

**EXPLANATORY MEMORANDUM**  
*Customs Tariff (2018 Budget)(Amendment) Bill 2017*

The bill proposes an amendment to:

1. suspend the last phase of the TRP scheduled for 2018 until a review is conducted. There has been significant concerns raised by PNG manufacturers on the stiff competition coming from imported goods. Hence, the Government in an effort to support local manufacturers increased import tariffs on certain tariff items. This Bill is expected to reduce health related issues, enable local manufacturers to compete with imports, increase economic activities and create employment for our people.
2. corrects the drafting errors and restore missing headings, tariff codes and items, descriptions and duty rates.
3. capture resource rent based on log value by applying progressive duty rate on export of unprocessed old-growth logs. The fixed rate does not capture the value of the logs and therefore does not act as a resource rent.
4. increase the tariff rate for Diesel and Petrol to K0.10 per litre. PNG Customs Service argue that the importers of petroleum products are making super profits relative to the local producer. This measure is intended to provide a level playing field for both importers and the local producer.



**INDEPENDENT STATE OF PAPUA NEW GUINEA**

No.      of 2017.

***Customs Tariff (2018 Budget)(Amendment) Bill 2017***

**ARRANGEMENT OF CLAUSE.**

1. Amendment to Schedule 1 – Rates of Import Duty.
2. Amendment to Schedule 2 – Rate of Export Duty.



INDEPENDENT STATE OF PAPUA NEW GUINEA

A BILL

For

AN ACT

entitled

*Customs Tariff (2018 Budget)(Amendment) Bill 2017,*

Being an Act to amend the *Customs Tariff Act 1990,*

MADE by the National Parliament to come into operation on 1 January 2018.

**1. AMENDMENT OF SCHEDULE 1– RATES OF IMPORT DUTY**

Schedule 1 of the Principal Act is amended by:-

- (i) repealing the tariff item, description of goods and the rates of import duty and remarks shown in the following and replacing them with the tariff item, description of goods and tariff rates and remarks shown below:-

Tariff Item	Description of Goods	Duty Rate From 1st Jan 2015 until 31st Dec 2017	Duty Rate on and From 1st Jan 2018
0201.10.00	Carcasses and half carcasses	10%	12.5%
0201.20.00	Other cuts with bone in	10%	12.5%
0201.30.00	Boneless	10%	15.0%
<b>02.02</b>	<b>MEAT OF BOVINE ANIMALS, FROZEN.</b>		
0202.10.00	Carcasses and halfcarcasses	10%	12.5%
0202.20.00	Other cuts with bone in	10%	12.5%
<b>0202.3</b>	<b>Boneless:</b>		
0202.30.90	Other	10%	15.0%
0203.11.00	Carcasses and halfcarcasses	10%	12.5%
0203.12.00	Hams, shoulders and cuts thereof, with bone in	10%	15.0%
0203.19.00	Other	10%	15.0%
0203.21.00	Carcasses and halfcarcasses	10%	12.5%
0203.22.00	Hams, shoulders and cuts thereof with bone in	10%	20.0%
0203.29.00	Other	10%	20.0%

*Customs Tariff (2018 Budget)(Amendment)*

<b>Tariff Item</b>	<b>Description of Goods</b>	<b>Duty Rate From 1st Jan 2015 until 31st Dec 2017</b>	<b>Duty Rate on and From 1st Jan 2018</b>
	Not cut in pieces, fresh or chilled	K1.80 per kg.	K1.80 per kg.
0207.12.00	Not cut in pieces, frozen	K1.80 per kg.	K3.50 per kg
0207.13.00	Cuts and offal, fresh or chilled	K1.80 per kg.	K3.50 per kg
0207.14.00	Cuts and offal, frozen	K1.80 per kg.	K3.50 per kg
0207.14.90	other	K1.80 per kg.	K1.80 per kg.
0207.24.00	Not cut in pieces, fresh or chilled	K1.80 per kg.	K1.80 per kg.
0207.25.00	Not cut in pieces, frozen	K1.80 per kg.	K1.80 per kg.
0207.26.00	Cuts and offal, fresh or chilled	K1.80 per kg.	K1.80 per kg.
0207.27	Cuts and offal, frozen	K1.80 per kg.	K1.80 per kg.
0207.27.10	Mechanically separated, deboned or removed	Free	Free
	meat of a kind for use in manufacturing		
0207.27.90	Other	K1.80 per kg.	K1.80 per kg.
0207.41.00	Not cut in pieces, fresh or chilled	K1.80 per kg.	K1.80 per kg.
0207.42.00	Not cut in pieces, frozen	K1.80 per kg.	K1.80 per kg.
0207.43.00	Fatty livers, fresh or chilled	K1.80 per kg.	K1.80 per kg.
0207.44.00	Other, fresh or chilled	K1.80 per kg.	K1.80 per kg.
0207.45.00	Other, frozen	K1.80 per kg.	K1.80 per kg.
0207.51.00	Not cut in pieces, fresh or chilled	K1.80 per kg.	K1.80 per kg.
0207.52.00	Not cut in pieces, frozen	K1.80 per kg.	K1.80 per kg.
0207.53.00	Fatty livers, fresh or chilled	K1.80 per kg.	K1.80 per kg.
0207.54.00	Other, fresh or chilled	K1.80 per kg.	K1.80 per kg.
0207.55.00	Other, frozen	K1.80 per kg.	K1.80 per kg.
0207.60.00	Of guinea fowls	K1.80 per kg.	K1.80 per kg.
0208.50.10	Of crocodiles	15%	15.0%
0210.11.00	Hams, shoulders and cuts thereof, with bone in	15%	20.0%
0210.12.00	Bellies (streaky) and cuts thereof	15%	20.0%
0210.19.10	Bacon	15%	20.0%
0210.19.90	Other	15%	20.0%
0210.20.10	Beef, corned	15%	20.0%
0210.20.20	Tongues	15%	15.0%
0210.20.90	Other meat of bovine animals	15%	15%
0210.91.00	Of primates	15%	15.0%

*Customs Tariff (2018 Budget)(Amendment)*

<b>Tariff Item</b>	<b>Description of Goods</b>	<b>Duty Rate From 1st Jan 2015 until 31st Dec 2017</b>	<b>Duty Rate on and From 1st Jan 2018</b>
0210.92.00	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walrus (mammals of the suborder Pinnipedia)	15%	15%
0210.93.10	Of crocodiles	15%	15%
0210.93.90	Other	15%	15%
0210.99.00	Other	15%	15%
0301.11.00	Freshwater	15%	15%
0301.19.00	Other	15%	15%
0301.91.00	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> )	15%	15%
0301.92.00	Eels	15%	15%
0301.93.00	Carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp, <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)	15%	15%
0301.94.00	Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	15%	15%
0301.95.00	Southern bluefin tunas <i>(Thunnus maccoyii)</i>	15%	15%
0301.99.00	Other	15%	15%
0302.11.00	Trout	15%	15%
0302.13.00	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> )	15%	15%
0302.14.00	Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	15%	15%
0302.19.00	Other	15%	15%
0302.21.00	Halibut	15%	15%
0302.22.00	Plaice	15%	15%
0302.23.00	Sole	15%	15%
0302.24.00	Turbots ( <i>Psetta maxima</i> )	15%	15%
0302.29.00	Other	15%	15%
0302.31.00	Albacore or longfinned tunas	15%	15%
0302.32.00	Yellowfin tunas	15%	15%
0302.33.00	Skipjack or stripebelly bonito	15%	15%
0302.34.00	Bigeye tunas ( <i>Thunnus obesus</i> )	15%	15%
0302.35.00	Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	15%	15%
0302.36.00	Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	15%	15%
0302.39.00	Other	15%	15%
0302.41.00	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	15%	15%
0302.42.00	Anchovies ( <i>Engraulis</i> spp.)	15%	15%
0302.43.00	Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.) brisling or sprats ( <i>Sprattus sprattus</i> )	15%	15%
0302.44.00	Mackerel ( <i>Scromber scombrus</i> , <i>Scomber australasicus</i> <i>Scomber japonicus</i> )	15%	15%
0302.45.00	Jack and horse mackerel ( <i>Trachurus</i> spp.)	15%	15%
0302.46.00	Cobia ( <i>Rachycentron canadum</i> )	15%	15%
0302.47.00	Swordfish ( <i>Xiphias gladius</i> )	15%	15%

