 0810.90.93 00 0810.90.94 00 0810.90.99 00	Other fruit, fresh. - Strawberries - Raspberries, blackberries, mulberries and loganberries - Black, white or red currants and gooseberries - Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i> - Kiwifruit - Durians - Persimmons - Other: - - Longans; Mata Kucing - - Lychees - - Rambutan - - Langsat (Lanzones) - - Jackfruit (including Cempedak and Nangka) - - Tamarinds - - Starfruit - - Other: - - - Salacca (snake fruit) - - - Dragon fruit - - - Sapodilla (ciku fruit) - - - Pomegranate (<i>Punica spp.</i>), soursop or sweetsops (<i>Annona spp.</i>), bell fruit (<i>Syzygium Spp.</i> , <i>Eugenia spp.</i>), marian plum (<i>Bouea spp.</i>), passion fruit (<i>Passiflora spp.</i>), cottonfruit (<i>Sandoricum spp.</i>) jujube (<i>Ziziphus spp.</i>) and tampoi or rambai (<i>Baccaurea spp.</i>) - - - Other
08.13 0813.40 0813.40.20 00	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter. - Other fruits: - - Tamarinds

TARIFF CODE	DESCRIPTION
0813.40.90 00	- - Other (assam : <i>garcinia atroviridis</i> only)
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.
0901.21	- Coffee, roasted:
0901.21.10 00	- - Not decaffeinated:
0901.21.20 00	- - - Unground
0901.22	- - - Ground
0901.22	- - Decaffeinated:
0901.22.10 00	- - - Unground
0901.22.20 00	- - - Ground
09.02	Tea, whether or not flavoured.
0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg:
0902.10.10 00	- - Leaves
0902.10.90 00	- - Other
0902.20	- Other green tea (not fermented):
0902.20.10 00	- - Leaves
0902.20.90 00	- - Other
0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg:
0902.30.10 00	- - Leaves
0902.30.90 00	- - Other
0902.40	- Other black tea (fermented) and other partly fermented tea:
0902.40.10 00	- - Leaves
0902.40.90 00	- - Other
09.04	Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.
0904.11	- Pepper:
0904.11.10 00	- - Neither crushed nor ground:
0904.11.20 00	- - - White
0904.11.90 00	- - - Black
0904.12	- - - Other
0904.12	- - Crushed or ground:
0904.12.10 00	- - - White
0904.12.20 00	- - - Black
0904.12.90 00	- - - Other
0904.21	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :
0904.21.10 00	- - Dried, neither crushed nor ground:
0904.21.90 00	- - - Chillies (Fruits of the genus <i>Capsicum</i>)
0904.22	- - - Other
0904.22	- - Crushed or ground:
0904.22.10 00	- - - Chillies (Fruits of the genus <i>Capsicum</i>)
0904.22.90 00	- - - Other
09.06	Cinnamon and cinnamon-tree flowers.
0906.11.00 00	- Neither crushed nor ground:
0906.19.00 00	- - Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)
	- - Other

TARIFF CODE	DESCRIPTION
0906.20.00 00	- Crushed or ground
09.07 0907.10.00 00 0907.20.00 00	Cloves (whole fruit, cloves and stems). - Neither crushed nor ground - Crushed or ground
09.08 0908.11.00 00 0908.12.00 00 0908.21.00 00 0908.22.00 00 0908.31.00 00 0908.32.00 00	Nutmeg, mace and cardamoms. - Nutmeg: - - Neither crushed nor ground - - Crushed or ground - Mace: - - Neither crushed nor ground - - Crushed or ground - Cardamoms: - - Neither crushed nor ground - - Crushed or ground
09.09 0909.21.00 00 0909.22.00 00 0909.31.00 00 0909.32.00 00 0909.61 0909.61.10 00 0909.61.20 00 0909.61.30 00 0909.61.90 00 0909.62 0909.62.10 00 0909.62.20 00 0909.62.30 00 0909.62.90 00	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries. - Seeds of coriander: - - Neither crushed nor ground - - Crushed or ground - Seeds of cumin: - - Neither crushed nor ground - - Crushed or ground - Seeds of anise, badian, caraway or fennel; juniper berries : - - Neither crushed nor ground: - - - Of anise - - - Of badian - - - Of caraway - - - Other - - Crushed or ground: - - - Of anise - - - Of badian - - - Of caraway - - - Other
09.10 0910.11.00 00 0910.12.00 00 0910.20.00 00 0910.30.00 00 0910.91 0910.91.10 00 0910.91.90 00 0910.99 0910.99.10 00 0910.99.90 00	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices. - Ginger: - - Neither crushed nor ground - - Crushed or ground - Saffron - Turmeric (curcuma) - Other spices: - - Mixtures referred to in Note 1(b) to this Chapter: - - - Curry - - - Other - - Other: - - - Thyme; bay leaves - - - Other

TARIFF CODE	DESCRIPTION
10.06	Rice.
1006.10	- Rice in the husk (paddy or rough):
1006.10.90 00	- - Other
1006.20	- Husked (brown) rice:
1006.20.10 00	- - Hom Mali rice
1006.20.90	- - Other:
1006.20.90 10	- - - Glutinous rice
1006.20.90 90	- - - Other
1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed:
1006.30.30 00	- - Glutinous rice
1006.30.40 00	- - Hom Mali rice
	- - Other:
1006.30.91 00	- - - Parboiled rice
1006.30.99 00	- - - Other
1006.40	- Broken rice:
1006.40.90 00	- - Other
11.01	Wheat or meslin flour.
11.02	Cereal flours other than of wheat or meslin.
1102.90	- Other:
1102.90.10 00	- - Rice flour
11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.
1106.20	- Of sago or of roots or tubers of heading 07.14:
1106.20.10 00	- - Of manioc (cassava)
1106.20.20 00	- - Of sago
11.08	Starches; inulin.
1108.14.00 00	- Starches:
1108.19	- - Manioc (cassava) starch
1108.19.10 00	- - Other starches:
	- - - Sago
12.07	Other oil seeds and oleaginous fruits, whether or not broken.
1207.50.00 00	- Mustard seeds
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.
1508.90.00 00	- Other
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.
1511.90	- Other:
1511.90.20 00	- - Refined oil
	- - Fractions of refined oil:
	- - - Liquid fractions:
1511.90.36 00	- - - - In packing of a net weight not exceeding 25 kg

