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WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH CUKAI BARANG DAN PERKHIDMATAN (PEMBEKALAN BERKADAR SIFAR) (PINDAAN) 2015

GOODS AND SERVICES TAX (ZERO-RATED SUPPLY) (AMENDMENT) ORDER 2015



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AKTA CUKAI BARANG DAN PERKHIDMATAN 2014

PERINTAH CUKAI BARANG DAN PERKHIDMATAN (PEMBEKALAN BERKADAR SIFAR)
(PINDAAN) 2015

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) 2015**.

(2) Perintah ini mula berkuat kuasa pada 30 Mac 2015.

Pindaan Jadual Pertama

2. Perintah Cukai Barang dan Perkhidmatan (Pembekalan Berkadar Sifar) 2014 [P.U. (A) 272/2014], yang disebut Perintah ibu dalam Perintah ini, dipinda dalam Jadual Pertama—

- (a) dalam subbutiran 6(1), dengan memasukkan selepas perkataan “Akta Industri Perkhidmatan Air 2006 [Akta 655]” perkataan “atau Ordinan Air 1994 [Sarawak Bab 13]”;
- (b) dalam butiran 8 dalam teks bahasa kebangsaan, dengan memotong selepas perkataan “seseorang” perkataan “yang”; dan
- (c) dengan menggantikan Lampiran dengan Lampiran yang berikut:

“LAMPIRAN/APPENDIX

TARIFF CODE		DESCRIPTION
01.02		Live bovine animals. - Cattle:

TARIFF CODE		DESCRIPTION
0102.21	000	- - Pure-bred breeding animals:
0102.29		- - Other:
		- - - For slaughter:
	110	- - - - Oxen
	190	- - - - Other
		- - - Other:
	910	- - - - Oxen
	990	- - - - Other
		- Buffalo:
0102.31	000	- - Pure-bred breeding animals
0102.39		- - Other:
	100	- - - For slaughter
	900	- - - Other
0102.90		- Other:
	100	- - Pure-bred breeding animals
		- - Other:
	910	- - - For slaughter
	990	- - - Other
01.03		Live swine.
0103.10	000	- Pure-bred breeding animals
		- Others:
0103.91	000	- - Weighing less than 50kg
0103.92	000	- - Weighing 50kg or more
01.04		Live sheep and goats.
0104.10	000	- Sheep
0104.20	000	- Goats
01.05		Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.
		- Weighing not more than 185g:
0105.11		- - Fowls of the species <i>Gallus domesticus</i> :
	100	- - - Breeding fowls
	900	- - - Other
0105.13		- - Ducks:
	100	- - - Breeding ducklings
0105.94	900	- - Fowls of the species <i>Gallus domesticus</i> :
		- - - Weighing not more than 2kg:
	110	- - - - Breeding fowls
	190	- - - - Other
	900	- - - Other

TARIFF CODE		DESCRIPTION
0105.99	100	- - Other: - - - Ducks
02.01		Meat of bovine animals, fresh or chilled.
0201.10	000	- Carcasses and half-carcasses
0201.20	000	- Other cuts with bone in
0201.30	000	- Boneless
02.02		Meat of bovine animals, frozen.
0202.10	000	- Carcasses and half-carcasses
0202.20	000	- Other cuts with bone in
0202.30	000	- Boneless
02.03		Meat of swine, fresh, chilled or frozen.
		- Fresh or chilled:
0203.11	000	- - Carcasses and half-carcasses
0203.12	000	- - Hams, shoulders and cuts thereof, with bone in
0203.19	000	- - Other
		- Frozen:
0203.21	000	- - Carcasses and half-carcasses
0203.22	000	- - Hams, shoulders and cuts thereof, with bone in
0203.29	000	- - Other
02.04		Meat of sheep or goats, fresh, chilled or frozen.
0204.10	000	- Carcasses and half-carcasses of lamb, fresh or chilled
		- Other meat of sheep, fresh or chilled:
0204.21	000	- - Carcasses and half-carcasses
0204.22	000	- - Other cuts with bone in
0204.23	000	- - Boneless
0204.30	000	- Carcasses and half-carcasses of lamb, frozen
		- Other meat of sheep, frozen:
0204.41	000	- - Carcasses and half-carcasses
0204.42	000	- - Other cuts with bone in
0204.43	000	- - Boneless
0204.50	000	- Meat of goats
02.06		Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.

TARIFF CODE		DESCRIPTION
0206.10	000	- Of bovine animals, fresh or chilled
		- Of bovine animals, frozen:
0206.21	000	-- Tongues
0206.22	000	-- Livers
0206.29	000	-- Other
0206.30	000	- Of swine, fresh or chilled
		- Of swine, frozen:
0206.41	000	-- Livers
0206.49	000	-- Other
0206.80	000	- Other, fresh or chilled (sheep and goats only)
0206.90	000	- Other, frozen (sheep and goats only)
02.07		Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.
		- Of fowls of the species <i>Gallus domesticus</i> :
0207.11	000	-- Not cut in pieces, fresh or chilled
0207.12	000	-- Not cut in pieces, frozen
0207.13	000	-- Cuts and offal, fresh or chilled
0207.14	000	-- Cuts and offal, frozen
		- Of ducks:
0207.41	000	-- Not cut in pieces, fresh or chilled
0207.42	000	-- Not cut in pieces, frozen
0207.43	000	-- Fatty livers, fresh or chilled
0207.44	000	-- Other, fresh or chilled
0207.45	000	-- Other, frozen
03.01		Live fish.
		- Other live fish (not including fish for bait):
0301.91	000	-- 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	000	-- Eels (<i>Anguilla</i> spp.)
0301.93	000	-- Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)
0301.94	000	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)
0301.95	000	-- Southern bluefin tunas (<i>thunnus maccoyii</i>)
0301.99	000	-- Other
03.02		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.

TARIFF CODE		DESCRIPTION
0302.11	000	- Salmonidae, excluding livers and roes: - - 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	000	- - 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>), Atlantis salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)
0302.14	000	- - Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)
0302.19	000	- - Other - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Solwidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:
0302.21	000	- - Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)
0302.22	000	- - Plaice (<i>Pleuronectes platessa</i>)
0302.23	000	- - Sole (<i>Solea spp.</i>)
0302.24	000	- - Turbots (<i>Psetta maxima</i>)
0302.29	000	- - Other - Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:
0302.31	000	- - Albacore or longfinned tunas (<i>Thunnus alalunga</i>)
0302.32	000	- - Yellowfin tunas (<i>Thunnus albacares</i>)
0302.33	000	- - Skipjack or stripe-bellied bonito
0302.34	000	- - Bigeye tunas (<i>Thunnus obesus</i>)
0302.35	000	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)
0302.36	000	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)
0302.39	000	- - 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>), jack and horse mackerel (<i>Trachurus spp.</i>) cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes:
0302.41	000	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)
0302.42	000	- - Anchovies (<i>Engraulis spp.</i>)

TARIFF CODE		DESCRIPTION
0302.43	000	- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)
0302.44	000	- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)
0302.45	000	- - Jack and Horse Mackerel (<i>Trachurus spp.</i>)
0302.46	000	- - Cobia (<i>Rachycentron canadum</i>)
0302.47	000	- - Swordfish (<i>Xiphias gladius</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> , excluding livers and roes:
0302.51	000	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)
0302.52	000	- - Haddock (<i>Melanogrammus aeglefinus</i>)
0302.53	000	- - Coalfish (<i>Pollachius virens</i>)
0302.54	000	- - Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)
0302.55	000	- - Alaska Pollack (<i>Theraga chalcogramma</i>)
0302.56	000	- - Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)
0302.59	000	- - 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 carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding livers and roes:
0302.71	000	- - Tilapias (<i>Oreochromis spp.</i>)
0302.72	000	- - Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)
0302.73	000	- - Carp (<i>Cyprinus carpio</i> , <i>Carassius Carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylophar yngodon piceus</i>)
0302.74	000	- - Eels (<i>Anguilla spp.</i>)
0302.79	000	- - Other
		- Other fish, excluding livers and roes:
0302.81	000	- - Dogfish and other sharks
0302.82	000	- - Rays and skates (<i>Rajidae</i>)
0302.83	000	- - Toothfish (<i>Dissosticus spp.</i>)
0302.84	000	- - Seabass (<i>Dicentrarchus spp.</i>)
0302.85	000	- - Seabream (<i>Sparidae</i>)
0302.89	000	- - Other
0302.90	000	- Livers and roes