*Customs Tariff (2018 Budget)(Amendment)*

<b>Tariff Item</b>	<b>Description of Goods</b>	<b>Duty Rate From 1st Jan 2015 until 31st Dec 2017</b>	<b>Duty Rate on and From 1st Jan 2018</b>
0302.49.00	Other	15%	15%
0302.51.00	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	15%	15%
0302.52.00	Haddock ( <i>Melanogrammus aeglefinus</i> )	15%	15%
0302.53.00	Coalfish ( <i>Pollachius virens</i> )	15%	15%
0302.54.00	Hake ( <i>Merluccius spp</i> , <i>Urophycis spp</i> )	15%	15%
0302.55.00	Alaska Pollack ( <i>Theragra chalcogramma</i> )	15%	15%
0302.56.00	Blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )	15%	15%
0302.59.00	Other	15%	15%
0302.71.00	Tilapias ( <i>Oreochromis spp.</i> )	15%	15%
0302.72.00	Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp</i> , <i>Clarias spp</i> , <i>Ictalurus spp.</i> )	15%	15%
0302.73.00	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>Magalobrama spp.</i> )	15%	15.0%
0302.74.00	Eels ( <i>Anguilla spp.</i> )	15%	15.0%
0302.79.00	Other	15%	15.0%
0302.81.00	Dogfish and other sharks	15%	15.0%
0302.82.00	Rays and Skates ( <i>Rajidae</i> )	15%	15.0%
0302.83.00	Tooth fish ( <i>Dissostichus spp.</i> )	15%	15%
0302.84.00	Seabass ( <i>Dicentrarchus spp.</i> )	15%	15%
0302.85.00	Seabream ( <i>Sparidae</i> )	15%	15%
0302.89.10	Barramundi	15%	15%
0302.89.20	Barracuda	15%	15%
0302.89.30	Barracouta	15%	15%
0302.89.40	Bait for fishing of heading (03.02)	15%	15%
0302.89.90	Other	15%	15%
0302.91.00	Livers, roes and milt	15%	15%
0302.92.00	Shark fins	15%	15%
0302.99.00	Other	15%	15%
0303.11.00	Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )	15%	15%
0303.12.00	Other Pacific Salmon ( <i>Oncorhynchus gorbuschus</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> , <i>Oncorhynchus rhodurus</i> )	15%	15%
0303.13.00	Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	15%	15%
0303.14.00	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> , <i>Oncorhynchus chrysogaster</i> )	15%	15%
0303.19.00	Other	15%	15%
0303.23.00	Tilapias ( <i>Oreochromis spp.</i> )	15%	15%
0303.24.00	Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp</i> , <i>Clarias spp</i> , <i>Ictalurus spp.</i> )	15%	15%
0303.25.00	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> )	15%	15%
0303.26.00	Eels ( <i>Anguilla spp.</i> )	15%	15%
0303.29.00	Other	15%	15%

*Customs Tariff (2018 Budget)(Amendment)*

<b>Tariff Item</b>	<b>Description of Goods</b>	<b>Duty Rate From 1st Jan 2015 until 31st Dec 2017</b>	<b>Duty Rate on and From 1st Jan 2018</b>
0303.31.00	Halibut	15%	15%
0303.32.00	Plaice	15%	15%
0303.33.00	Sole	15%	15%
0303.34.00	Turbots ( <i>Psetta maxima</i> )	15%	15%
0303.39.00	Other	15%	15%
0303.41.90	Other	15%	15%
0303.42.90	Other	15%	15%
0303.43.90	Other	15%	15%
0303.44.90	Other	15%	15%
0303.45.00	Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	15%	15%
0303.46.00	Southern bluefin tunas	15%	15%
0303.49.90	Other	15%	15%
0303.51.00	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	15%	15%
0303.53.00	Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.) brisling or sprats ( <i>Sprattus sprattus</i> )	15%	15%
0303.54.00	Mackerel ( <i>Scromber scombrus</i> , <i>Scomber australasicus</i> <i>Scomber japonicus</i> )	15%	15%
0303.55.00	Jack and horse mackerel ( <i>Trachurus</i> spp.)	15%	15%
0303.56.00	Cobia ( <i>Rachycentron canadum</i> )	15%	15%
0303.57.00	Swordfish ( <i>Xiphias gladius</i> )	15%	15%
0303.59.00	Other	15%	15%
0303.63.00	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	15%	15%
0303.64.00	Haddock ( <i>Melanogrammus aeglefinus</i> )	15%	15%
0303.65.00	Coalfish ( <i>Pollachius virens</i> )	15%	15%
0303.66.00	Hake ( <i>Merluccius</i> spp, <i>Urophycis</i> spp)	15%	15%
0303.67.00	Alaska Pollack ( <i>Theragra chalcogramma</i> )	15%	15%
0303.68.00	Blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )	15%	15%
0303.69.00	Other	15%	15%
<b>0303.8</b>	Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99:		
0303.81.00	Dogfish and other sharks	15%	15%
0303.82.00	Rays and Skates ( <i>Rajidae</i> )	15%	15%
0303.83.00	Tooth fish ( <i>Dissostichus</i> spp.)	15%	15%
0303.84.00	Seabass ( <i>Dicentrarchus</i> spp.)	15%	15%
<b>0303.89</b>	<b>Other</b>		
0303.89.10	Barramundi	15%	15%
0303.89.20	Barracuda	15%	15%
0303.89.30	Barracouta	15%	15%
0303.89.90	Other	15%	15%
0303.90.00	Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal	15%	15%
0303.91.00	Livers, roes and milt	15%	15%
0303.92.00	Shark fins	15%	15%
0303.99.00	Other	15%	15%
0304.31.00	Tilapias ( <i>Oreochromis</i> spp.)	15%	15%
0304.32.00	Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp. <i>Clarias</i> spp, <i>Ictalurus</i> spp.)	15%	15%
0304.33.00	Nile perch ( <i>Lates niloticus</i> )	15%	15%