TARIFF CODE	DESCRIPTION
1511.90.42 00	- - Fractions of unrefined oil: - - - Other; with packing of a net weight not exceeding 25 kg
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.
1513.19	- Coconut (copra) oil and its fractions:
1513.19.90 00	- - Other:(for cooking oil only but excluding its solid fraction) - - - 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: - - Other liquid mixtures or preparations of vegetable fats or oils or of their fractions:
1517.90.61 00	- - - In which ground-nut oil predominates
1517.90.63 00	- - - In which other palm oil predominates, in packings of a net weight not exceeding 25 kg
1517.90.67 00	- - - In which either soya-bean oil or coconut oil predominates (exclude soya-bean oil)
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.
1701.13.00 00	- Raw sugar not containing added flavouring or colouring matter: - - Cane sugar specified in Subheading Note 2 to this Chapter (Jaggery powder)
1701.14.00 00	- - Other cane sugar (Jaggery powder)
1701.99	- Other: - - Other: (cane sugar only)
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.
1901.10	- Preparations suitable for infants or young children, put up for retail sale:
1901.10.20 00	- - Of goods of headings 04.01 to 04.04 (whether or not containing cocoa in powder form only)
1901.10.30 00	- - Of soya-bean powder
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.
1902.19	- Uncooked pasta, not stuffed or otherwise prepared: - - Other:
1902.19.20 00	- - - Rice vermicelli (including bee hoon)
1902.19.40 00	- - - Other noodles (dry mi kolok only)
1902.19.90 00	- - - Other (laksa and kue tiaw only)

TARIFF CODE	DESCRIPTION
1902.30 1902.30.20 00 1902.30.90 00	- Other pasta: - - Rice vermicelli (including bee hoon) - - Other (wet laksa, wet kue tiaw and wet mi kuning)
19.05 1905.90 1905.90.90 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. - Other: - - Other (plain white bread, plain wholemeal bread and plain whole wheat bread only)
21.01 2101.11 2101.11.90 00 2101.20 2101.20.90 00	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: - - Extracts, essences and concentrates: - - - Other - 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: - - Other (tea only)
21.03 2103.90 2103.90.21 00 2103.90.29 00	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard. - Other: - - Mixed condiments and mixed seasoning: - - - Shrimp paste including belachan (blachan) (belachan/blachan only) - - - Other (cencaluk and budu only)
25.01 2501.00.10 00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution; or containing added anti-caking or free-flowing agents; sea water. - Table salt
49.01 4901.91.00 00 4901.99	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets. - Other: - - Dictionaries and encyclopaedias, and serial instalments thereof - - Other:
49.02 4902.10.00 00 4902.90.90 00	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material. - Appearing at least four times a week (newspapers only) - - Other (newspapers only)
4903.00.00 00	Children's picture, drawing or colouring books.

TARIFF CODE	DESCRIPTION
4904.00.00 00	Music, printed or in manuscript, whether or not bound or illustrated.
49.05	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.
4905.91.00 00	- Other: - - In book form
49.11	Other printed matter, including printed pictures and photographs.
4911.99	- - Other:
4911.99.90 00	- - - Other (Official government publications, that is, official, parliamentary and administrative documents published in their country of origin only)

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Dibuat 22 Mei 2017

[SULIT. KE. HF(152)860/01-2 Klt.2(31); Perb. R0.3865/356/1 JLD.16 (SK.5) C; PN(PU2)721/IX]

DATUK SERI JOHARI BIN ABDUL GHANI

Menteri Kewangan Kedua

[Akan dibentangkan di Dewan Rakyat menurut subseksyen 17(5) Akta Cukai Barang dan Perkhidmatan 2014]

GOODS AND SERVICES TAX ACT 2014

GOODS AND SERVICES TAX (ZERO-RATED SUPPLY) (AMENDMENT) ORDER 2017

IN exercise of the powers conferred by section 17 of the Goods and Services Tax Act 2014 [Act 762], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the **Goods and Services Tax (Zero-Rated Supply) (Amendment) Order 2017**.

(2) This Order is deemed to have come into operation on 1 April 2017.

Substitution of paragraph 4

2. The Goods and Services Tax (Zero-Rated Supply) 2014 [*P.U. (A)272/2014*], which is referred to as the “principal Order” in this Order, is amended by substituting for paragraph 4 the following paragraph:

“Classification of goods

4. The classification of goods specified in the First Schedule shall comply with the General Rules for the Interpretation of the Harmonized System under the International Convention on the Harmonized Commodity Description and Coding System as specified in paragraph 4 of the Customs Duties Order 2017 [*P.U. (A) 5/2017*].”.

Amendment of First Schedule

3. The principal Order is amended in the First Schedule by substituting for the Appendix the following Appendix:

“LAMPIRAN/APPENDIX

TARIFF CODE	DESCRIPTION
01.02	Live Bovine Animals
0102.21.00 00	- Cattle:
0102.29	- - Pure-bred breeding animals
	- - Other:
	- - - Male cattle:

TARIFF CODE	DESCRIPTION
0102.29.11 00 0102.29.19 00 0102.29.90 00 0102.31.00 00 0102.39.00 00 0102.90 0102.90.10 00 0102.90.90 00	- - - - Oxen - - - - Other - - - Other - Buffalo: - - Pure-bred breeding animals - - Other - Other: - - Pure-bred breeding animals - - Other
01.03 0103.10.00 00 0103.91.00 00 0103.92.00 00	Live swine. - Pure-bred breeding animals - Other: - - Weighing less than 50 kg - - Weighing 50 kg or more
01.04 0104.10 0104.10.10 00 0104.10.90 00 0104.20 0104.20.10 00 0104.20.90 00	Live sheep and goats. - Sheep: - - Pure-bred breeding animals - - Other - Goats: - - Pure-bred breeding animals - - Other
01.05 0105.11 0105.11.10 00 0105.11.90 00 0105.13 0105.13.10 00 0105.13.90 00 0105.94 0105.94.10 00 0105.94.91 00 0105.94.99 00 0105.99 0105.99.10 00	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls. - Weighing not more than 185 g: - - Fowls of the species <i>Gallus domesticus</i> : - - - Breeding fowls - - - Other - - Ducks: - - - Breeding ducklings - - - Other - Other: - - Fowls of the species <i>Gallus domesticus</i> : - - - Breeding fowls, other than fighting cocks - - - Other: - - - - Weighing not more than 2 kg - - - - Other - - Other: - - - Breeding ducks
02.01 0201.10.00 00 0201.20.00 00 0201.30.00 00	Meat of bovine animals, fresh or chilled. - Carcasses and half-carcasses - Other cuts with bone in - Boneless
02.02 0202.10.00 00 0202.20.00 00 0202.30.00 00	Meat of bovine animals, frozen. - Carcasses and half-carcasses - Other cuts with bone in - Boneless