TARIFF CODE		DESCRIPTION
03.03		Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.
0303.11	000	- Salmonidae, excluding livers and roes: -- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)
0303.12	000	-- Other 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>)
0303.13	000	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)
0303.14	000	-- 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	000	-- 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 carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding livers and roes:
0303.23	000	-- Tilapias (<i>Oreochromis spp.</i>)
0303.24	000	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)
0303.25	000	-- Carp (<i>Cyprinus carpio</i> , <i>Carassius Carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylophar yngodon piceus</i>)
0303.26	000	-- Eels (<i>Anguilla spp.</i>)
0303.29	000	-- Other - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Solwidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:
0303.31	000	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)
0303.32	000	-- Plaice (<i>Pleuronectes platessa</i>)
0303.33	000	-- Sole (<i>Solea spp.</i>)
0303.34	000	-- Turbots(<i>Psetta maxima</i>)
0303.39	000	-- Other - Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:
0303.41	000	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)

TARIFF CODE		DESCRIPTION
0303.42	000	- - Yellowfin tunas (<i>Thunnus albacares</i>)
0303.43	000	- - Skipjack or stripe-bellied bonito
0303.44	000	- - Bigeye tunas (<i>Thunnus obesus</i>)
0303.45	000	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)
0303.46	000	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)
0303.49	000	- - Other
		- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</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>), jack and horse mackerel (<i>Trachurus spp.</i>) cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes:
0303.51	000	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)
0303.53	000	- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)
0303.54	000	- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)
0303.55	000	- - Jack and horse mackerel (<i>Trachurus spp.</i>)
0303.56	000	- - Cobia (<i>Rachycentron canadum</i>)
0303.57	000	- - Swordfish (<i>Xiphias gladius</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> , excluding livers and roes:
0303.63	000	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>),
0303.64	000	- - Haddock (<i>Melanogrammus aeglefinus</i>)
0303.65	000	- - Coalfish (<i>Pollachius virens</i>)
0303.66	000	- - Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)
0303.67	000	- - Alaska Pollack (<i>Theraga chalcogramma</i>)
0303.68	000	- - Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)
0303.69	000	- - Other
		- Other fish, excluding livers and roes:
0303.81	000	- - Dogfish and other sharks
0303.82	000	- - Rays and skates (<i>Rajidae</i>)
0303.83	000	- - Toothfish (<i>Dissosticus spp.</i>)
0303.84	000	- - Seabass (<i>Dicentrarchus spp.</i>)
0303.89	000	- - Other
0303.90	000	- Livers and roes

TARIFF CODE		DESCRIPTION
03.04		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.
		- 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 carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>):
0304.31	000	- - Tilapias (<i>Oreochromis spp.</i>)
0304.32	000	- - Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)
0304.33	000	- - Nile Perch (<i>Lates niloticus</i>)
0304.39	000	- - Other
		- Fresh or chilled fillets of other fish:
0304.41	000	- - 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>)
0304.42	000	- - 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>)
0304.43	000	- - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)
0304.44	000	- - 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>
0304.45	000	- - Swordfish (<i>Xiphias gladius</i>)
0304.46	000	- - Toothfish (<i>Dissostichus spp.</i>)
0304.49	000	- - Other
		- Other, fresh or chilled:
0304.51	000	- - 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 carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)
0304.52	000	- - Salmonidae
0304.53	000	- - Fish of the families <i>Bregmacerotidae</i> ,

TARIFF CODE		DESCRIPTION
		<i>Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae</i>
0304.54	000	- - Swordfish (<i>Xiphias gladius</i>)
0304.55	000	- - Toothfish (<i>Dissostichus spp.</i>)
0304.59	000	- - Other
		- Frozen fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.</i>), carp (<i>Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>):
0304.61	000	- - Tilapias (<i>Oreochromis spp.</i>)
0304.62	000	- - Catfish (<i>Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.</i>)
0304.63	000	- - Nile Perch (<i>Lates niloticus</i>)
0304.69	000	- - Other
		- Frozen fillets of fish of the families <i>Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae</i> and <i>Muraenolepididae</i> :
0304.71	000	- - Cod (<i>Gadus morhua, Gadus ogac, Gadus macrocephalus</i>)
0304.72	000	- - Haddock (<i>Melanogrammus aeglefinus</i>)
0304.73	000	- - Coalfish (<i>Pollachius virens</i>)
0304.74	000	- - Hake (<i>Merluccius spp., Urophycis spp.</i>)
0304.75	000	- - Alaska Pollack (<i>Theraga chalcogramma</i>)
0304.79	000	- - Other
		- Frozen fillets of other fish:
0304.81	000	- Pacific salmon (<i>Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)
0304.82	000	- - Trout (<i>Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)
0304.83	000	- - Flat fish (<i>Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae</i> and <i>Citharidae</i>)
0304.84	000	- - Swordfish (<i>Xiphias gladius</i>)
0304.85	000	- - Toothfish (<i>Dissostichus spp.</i>)
0304.86	000	- - Herrings (<i>Clupea harengus, Clupea pallasii</i>)
0304.87	000	- - Tunas (of the genus <i>Thunnus</i>), skipjack or

TARIFF CODE		DESCRIPTION
0304.89	000	- stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>) - - Other - Other, frozen:
0304.91	000	- - Swordfish (<i>Xiphias gladius</i>)
0304.92	000	- - Toothfish (<i>Dissostichus spp.</i>)
0304.93	000	- - 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 carpio</i>, <i>Carassius carassius</i>, <i>Ctenopharyngodon idellus</i>, <i>Hypophthalmichthys spp.</i>, <i>Cirrhinus spp.</i>, <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)
0304.94	000	- - Alaska Pollack (<i>Theragra chalcogramma</i>)
0304.95	000	- - 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>)
0304.99	000	- - 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 and roes, dried, smoked, salted or in brine:
	100	- - Of cod
		- - Of salmon:
	220	- - - Dried, salted or in brine
		- - Of other marine fish:
	320	- - - Dried, salted or in brine
		- - Of freshwater fish
	420	- - - Dried, salted or in brine
		- Fish fillets, dried, salted or in brine, but not smoked:
0305.31	000	- - 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 carpio</i>, <i>Carassius carassius</i>, <i>Ctenopharyngodon idellus</i>, <i>Hypophthalmichthys spp.</i>, <i>Cirrhinus spp.</i>, <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)
0305.32	000	- - 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:
	100	--- Of freshwater fish
	200	--- Of marine fish
		- Dried fish, other than edible fish offal, whether or not salted but not smoked
0305.51	000	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)
0305.59		-- Other:
		--- Marine:
	110	---- Anchovies (<i>Stolephorus spp.</i>) (Ikan bilis)
	190	---- Other
	400	--- Freshwater
		- Fish, salted but not dried and fish in brine: other than edible fish offal:
0305.61	000	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>),
0305.62	000	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)
0305.63	000	-- Anchovies (<i>Engraulis spp.</i>)
0305.64	000	-- 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 carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)
0305.69		-- Other:
	300	--- Marine
	400	--- Freshwater
		- Fish fins, heads, tails, maws and other edible fish offal:
0305.72		-- Fish heads, tails and maws:
		--- Fish maws:
	110	---- Of cod
	190	---- Other
		--- Other:
		---- Marine:
	911	----- Of cod
	919	----- Other
	920	---- Freshwater
0305.79		-- Other:
		--- Marine:
	110	---- Of cod
	190	---- Other
	200	--- Freshwater

TARIFF CODE		DESCRIPTION
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	000	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Janus spp.</i>)
0306.12	000	-- Lobster (<i>Homarus spp.</i>)
0306.14	000	-- Crabs
0306.15	000	-- Norway lobsters (<i>Nephrops norvegicus</i>)
0306.16	000	-- Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)
0306.17	000	-- Other shrimps and prawns
0306.19	000	-- Other, (excluding flours, meals and pellets of crustaceans, fit for human consumption)
		- Not frozen:
0306.21		-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Janus spp.</i>):
		--- In airtight containers:
	190	---- Other
	900	--- Other
0306.22		-- Lobster (<i>Homarus spp.</i>):
		--- In airtight containers:
	190	---- Other
	900	--- Other
0306.24		-- Crabs:
		--- In airtight containers:
	190	---- Other
	900	--- Other
0306.25		-- Norway lobsters (<i>Nephrops norvegicus</i>):
		--- In airtight containers:
	190	---- Other
	900	--- Other
0306.26		-- Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>):
		--- Other:
	910	---- Fresh or chilled
	990	---- Other
0306.27		-- Other shrimps and prawns:
		--- Other:
	910	---- Fresh or chilled
	990	---- Other