*Customs Tariff (2018 Budget)(Amendment)*

<b>Tariff Item</b>	<b>Description of Goods</b>	<b>Duty Rate From 1st Jan 2015 until 31st Dec 2017</b>	<b>Duty Rate on and From 1st Jan 2018</b>
0304.39.00	Other	15%	15%
0304.41.00	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> )	15%	15%
0304.42.00	Trout (Salmon trutta, <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> , <i>Oncorhynchus chrysogaster</i> )	15%	15%
0303.67.00	Alaska Pollack ( <i>Theragra chalcogramma</i> )	15%	15%
0303.68.00	Blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )	15%	15%
0303.69.00	Other	15%	15%
<b>0303.8</b>	Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99:		
0303.81.00	Dogfish and other sharks	15%	15%
0303.82.00	Rays and Skates ( <i>Rajidae</i> )	15%	15%
0303.83.00	Tooth fish ( <i>Dissostichus</i> spp.)	15%	15%
0303.84.00	Seabass ( <i>Dicentrarchus</i> spp.)	15%	15%
<b>0303.89</b>	<b>Other</b>		
0303.89.10	Barramundi	15%	15%
0303.89.20	Barracuda	15%	15%
0303.89.30	Barracouta	15%	15%
0303.89.90	Other	15%	15%
0303.90.00	Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal	15%	15%
0303.91.00	Livers, roes and milt	15%	15%
0303.92.00	Shark fins	15%	15%
0303.99.00	Other	15%	15%
0304.31.00	Tilapias ( <i>Oreochromis</i> spp.)	15%	15%
0304.32.00	Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp. <i>Clarias</i> spp, <i>Ictalurus</i> spp.)	15%	15%
0304.33.00	Nile perch ( <i>Lates niloticus</i> )	15%	15%
0304.39.00	Other	15%	15%
0304.41.00	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> )	15%	15%
0304.42.00	Trout (Salmon trutta, <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> , <i>Oncorhynchus chrysogaster</i> )	15%	15%
0304.43.00	Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> , and <i>Citharidae</i> )	15%	15%
0304.44.00	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>	15%	15%
0304.45.00	Swordfish ( <i>Xiphias gladius</i> )	15%	15%
0304.46.00	Tooth fish ( <i>Dissostichus</i> spp.)	15%	15%
0304.47.00	Dogfish and other sharks	15%	15%
0304.48.00	Rays and skates ( <i>Rajidae</i> )".	15%	15%
0304.49.00	Other	15%	15%
0304.51.00	Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ,	15%	15%



*Customs Tariff (2018 Budget)(Amendment)*

<b>Tariff Item</b>	<b>Description of Goods</b>	<b>Duty Rate From 1st Jan 2015 until 31st Dec 2017</b>	<b>Duty Rate on and From 1st Jan 2018</b>
	Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)		
0304.52.00	Salmonidae	15%	15%
0304.53.00	Fish of the families Bregmacerotidae,	15%	15%
	<i>Euclichthyidae, Gadidae, Macrouridae,</i>		
	<i>Melanonidae, Merlucciidae, Moridae</i>		
	<i>and Muraenolepididae</i>		
0304.54.00	Swordfish (Xiphias gladius)	15%	15%
0304.55.00	Tooth fish (Dissostichus spp.)	15%	15%
0304.56.00	Dogfish and other sharks	15%	15%
0304.57.00	Rays and skates (Rajidae)	15%	15%
0304.59.00	Other	15%	15%
0304.61.00	Tilapias (Oreochromis spp.)	15%	15%
0304.62.00	Catfish (Pangasius spp., Silurus spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	15%	15%
0304.63.00	Nile perch (Lates niloticus)	15%	15%
0304.69.00	Other	15%	15%
0304.71.00	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	15%	15%
0304.72.00	Haddock (Melanogrammus aeglefinus)	15%	15%
0304.73.00	Coalfish (Pollachius virens)	15%	15%
0304.74.00	Hake (Merluccius spp, Urophycis spp)	15%	15%
0304.75.00	Alaska Pollack (Theragra chalcogramma)	15%	15%
0304.79.00	Other	15%	15%
<b>0304.8</b>	<b>Frozen fillets of other fish:</b>		
0304.81.00	Pacific salmon, (Oncorhynchus nerka, <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> )	15%	15%
0304.82.00	Trout (Salmon trutta, <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> )	15%	15%
0304.83.00	Flat fish (Pleuronectidae, Bothidae,	15%	15%
	<i>Cynoglossidae, Soleidae, Scopthalmidae,</i>		
	<i>and Citharidae</i> )		
0304.84.00	Swordfish (Xiphias gladius)	15%	15%
0304.85.00	Tooth fish (Dissostichus spp.)	15%	15%
0304.86.00	Herrings (Clupea harengus, Clupea pallasii)	15%	15%
0304.87.00	Tunas (of the genus Thunnus), skipjack or stripebellied bonito (Euthynnus (Katsuwonus) pelamis)	15%	15%
0304.88.00	Dogfish, other sharks, rays and skates (Rajidae)		
0304.89.00	Other	15%	15%
0304.91.00	Swordfish	15%	15%
0304.92.00	Toothfish	15%	15%
0304.93.00	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni,	15%	15%

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<b>Tariff Item</b>	<b>Description of Goods</b>	<b>Duty Rate From 1st Jan 2015 until 31st Dec 2017</b>	<b>Duty Rate on and From 1st Jan 2018</b>
	Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)		
0304.94.00	Alaska Pollack ( <i>Theragra chalcogramma</i> )	15%	15%
0304.95.00	Fish of the families Bregmacerotidae, <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> )	15%	15%
0304.96.00	Dogfish and other sharks	15%	15%
0304.97.00	Rays and skates ( <i>Rajidae</i> )	15%	15%
<b>0304.99</b>	<b>Other</b>	15%	15%
0304.99.10	Barramundi	15%	15%
0304.99.20	Barracuda	15%	15%
0304.99.30	Barracouta	15%	15%
0304.99.90	Other	15%	15%
0305.10.00	Flours, meals and pellets of fish, fit for human consumption	15%	15%
0305.20.00	Livers, roes and milt of fish, dried, smoked, salted or in brine	15%	15%
0305.31.00	Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.)	15%	15%
0305.32.00	Fish of the families Bregmacerotidae, <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> ,	15%	15%
0305.39.00	Other	15%	15%
0305.41.00	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> )	15%	15%
0305.42.00	Herrings	15%	15%
0305.43.00	Trout ( <i>Salmon 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> )	15%	15%
0305.44.00	Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.)	15%	15%
0305.49.10	Sardines	15%	15%
0305.49.20	Tunas	15%	25%
0305.49.30	Mackerel	15%	25%
0305.49.90	Other	15%	25%
0305.51.00	Cod	15%	15%
0305.52.00	Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.)	15%	15%
0305.53.00	Fish of the families Bregmacerotidae, <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and	15%	15%

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<b>Tariff Item</b>	<b>Description of Goods</b>	<b>Duty Rate From 1st Jan 2015 until 31st Dec 2017</b>	<b>Duty Rate on and From 1st Jan 2018</b>
	Muraenolepididae, other than cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)		
0305.54.00	Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae)	15%	15%
0305.59.10	Sardines	15%	15%
0305.59.20	Tunas	15%	15%
0305.59.30	Mackerels	15%	15%
0305.59.40	Salmons	15%	15%
0305.59.90	Others	15%	15%
0305.61.00	Herrings	15%	15%
0305.62.00	Cod	15%	15%
0305.63.00	Anchovies	15%	15%
0305.64.00	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	15%	15%
0305.69	Other	15%	15%
0305.69.10	Sardines	15%	15%
0305.69.20	Tunas	15%	15%
0305.69.30	Mackerel	15%	15%
0305.69.40	Salmon	15%	15%
0305.69.90	Other	15%	15%
0305.71.00	Shark fins	15%	15%
0305.72.00	Fish heads, tails and maws	15%	15%
0305.79.00	Other	15%	15%
0306.11.00	Rock lobster and other sea crawfish	15%	15%
0306.12.00	Lobsters	15%	15%
0306.14.00	Crabs	15%	15%
0306.15.00	Norway lobsters (Nephrops norvegicus)	15%	15%
0306.16.00	Coldwater shrimps and prawns (Pandalus spp., Cragnon cragnon)	15%	15%
0306.17.00	Other shrimps and prawns	15%	15%
0306.19.00	Other, including flours, meals and pellets of crustaceans, fit for human consumption	15%	15%
0306.31.00	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	15%	15%
0306.32.00	Lobsters (Homarus spp.)	15%	15%
0306.33.00	Crabs	15%	15%
0306.34.00	Norway lobsters (Nephrops norvegicus)	15%	15%