TARIFF CODE	DESCRIPTION
02.03	Meat of swine, fresh, chilled or frozen.
0203.11.00 00	- Fresh or chilled:
0203.12.00 00	- - Carcasses and half-carcasses
0203.19.00 00	- - Hams, shoulders and cuts thereof, with bone in
	- - Other
0203.21.00 00	- Frozen:
0203.22.00 00	- - Carcasses and half-carcasses
0203.29.00 00	- - Hams, shoulders and cuts thereof, with bone in
	- - Other
02.04	Meat of sheep or goats, fresh, chilled or frozen.
0204.10.00 00	- Carcasses and half-carcasses of lamb, fresh or chilled
0204.21.00 00	- Other meat of sheep, fresh or chilled:
0204.22.00 00	- - Carcasses and half-carcasses
0204.23.00 00	- - Other cuts with bone in
0204.30.00 00	- - Boneless
0204.41.00 00	- Carcasses and half-carcasses of lamb, frozen
0204.42.00 00	- Other meat of sheep, frozen:
0204.43.00 00	- - Carcasses and half-carcasses
0204.50.00 00	- - Other cuts with bone in
	- - Boneless
	- Meat of goats
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.
0206.10.00 00	- Of bovine animals, fresh or chilled
0206.21.00 00	- Of bovine animals, frozen:
0206.22.00 00	- - Tongues
0206.29.00 00	- - Livers
0206.30.00 00	- - Other
0206.41.00 00	- Of swine, fresh or chilled
0206.49.00 00	- Of swine, frozen:
0206.80.00 00	- - Livers
0206.90.00 00	- - Other
	- Other, fresh or chilled (sheep and goats only)
	- Other, frozen (sheep and goats only)
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.
0207.11.00 00	- Of fowls of the species <i>Gallus domesticus</i> :
0207.12.00 00	- - Not cut in pieces, fresh or chilled
0207.13.00 00	- - Not cut in pieces, frozen
0207.14	- - Cuts and offal, fresh or chilled
0207.14.10 00	- - Cuts and offal, frozen:
0207.14.20 00	- - - Wings
0207.14.30 00	- - - Thighs
	- - - Livers
	- - - Other:
0207.14.91 00	- - - - Mechanically deboned or separated meat
0207.14.99 00	- - - - Other
	- Of ducks:

TARIFF CODE	DESCRIPTION
0207.41.00 00	- - Not cut in pieces, fresh or chilled
0207.42.00 00	- - Not cut in pieces, frozen
0207.43.00 00	- - Fatty livers, fresh or chilled
0207.44.00 00	- - Other, fresh or chilled
0207.45.00 00	- - Other, frozen
03.01	Live fish.
	- Other live fish:
0301.91.00 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>)
0301.92.00 00	- - Eels (<i>Anguilla</i> spp.)
0301.93	- - Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.):
0301.94.00 00	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)
0301.95.00 00	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)
0301.99	- - Other:
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.
	- Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99:
0302.11.00 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>)
0302.13.00 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>)
0302.14.00 00	- - Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)
0302.19.00 00	- - Other
	- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99:
0302.21.00 00	- - Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)
0302.22.00 00	- - Plaice (<i>Pleuronectes platessa</i>)
0302.23.00 00	- - Sole (<i>Solea</i> spp.)
0302.24.00 00	- - Turbots (<i>Psetta maxima</i>)
0302.29.00 00	- - Other
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99:
0302.31.00 00	- - Albacore or longfinned tunas (<i>Thunnus alalunga</i>)
0302.32.00 00	- - Yellowfin tunas (<i>Thunnus albacares</i>)
0302.33.00 00	- - Skipjack or stripe-bellied bonito
0302.34.00 00	- - Bigeye tunas (<i>Thunnus obesus</i>)

TARIFF CODE	DESCRIPTION
0302.35.00 00	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)
0302.36.00 00	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)
0302.39.00 00	- - Other
	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger spp.</i>), seerfishes (<i>Scomberomorus spp.</i>), jack and horse mackerel (<i>Trachurus spp.</i>), jacks, crevalles (<i>Caranx spp.</i>), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus spp.</i>), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus spp.</i>), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda spp.</i>), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99 :
0302.41.00 00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)
0302.42.00 00	- - Anchovies (<i>Engraulis spp.</i>)
0302.43.00 00	- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)
0302.44.00 00	- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)
0302.45.00 00	- - Jack and horse mackerel (<i>Trachurus spp.</i>)
0302.46.00 00	- - Cobia (<i>Rachycentron canadum</i>)
0302.47.00 00	- - Swordfish (<i>Xiphias gladius</i>)
0302.49.00 00	- - Other
	- 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> , excluding edible fish offal of subheadings 0302.91 to 0302.99:
0302.51.00 00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)
0302.52.00 00	- - Haddock (<i>Melanogrammus aeglefinus</i>)
0302.53.00 00	- - Coalfish (<i>Pollachius virens</i>)
0302.54.00 00	- - Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)
0302.55.00 00	- - Alaska Pollack (<i>Theragra chalcogramma</i>)
0302.56.00 00	- - Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)
0302.59.00 00	- - Other
	- 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>), excluding edible fish offal of subheadings 0302.91 to 0302.99 :
0302.71.00 00	- - Tilapias (<i>Oreochromis spp.</i>)
0302.72	- - Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>):
0302.72.10 00	- - - Yellowtail catfish (<i>Pangasius pangasius</i>)
0302.72.90 00	- - - Other

TARIFF CODE	DESCRIPTION
0302.73.00 00	- - 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>)
0302.74.00 00	- - Eels (<i>Anguilla spp.</i>)
0302.79.00 00	- - Other
0302.81.00 00	- - Dogfish and other sharks
0302.82.00 00	- - Rays and skates (<i>Rajidae</i>)
0302.83.00 00	- - Toothfish (<i>Dissostichus spp.</i>)
0302.84.00 00	- - Seabass (<i>Dicentrarchus spp.</i>)
0302.85.00 00	- - Seabream (<i>Sparidae</i>)
0302.89	- - Other:
	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :
0302.91.00 00	- - Livers, roes and milt
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.
	- Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99:
0303.11.00 00	- - Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)
0303.12.00 00	- - Other Pacific salmon (<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>)
0303.13.00 00	- - Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)
0303.14.00 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>)
0303.19.00 00	- - Other
	- 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>), excluding edible fish offal of subheadings 0303.91 to 0303.99 :
0303.23.00 00	- - Tilapias (<i>Oreochromis spp.</i>)
0303.24.00 00	- - Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)
0303.25.00 00	- - 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>)
0303.26.00 00	- - Eels (<i>Anguilla spp.</i>)
0303.29.00 00	- - Other
	- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99:

TARIFF CODE	DESCRIPTION
0303.31.00 00	- - Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)
0303.32.00 00	- - Plaice (<i>Pleuronectes platessa</i>)
0303.33.00 00	- - Sole (<i>Solea spp.</i>)
0303.34.00 00	- - Turbots (<i>Psetta maxima</i>)
0303.39.00 00	- - Other
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99 :
0303.41.00 00	- - Albacore or longfinned tunas (<i>Thunnus alalunga</i>)
0303.42.00 00	- - Yellowfin tunas (<i>Thunnus albacares</i>)
0303.43.00 00	- - Skipjack or strip-bellied bonito
0303.44.00 00	- - Bigeye tunas (<i>Thunnus obesus</i>)
0303.45	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>):
0303.45.10 00	- - - Atlantic bluefin tunas (<i>Thunnus thynnus</i>)
0303.45.90 00	- - - Pacific bluefin tunas (<i>Thunnus orientalis</i>)
0303.46.00 00	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)
0303.49.00 00	- - Other
	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger spp.</i>), seerfishes (<i>Scomberomorus spp.</i>), jack and horse mackerel (<i>Trachurus spp.</i>), jacks, crevalles (<i>Caranx spp.</i>), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus spp.</i>), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus spp.</i>), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda spp.</i>), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99:
0303.51.00 00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)
0303.53.00 00	- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)
0303.54	- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>):
0303.54.10 00	- - - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i>)
0303.54.20 00	- - - Pacific mackerel (<i>Scomber japonicus</i>)
0303.55.00 00	- - Jack and horse mackerel (<i>Trachurus spp.</i>)
0303.56.00 00	- - Cobia (<i>Rachycentron canadum</i>)
0303.57.00 00	- - Swordfish (<i>Xiphias gladius</i>)
0303.59	- - Other:
0303.59.10 00	- - - Indian mackerels (<i>Rastrelliger kanagurta</i>); Island mackerels (<i>Rastrelliger faughni</i>)
0303.59.20 00	- - - Silver pomfrets (<i>Pampus spp.</i>)
0303.59.90 00	- - - Other

TARIFF CODE	DESCRIPTION
0303.63.00 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> , excluding edible fish offal of subheadings 0303.91 to 0303.99:
0303.64.00 00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)
0303.65.00 00	- - Haddock (<i>Melanogrammus aeglefinus</i>)
0303.66.00 00	- - Coalfish (<i>Pollachius virens</i>)
0303.67.00 00	- - Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)
0303.68.00 00	- - Alaska Pollack (<i>Theragra chalcogramma</i>)
0303.69.00 00	- - Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)
0303.81.00 00	- - Other
0303.82.00 00	- Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99:
0303.83.00 00	- - Dogfish and other sharks
0303.84.00 00	- - Rays and skates (<i>Rajidae</i>)
0303.89	- - Toothfish (<i>Dissostichus spp.</i>)
0303.91.00 00	- - Seabass (<i>Dicentrarchus spp.</i>)
	- - Other:
	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:
	- - Livers , roes and milt
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.
0304.31.00 00	- Fresh or chilled fillets of 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>):
0304.32.00 00	- - Tilapias (<i>Oreochromis spp.</i>)
0304.33.00 00	- - Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)
0304.39.00 00	- - Nile Perch (<i>Lates Niloticus</i>)
0304.41.00 00	- - Other
0304.42.00 00	- Fresh or chilled fillets of other fish:
0304.43.00 00	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</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>)
0304.44.00 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>)
	- - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</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>

TARIFF CODE	DESCRIPTION
0304.45.00 00	- - Swordfish (<i>Xiphias gladius</i>)
0304.46.00 00	- - Toothfish (<i>Dissostichus spp.</i>)
0304.47.00 00	- - Dogfish and other sharks
0304.48.00 00	- - Rays and skates (<i>Rajidae</i>)
0304.49.00 00	- - Other
	- Other, fresh or chilled:
0304.51.00 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>).
0304.52.00 00	- - Salmonidae
0304.53.00 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>
0304.54.00 00	- - Swordfish (<i>Xiphias gladius</i>)
0304.55.00 00	- - Toothfish (<i>Dissostichus spp.</i>)
0304.56.00 00	- - Dogfish and other sharks
0304.57.00 00	- - Rays and skates (<i>Rajidae</i>)
0304.59.00 00	- - Other
	- Frozen fillets of 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>):
0304.61.00 00	- - Tilapias (<i>Oreochromis spp.</i>)
0304.62.00 00	- - Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)
0304.63.00 00	- - Nile Perch (<i>Lates niloticus</i>)
0304.69.00 00	- - Other
	- Frozen fillets of 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> :
0304.71.00 00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)
0304.72.00 00	- - Haddock (<i>Melanogrammus aeglefinus</i>)
0304.73.00 00	- - Coalfish (<i>Pollachius virens</i>)
0304.74.00 00	- - Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)
0304.75.00 00	- - Alaska Pollack (<i>Theragra chalcogramma</i>)
0304.79.00 00	- - Other
	- Frozen fillets of other fish:
0304.81.00 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>)

TARIFF CODE	DESCRIPTION
0304.82.00 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>)
0304.83.00 00	- - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)
0304.84.00 00	- - Swordfish (<i>Xiphias gladius</i>)
0304.85.00 00	- - Toothfish (<i>Dissostichus spp.</i>)
0304.86.00 00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)
0304.87.00 00	- - Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>)
0304.88.00 00	- - Dogfish, other sharks, rays and skates (<i>Rajidae</i>)
0304.89.00 00	- - Other
0304.91.00 00	- Other, frozen:
0304.91.00 00	- - Swordfish (<i>Xiphias gladius</i>)
0304.92.00 00	- - Toothfish (<i>Dissostichus spp.</i>)
0304.93.00 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>)
0304.94.00 00	- - Alaska Pollack (<i>Theragra chalcogramma</i>)
0304.95.00 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> , other than Alaska Pollack (<i>Theragra chalcogramma</i>)
0304.96.00 00	- - Dogfish and other sharks
0304.97.00 00	- - Rays and skates (<i>Rajidae</i>)
0304.99.00 00	- - Other
03.05	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.
0305.20	- Livers, roes and milt of fish, dried, smoked, salted or in brine:
0305.20.10 00	- - Of freshwater fish, dried, salted or in brine
0305.20.90 00	- - Other
0305.31.00 00	- Fish fillets, dried, salted or in brine, but not smoked:
0305.31.00 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>)
0305.32.00 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>