TARIFF CODE		DESCRIPTION
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	000	- Oysters
0307.19		-- Live, fresh or chilled
		-- Other:
	100	--- Frozen
	200	--- Dried, salted or in brine
		- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :
0307.21	000	-- Live, fresh or chilled
0307.29		-- Other:
	100	--- Frozen
	200	--- Dried, salted or in brine
		- Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>)
0307.31	000	-- Live, fresh or chilled:
0307.39		-- Other:
	100	--- Frozen
	200	--- Dried, salted or in brine
		- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiolo spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Logilo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepiteuthis spp.</i>)
0307.41	000	-- Live, fresh or chilled
0307.49		-- Other:
	100	--- Frozen
	200	--- Dried, salted or in brine
		- Octopus (<i>Octopus spp.</i>)
0307.51	000	-- Live, fresh or chilled
0307.59		-- Other:
	100	--- Frozen
	200	--- Dried, salted or in brine
0307.60		- Snails, other than sea snails:
	100	-- Live, fresh or chilled
	200	-- Frozen
	300	-- Dried, salted or in brine
		- Clams, cockles and ark shells (families <i>Arcidae</i> , <i>Arctidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiatellidae</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	000	-- Live, fresh or chilled
0307.79		-- Other:
	100	--- Frozen
	200	--- 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.
		- Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothurioidea</i>):
0308.11	000	-- Live, fresh or chilled
0308.19		-- Other:
	100	--- Frozen
	200	--- Dried, salted or in brine
		- Sea urchins (<i>Strongylocentrotus spp.</i> , <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echichinus esculentus</i>):
0308.21	000	-- Live, fresh or chilled
0308.29		-- Other:
	100	--- Frozen
	200	--- Dried, salted or in brine
		- Jellyfish (<i>Rhopilema spp.</i>):
0308.30	100	-- Live, fresh or chilled
	200	-- Frozen
	300	-- Dried, salted or in brine
0308.90		- Other
	100	-- Live, fresh or chilled
	200	-- Frozen
	300	-- Dried, salted or in brine
04.07		Birds' eggs, in shell, fresh, preserved or cooked.
		- Fertilised eggs for incubation:
0407.11	000	-- Of fowls of the species <i>Gallus domesticus</i>
0407.19		-- Other:
	100	--- Of ducks
		- Other fresh eggs:
0407.21	000	-- Of fowls of the species <i>Gallus domesticus</i>
0407.29		-- Other:
	100	--- Of ducks
0407.90		- Other:
	100	-- Of fowls of the species <i>Gallus domesticus</i> (salted only)
	200	-- Of ducks (salted only)

TARIFF CODE		DESCRIPTION
07.01		Potatoes, fresh or chilled.
0701.90	000	- Other
0702.00	000	Tomatoes, fresh or chilled
07.03		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.
0703.10	000	- Onions and shallots
0703.20	000	- Garlic
0703.90	000	- Leeks and other alliaceous vegetables
07.04		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
0704.10	000	- Cauliflowers and headed broccoli
0704.20	000	- Brussels sprouts
0704.90		- Other:
	110	-- Cabbages:
	190	--- Round (drumhead)
	200	--- Other
	900	-- Chinese mustard
		-- Other
07.05		Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.
0705.11	000	- Lettuce:
0705.19	000	-- Cabbage lettuce (<i>head lettuce</i>)
		-- Other
0705.21	000	- Chicory:
		-- Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)
0705.29	000	-- Other
07.06		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.
0706.10	000	- Carrots and turnips
0706.90	000	- Other
0707.00	000	Cucumbers and gherkins, fresh or chilled.

TARIFF CODE		DESCRIPTION
07.08		Leguminous vegetables, shelled or unshelled, fresh or chilled.
0708.10	000	- Peas (<i>Pisum sativum</i>)
0708.20		- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):
	100	-- French beans
	200	-- Long beans
	900	-- Other
0708.90	000	- Other leguminous vegetables
07.09		Other vegetables, fresh or chilled.
0709.20	000	- Asparagus
0709.30	000	- Aubergines (egg-plants)
0709.40	000	- Celery other than celeriac
		- Mushrooms and truffles:
0709.51	000	-- Mushrooms of the genus <i>Agaricus</i>
0709.59	000	-- Other
0709.60		- Fruits of the genus <i>Capsicum</i> or the genus <i>Pimenta</i> :
	200	-- Chillies (fruits of genus <i>Capsicum</i>)
	900	-- Other
0709.70	000	- Spinach, New Zealand spinach and orache spinach (garden spinach)
		- Other:
0709.91	000	-- Globe artichokes
0709.92	000	-- Olives
0709.93	000	-- Pumpkins, squash and gourds (<i>Cucurbita spp.</i>)
0709.99		-- Other:
	100	--- Sweet corns
	200	--- Lady's fingers
	900	--- Other
07.10		Vegetables (uncooked or cooked by steaming or boiling in water), frozen.
0710.10	000	- Potatoes
		- Leguminous vegetables, shelled or unshelled:
0710.21	000	-- Peas (<i>Pisum sativum</i>)
0710.22	000	-- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)
0710.29	000	-- Other
0710.30	000	- Spinach, New Zealand spinach and orache spinach (garden spinach)
0710.40	000	- Sweet corn
0710.80	000	- Other vegetables
0710.90	000	- Mixtures of vegetables

TARIFF CODE		DESCRIPTION
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:
	900	- - Other (in brine only)
0711.40		- Cucumbers and gherkins:
	900	- - Other (in brine only)
		- Mushrooms and truffles
0711.51		- - Mushrooms of the genus <i>Agaricus</i> :
	900	- - - Other (in brine only)
0711.59		- - Other:
	900	- - - Other (in brine only)
0711.90		- Other vegetables; mixtures of vegetables; (in brine only)
	100	- - Sweet corn
		- - Fruits of the genus <i>capsicum</i> or the genus <i>Pimenta</i> :
	210	- - - Chillies (fruits of genus <i>Capsicum</i>)
	290	- - - Other
		- - Other:
	990	- - - Other
07.13		Dried leguminous vegetables, shelled, whether or not skinned or split
0713.10	000	- Peas (<i>Pisum sativum</i>)
0713.40	000	- Lentils (Dhall)
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) :
	100	- - Dried chips
	200	- - In the form of pellets
	900	- - Other
0714.20	000	- Sweet potatoes
0714.30	000	- Yams (<i>Diocorea spp.</i>)

TARIFF CODE		DESCRIPTION
08.01		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.
0801.11	000	- Coconuts:
0801.12	000	- - Desiccated
0801.19	000	- - In the inner shell (endocarp)
	100	- - Other:
	900	- - - Young coconut
		- - - Other
08.03		Bananas, including plantains, fresh or dried.
0803.10	000	- Plantains
0803.90	000	- Other:
	100	- - Pisang mas
	200	- - Pisang rastali
	300	- - Pisang berangan
	400	- - Pisang embun
	900	- - Other
08.04		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.
0804.10	000	- Dates (fresh only)
0804.20	000	- Figs (fresh only)
0804.30	000	- Pineapple (fresh only)
0804.40	000	- Avocados (fresh only)
0804.50	000	- Guavas, mangoes and mangosteens:
	100	- - Guavas (fresh only)
	200	- - Mangos (fresh only)
	300	- - Mangosteens (fresh only)
08.05		Citrus fruit, fresh or dried.
0805.10	100	- Oranges:
		- - Fresh
0805.20		- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:
		- - Mandarins (including tangerines and satsumas):
	110	- - - Fresh
	900	- - Other (fresh only)
0805.40	000	- Grapefruit including pamelos (fresh only)
0805.50		- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus arantifolia</i> , <i>Citrus latifolia</i>):
	100	- - Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) (fresh only)
	200	- - Lime (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>) (fresh

TARIFF CODE		DESCRIPTION
0805.90	000	only) - Other (<i>Citrus microcarpa</i>) (fresh only)
08.06		Grapes, fresh or dried.
0806.10	000	- Fresh
08.07		Melons (including watermelons) and pawpaws (papayas), fresh.
0807.11	000	- Melons (including watermelons):
0807.19	000	- - Watermelons
0807.20	100	- - Other
	900	- Papaws (papayas):
		- - Mardi backcross solo (betik solo)
		- - Other
08.08		Apples, pears and quinces, fresh.
0808.10	000	- Apples
0808.30	000	- Pears
0808.40	000	- Quinces
08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.
0809.10	000	- Apricots
		- Cherries
0809.21	000	- - Sour cherries (<i>prunus ceranus</i>)
0809.29	000	- - Other
0809.30	000	- Peaches, including nectarines
0809.40	100	- Plums and sloes:
	200	- - Plums
		- - Sloes
08.10		Other fruit, fresh.
0810.10	000	- Strawberries
0810.20	000	- Raspberries, blackberries, mulberries and longanberries
0810.30	000	- Black, white or red currants and gooseberries
0810.40	000	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>
0810.50	000	- Kiwifruit
0810.60	000	- Durians
0810.70	000	- Persimmons
0810.90		- Other:

TARIFF CODE		DESCRIPTION
	110 120 130 140 150 160 190 900	- - Tropical fruit: - - - Rambutan - - - Langsat - - - Jackfruit (cempedak and nangka) - - - Mata kucing (including longan) - - - Sapodilla (ciku fruit) - - - Star fruits - - - Other - - Other
08.13		Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.
0813.40	100 900	- Other fruits - - Tamarinds - - Other (Assam (genus : <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 0901.22	000 000	- Coffee, roasted: - - Not decaffeinated - - Decaffeinated
09.02		Tea, whether or not flavoured.
0902.10 0902.20 0902.30 0902.40	000 000 000 000	- Green tea (not fermented) in immediate packings of a content not exceeding 3kg - Other green tea (not fermented) - Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3kg - Other black tea (fermented) and other partly fermented tea
09.04		Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or on the genus <i>Pimenta</i>.
0904.11 0904.12	200 300 900	- Pepper: - - Neither crushed nor ground: - - - White - - - Black - - - Other - - Crushed or ground:

TARIFF CODE		DESCRIPTION
	100	- - - White
	200	- - - Black
	900	- - - Other
0904.21	000	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :
0904.22	000	- - Dried, neither crushed nor ground
		- - Crushed or ground
09.06		Cinnamon and cinnamon-tree flowers.
		- Neither crushed nor ground:
0906.11	000	- - Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)
0906.19	000	- - Other
0906.20	000	- Crushed or ground
09.07		Cloves (whole fruit, cloves and stems).
0907.10	000	- Neither crushed nor ground
0907.20	000	- Crushed or ground
09.08		Nutmeg, mace and cardamoms.
		- Nutmeg:
0908.11	000	- - Neither crushed nor ground
0908.12	000	- - Crushed or ground
		- Mace:
0908.21	000	- - Neither crushed nor ground
0908.22	000	- - Crushed or ground
		- Cardamoms:
0908.31	000	- - Neither crushed nor ground
0908.32	000	- - Crushed or ground
09.09		Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.
		- Seeds of coriander:
0909.21	000	- - Neither crushed nor ground
0909.22	000	- - Crushed or ground
		- Seeds of cumin:
0909.31	000	- - Neither crushed nor ground
0909.32	000	- - Crushed or ground
		- Seeds of anise, badian, caraway or fennel;
		juniper berries:
0909.61	000	- - Neither crushed nor ground
0909.62	000	- - Crushed or ground

TARIFF CODE		DESCRIPTION
09.10		Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.
0910.11	000	- Ginger:
0910.12	000	- - Neither crushed nor ground
0910.20	000	- - Crushed or ground
0910.30	000	- Saffron
0910.30	000	- Turmeric (curcuma)
0910.91	000	- Other spices:
0910.91	000	- - Mixtures referred to in Note 1(b) to this Chapter
0910.99	000	- - Other
10.06		Rice.
1006.10		- Rice in the husk (paddy or rough):
	100	- - Glutinous rice
	900	- - Other
1006.20		- Husked (brown) rice:
	100	- - Glutinous rice
	900	- - Other
1006.30		- Semi-milled or wholly milled rice, whether or not polished or glazed:
	100	- - Glutinous rice
	900	- - Other
1006.40		- Broken rice:
	900	- - Other
1101.00	000	Wheat or meslin flour.
11.02		Cereal flours other than of wheat or meslin.
1102.90		- Other:
	100	- - 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:
	100	- - Of sago
	200	- - Of manioc (cassava)
15.08		Ground-nut oil and its fractions, whether or not refined, but not chemically modified.
1508.90		- Other:

TARIFF CODE		DESCRIPTION
	900	- - Other
15.11		Palm oil and its fractions, whether or not refined, but not chemically modified.
1511.90		- Other:
	910	- - Other:
		- - - In packings of a weight not exceeding 20kg
15.13		Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.
1513.19	000	- Coconut (copra) oil and its fractions:
		- - Other (for cooking oil only but excluding its solid fraction)
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 mixtures or preparations of vegetables fats or oils or of their fractions:
		- - - Liquid mixtures of preparations:
	521	- - - - In which ground-nut oil predominates
		- - - - In which palm oil predominates:
		- - - - - Other:
	526	- - - - - In packing of a net weight of less than 20kg
	561	- - - - In which coconut oil predominates
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.
1605.21	000	- Shrimps and prawns:
1605.29		- - Not in airtight container (cencaluk only)
	900	- - Other:
		- - - Other (cencaluk only)
17.01		Cane or beet sugar and chemically pure sucrose, in solid form.
1701.99	000	- Other:
		- - Other (cane sugar only)

TARIFF CODE		DESCRIPTION
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 heading 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 for infant use, put up for retail sale:
		- - Of goods of headings 04.01 to 04.04:
		- - - Not containing cocoa
	211	- - - - Prepared milk in powder form
	220	- - - - Containing cocoa (in powder form only)
1901.90		- Other:
		- - Other, of goods of heading 04.01 to 04.04
	520	- - - Preparations for young children use, put up for retail sale
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:
	200	- - - Rice vermicelli (bee hoon)
	400	- - - Noodles (mee kuning)
	900	- - - Other (laksa and kue tiaw only)
1902.30		- Other pasta:
	500	- - Rice vermicelli (bee hoon)
	900	- - Other (laksa and kue tiaw only)
19.05		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.
1905.90		- Other:
	300	- - Other bread, ship's biscuits and other ordinary bakers' wares, not containing added sugar, eggs, fats, cheese or fruit (plain white bread and plain wholemeal bread only)

TARIFF CODE		DESCRIPTION
	900	- - Other (plain white bread and plain wholemeal bread only)
21.01		Extract, 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.
2101.11 2101.20	000	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: - - Extracts, essence and concentrates
	900	- Extracts, essence and concentrates, of tea or maté, and preparations with a basis of these extracts, essence or concentrates or with a basis of tea or maté: - - Other (tea only)
21.03		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.
2103.90	100	- Other: - - Sauces other than those of subheadings 2103.10 000 and 2103.20 000 (budu only)
	200	- - Belachan (blachan)
2501.00	000	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 including rock salt in any form only)
49.01		Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.
4901.91 4901.99	000 000	- Other: - - Dictionaries and encyclopaedias, and serial installments thereof - - Other
49.02		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.
4902.10	000	- Appearing at least four times a week (newspapers

TARIFF CODE		DESCRIPTION
4902.90	000	only) - Other (newspapers only)
4903.00	000	Children's picture, drawing or colouring books.
4904.00	000	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	000	- Other - - In book form
49.11		Other printed matter, including printed pictures and photographs
4911.99	300	- - - Official government publications, that is, official, parliamentary and administrative documents published in their country of origin

”.

Pindaan Jadual Kedua

3. Perintah ibu dipinda dalam Jadual Kedua—

(a) dengan menggantikan subbutiran 3(1) dengan subbutiran yang berikut:

“(1) Pemuatan, pemunggahan muatan, perkhidmatan pengendalian atau penyimpanan barang yang dijalankan atau akan dijalankan di dalam suatu kapal atau pesawat udara di suatu pelabuhan atau lapangan terbang oleh—

(a) pengendali pelabuhan;

(b) pengendali lapangan terbang; atau

(c) mana-mana orang yang diberi kuasa oleh Menteri yang bertanggungjawab bagi pengangkutan.”;

(b) dalam subbutiran 12(b)(iii), dengan memasukkan selepas perkataan “Akta Pasaran Modal dan Perkhidmatan 2007 [Akta 671] yang” perkataan “diterbitkan dan”; dan

(c) dengan menggantikan butiran 24 dengan butiran yang berikut:

“24. Pajakan kontena laut yang mematuhi piawaian yang ditentukan oleh *International Organization for Standardization, Institution of International Container Lessors* atau organisasi lain yang setara, atau pajakan kontena udara yang mematuhi piawaian bagi *Aircraft Unit Load Devices* yang ditentukan oleh *International Air Transport Association* atau organisasi lain yang setara, yang digunakan atau akan digunakan untuk pengangkutan barang.”.

Dibuat 27 Mac 2015

[SULIT. KE.HF(152)860/01-2(17); Perb. R0.3865/356/1 JLD.16 (SK.3); PN(PU2)721/V]

DATO' SERI AHMAD HUSNI BIN MOHAMAD HANADZLAH
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 2015

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 2015**.

(2) This Order comes into operation on 30 March 2015.