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<b>Tariff Item</b>	<b>Description of Goods</b>	<b>Duty Rate From 1st Jan 2015 until 31st Dec 2017</b>	<b>Duty Rate on and From 1st Jan 2018</b>
0306.35.00	Coldwater shrimps and prawns (Pandalus spp., Crangon crangon)	15%	15%
0306.36.00	Other shrimps and prawns	15%	15%
0306.39.00	Other, including flours, meals and pellets of crustaceans, fit for human consumption	15%	15%
0306.91.00	Rock lobster and other sea crawfish	15%	15%
0306.92.00	Lobsters (Homarus spp.)	15%	15%
0306.93.00	Crabs	15%	15%
0306.94.00	Norway lobsters (Nephrops norvegicus)	15%	15%
0306.95.00	Shrimps and prawns	15%	15%
0306.99.00	Other, including flours, meals and pellets of crustaceans, fit for human consumption	15%	15%
0307.11.00	Live, fresh or chilled	15%	15%
0307.12.00	Frozen	15%	15%
0307.19.00	Other	15%	15%
0307.21.00	Live, fresh or chilled	15%	15%
0307.22.00	Frozen	15%	15%
0307.29.00	Other	15%	15%
0307.31.00	Live, fresh or chilled	15%	15%
0307.32.00	Frozen	15%	15%
0307.39.00	Other	15%	15%
0307.42.00	Live, fresh or chilled	15%	15%
0307.43.00	Frozen	15%	15%
0307.49.00	Other	15%	15%
0307.51.00	Live, fresh or chilled	15%	15%
0307.52.00	Frozen	15%	15%
0307.59.00	Other	15%	15%
0307.71.00	Live, fresh or chilled	15%	15%
0307.72.00	Frozen	15%	15%
0307.79.00	Other	15%	15%
0307.81.00	Live, fresh or chilled abalone (Haliotis spp.)	15%	15%
0307.82.00	Live, fresh or chilled stromboid conchs (Stromboid spp.)	15%	15%
0307.83.00	Frozen abalone (Haliotis spp.)	15%	15%
0307.84.00	Frozen stromboid conchs (Strombus spp.)	15%	15%
0307.87.00	Other abalone (Haliotis spp.)	15%	15%
0307.88.00	Other stromboid conchs (Strombus spp.)	15%	15%
0307.91.00	Live, fresh or chilled	15%	15%
0307.92.00	Frozen	15%	15%
0307.99.10	Sea cucumbers (bechesdermer)	15%	15%
0307.99.90	Other	15%	15%
0308.11.00	Live, fresh or chilled	15%	15%
0308.12.00	Frozen	15%	15%
0308.19	Other	15%	15%
0308.21.00	Live, fresh or chilled	15%	15%
0308.22.00	Frozen	15%	15%

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<b>Tariff Item</b>	<b>Description of Goods</b>	<b>Duty Rate From 1st Jan 2015 until 31st Dec 2017</b>	<b>Duty Rate on and From 1st Jan 2018</b>
0308.29.00	Other	15%	15%
0308.30.00	Jellyfish (Rhopilema spp.)	15%	15%
0308.90.00	Other	15%	15%
0401.10.00	Of a fat content, by weight, not exceeding 1%	Free	25.0%
0401.20.00	Of a fat content, by weight, exceeding 1% but not exceeding 6%	Free	25.0%
0401.40.20	Cream	Free	25.0%
0401.40.90	Other	Free	25.0%
0401.50.00	Of a fat content, by weight, exceeding 10%	Free	25.0%
0407.11.00	Of fowls of the species Gallus domesticus	K0.60	K1.00
0407.19.00	Other	K0.60	K0.60
0407.21.00	Of fowls of the species Gallus domesticus	K0.60	K1.00
0407.29.00	Others	K0.60	K1.00
0407.90.00	Other	K0.60	K1.00
0408.11.00	Dried	10%	20.0%
0408.19.00	Other	10%	20.0%
0408.91.00	Dried	10%	20.0%
0408.99.00	Other	10%	20.0%
0603.11.00	Roses	15%	15%
0603.12.00	Carnations	15%	15%
0603.13.00	Orchids	15%	15%
0603.14.00	Chrysanthemums	15%	15%
0603.15.00	Lillies (Lilium spp.)	15%	20.0%
0603.19.00	Other	15%	15%
0603.90.00	Other	15%	15%
0604.20.00	Fresh	15%	15%
0604.90.00	Other	15%	15%
0710.10.00	Potatoes	15%	15%
0710.21.00	Peas	15%	15%
0710.22.00	Beans	15%	15%
0710.29.00	Other	15%	15%
0710.30.00	Spinach, New Zealand spinach and orache spinach (garden spinach)	15%	15%
0710.40.00	Sweet corn	15%	15%
0710.80.00	Other vegetables	15%	15%
0710.90.00	Mixtures of vegetables	15%	15%
0711.20.00	Olives	15%	15%
0711.40.00	Cucumbers and gherkins	15%	15%
0711.51.00	Mushrooms of the genus Agaricus	15%	15%
0711.59.00	Other	15%	15%
0711.90.00	Other vegetables; mixtures of vegetables	15%	15%
0712.20.00	Onions	15%	15%
0712.31.00	Mushrooms of the genus Agaricus	15%	15%
0712.32.00	Wood ears ( Auricularia spp.)	15%	15%
0712.33.00	Jelly fungi (Tremella spp.)	15%	15%
0712.39.00	Other	15%	15%