TARIFF CODE	DESCRIPTION
0305.39	- - Other:
0305.39.10 00	- - - Freshwater garfish (<i>Xenentodon cancila</i>), yellowstriped goatfish (<i>Upeneus vittatus</i>) and long-rakered trevally (<i>Ulua 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>)
0305.39.91 00	- - - Other:
0305.39.92 00	- - - - Of freshwater fish
	- - - - Of marine fish
	- Dried fish, other than edible fish offal, whether or not salted but not smoked:
0305.51.00 00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)
0305.52.00 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>)
0305.53.00 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> , other than cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)
0305.54.00 00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger spp.</i>), seerfishes (<i>Scomberomorus spp.</i>), jack and horse mackerel (<i>Trachurus spp.</i>), jacks, crevalles (<i>Caranx spp.</i>), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus spp.</i>), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus spp.</i>), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda spp.</i>), marlins, sailfishes, spearfish (<i>Istiophoridae</i>)
0305.59	- - Other:
	- - - Marine fish:
0305.59.21 00	- - - - Anchovies (<i>Stolephorus spp.</i> , <i>Coilia spp.</i> , <i>Setipinna spp.</i> , <i>Lycotrisa spp.</i> and <i>Thryssa spp.</i> , <i>Encrasicholina spp.</i>)
0305.59.29 00	- - - - Other
0305.59.90 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>)
0305.63.00 00	- - Anchovies (<i>Engraulis spp.</i>)

TARIFF CODE	DESCRIPTION
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
	- Fish fins, heads, tails, maws and other edible fish offal:
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
	- - 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; flours, meals and pellets of crustaceans, fit for human consumption.
	- Frozen:
0306.11	- - Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>): (excluding rock lobster)
0306.14	- - Crabs:
0306.14.10 00	- - - Soft shell crabs
0306.14.90 00	- - - Other
0306.16.00 00	- - Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)
0306.17	- - Other shrimps and prawns:
	- - - Giant tiger prawns (<i>Penaeus monodon</i>):
0306.17.11 00	- - - - Headless
0306.17.19 00	- - - - Other
	- - - Whiteleg shrimps (<i>Litopenaeus vannamei</i>):
0306.17.21 00	- - - - Headless, with tail
0306.17.22 00	- - - - Headless, without tail
0306.17.29 00	- - - - Other
0306.17.30 00	- - - Giant river prawns (<i>Macrobrachium rosenbergii</i>)
0306.17.90 00	- - - Other
0306.19.00 00	- - Other, (excluding flours, meals and pellets of crustaceans, fit for human consumption)

TARIFF CODE	DESCRIPTION
0306.33.00 00	- Live, fresh or chilled:
0306.35	- - Crabs
0306.35.20 00	- - Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>):
0306.35.30 00	- - - Other, live
0306.36	- - - Fresh or chilled
0306.36.21 00	- - Other shrimps and prawns:
0306.36.22 00	- - - Other, live:
0306.36.23 00	- - - - Giant tiger prawns (<i>Penaeus monodon</i>)
0306.36.29 00	- - - - Whiteleg shrimps (<i>Litopenaeus vannamei</i>)
0306.36.31 00	- - - - Giant river prawns (<i>Macrobrachium rosenbergii</i>)
0306.36.32 00	- - - - Other
0306.36.33 00	- - - - Fresh or chilled:
0306.36.39 00	- - - - Giant tiger prawns (<i>Penaeus monodon</i>)
0306.93	- - - - Whiteleg shrimps (<i>Litopenaeus vannamei</i>)
0306.93.29 00	- - - - Giant river prawns (<i>Macrobrachium rosenbergii</i>)
0306.93.30 00	- - - - Other
0306.95	- Other:
0306.95.21 00	- - Crabs:
0306.95.29 00	- - - In airtight containers for retail sale:
0306.95.30 00	- - - - Other
	- - - Other
	- - Shrimps and prawns:
	- - - In airtight containers for retail sale:
	- - - - In shell, cooked by steaming or boiling in water
	- - - - Other
	- - - 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; flours, meals and pellets of molluscs, fit for human consumption.
0307.11	- Oysters:
0307.11.10 00	- - Live, fresh or chilled:
0307.11.20 00	- - - Live
0307.12.00 00	- - - Fresh or chilled
0307.19	- - Frozen
0307.19.20 00	- - Other:
	- - - Dried, salted or in brine
	- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :
0307.21	- - Live, fresh or chilled:
0307.21.10 00	- - - Live
0307.21.20 00	- - - Fresh or chilled
0307.22.00 00	- - Frozen
0307.29	- - Other:
0307.29.30 00	- - - Dried, salted or in brine
	- Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>):
0307.31	- - Live, fresh or chilled:

TARIFF CODE	DESCRIPTION
0307.31.10 00	- - - Live
0307.31.20 00	- - - Fresh or chilled
0307.32.00 00	- - Frozen
0307.39	- - Other:
0307.39.30 00	- - - Dried, salted or in brine
	- Cuttle fish and squid:
0307.42	- - Live, fresh or chilled:
	- - - Live :
0307.42.11 00	- - - - Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>)
0307.42.19 00	- - - - Other
	- - - Fresh or chilled :
0307.42.21 00	- - - - Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>)
0307.42.29 00	- - - - Other
0307.43	- - Frozen:
0307.43.10 00	- - - Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligospp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>)
0307.43.90 00	- - - Other
0307.49	- - Other:
	- - - Dried, salted or in brine:
0307.49.21 00	- - - - Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>)
0307.49.29 00	- - - - Other
	- Octopus (<i>Octopus spp.</i>):
0307.51	- - Live, fresh or chilled:
0307.51.10 00	- - - Live
0307.51.20 00	- - - Fresh or chilled
0307.52.00 00	- - Frozen
0307.59	- - Other:
0307.59.20 00	- - - Dried, salted or in brine
0307.60	- Snails, other than sea snails:
0307.60.10 00	- - Live
0307.60.20 00	- - Fresh, chilled or frozen
0307.60.40 00	- - Dried, salted or in brine
	- Clams, cockles and ark shells (families <i>Arcidae</i> , <i>Arctidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiattellidae</i> , <i>Mactridae</i> , <i>Mesodesmatidae</i> , <i>Myidae</i> , <i>Semelidae</i> , <i>Solecurtidae</i> , <i>Solenidae</i> , <i>Tridacnidae</i> and <i>Veneridae</i>):
0307.71	- - Live, fresh or chilled:
0307.71.10 00	- - - Live
0307.71.20 00	- - - Fresh or chilled
0307.72.00 00	- - Frozen
0307.79	- - Other:
0307.79.30 00	- - - Dried, salted or in brine