Amendment of First Schedule

2. The Goods and Services Tax (Zero-Rated Supply) Order 2014 [P.U. (A) 272/2014], which is referred to as the “principal Order” in this Order, is amended the First Schedule—

(a) in subitem 6(1), by inserting after the words “Water Services Industry Act 2006 [Act 655]” the words “or the Water Ordinance 1994 [Sarawak Cap. 13]”;

(b) in item 8 in the national language text, by deleting after the word “seseorang” the word “yang”; and

(c) by substituting for the Appendix the following Appendix:

“LAMPIRAN/APPENDIX

TARIFF CODE		DESCRIPTION
01.02		Live bovine animals.
0102.21	000	- Cattle:
0102.29		- - Pure-bred breeding animals:
		- - Other:

TARIFF CODE		DESCRIPTION
		- - - For slaughter: - - - - Oxen - - - - Other - - - Other: - - - - Oxen - - - - Other - Buffalo: - - Pure-bred breeding animals - - Other: - - - For slaughter - - - Other - Other: - - Pure-bred breeding animals - - Other: - - - For slaughter - - - Other
0102.31	110	
0102.39	190	
	910	
	990	
	000	
	100	
	900	
0102.90	100	
	910	
	990	
01.03		Live swine.
0103.10	000	- Pure-bred breeding animals
		- Others:
0103.91	000	- - Weighing less than 50kg
0103.92	000	- - Weighing 50kg or more
01.04		Live sheep and goats.
0104.10	000	- Sheep
0104.20	000	- Goats
01.05		Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.
		- Weighing not more than 185g:
0105.11		- - Fowls of the species <i>Gallus domesticus</i> :
	100	- - - Breeding fowls
	900	- - - Other
0105.13		- - Ducks:
	100	- - - Breeding ducklings
0105.94	900	- - Fowls of the species <i>Gallus domesticus</i> :
		- - - Weighing not more than 2kg:
	110	- - - - Breeding fowls
	190	- - - - Other
	900	- - - Other
0105.99		- - Other:
	100	- - - Ducks

TARIFF CODE		DESCRIPTION
02.01		Meat of bovine animals, fresh or chilled.
0201.10	000	- Carcasses and half-carcasses
0201.20	000	- Other cuts with bone in
0201.30	000	- Boneless
02.02		Meat of bovine animals, frozen.
0202.10	000	- Carcasses and half-carcasses
0202.20	000	- Other cuts with bone in
0202.30	000	- Boneless
02.03		Meat of swine, fresh, chilled or frozen.
		- Fresh or chilled:
0203.11	000	- - Carcasses and half-carcasses
0203.12	000	- - Hams, shoulders and cuts thereof, with bone in
0203.19	000	- - Other
		- Frozen:
0203.21	000	- - Carcasses and half-carcasses
0203.22	000	- - Hams, shoulders and cuts thereof, with bone in
0203.29	000	- - Other
02.04		Meat of sheep or goats, fresh, chilled or frozen.
0204.10	000	- Carcasses and half-carcasses of lamb, fresh or chilled
		- Other meat of sheep, fresh or chilled:
0204.21	000	- - Carcasses and half-carcasses
0204.22	000	- - Other cuts with bone in
0204.23	000	- - Boneless
0204.30	000	- Carcasses and half-carcasses of lamb, frozen
		- Other meat of sheep, frozen:
0204.41	000	- - Carcasses and half-carcasses
0204.42	000	- - Other cuts with bone in
0204.43	000	- - Boneless
0204.50	000	- Meat of goats
02.06		Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.
0206.10	000	- Of bovine animals, fresh or chilled
		- Of bovine animals, frozen:
0206.21	000	- - Tongues

TARIFF CODE		DESCRIPTION
0206.22	000	- - Livers
0206.29	000	- - Other
0206.30	000	- Of swine, fresh or chilled
		- Of swine, frozen:
0206.41	000	- - Livers
0206.49	000	- - Other
0206.80	000	- Other, fresh or chilled (sheep and goats only)
0206.90	000	- Other, frozen (sheep and goats only)
02.07		Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.
		- Of fowls of the species <i>Gallus domesticus</i> :
0207.11	000	- - Not cut in pieces, fresh or chilled
0207.12	000	- - Not cut in pieces, frozen
0207.13	000	- - Cuts and offal, fresh or chilled
0207.14	000	- - Cuts and offal, frozen
		- Of ducks:
0207.41	000	- - Not cut in pieces, fresh or chilled
0207.42	000	- - Not cut in pieces, frozen
0207.43	000	- - Fatty livers, fresh or chilled
0207.44	000	- - Other, fresh or chilled
0207.45	000	- - Other, frozen
03.01		Live fish.
		- Other live fish (not including fish for bait):
0301.91	000	- - 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	000	- - Eels (<i>Anguilla</i> spp.)
0301.93	000	- - Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>hypophthalmichtys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)
0301.94	000	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)
0301.95	000	- - Southern bluefin tunas (<i>thunnus maccoyii</i>)
0301.99	000	- - Other
03.02		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.
		- Salmonidae, excluding livers and roes:
0302.11	000	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> ,

TARIFF CODE		DESCRIPTION
0302.13	000	- - <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)
0302.14	000	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus</i> <i>kisutch</i> , <i>Oncorhynchus masou</i> , and <i>Oncorhynchus</i> <i>rhodurus</i>), Atlantis salmon (<i>Salmon salar</i>) and Danube salmon (<i>Hucho hucho</i>)
0302.19	000	- - Other
0302.21	000	- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Solwidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:
0302.22	000	- - Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus</i> <i>stenolepis</i>)
0302.23	000	- - Plaice (<i>Pleuronectes platessa</i>)
0302.24	000	- - Sole (<i>Solea spp.</i>)
0302.29	000	- - Turbots (<i>Psetta maxima</i>)
0302.31	000	- - Other
0302.32	000	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus)</i> <i>pelamis</i>), excluding livers and roes:
0302.33	000	- - Albacore or longfinned tunas (<i>Thunnus</i> <i>alalunga</i>)
0302.34	000	- - Yellowfin tunas (<i>Thunnus albacares</i>)
0302.35	000	- - Skipjack or stripe-bellied bonito
0302.36	000	- - Bigeye tunas (<i>Thunnus obesus</i>)
0302.39	000	- - Atlantic and Pacific bluefin tunas (<i>Thunnus</i> <i>thynnus</i> , <i>Thunnus orientalis</i>)
0302.41	000	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)
0302.42	000	- - Other
0302.43	000	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina</i> <i>pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella</i> <i>spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber</i> <i>australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus spp.</i>) cobia (<i>Rachycentron</i> <i>canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes:
0302.41	000	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)
0302.42	000	- - Anchovies (<i>Engraulis spp.</i>)
0302.43	000	- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)

TARIFF CODE		DESCRIPTION
0302.44	000	- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)
0302.45	000	- - Jack and Horse Mackerel (<i>Trachurus spp.</i>)
0302.46	000	- - Cobia (<i>Rachycentron canadum</i>)
0302.47	000	- - Swordfish (<i>Xiphias gladius</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> , excluding livers and roes:
0302.51	000	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)
0302.52	000	- - Haddock (<i>Melanogrammus aeglefinus</i>)
0302.53	000	- - Coalfish (<i>Pollachius virens</i>)
0302.54	000	- - Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)
0302.55	000	- - Alaska Pollack (<i>Theraga chalcogramma</i>)
0302.56	000	- - Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)
0302.59	000	- - 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 carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding livers and roes:
0302.71	000	- - Tilapias (<i>Oreochromis spp.</i>)
0302.72	000	- - Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)
0302.73	000	- - Carp (<i>Cyprinus carpio</i> , <i>Carassius Carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylophar yngodon piceus</i>)
0302.74	000	- - Eels (<i>Anguilla spp.</i>)
0302.79	000	- - Other
		- Other fish, excluding livers and roes:
0302.81	000	- - Dogfish and other sharks
0302.82	000	- - Rays and skates (<i>Rajidae</i>)
0302.83	000	- - Toothfish (<i>Dissosticus spp.</i>)
0302.84	000	- - Seabass (<i>Dicentrarchus spp.</i>)
0302.85	000	- - Seabream (<i>Sparidae</i>)
0302.89	000	- - Other
0302.90	000	- Livers and roes
03.03		Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.
		- Salmonidae, excluding livers and roes:
0303.11	000	- - Sockeye salmon (red salmon) (<i>Oncorhynchus</i>