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<b>Tariff Item</b>	<b>Description of Goods</b>	<b>Duty Rate From 1st Jan 2015 until 31st Dec 2017</b>	<b>Duty Rate on and From 1st Jan 2018</b>
0712.90.00	Other vegetables; mixtures of vegetables	15%	15%
0713.10.00	Peas	15%	15%
0713.20.00	Chickpeas	15%	15%
0713.40.00	Lentils	15%	15%
0713.50.00	Broad beans and horse beans	15%	15%
0713.90.00	Other	15%	15%
0804.10.00	Dates	15%	15%
0804.20.00	Figs	15%	15%
0806.10.00	Fresh	15%	15%
0809.10.00	Apricots	15%	15%
0809.21.00	Sour cherries ( <i>Prunus cerasus</i> )	15%	15%
0809.29.00	Other	15%	15%
0809.30.00	Peaches, including nectarines	15%	15%
0809.40.00	Plums and sloes	15%	15%
0811.10.00	Strawberries	15%	15%
0811.20.00	Raspberries, blackberries, mulberries, black, white or red currants and gooseberries	15%	15%
0811.90.00	Other	15%	15%
0812.10.00	Cherries	15%	15%
0812.90.00	Other	15%	15%
0813.10.00	Apricots	15%	15%
0813.20.00	Prunes	15%	15%
0813.30.00	Apples	15%	15%
0813.40.00	Other fruit	15%	15%
0813.50.00	Mixtures of nuts or dried fruits of this Chapter	15%	15%
1507.10.10	Crude oil, whether or not degummed, packed in containers of 150 kg or less or 166 litres or less	10%	25%
1507.90.10	Soyabean oil, packed in containers of 150 kg or less or 166 litres or less	10%	25%
1508.10.10	Crude oil, packed in containers of 150 kg or less or 166 litres or less	10%	25%
1508.90.10	Groundnut oil, packed in containers of 150 kg or less or 166 litres or less	10%	25%
1511.10.10	Crude oil, packed in containers 150 kg or less or 166 litres or less	10%	25%
1511.90.10	Packed in containers 150 kg or less or 166 litres or less	10%	25%
1512.11.10	Packed in containers 150 kg or less or 166 litres or less	10%	25%
1512.19.10	Packed in containers 150 kg or less or 166 litres or less	10%	25%
1512.21.10	Packed in containers 150 kg or less or 166 litres or less	10%	25%
1513.11.10	Packed in containers 150 kg or less or 166 litres or less	10%	25%
1513.19.10	Packed in containers 150 kg or less or 166 litres or less	10%	25%
1513.21.10	Packed in containers 150 kg or less or 166 litres or less	10%	25%
1513.29.10	Packed in containers 150 kg or less or 166 litres or less	10%	25%
1514.11.10	Packed in containers 150 kg or less or 166 litres or less	10%	25%
1514.19.10	Packed in containers 150 kg or less or 166 litres or less	10%	25%
1514.91.10	Packed in containers 150 kg or less or 166 litres or less	10%	25%
1514.99.10	Packed in containers 150 kg or less or 166 litres or less	10%	25%
1515.11.10	Packed in containers 150 kg or less or 166 litres or less	10%	25%

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1515.19.10	Packed in containers 150 kg or less or 166 litres or less	10%	25%
1515.50.10	Packed in containers 150 kg or less or 166 litres or less	10%	25%
1515.90.10	Packed in containers 150 kg or less or 166 litres or less	10%	25%
1516.20.10	Packed in containers 150 kg or less or 166 litres or less	10%	25%
1517.10.90	Other, (including canned dripping)	10%	25%
1518.00.10	Packed in containers 150kg or less or 166 litres or less.	10%	25%
1601.00.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	15%	15%
1602.10.00	Homogenised preparations	15%	15%
1602.20.00	Of liver of any animal	15%	15%
1602.31.00	Of turkeys	15%	15%
1602.32.10	Chickens	15%	15%
1602.32.90	Other	15%	15%
1602.39.00	Other	15%	15%
1602.41.00	Hams and cuts thereof	15%	15%
1602.42.00	Shoulders and cuts thereof	15%	15%
1602.49.90	Other	15%	15%
1602.50.10	Beef, corned	15%	15%
1602.50.90	Other	15%	15%
1602.90.10	Of crocodile	15%	15%
1602.90.20	Of kangaroo	15%	15%
1602.90.90	Other	15%	15%
1604.15.10	Canned Mackerel	12.5%	12.5%
1604.15.90	Other	12.5%	12.5%
1605.10.00	Crabs	15%	15%
1605.21.00	Not in airtight container	15%	15%
1605.29.00	Other	15%	15%
1605.30.00	Lobsters	15%	15%
1605.40.00	Other crustaceans	15%	15%
1605.51.00	Oysters	15%	15%
1605.52.00	Scallops, including queen scallops	15%	15%
1605.53.00	Mussels	15%	15%
1605.54.00	Cuttle fish and squid	15%	15%
1605.55.00	Octopus	15%	15%
1605.56.00	Clams, cockles and arkshells	15%	15%
1605.57.00	Abalone	15%	15%
1605.58.00	Snails, other than sea snails	15%	15%
1605.59.00	Other	15%	15%
<b>1605.6</b>	<b>Other aquatic invertebrates:</b>		
1605.61.00	Sea cucumbers	15%	15%
1605.62.00	Sea urchins	15%	15%
1605.63.00	Jellyfish	15%	15%
1605.69.00	Other	15%	15%
1701.12.00	Beet sugar	30%	30%

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<b>Tariff Item</b>	<b>Description of Goods</b>	<b>Duty Rate From 1st Jan 2015 until 31st Dec 2017</b>	<b>Duty Rate on and From 1st Jan 2018</b>
1701.13.00	Cane sugar specified in subheading Note 2 to this Chapter	30%	30%
1701.14.00	Other cane sugar	30%	30%
1701.91.00	Containing added flavouring or colouring matter	30%	30%
<b>1701.99</b>	<b>Other</b>		
1701.99.10	Refined sugar	30%	30%
1701.99.20	Icing sugar, being pure refined or white	30%	30%
	sugar (sucrose) in powder form having a		
	sugar (sucrose) content greater than 96.5%		
1701.99.90	Other	30%	30%
1801.00.00	Cocoa beans, whole or broken, raw or roasted.	10%	15%
1802.00.00	Cocoa shells, husks, skins and other cocoa waste	10%	15%
1803.10.00	Not defatted	10%	15%
1803.20.00	Wholly or partly defatted	10%	15%
1804.00.00	Cocoa butter, fat and oil	10%	15%
1805.00.90	Other	10%	15%
1806.10.00	Cocoa powder, containing added sugar or other	10%	15%
	sweetening matter		
1806.31.00	Filled	15%	15%
1806.32.00	Not filled	15%	15%
1806.90.10	Chocolate confectionery	15%	15%
1806.90.90	Other	10%	10.0%
1901.20.00	Mixes and doughs for the preparation of	K115.0/ tonne	K115.00/
	bakers' wares of heading 19.05		tonne
1901.90.20	Food preparations of flour, meal or malt	15%	15%
	extract such as Milo, ovaltine, etc. sold in retail packs		
1902.30.00	Other pasta	15%	15%
1904.10.00	Prepared foods obtained by the swelling or	15%	15%
	roasting of cereals or cereal products		
1904.20.00	Prepared foods obtained from unroasted	15%	15%
	cereal flakes or from mixtures of unroasted		
	cereal flakes and roasted cereal flakes or		
	swelled cereals		
1905.10.00	Crispbread	15%	20%
1905.20.00	Gingerbread and the like	15%	20%
<b>1905.3</b>	<b>Sweet biscuits; waffles and wafers:</b>		
1905.31.00	Sweet biscuits	15%	20%
1905.32.00	Waffles and wafers	15%	20%
1905.40.00	Rusks, toasted bread and similar toasted	15%	15%
	products		
1905.90.10	Pastries, cakes and pancake	15%	15%
1905.90.20	Pizza	15%	15%
1905.90.30	Crisp savoury food products	15%	15%
1905.90.40	Ordinary bread	15%	15%
1905.90.90	Other	15%	20%