TARIFF CODE	DESCRIPTION
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.
0308.11	- Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothuroidea</i>):
0308.11.10 00	- - Live, fresh or chilled:
0308.11.20 00	- - - Live
0308.12.00 00	- - - Fresh or chilled
0308.19	- - Frozen
0308.19.20 00	- - Other:
0308.21	- - - Dried, salted or in brine
0308.21.10 00	- Sea urchins (<i>Strongylocentrotus</i> spp., <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echinus esculentus</i>):
0308.21.20 00	- - Live, fresh or chilled:
0308.22.00 00	- - - Live
0308.29	- - - Fresh or chilled
0308.29.20 00	- - Frozen
0308.30	- - Other:
0308.30.10 00	- - - Dried, salted or in brine
0308.30.20 00	- Jellyfish (<i>Rhopilema</i> spp.):
0308.30.30 00	- - Live
0308.30.40 00	- - Fresh or chilled
0308.90	- - Frozen
0308.90.10 00	- - Dried, salted or in brine
0308.90.20 00	- Other:
0308.90.30 00	- - Live
0308.90.40 00	- - Fresh or chilled
	- - Frozen
	- - Dried, salted or in brine
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.
0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%: (in powder form for infants and young children use only)
0402.10.42 00	- - Not containing added sugar or other sweetening matter:
0402.10.92 00	- - - In containers of a net weight of 2 kg or less
	- - Other:
	- - - In containers of a net weight of 2 kg or less
0402.21	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5% (in powder form for infants and young children use only):
0402.21.30 00	- - Not containing added sugar or other sweetening matter:
0402.29	- - - In containers of a net weight of 2 kg or less
0402.29.30 00	- - Other:
	- - - In containers of a net weight of 2 kg or less

TARIFF CODE	DESCRIPTION
04.07	Birds' eggs, in shell, fresh, preserved or cooked.
0407.11	- Fertilised eggs for incubation :
0407.11.90 00	- - Of fowls of the species <i>Gallus domesticus</i> :
0407.19	- - - Other
	- - Other:
	- - - Of ducks:
0407.19.19 00	- - - - Other
	- Other fresh eggs:
0407.21.00 00	- - Of fowls of the species <i>Gallus domesticus</i>
0407.29	- - Other:
0407.29.10 00	- - - Of ducks
0407.90	- Other:
0407.90.10 00	- - Of fowls of the species <i>Gallus domesticus</i> (salted only)
0407.90.20 00	- - Of ducks (salted only)
07.01	Potatoes, fresh or chilled.
0701.90	- Other:
0701.90.90 00	- - Other
0702.00.00 00	Tomatoes, fresh or chilled.
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.
0703.10	- Onions and shallots:
	- - Onions:
0703.10.19 00	- - - Other
	- - Shallots:
0703.10.29 00	- - - Other
0703.20	- Garlic:
0703.20.90 00	- - Other
0703.90	- Leeks and other alliaceous vegetables:
0703.90.90 00	- - Other
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
0704.10	- Cauliflowers and headed broccoli:
0704.10.10 00	- - Cauliflowers
0704.10.20 00	- - Headed broccoli
0704.20.00 00	- Brussels sprouts
0704.90	- Other:
0704.90.10 00	- - Round (drumhead) cabbages
0704.90.20 00	- - Chinese mustard
0704.90.90 00	- - Other
07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.
	- Lettuce:
0705.11.00 00	- - Cabbage lettuce (head lettuce)
0705.19.00 00	- - Other
	- Chicory:
0705.21.00 00	- - Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)
0705.29.00 00	- - Other

TARIFF CODE	DESCRIPTION
07.06 0706.10 0706.10.10 00 0706.10.20 00 0706.90.00 00	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled. - Carrots and turnips: - - Carrots - - Turnips - Other
0707.00.00 00	Cucumbers and gherkins, fresh or chilled.
07.08 0708.10.00 00 0708.20 0708.20.10 00 0708.20.20 00 0708.20.90 00 0708.90.00 00	Leguminous vegetables, shelled or unshelled, fresh or chilled. - Peas (<i>Pisum sativum</i>) - Beans (<i>Vigna spp., Phaseolus spp.</i>): - - French beans - - Long beans - - Other - Other leguminous vegetables
07.09 0709.20.00 00 0709.30.00 00 0709.40.00 00 0709.51.00 00 0709.59 0709.59.10 00 0709.59.90 00 0709.60 0709.60.10 00 0709.60.90 00 0709.70.00 00 0709.91.00 00 0709.92.00 00 0709.93.00 00 0709.99 0709.99.10 00 0709.99.20 00 0709.99.90 00	Other vegetables, fresh or chilled. - Asparagus - Aubergines (egg-plants) - Celery other than celeriac - Mushrooms and truffles: - - Mushrooms of the genus <i>Agaricus</i> - - Other: - - - Truffles - - - Other - Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> : - - Chillies (fruits of genus <i>Capsicum</i>) - - Other - Spinach, New Zealand spinach and orache spinach (garden spinach) - Other: - - Globe artichokes - - Olives - - Pumpkins, squash and gourds (<i>Cucurbita spp.</i>) - - Other: - - - Sweet corn - - - Lady's fingers (Okra) - - - Other
07.10 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	Vegetables (uncooked or cooked by steaming or boiling in water), frozen. - Potatoes - Leguminous vegetables, shelled or unshelled: - - Peas (<i>Pisum sativum</i>) - - Beans (<i>Vigna spp., Phaseolus spp.</i>) - - Other - Spinach, New Zealand spinach and orache spinach (garden spinach) - Sweet corn - Other vegetables

TARIFF CODE	DESCRIPTION
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:
0711.20.90 00	- - Other (in brine only)
0711.40	- Cucumbers and gherkins:
0711.40.90 00	- - Other (in brine only)
0711.51	- Mushrooms and truffles:
0711.51.90 00	- - Mushrooms of the genus <i>Agaricus</i> :
0711.59	- - Other:
0711.59.90 00	- - - Other (in brine only)
0711.90	- Other vegetables; mixtures of vegetables:(in brine only)
0711.90.10 00	- - Sweet corn
0711.90.20 00	- - Chillies (fruits of genus <i>Capsicum</i>)
0711.90.30 00	- - Capers
0711.90.90 00	- - Other
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.
0713.10	- Peas (<i>Pisum sativum</i>): (exclude whole and not skinned)
0713.10.90 00	- - Other
0713.20	- Chickpeas (garbanzos): (exclude whole and not skinned)
0713.20.90 00	- - Other
0713.31	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):
0713.31.90 00	- - Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek: (exclude whole and not skinned)
0713.40	- Lentils: (exclude whole and not skinned)
0713.40.90 00	- - Other
0713.60	- Pigeon peas (<i>Cajanus cajan</i>): (exclude whole and not skinned)
0713.60.90 00	- - 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.
0714.10	- Manioc (cassava):
0714.10.91 00	- - Other:
0714.10.99 00	- - - Frozen
0714.20	- Sweet potatoes:
0714.20.10 00	- - Frozen
0714.20.90 00	- - Other
0714.30	- Yams (<i>Dioscorea spp.</i>):
0714.30.10 00	- - Frozen
0714.30.90 00	- - Other
0714.90	- Other:

TARIFF CODE	DESCRIPTION
0714.90.91 00 0714.90.99 00	- - Other (lotus root and water chestnut only) - - - Frozen - - - Other
08.01 0801.11.00 00 0801.12.00 00 0801.19 0801.19.10 00 0801.19.90 00	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled. - Coconuts: - - Desiccated - - In the inner shell (endocarp) - - Other: - - - Young coconut - - - Other
08.03 0803.10.00 00 0803.90 0803.90.10 00 0803.90.90 0803.90.90 30 0803.90.90 50 0803.90.90 90	Bananas, including plantains, fresh or dried. - Plantains - Other: - - Lady's finger banana - - Other: - - - Pisang berangan - - - Dwarf cavendish - - - Other
08.04 0804.10.00 00 0804.20.00 00 0804.30.00 00 0804.40.00 00 0804.50 0804.50.10 00 0804.50.20 00 0804.50.30 00	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried. - Dates (fresh only) - Figs (fresh only) - Pineapples (fresh only) - Avocados (fresh only) - Guavas, mangoes and mangosteens: (fresh only) - - Guavas - - Mangoes - - Mangosteens
08.05 0805.10 0805.10.10 00 0805.21.00 00 0805.22.00 00 0805.29.00 00 0805.40.00 00 0805.50 0805.50.10 00 0805.50.20 00 0805.90.00 00	Citrus fruit, fresh or dried. - Oranges: - - Fresh - Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids: - - Mandarins (including tangerines and satsumas) (<i>fresh only</i>) - - Clementines (<i>fresh only</i>) - - Other (<i>fresh only</i>) - Grapefruit, including pomelos (<i>fresh only</i>) - Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>): - - Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) (<i>fresh only</i>) - - Limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>) (<i>fresh only</i>) - Other (<i>fresh only</i>)
08.06 0806.10.00 00	Grapes, fresh or dried. - Fresh
08.07 0807.11.00 00	Melons (including watermelons) and papaws (papayas), fresh. - Melons (including watermelons): - - Watermelons

TARIFF CODE	DESCRIPTION
0807.19.00 00 0807.20.00 00	- - Other - Papaws (papayas)
08.08 0808.10.00 00 0808.30.00 00 0808.40.00 00	Apples, pears and quinces, fresh. - Apples - Pears - Quinces
08.09 0809.10.00 00 0809.21.00 00 0809.29.00 00 0809.30.00 00 0809.40 0809.40.10 00 0809.40.20 00	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh. - Apricots - Cherries: - - Sour cherries (<i>Prunus cerasus</i>) - - Other - Peaches, including nectarines - Plums and sloes: - - Plums - - Sloes
08.10 0810.10.00 00 0810.20.00 00 0810.30.00 00 0810.40.00 00 0810.50.00 00 0810.60.00 00 0810.70.00 00 0810.90 0810.90.10 00 0810.90.20 00 0810.90.30 00 0810.90.40 00 0810.90.50 00 0810.90.60 00 0810.90.70 00 0810.90.91 00 0810.90.92 00 0810.90.93 00 0810.90.94 00 0810.90.99 00	Other fruit, fresh. - Strawberries - Raspberries, blackberries, mulberries and loganberries - Black, white or red currants and gooseberries - Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i> - Kiwifruit - Durians - Persimmons - Other: - - Longans; Mata Kucing - - Lychees - - Rambutan - - Langsat (Lanzones) - - Jackfruit (including Cempedak and Nangka) - - Tamarinds - - Starfruit - - Other: - - - Salacca (snake fruit) - - - Dragon fruit - - - Sapodilla (ciku fruit) - - - Pomegranate (<i>Punica spp.</i>), soursop or sweetsops (<i>Annona spp.</i>), bell fruit (<i>Syzygium Spp.</i> , <i>Eugenia spp.</i>), marian plum (<i>Bouea spp.</i>), passion fruit (<i>Passiflora spp.</i>), cottonfruit (<i>Sandoricum spp.</i>) jujube (<i>Ziziphus spp.</i>) and tampoi or rambai (<i>Baccaurea spp.</i>) - - - Other
08.13 0813.40 0813.40.20 00	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter. - Other fruits: - - Tamarinds

TARIFF CODE	DESCRIPTION
0813.40.90 00	- - Other (assam : <i>garcinia atroviridis</i> only)
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.
0901.21	- Coffee, roasted:
0901.21.10 00	- - Not decaffeinated:
0901.21.20 00	- - - Unground
0901.22	- - - Ground
0901.22	- - Decaffeinated:
0901.22.10 00	- - - Unground
0901.22.20 00	- - - Ground
09.02	Tea, whether or not flavoured.
0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg:
0902.10.10 00	- - Leaves
0902.10.90 00	- - Other
0902.20	- Other green tea (not fermented):
0902.20.10 00	- - Leaves
0902.20.90 00	- - Other
0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg:
0902.30.10 00	- - Leaves
0902.30.90 00	- - Other
0902.40	- Other black tea (fermented) and other partly fermented tea:
0902.40.10 00	- - Leaves
0902.40.90 00	- - Other
09.04	Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.
0904.11	- Pepper:
0904.11.10 00	- - Neither crushed nor ground:
0904.11.20 00	- - - White
0904.11.90 00	- - - Black
0904.12	- - - Other
0904.12	- - Crushed or ground:
0904.12.10 00	- - - White
0904.12.20 00	- - - Black
0904.12.90 00	- - - Other
0904.21	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :
0904.21.10 00	- - Dried, neither crushed nor ground:
0904.21.90 00	- - - Chillies (Fruits of the genus <i>Capsicum</i>)
0904.22	- - - Other
0904.22	- - Crushed or ground:
0904.22.10 00	- - - Chillies (Fruits of the genus <i>Capsicum</i>)
0904.22.90 00	- - - Other
09.06	Cinnamon and cinnamon-tree flowers.
0906.11.00 00	- Neither crushed nor ground:
0906.19.00 00	- - Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)
	- - Other