TARIFF CODE		DESCRIPTION
0303.12	000	- - <i>nerka</i>) - - Other 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>)
0303.13	000	- - Atlantic salmon (<i>Salmo salar</i>) and Danube salman (<i>Hucho hucho</i>)
0303.14	000	- - 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	000	- - 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 carpio</i>, <i>Carassius carassius</i>, <i>Ctenopharyngodon idellus</i>, <i>Hypophthalmichthys spp.</i>, <i>Cirrhinus spp.</i>, <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding livers and roes:
0303.23	000	- - Tilapias (<i>Oreochromis spp.</i>)
0303.24	000	- - Catfish (<i>Pangasius spp.</i>, <i>Silurus spp.</i>, <i>Clarias spp.</i>, <i>Ictalurus spp.</i>)
0303.25	000	- - Carp (<i>Cyprinus carpio</i>, <i>Carassius Carassius</i>, <i>Ctenopharyngodon idellus</i>, <i>Hypophthalmichthys spp.</i>, <i>Cirrhinus spp.</i>, <i>Mylophar yngodon piceus</i>)
0303.26	000	- - Eels (<i>Anguilla spp.</i>)
0303.29	000	- - Other - Flat fish (<i>Pleuronectidae</i>, <i>Bothidae</i>, <i>Cynoglossidae</i>, <i>Solwidae</i>, <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:
0303.31	000	- - Halibut (<i>Reinhardtius hippoglossoides</i>, <i>Hippoglossus hippoglossus</i>, <i>Hippoglossus stenolepis</i>)
0303.32	000	- - Plaice (<i>Pleuronectes platessa</i>)
0303.33	000	- - Sole (<i>Solea spp.</i>)
0303.34	000	- - Turbots(<i>Psetta maxima</i>)
0303.39	000	- - Other - Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:
0303.41	000	- - Albacore or longfinned tunas (<i>Thunnus alalunga</i>)
0303.42	000	- - Yellowfin tunas (<i>Thunnas albacares</i>)
0303.43	000	- - Skipjack or stripe-bellied bonito
0303.44	000	- - Bigeye tunas (<i>Thunnus obesus</i>)
0303.45	000	- - Atlanc and Pacific bluefin tunas (<i>Thunnus</i>

TARIFF CODE		DESCRIPTION
0303.46	000	<i>thynnus, Thunnus orientalis</i>)
0303.49	000	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)
		- - Other
		- Herrings (<i>Clupea harengus, Clupea pallasii</i>), sardines (<i>Sardina pilchardus, Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus, Scomber australasicus, Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus spp.</i>) cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes:
0303.51	000	- - Herrings (<i>Clupea harengus, Clupea pallasii</i>)
0303.53	000	- - Sardines (<i>Sardina pilchardus, Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)
0303.54	000	- - Mackerel (<i>Scomber scombrus, Scomber australasicus, Scomber japonicus</i>)
0303.55	000	- - Jack and horse mackerel (<i>Trachurus spp.</i>)
0303.56	000	- - Cobia (<i>Rachycentron canadum</i>)
0303.57	000	- - Swordfish (<i>Xiphias gladius</i>)
		- Fish of the families <i>Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae</i> and <i>Muraenolepididae</i> , excluding livers and roes:
0303.63	000	- - Cod (<i>Gadus morhua, Gadus ogac, Gadus macrocephalus</i>),
0303.64	000	- - Haddock (<i>Melanogrammus aeglefinus</i>)
0303.65	000	- - Coalfish (<i>Pollachius virens</i>)
0303.66	000	- - Hake (<i>Merluccius spp., Urophycis spp.</i>)
0303.67	000	- - Alaska Pollack (<i>Theraga chalcogramma</i>)
0303.68	000	- - Blue whittings (<i>Micromesistius poutassou, Micromesistius australis</i>)
0303.69	000	- - Other
		- Other fish, excluding livers and roes:
0303.81	000	- - Dogfish and other sharks
0303.82	000	- - Rays and skates (<i>Rajidae</i>)
0303.83	000	- - Toothfish (<i>Dissosticus spp.</i>)
0303.84	000	- - Seabass (<i>Dicentrarchus spp.</i>)
0303.89	000	- - Other
0303.90	000	- Livers and roes
03.04		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.
		- Fresh or chilled fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.</i>), carp (<i>Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus</i> ,

TARIFF CODE		DESCRIPTION
		<i>Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>):
0304.31	000	- - Tilapias (<i>Oreochromis spp.</i>)
0304.32	000	- - Catfish (<i>Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.</i>)
0304.33	000	- - Nile Perch (<i>Lates niloticus</i>)
0304.39	000	- - Other
		- Fresh or chilled fillets of other fish:
0304.41	000	- - Pacific salmon (<i>Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)
0304.42	000	- - Trout (<i>Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster</i>)
0304.43	000	- - Flat fish (<i>Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae</i>)
0304.44	000	- - Fish of the families <i>Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae</i> and <i>Muraenolepididae</i>
0304.45	000	- - Swordfish (<i>Xiphias gladius</i>)
0304.46	000	- - Toothfish (<i>Dissostichus spp.</i>)
0304.49	000	- - Other
		- Other, fresh or chilled:
0304.51	000	- - Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.</i>), carp (<i>Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)
0304.52	000	- - Salmonidae
0304.53	000	- - Fish of the families <i>Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae</i> and <i>Muraenolepididae</i>
0304.54	000	- - Swordfish (<i>Xiphias gladius</i>)
0304.55	000	- - Toothfish (<i>Dissostichus spp.</i>)
0304.59	000	- - Other
		- Frozen fillets of tilapias (<i>Oreochromis spp.</i>), catfish

TARIFF CODE		DESCRIPTION
		(<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>):
0304.61	000	- - Tilapias (<i>Oreochromis spp.</i>)
0304.62	000	- - Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)
0304.63	000	- - Nile Perch (<i>Lates niloticus</i>)
0304.69	000	- - 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	000	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)
0304.72	000	- - Haddock (<i>Melanogrammus aeglefinus</i>)
0304.73	000	- - Coalfish (<i>Pollachius virens</i>)
0304.74	000	- - Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)
0304.75	000	- - Alaska Pollack (<i>Theraga chalcogramma</i>)
0304.79	000	- - Other
		- Frozen fillets of other fish:
0304.81	000	- 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>)
0304.82	000	- - 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	000	- - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)
0304.84	000	- - Swordfish (<i>Xiphias gladius</i>)
0304.85	000	- - Toothfish (<i>Dissostichus spp.</i>)
0304.86	000	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)
0304.87	000	- - Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>)
0304.89	000	- - Other
		- Other, frozen:
0304.91	000	- - Swordfish (<i>Xiphias gladius</i>)
0304.92	000	- - Toothfish (<i>Dissostichus spp.</i>)
0304.93	000	- - Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius</i>

TARIFF CODE		DESCRIPTION
0304.94	000	<i>spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)
0304.95	000	- - Alaska Pollack (<i>Theragra chalcogramma</i>)
		- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollack (<i>Theragra chalcogramma</i>)
0304.99	000	- - 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 and roes, dried, smoked, salted or in brine:
	100	- - Of cod
		- - Of salmon:
	220	- - - Dried, salted or in brine
		- - Of other marine fish:
	320	- - - Dried, salted or in brine
		- - Of freshwater fish
	420	- - - Dried, salted or in brine
		- Fish fillets, dried, salted or in brine, but not smoked:
0305.31	000	- - 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 carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)
0305.32	000	- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>
0305.39		- - Other:
	100	- - - Of freshwater fish
	200	- - - Of marine fish
		- Dried fish, other than edible fish offal, whether or not salted but not smoked
0305.51	000	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)

TARIFF CODE		DESCRIPTION
0305.59		- - Other: - - - Marine: - - - - Anchovies (<i>Stolephorus spp.</i>) (Ikan bilis) - - - - Other - - - Freshwater - Fish, salted but not dried and fish in brine: other than edible fish offal:
0305.61	000	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>),
0305.62	000	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)
0305.63	000	- - Anchovies (<i>Engraulis spp.</i>)
0305.64	000	- - 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 carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)
0305.69		- - Other: - - - Marine - - - Freshwater - Fish fins, heads, tails, maws and other edible fish offal:
0305.72		- - Fish heads, tails and maws: - - - Fish maws: - - - - Of cod - - - - Other - - - Other: - - - - Marine: - - - - - Of cod - - - - - Other - - - - Freshwater
0305.79		- - Other: - - - Marine: - - - - Of cod - - - - Other - - - Freshwater
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.

TARIFF CODE		DESCRIPTION
0306.11	000	- Frozen: -- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Janus spp.</i>)
0306.12	000	-- Lobster (<i>Homarus spp.</i>)
0306.14	000	-- Crabs
0306.15	000	-- Norway lobsters (<i>Nephrops norvegicus</i>)
0306.16	000	-- Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)
0306.17	000	-- Other shrimps and prawns
0306.19	000	-- Other, (excluding flours, meals and pellets of crustaceans, fit for human consumption)
0306.21		- Not frozen: -- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Janus spp.</i>): --- In airtight containers: ---- Other
	190	----
	900	--- Other
0306.22		-- Lobster (<i>Homarus spp.</i>): --- In airtight containers: ---- Other
	190	----
	900	--- Other
0306.24		-- Crabs: --- In airtight containers: ---- Other
	190	----
	900	--- Other
0306.25		-- Norway lobsters (<i>Nephrops norvegicus</i>): --- In airtight containers: ---- Other
	190	----
	900	--- Other
0306.26		-- Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>): --- Other: ---- Fresh or chilled
	910	----
	990	---- Other
0306.27		-- Other shrimps and prawns: --- Other: ---- Fresh or chilled
	910	----
	990	---- 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.