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<b>Tariff Item</b>	<b>Description of Goods</b>	<b>Duty Rate From 1st Jan 2015 until 31st Dec 2017</b>	<b>Duty Rate on and From 1st Jan 2018</b>
2001.10.00	Cucumbers and gherkins	15%	15%
2001.90.10	Olives	15%	15%
2001.90.20	Pickles and chutneys	15%	15%
2001.90.90	Other	15%	15%
2002.10.00	Tomatoes, whole or in pieces	15%	15%
2002.90.00	Other	15%	15%
2003.10.00	Mushrooms of the genus Agaricus	15%	15%
2003.90.00	Other	15%	15%
<b>2004.1</b>	<b>Potatoes</b>		
2004.10.10	Potato chips and French Fries	15%	15%
2004.10.90	Other	15%	15%
2004.90.00	Other vegetables and mixtures of vegetables	15%	15%
2005.10.00	Homogenised vegetables	15%	15%
2005.20.00	Potatoes	15%	15%
2005.40.00	Peas (Pisum sativum)	15%	15%
<b>2005.5</b>	<b>Beans (Vigna spp, Phaseolus spp):</b>		
2005.51.00	Beans, shelled	15%	15%
2005.59.00	Other	15%	15%
2005.60.00	Asparagus	15%	15%
2005.70.00	Olives	15%	15%
2005.80.00	Sweet corn (Zea mays var saccharata)	15%	15%
<b>2005.9</b>	<b>Other vegetables and mixtures of</b>		
	<b>vegetables:</b>		
2005.91.00	Bamboo shoots	15%	15%
2005.99.00	Other	15%	15%
2006.00.00	Vegetables, fruit, nuts, fruitpeel and other parts of plants, preserved by sugar (drained, glace or crystallised).	15%	15%
2007.10.00	Homogenised preparations	15%	15%
2007.91.00	Citrus fruit	15%	15%
2007.99.10	Marmalades	15%	15%
2007.99.20	Fruit jellies	15%	15%
2007.99.40	Jams, other than 2007.99.30	15%	15%
2007.99.90	Other	15%	15%
2008.11.10	Peanut butter, other than 2008.11.21 and 2008.11.22	15%	15%
2008.11.90	Other ground nuts (peanut)	15%	15%
2008.19.00	Other, including mixtures	15%	15%
2008.20.00	Pineapples	15%	15%
2008.30.00	Citrus fruit	15%	15%
2008.40.00	Pears	15%	15%
2008.50.00	Apricots	15%	15%
2008.60.00	Cherries	15%	15%
2008.70.00	Peaches, including nectarines	15%	15%
2008.80.00	Strawberries	15%	15%

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<b>Tariff Item</b>	<b>Description of Goods</b>	<b>Duty Rate From 1st Jan 2015 until 31st Dec 2017</b>	<b>Duty Rate on and From 1st Jan 2018</b>
2008.91.00	Palm hearts	15%	15%
2008.93.00	Cranberries ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycocos</i> , <i>Vaccinium vitis idaea</i> )	15%	15%
2008.97.00	Mixtures	15%	15%
2008.99.00	Other	15%	15%
2009.11.00	Frozen	15%	15%
2009.12.00	Not frozen, of a Brix value not exceeding 20	15%	15%
2009.19.00	Other	15%	15%
2009.21.00	Of a Brix value not exceeding 20	15%	15%
2009.29.00	Other	15%	15%
2009.31.00	Of a Brix value not exceeding 20	15%	15%
2009.39.00	Other	15%	15%
2009.41.00	Of a Brix value not exceeding 20	15%	15%
2009.49.00	Other	15%	15%
2009.50.00	Tomato juice	15%	15%
<b>2009.6</b>	<b>Grape juice (including grape must):</b>		
2009.61.00	Of a Brix value not exceeding 30	15%	15%
2009.69.00	Other	15%	15%
2009.71.00	Of a Brix value not exceeding 20	15%	15%
2009.79.00	Other	15%	15%
<b>2009.8</b>	<b>Juice of any other fruit or vegetable:</b>		
2009.81.00	Cranberry ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycocos</i> , <i>Vaccinium vitisidaea</i> ) juice	15%	15%
2009.89.00	Other	15%	15%
2009.90.10	Concentrated fruit juices in the form of crystals or powder, for compounding nonalcoholic beverages for retail sale	15%	25%
2009.90.90	Other	15%	25%
<b>2105.00.00</b>	<b>Ice cream and other edible ice, whether or not containing cocoa.</b>	15%	20%
2106.90.30	Sweets, gums and the like containing synthetic sweetening agents	15%	15%
2106.90.40	Cordials (lemon, orange, grapefruit, other citrus fruit, pineapple and others)	15%	15%
2501.00.10	Salt package in containers/bags less than 25Kg	5%	5%
3208.10.00	Based on polyesters	10%	15%
3208.20.00	Based on acrylic or vinyl polymers	10%	15%
3208.90.90	Other	10%	15%
3209.10.00	Based on acrylic or vinyl polymers	10%	15%
3209.90.90	Other	10%	15%
3304.30.00	Manicure or pedicure preparations (nail polishes, etc.)	10%	20%
3305.10.00	Shampoos	10%	20%
3305.20.00	Preparations for permanent waving or straightening	10%	20%
3305.30.00	Hair lacquers (sometimes known as Hair Sprays)	10%	20%

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<b>Tariff Item</b>	<b>Description of Goods</b>	<b>Duty Rate From 1st Jan 2015 until 31st Dec 2017</b>	<b>Duty Rate on and From 1st Jan 2018</b>
3305.90.10	Hair preparations such as brilliantines, oils, creams "pomades" etc	10%	20%
3401.10.10	Organic surfaceactive products and preparations	15%	20%
3401.10.20	Laundry soaps	15%	20%
3401.10.30	Shaving soaps	15%	15%
3401.11.00	For toilet use (including medicated products)	15%	20%
3401.19.00	Other	15%	20%
3401.20.00	Soap in other forms	15%	20%
3401.30.00	Organic surfaceactive products and preparation for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	15%	20%
3402.20.10	Synthetic detergents in powder form, imported ready for retail sale, or in containers of less than 50Kg	10%	20%
3402.20.30	Synthetic detergents in liquid form	15%	25%
3402.20.40	Liquid bleaches	15%	25%
3402.90.00	Other	15%	25%
3506.10.00	Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 Kg	10%	20%
3605.00.00	Matches, other than pyrotechnic articles of heading 36.04.	2 toea per box	2 toea per box
	<b>PRIMARY FORMS.</b>		
3922.10.00	Baths, showerbaths, sinks and washbasins	10%	25%
3923.21.20	Shopping bags of polymers of ethylene	15%	25%
3923.21.30	Shoppings bags (Biodegradeable)	15%	20%
3923.21.90	Other (of polymers of ethylene)	15%	20%
3923.21.99	Other (of polymers of ethylene) Biodegradable	15%	20%
3923.29.20	Shopping bags	15%	25%
3923.29.30	Shopping bags (Biodegradable)	15%	20%
3923.29.90	Other (of polymers of other plastics)	10%	20%
3923.29.99	Other (of other plastics) Biodegradable	10%	20%
3923.30.10	Polyethylene terephthalate (PET) bottles	10%	25%
3923.50.90	Stoppers, lids and other closures	10%	25%
3924.10.00	Tableware and kitchenware	10%	25%
3924.90.10	Dustbins	10%	25%
3924.90.20	Buckets	10%	25%
3924.90.30	Curtains, drapes and table covers	10%	25%
3924.90.40	Furniture dustcovers (slipovers)	10%	25%
3924.90.60	Foam tray	10%	25%
3924.90.90	Other	10%	25%
3925.10.00	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres	10%	25%
4202.11.00	With outer surface of leather or of composition leather	15%	15%
4202.12.00	With outer surface of plastics or of	15%	15%