TARIFF CODE	DESCRIPTION
0906.20.00 00	- Crushed or ground
09.07 0907.10.00 00 0907.20.00 00	Cloves (whole fruit, cloves and stems). - Neither crushed nor ground - Crushed or ground
09.08 0908.11.00 00 0908.12.00 00 0908.21.00 00 0908.22.00 00 0908.31.00 00 0908.32.00 00	Nutmeg, mace and cardamoms. - Nutmeg: - - Neither crushed nor ground - - Crushed or ground - Mace: - - Neither crushed nor ground - - Crushed or ground - Cardamoms: - - Neither crushed nor ground - - Crushed or ground
09.09 0909.21.00 00 0909.22.00 00 0909.31.00 00 0909.32.00 00 0909.61 0909.61.10 00 0909.61.20 00 0909.61.30 00 0909.61.90 00 0909.62 0909.62.10 00 0909.62.20 00 0909.62.30 00 0909.62.90 00	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries. - Seeds of coriander: - - Neither crushed nor ground - - Crushed or ground - Seeds of cumin: - - Neither crushed nor ground - - Crushed or ground - Seeds of anise, badian, caraway or fennel; juniper berries : - - Neither crushed nor ground: - - - Of anise - - - Of badian - - - Of caraway - - - Other - - Crushed or ground: - - - Of anise - - - Of badian - - - Of caraway - - - Other
09.10 0910.11.00 00 0910.12.00 00 0910.20.00 00 0910.30.00 00 0910.91 0910.91.10 00 0910.91.90 00 0910.99 0910.99.10 00 0910.99.90 00	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices. - Ginger: - - Neither crushed nor ground - - Crushed or ground - Saffron - Turmeric (curcuma) - Other spices: - - Mixtures referred to in Note 1(b) to this Chapter: - - - Curry - - - Other - - Other: - - - Thyme; bay leaves - - - Other

TARIFF CODE	DESCRIPTION
10.06	Rice.
1006.10	- Rice in the husk (paddy or rough):
1006.10.90 00	- - Other
1006.20	- Husked (brown) rice:
1006.20.10 00	- - Hom Mali rice
1006.20.90	- - Other:
1006.20.90 10	- - - Glutinous rice
1006.20.90 90	- - - Other
1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed:
1006.30.30 00	- - Glutinous rice
1006.30.40 00	- - Hom Mali rice
	- - Other:
1006.30.91 00	- - - Parboiled rice
1006.30.99 00	- - - Other
1006.40	- Broken rice:
1006.40.90 00	- - Other
11.01	Wheat or meslin flour.
11.02	Cereal flours other than of wheat or meslin.
1102.90	- Other:
1102.90.10 00	- - Rice flour
11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.
1106.20	- Of sago or of roots or tubers of heading 07.14:
1106.20.10 00	- - Of manioc (cassava)
1106.20.20 00	- - Of sago
11.08	Starches; inulin.
1108.14.00 00	- Starches:
1108.19	- - Manioc (cassava) starch
1108.19.10 00	- - Other starches:
	- - - Sago
12.07	Other oil seeds and oleaginous fruits, whether or not broken.
1207.50.00 00	- Mustard seeds
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.
1508.90.00 00	- Other
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.
1511.90	- Other:
1511.90.20 00	- - Refined oil
	- - Fractions of refined oil:
	- - - Liquid fractions:
1511.90.36 00	- - - - In packing of a net weight not exceeding 25 kg

TARIFF CODE	DESCRIPTION
1511.90.42 00	- - Fractions of unrefined oil: - - - Other, with packing of a net weight not exceeding 25 kg
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.
1513.19	- Coconut (copra) oil and its fractions:
1513.19.90 00	- - Other:(for cooking oil only but excluding its solid fraction) - - - 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: - - Other liquid mixtures or preparations of vegetable fats or oils or of their fractions:
1517.90.61 00	- - - In which ground-nut oil predominates
1517.90.63 00	- - - In which other palm oil predominates, in packings of a net weight not exceeding 25 kg
1517.90.67 00	- - - In which either soya-bean oil or coconut oil predominates (exclude soya-bean oil)
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.
1701.13.00 00	- Raw sugar not containing added flavouring or colouring matter: - - Cane sugar specified in Subheading Note 2 to this Chapter (Jaggery powder)
1701.14.00 00	- - Other cane sugar (Jaggery powder)
1701.99	- Other: - - Other: (cane sugar only)
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.
1901.10	- Preparations suitable for infants or young children, put up for retail sale:
1901.10.20 00	- - Of goods of headings 04.01 to 04.04 (whether or not containing cocoa in powder form only)
1901.10.30 00	- - Of soya-bean powder
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.
1902.19	- Uncooked pasta, not stuffed or otherwise prepared: - - Other:
1902.19.20 00	- - - Rice vermicelli (including bee hoon)
1902.19.40 00	- - - Other noodles (dry mi kolok only)
1902.19.90 00	- - - Other (laksa and kue tiaw only)

TARIFF CODE	DESCRIPTION
1902.30 1902.30.20 00 1902.30.90 00	- Other pasta: - - Rice vermicelli (including bee hoon) - - Other (wet laksa, wet kue tiaw and wet mi kuning)
19.05 1905.90 1905.90.90 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. - Other: - - Other (plain white bread, plain wholemeal bread and plain whole wheat bread only)
21.01 2101.11 2101.11.90 00 2101.20 2101.20.90 00	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: - - Extracts, essences and concentrates: - - - Other - 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: - - Other (tea only)
21.03 2103.90 2103.90.21 00 2103.90.29 00	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard. - Other: - - Mixed condiments and mixed seasoning: - - - Shrimp paste including belachan (blachan) (belachan/blachan only) - - - Other (cencaluk and budu only)
25.01 2501.00.10 00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution; or containing added anti-caking or free-flowing agents; sea water. - Table salt
49.01 4901.91.00 00 4901.99	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets. - Other: - - Dictionaries and encyclopaedias, and serial instalments thereof - - Other:
49.02 4902.10.00 00 4902.90.90 00	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material. - Appearing at least four times a week (newspapers only) - - Other (newspapers only)
4903.00.00 00	Children's picture, drawing or colouring books.

TARIFF CODE	DESCRIPTION
4904.00.00 00	Music, printed or in manuscript, whether or not bound or illustrated.
49.05	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.
4905.91.00 00	- Other: - - In book form
49.11	Other printed matter, including printed pictures and photographs.
4911.99	- - Other:
4911.99.90 00	- - - Other (Official government publications, that is, official, parliamentary and administrative documents published in their country of origin only)

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DATUK SERI JOHARI BIN ABDUL GHANI
Second Minister of Finance

[To be laid before the Dewan Rakyat pursuant to subsection 17(5) of the Goods and Services Tax Act 2014]