TARIFF CODE		DESCRIPTION
0307.11 0307.19	000	- Oysters
		-- Live, fresh or chilled
		-- Other:
	100	--- Frozen
	200	--- Dried, salted or in brine
		- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :
0307.21 0307.29	000	-- Live, fresh or chilled
		-- Other:
	100	--- Frozen
	200	--- Dried, salted or in brine
		- Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>)
0307.31 0307.39	000	-- Live, fresh or chilled:
		-- Other:
	100	--- Frozen
	200	--- Dried, salted or in brine
		- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Logilo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepiteuthis spp.</i>)
0307.41 0307.49	000	-- Live, fresh or chilled
		-- Other:
	100	--- Frozen
	200	--- Dried, salted or in brine
		- Octopus (<i>Octopus spp.</i>)
0307.51 0307.59	000	-- Live, fresh or chilled
		-- Other:
	100	--- Frozen
	200	--- Dried, salted or in brine
0307.60		- Snails, other than sea snails:
	100	-- Live, fresh or chilled
	200	-- Frozen
	300	-- Dried, salted or in brine
		- Clams, cockles and ark shells (families <i>Arcidae</i> , <i>Arctiidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiatellidae</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 0307.79	000	-- Live, fresh or chilled
		-- Other:
	100	--- Frozen
	200	--- Dried, salted or in brine
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;

TARIFF CODE		DESCRIPTION
		flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.
0308.11	000	- Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothurioidea</i>):
0308.19		-- Live, fresh or chilled
		-- Other:
	100	--- Frozen
	200	--- Dried, salted or in brine
		- Sea urchins (<i>Strongylocentrotus</i> spp., <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echichinus esculentus</i>):
0308.21	000	-- Live, fresh or chilled
0308.29		-- Other:
	100	--- Frozen
	200	--- Dried, salted or in brine
		- Jellyfish (<i>Rhopilema</i> spp.):
0308.30	100	-- Live, fresh or chilled
	200	-- Frozen
	300	-- Dried, salted or in brine
0308.90		- Other
	100	-- Live, fresh or chilled
	200	-- Frozen
	300	-- Dried, salted or in brine
04.07		Birds' eggs, in shell, fresh, preserved or cooked.
		- Fertilised eggs for incubation:
0407.11	000	-- Of fowls of the species <i>Gallus domesticus</i>
0407.19		-- Other:
	100	--- Of ducks
		- Other fresh eggs:
0407.21	000	-- Of fowls of the species <i>Gallus domesticus</i>
0407.29		-- Other:
	100	--- Of ducks
0407.90		- Other:
	100	-- Of fowls of the species <i>Gallus domesticus</i> (salted only)
	200	-- Of ducks (salted only)
07.01		Potatoes, fresh or chilled.
0701.90	000	- Other
0702.00	000	Tomatoes, fresh or chilled.

TARIFF CODE		DESCRIPTION
07.03		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.
0703.10	000	- Onions and shallots
0703.20	000	- Garlic
0703.90	000	- Leeks and other alliaceous vegetables
07.04		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
0704.10	000	- Cauliflowers and headed broccoli
0704.20	000	- Brussels sprouts
0704.90		- Other:
	110	- - Cabbages:
	190	- - - Round (drumhead)
	200	- - - Other
	900	- - Chinese mustard
		- - Other
07.05		Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.
		- Lettuce:
0705.11	000	- - Cabbage lettuce (<i>head lettuce</i>)
0705.19	000	- - Other
		- Chicory:
0705.21	000	- - Witloof chicory (<i>Cichorium intybus var. foliosum</i>)
0705.29	000	- - Other
07.06		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.
0706.10	000	- Carrots and turnips
0706.90	000	- Other
0707.00	000	Cucumbers and gherkins, fresh or chilled.
07.08		Leguminous vegetables, shelled or unshelled, fresh or chilled.
0708.10	000	- Peas (<i>Pisum sativum</i>)
0708.20		- Beans (<i>Vigna spp., Phaeolus spp.</i>):
	100	- - French beans
	200	- - Long beans
	900	- - Other

TARIFF CODE		DESCRIPTION
0708.90	000	- Other leguminous vegetables
07.09		Other vegetables, fresh or chilled.
0709.20	000	- Asparagus
0709.30	000	- Aubergines (egg-plants)
0709.40	000	- Celery other than celeriac
		- Mushrooms and truffles:
0709.51	000	-- Mushrooms of the genus <i>Agaricus</i>
0709.59	000	-- Other
0709.60		- Fruits of the genus <i>Capsicum</i> or the genus <i>Pimenta</i> :
	200	-- Chillies (fruits of genus <i>Capsicum</i>)
	900	-- Other
0709.70	000	- Spinach, New Zealand spinach and orache spinach (garden spinach)
		- Other:
0709.91	000	-- Globe artichokes
0709.92	000	-- Olives
0709.93	000	-- Pumpkins, squash and gourds (<i>Cucurbita spp.</i>)
0709.99		-- Other:
	100	--- Sweet corns
	200	--- Lady's fingers
	900	--- Other
07.10		Vegetables (uncooked or cooked by steaming or boiling in water), frozen.
0710.10	000	- Potatoes
		- Leguminous vegetables, shelled or unshelled:
0710.21	000	-- Peas (<i>Pisum sativum</i>)
0710.22	000	-- Beans (<i>Vigna spp., Phaseolus spp.</i>)
0710.29	000	-- Other
0710.30	000	- Spinach, New Zealand spinach and orache spinach (garden spinach)
0710.40	000	- Sweet corn
0710.80	000	- Other vegetables
0710.90	000	- 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:

TARIFF CODE		DESCRIPTION
0711.40	900	- - Other (in brine only)
	900	- Cucumbers and gherkins:
0711.51	900	- - Other (in brine only)
	900	- Mushrooms and truffles
0711.59	900	- - Mushrooms of the genus <i>Agaricus</i> :
	900	- - - Other (in brine only)
0711.90	900	- - Other:
	900	- - - Other (in brine only)
0711.90	100	- Other vegetables; mixtures of vegetables; (in brine only)
	100	- - Sweet corn
0711.90	210	- - Fruits of the genus <i>capsicum</i> or the genus <i>Pimenta</i> :
	290	- - - Chillies (fruits of genus <i>Capsicum</i>)
0711.90	290	- - - Other
	990	- - Other:
	990	- - - Other
07.13		Dried leguminous vegetables, shelled, whether or not skinned or split.
0713.10	000	- Peas (<i>Pisum sativum</i>)
0713.40	000	- Lentils (Dhall)
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) :
	100	- - Dried chips
0714.20	200	- - In the form of pellets
	900	- - Other
0714.30	000	- Sweet potatoes
0714.30	000	- Yams (<i>Diocorea spp.</i>)
08.01		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.
0801.11	000	- Coconuts:
	000	- - Desiccated
0801.12	000	- - In the inner shell (endocarp)
	000	- - Other:
0801.19	100	- - - Young coconut
	900	- - - Other

TARIFF CODE		DESCRIPTION
08.03		Bananas, including plantains, fresh or dried.
0803.10	000	- Plantains
0803.90		- Other:
	100	-- Pisang mas
	200	-- Pisang rastali
	300	-- Pisang berangan
	400	-- Pisang embun
	900	-- Other
08.04		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.
0804.10	000	- Dates (fresh only)
0804.20	000	- Figs (fresh only)
0804.30	000	- Pineapple (fresh only)
0804.40	000	- Avocados (fresh only)
0804.50		- Guavas, mangoes and mangosteens:
	100	-- Guavas (fresh only)
	200	-- Mangos (fresh only)
	300	-- Mangosteens (fresh only)
08.05		Citrus fruit, fresh or dried.
0805.10		- Oranges:
	100	-- Fresh
0805.20		- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:
		-- Mandarins (including tangerines and satsumas):
	110	--- Fresh
	900	-- Other (fresh only)
0805.40	000	- Grapefruit including pamelos (fresh only)
0805.50		- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus arantifolia</i> , <i>Citrus latifolia</i>):
	100	-- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) (fresh only)
	200	-- Lime (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>) (fresh only)
0805.90	000	- Other (<i>Citrus microcarpa</i>) (fresh only)
08.06		Grapes, fresh or dried.
0806.10	000	- Fresh
08.07		Melons (including watermelons) and pawpaws (papayas), fresh.