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<b>Tariff Item</b>	<b>Description of Goods</b>	<b>Duty Rate From 1st Jan 2015 until 31st Dec 2017</b>	<b>Duty Rate on and From 1st Jan 2018</b>
	textile materials		
4202.19.00	Other	15%	15%
<b>4202.2</b>	<b>Handbags, whether or not with shoulder strap, including those without handle:</b>		
4202.21.00	With outer surface of leather or of composition leather	15%	15%
4202.22.00	With outer surface of sheeting of plastics or of textile materials	15%	15%
4202.29.00	Other	15%	15%
<b>4202.3</b>	<b>Articles of a kind normally carried in the pocket or in the handbag:</b>		
4202.31.00	With outer surface of leather or of composition leather or of textile materials	15%	15%
4202.32.00	With outer surface of sheeting of plastics or of textile materials	15%	15%
4202.39.00	Other	15%	15%
4202.91.00	With outer surface of leather or of composition leather	15%	15%
4202.92.00	With outer surface of sheeting of plastics or of textile materials	15%	15%
4202.92.10	Shopping bags, whether plastic or otherwise	15%	15.0%
4202.99.00	Other	15%	15%
4203.10.00	Articles of apparel	15%	15%
4203.21.00	Specially designed for use in sports	15%	15%
4203.29.00	Other	15%	15%
4203.30.00	Belts and bandoliers	15%	15%
4203.40.00	Other clothing accessories	15%	15%
<b>4205.00.00</b>	Other articles of leather or of composition leather.	15%	15%
<b>4206.00.00</b>	Articles of gut (other than silkworm gut), of goldbeater's skin, of bladders or of tendons.	15%	15%
4412.31.00	With at least one outer ply of tropical wood	30%	30%
4412.33.00	Other, with at least one outer ply Of nonconiferous wood Of the species alder (Alnus spp.), ash (Fraxinus spp.), beech (Fagus spp.), birch (Betula spp.), cherry (Prunus spp.), chestnut (Castanea spp.), elm (Ulmus spp.), eucalyptus (eucalyptus spp.), hickory (Carya spp.), horse chestnut (Aesculus spp.), lime (Tilia spp.), maple (Acer spp.), oak (Quercus spp.), plane tree (Platanus spp.), robinia (robinia spp.), tulipwood (Liriodendron spp.), or walnut (Juglans spp.)	30%	30%
4412.34.00	Other, with at least one outer ply of nonconiferous wood not specified under subheading 4412.33	30%	30%
4412.39.00	Other, with both outer plies of coniferous wood	30%	30%
4412.94.00	Blockboard, laminboard and battenboard	30%	30%
4412.99.00	Other	30%	30%
4413.00.10	Profile shapes	15%	15%

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<b>Tariff Item</b>	<b>Description of Goods</b>	<b>Duty Rate From 1st Jan 2015 until 31st Dec 2017</b>	<b>Duty Rate on and From 1st Jan 2018</b>
<b>4414.00.00</b>	<b>Wooden frames for paintings, photographs,</b>	15%	15%
	<b>mirrors or similar objects.</b>		
4415.20.00	Pallets, box pallets and other load boards	15%	15%
<b>4416.00.00</b>	<b>Casks, barrels, vats, tubs and other coopers'</b>	10%	10%
	<b>products and parts thereof, of wood, including</b>		
	<b>staves.</b>		
4418.10.00	Windows, Frenchwindows and their frames	15%	15%
4418.20.00	Doors and their frames and thresholds	15%	15%
4418.40.00	Shuttering for concrete constructional	15%	15%
4418.50.00	Shingles and shakes	15%	15%
4418.60.00	Post and beams	15%	15%
<b>4418.7</b>	<b>Assembled flooring panels:</b>		
4418.73.00	Of bamboo or with at least the top layer (wear layer) of bamboo	5%	5.0%
4418.74.00	Other, for mosaic floors	15%	15%
4418.75.00	Other, multilayer	15%	15%
4418.79.00	Other	15%	15%
4418.91.00	Of bamboo	5%	5.0%
4418.99.00	Other	15%	15%
4420.10.00	Statuettes and other ornaments of wood	15%	15%
4420.90.10	Wooden articles of furniture	15%	15%
4420.90.90	Other	15%	15%
4421.10.00	Clothes hangers	15%	15%
4421.90.10	Clothes pegs	15%	15%
4421.90.20	Toothpicks	15%	15%
4421.90.30	Coffins	15%	15%
4421.90.90	Other	15%	15%
4421.91.00	Of bamboo	5%	5%
4421.99.00	Other	15%	15%
4818.10.00	Toilet paper	15%	20%
4818.20.00	Handkerchiefs, cleansing or facial tissues and towels	10%	20%
4818.30.00	Tablecloths and serviettes	10%	20%
4818.50.00	Articles of apparel and clothing accessories	10%	20%
4818.90.00	Other	10%	20%
6101.20.00	Of cotton	15%	20%
6101.30.00	Of manmade fibres	15%	20%
6101.90.00	Of other textile materials	15%	20%
6102.10.00	Of wool or fine animal hair	15%	20%
6102.20.00	Of cotton	15%	20%
6102.30.00	Of manmade fibres	15%	20%
6102.90.00	Of other textile materials	15%	20%
6103.10.00	Suits	15%	15%
6103.22.00	Of cotton	15%	20%
6103.23.00	Of synthetic fibres	15%	15%
6103.29.00	Of other textile materials	15%	15%

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<b>Tariff Item</b>	<b>Description of Goods</b>	<b>Duty Rate From 1st Jan 2015 until 31st Dec 2017</b>	<b>Duty Rate on and From 1st Jan 2018</b>
6103.31.00	Of wool or fine animal hair	15%	20%
6103.32.00	Of cotton	15%	20%
6103.33.00	Of synthetic fibres	15%	20%
6103.39.00	Of other textile materials	15%	20%
6103.41.00	Of wool or fine animal hair	15%	20%
6103.42.00	Of cotton	15%	20%
6103.43.00	Of synthetic fibres	15%	20%
6103.49.00	Of other textile materials	15%	20%
6104.13.00	Of synthetic fibres	15%	15%
6104.19.00	Of other textile materials	15%	15%
6104.22.00	Of cotton	15%	15%
6104.23.00	Of synthetic fibres	15%	15%
6104.29.00	Of other textile materials	15%	15%
6104.31.00	Of wool or fine animal hair	15%	20%
6104.32.00	Of cotton	15%	20%
6104.33.00	Of synthetic fibres	15%	20%
6104.39.00	Of other textile materials	15%	20%
6104.41.00	Of wool or fine animal hair	15%	20%
6104.42.00	Of cotton	15%	20%
6104.43.00	Of synthetic fibres	15%	20%
6104.44.00	Of artificial fibres	15%	20%
6104.49.00	Of other textile materials	15%	20%
6104.51.00	Of wool or fine animal hair	15%	20%
6104.52.00	Of cotton	15%	20%
6104.53.00	Of synthetic fibres	15%	20%
6104.59.00	Of other textile materials	15%	20%
6104.61.00	Of wool or fine animal hair	15%	20%
6104.62.00	Of cotton	15%	20%
6104.63.00	Of synthetic fibres	15%	20%
6104.69.00	Of other textile materials	15%	20%
6105.10.00	Of cotton	15%	20%
6105.20.00	Of manmade fibres	15%	20%
6105.90.00	Of other textile materials	15%	20%
6106.10.00	Of cotton	15%	20%
6106.20.00	Of manmade fibres	15%	20%
6106.90.00	Of other textile materials	15%	20%
6107.11.00	Of cotton	15%	Free
6107.12.00	Of manmade fibres	15%	Free
6107.19.00	Of other textile materials	15%	Free
6107.21.00	Of cotton	15%	Free
6107.22.00	Of manmade fibres	15%	Free
6107.29.00	Of other textile materials	15%	Free
6107.91.00	Of cotton	15%	15%
6107.99.00	Of other textile materials	15%	15%