TARIFF CODE		DESCRIPTION
0807.11	000	- Melons (including watermelons): - - Watermelons - - Other - Papaws (papayas): - - Mardi backcross solo (betik solo) - - Other
0807.19	000	
0807.20	100	
	900	
08.08		Apples, pears and quinces, fresh.
0808.10	000	- Apples
0808.30	000	- Pears
0808.40	000	- Quinces
08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.
0809.10	000	- Apricots
		- Cherries
0809.21	000	- - Sour cherries (prunus ceranus)
0809.29	000	- - Other
0809.30	000	- Peaches, including nectarines
0809.40		- Plums and sloes:
	100	- - Plums
	200	- - Sloes
08.10		Other fruit, fresh.
0810.10	000	- Strawberries
0810.20	000	- Raspberries, blackberries, mulberries and longan-berries
0810.30	000	- Black, white or red currants and gooseberries
0810.40	000	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>
0810.50	000	- Kiwifruit
0810.60	000	- Durians
0810.70	000	- Persimmons
0810.90		- Other:
		- - Tropical fruit:
	110	- - - Rambutan
	120	- - - Langsat
	130	- - - Jackfruit (cempedak and nangka)
	140	- - - Mata kucing (including longan)
	150	- - - Sapodilla (ciku fruit)
	160	- - - Star fruits
	190	- - - Other
	900	- - Other

TARIFF CODE		DESCRIPTION
08.13		Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.
0813.40	100 900	- Other fruits - - Tamarinds - - Other (Assam (genus : <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 0901.22	000 000	- Coffee, roasted: - - Not decaffeinated - - Decaffeinated
09.02		Tea, whether or not flavoured.
0902.10 0902.20 0902.30 0902.40	000 000 000 000	- Green tea (not fermented) in immediate packings of a content not exceeding 3kg - Other green tea (not fermented) - Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3kg - Other black tea (fermented) and other partly fermented tea
09.04		Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or on the genus <i>Pimenta</i>.
0904.11 0904.12 0904.21 0904.22	200 300 900 100 200 900 000 000	- Pepper: - - Neither crushed nor ground: - - - White - - - Black - - - Other - - Crushed or ground: - - - White - - - Black - - - Other - Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> : - - Dried, neither crushed nor ground - - Crushed or ground

TARIFF CODE		DESCRIPTION
09.06		Cinnamon and cinnamon-tree flowers.
0906.11	000	- Neither crushed nor ground:
0906.19	000	- - Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)
0906.20	000	- - Other
		- Crushed or ground
09.07		Cloves (whole fruit, cloves and stems).
0907.10	000	- Neither crushed nor ground
0907.20	000	- Crushed or ground
09.08		Nutmeg, mace and cardamoms.
		- Nutmeg:
0908.11	000	- - Neither crushed nor ground
0908.12	000	- - Crushed or ground
		- Mace:
0908.21	000	- - Neither crushed nor ground
0908.22	000	- - Crushed or ground
		- Cardamoms:
0908.31	000	- - Neither crushed nor ground
0908.32	000	- - Crushed or ground
09.09		Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.
		- Seeds of coriander:
0909.21	000	- - Neither crushed nor ground
0909.22	000	- - Crushed or ground
		- Seeds of cumin:
0909.31	000	- - Neither crushed nor ground
0909.32	000	- - Crushed or ground
		- Seeds of anise, badian, caraway or fennel; juniper berries:
0909.61	000	- - Neither crushed nor ground
0909.62	000	- - Crushed or ground
09.10		Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.
		- Ginger:
0910.11	000	- - Neither crushed nor ground
0910.12	000	- - Crushed or ground
0910.20	000	- Saffron
0910.30	000	- Turmeric (curcuma)
		- Other spices:

TARIFF CODE		DESCRIPTION
0910.91	000	- - Mixtures referred to in Note 1(b) to this Chapter
0910.99	000	- - Other
10.06		Rice.
1006.10		- Rice in the husk (paddy or rough):
	100	- - Glutinous rice
	900	- - Other
1006.20		- Husked (brown) rice:
	100	- - Glutinous rice
	900	- - Other
1006.30		- Semi-milled or wholly milled rice, whether or not polished or glazed:
	100	- - Glutinous rice
	900	- - Other
1006.40		- Broken rice:
	900	- - Other
1101.00	000	Wheat or meslin flour.
11.02		Cereal flours other than of wheat or meslin.
1102.90		- Other:
	100	- - 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:
	100	- - Of sago
	200	- - Of manioc (cassava)
15.08		Ground-nut oil and its fractions, whether or not refined, but not chemically modified.
1508.90		- Other:
	900	- - Other
15.11		Palm oil and its fractions, whether or not refined, but not chemically modified.
1511.90		- Other:
		- - Other:
	910	- - - In packings of a weight not exceeding 20kg

TARIFF CODE		DESCRIPTION
15.13		Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.
1513.19	000	- Coconut (copra) oil and its fractions: - - Other (for cooking oil only but excluding its solid fraction)
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	521	- Other: - - Other mixtures or preparations of vegetables fats or oils or of their fractions: - - - Liquid mixtures of preparations: - - - - In which ground-nut oil predominates - - - - In which palm oil predominates: - - - - - Other: - - - - - In packing of a net weight of less than 20kg
	526	- - - - - In packing of a net weight of less than 20kg
	561	- - - - In which coconut oil predominates
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.
1605.21	000	- Shrimps and prawns: - - Not in airtight container (cencaluk only)
1605.29	900	- - Other: - - - Other (cencaluk only)
17.01		Cane or beet sugar and chemically pure sucrose, in solid form.
1701.99	000	- 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 heading 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.

TARIFF CODE		DESCRIPTION
1901.10		- Preparations for infant use, put up for retail sale:
		- - Of goods of headings 04.01 to 04.04:
		- - - Not containing cocoa
	211	- - - - Prepared milk in powder form
	220	- - - Containing cocoa (in powder form only)
1901.90		- Other:
		- - Other, of goods of heading 04.01 to 04.04
	520	- - - Preparations for young children use, put up for retail sale
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:
	200	- - - Rice vermicelli (bee hoon)
	400	- - - Noodles (mee kuning)
	900	- - - Other (laksa and kue tiaw only)
1902.30		- Other pasta:
	500	- - Rice vermicelli (bee hoon)
	900	- - Other (laksa and kue tiaw only)
19.05		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.
1905.90		- Other:
	300	- - Other bread, ship's biscuits and other ordinary bakers' wares, not containing added sugar, eggs, fats, cheese or fruit (plain white bread and plain wholemeal bread only)
	900	- - Other (plain white bread and plain wholemeal bread only)
21.01		Extract, 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.

TARIFF CODE		DESCRIPTION
2101.11 2101.20	000 900	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: - - Extracts, essence and concentrates - Extracts, essence and concentrates, of tea or maté, and preparations with a basis of these extracts, essence or concentrates or with a basis of tea or maté: - - Other (tea only)
21.03 2103.90	 100 200	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard. - Other: - - Sauces other than those of subheadings 2103.10 000 and 2103.20 000 (budu only) - - Belachan (blachan)
2501.00	000	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 including rock salt in any form only)
49.01 4901.91 4901.99	 000 000	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets. - Other: - - Dictionaries and encyclopaedias, and serial installments thereof - - Other
49.02 4902.10 4902.90	 000 000	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	000	Children's picture, drawing or colouring books.
4904.00	000	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.

TARIFF CODE		DESCRIPTION
4905.91	000	- Other - - In book form
49.11		Other printed matter, including printed pictures and photographs
4911.99	300	- - - Official government publications, that is, official, parliamentary and administrative documents published in their country of origin

Amendment of Second Schedule

3. The principal Order is amended in the Second Schedule—

(a) by substituting for subitem 3(1) the following subitem:

“(1) Loading, unloading, handling services or storage of goods carried or to be carried in a ship or aircraft in a port or airport by—

(a) a port operator;

(b) airport operator; or

(c) any person authorized by the Minister responsible for transport.”;

(b) in subitem 12(b)(iii), by inserting after the words “Capital Markets and Services Act 2007 [Act 671]” the words “issued and”; and

(c) by substituting for item 24 the following item:

“24. The lease of sea container which conforms to the standard defined by the International Organization for Standardization, Institution of International Container Lessors or any other equivalent organization, or the lease or air container which conforms to the standards for Aircraft Unit Load Devices defined by the International Air Transport Association

or any other equivalent organization, used or to be used for the transportation of goods.”.

Made 27 March 2015

[SULIT. KE.HF(152)860/01-2(17); Perb. R0.3865/356/1 JLD.16 (SK.3); PN(PU2)721/V]

DATO' SERI AHMAD HUSNI BIN MOHAMAD HANADZLAH

Second Minister of Finance

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