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<b>Tariff Item</b>	<b>Description of Goods</b>	<b>Duty Rate From 1st Jan 2015 until 31st Dec 2017</b>	<b>Duty Rate on and From 1st Jan 2018</b>
6108.11.00	Of manmade fibres	15%	Free
6108.19.00	Of other textile materials	15%	Free
6108.21.00	Of cotton	15%	Free
6108.22.00	Of manmade fibres	15%	Free
6108.29.00	Of other textile materials	15%	Free
6108.31.00	Of cotton	15%	15%
6108.32.00	Of manmade fibres	15%	15%
6108.39.00	Of other textile materials	15%	15%
6108.91.00	Of cotton	15%	15%
6108.92.00	Of manmade fibres	15%	15%
6108.99.00	Of other textile materials	15%	15%
6109.10.00	Of cotton	15%	20%
6109.90.00	Of other textile materials	15%	20%
6110.11.00	Of wool	15%	15%
6110.12.00	Of Kashmir (cashmere) goats	15%	15%
6110.19.00	Other	15%	15%
6110.20.00	Of cotton	15%	20%
6110.30.00	Of manmade fibres	15%	20%
6110.90.00	Of other textile materials	15%	20%
6111.20.00	Of cotton	15%	Free
6111.30.00	Of synthetic fibres	15%	Free
6111.90.00	Of other textile materials	15%	Free
6112.11.00	Of cotton	15%	20%
6112.12.00	Of synthetic fibres	15%	20%
6112.19.00	Of other textile materials	15%	20%
6112.20.00	Ski suits	15%	Free
6112.31.00	Of synthetic fibres	15%	Free
6112.39.00	Of other textile materials	15%	Free
6112.41.00	Of synthetic fibres	15%	Free
6112.49.00	Of other textile materials	15%	Free
<b>6113.00.00</b>	<b>Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.</b>	15%	15%
6114.20.00	Of cotton	15%	20%
6114.30.00	Of manmade fibres	15%	20%
6114.90.00	Of other textile materials	15%	20%
6115.10.00	Graduated compression hosiery (for example, stockings for varicose veins)	15%	Free
6115.21.00	Of synthetic fibres, measuring per sing	15%	Free
6115.22.00	Of synthetic fibres, measuring per single	15%	Free
	Yarn 67decitex or more		
6115.29.00	Of other textile materials	15%	Free
6115.30.00	Other women ´s fulllength or kneelength hosiery, measuring per single yarn less than 67	15%	Free
6115.94.00	Of wool or fine animal hair	15%	Free

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<b>Tariff Item</b>	<b>Description of Goods</b>	<b>Duty Rate From 1st Jan 2015 until 31st Dec 2017</b>	<b>Duty Rate on and From 1st Jan 2018</b>
6115.95.00	Of cotton	15%	Free
6115.96.00	Of synthetic fibres	15%	Free
6115.99.00	Of other textile materials	15%	Free
6117.10.00	Shawls, scarves, mufflers, mantillas, veils and the like	15%	20%
6117.80.10	Dress shields, shoulder or other pads	10%	Free
6117.80.20	Belts of all kinds	15%	20%
6117.80.30	Labels, badges, emblems and the like	10%	Free
6117.80.40	Handkerchiefs	15%	Free
6117.80.90	Other accessories	15%	Free
6117.90.00	Parts	15%	Free
6201.11.00	Of wool or fine animal hair	15%	20%
6201.12.00	Of cotton	15%	20%
6201.13.00	Of manmade fibres	15%	20%
6201.19.00	Of other textile materials	15%	20%
6201.91.00	Of wool or fine animal hair	15%	20%
6201.92.00	Of cotton	15%	20%
6201.93.00	Of manmade fibres	15%	20%
6201.99.00	Of other textile materials	15%	20%
6202.11.00	Of wool or fine animal hair	15%	20%
6202.12.00	Of cotton	15%	20%
6202.13.00	Of manmade fibres	15%	20%
6202.19.00	Of other textile materials	15%	20%
6202.91.00	Of wool or fine animal hair	15%	20%
6202.92.00	Of cotton	15%	20%
6202.93.00	Of manmade fibres	15%	20%
6202.99.00	Of other textile materials	15%	20%
6203.11.00	Of wool or fine animal hair	15%	20%
6203.12.00	Of synthetic fibres	15%	20%
6203.19.00	Of other textile materials	15%	20%
6203.22.00	Of cotton	15%	20%
6203.23.00	Of synthetic fibres	15%	20%
6203.29.00	Of other textile materials	15%	20%
6203.31.00	Of wool or fine animal hair	15%	20%
6203.32.00	Of cotton	15%	20%
6203.33.00	Of synthetic fibres	15%	20%
6203.39.00	Of other textile materials	15%	20%
6203.41.00	Of wool or fine animal hair	15%	20%
6203.42.00	Of cotton	15%	20%
6203.43.00	Of synthetic fibres	15%	20%
6203.49.00	Of other textile materials	15%	20%
6204.11.00	Of wool or fine animal hair	15%	15%
6204.12.00	Of cotton	15%	15%
6204.13.00	Of synthetic fibres	15%	15%
6204.19.00	Of other textile materials	15%	15%



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<b>Tariff Item</b>	<b>Description of Goods</b>	<b>Duty Rate From 1st Jan 2015 until 31st Dec 2017</b>	<b>Duty Rate on and From 1st Jan 2018</b>
6204.21.00	Of wool or fine animal hair	15%	20%
6204.22.00	Of cotton	15%	20%
6204.23.00	Of synthetic fibres	15%	20%
6204.29.00	Of other textile materials	15%	20%
6204.31.00	Of wool or fine animal hair	15%	20%
6204.32.00	Of cotton	15%	20%
6204.33.00	Of synthetic fibres	15%	20%
6204.39.00	Of other textile materials	15%	20%
6204.41.00	Of wool or fine animal hair	15%	20%
6204.42.00	Of cotton	15%	20%
6204.43.00	Of synthetic fibres	15%	20%
6204.44.00	Of artificial fibres	15%	20%
6204.49.00	Of other textile materials	15%	20%
6204.51.00	Of wool or fine animal hair	15%	20%
6204.52.00	Of cotton	15%	20%
6204.53.00	Of synthetic fibres	15%	20%
6204.59.00	Of other textile materials	15%	20%
6204.61.00	Of wool or fine animal hair	15%	20%
6204.62.00	Of cotton	15%	20%
6204.63.00	Of synthetic fibres	15%	20%
6204.69.00	Of other textile materials	15%	20%
6205.20.00	Of cotton	15%	20%
6205.30.00	Of manmade fibres	15%	20%
6205.90.00	Of other textile materials	15%	20%
6206.10.00	Of silk or silk waste	15%	20%
6206.20.00	Of wool or fine animal hair	15%	20%
6206.30.00	Of cotton	15%	20%
6206.40.00	Of manmade fibres	15%	20%
6206.90.00	Of other textile materials	15%	20%
6207.11.00	Of cotton	15%	Free
6207.19.00	Of other textile materials	15%	Free
6207.21.00	Of cotton	15%	15%
6207.22.00	Of manmade fibres	15%	15%
6207.29.00	Of other textile materials	15%	15%
6207.91.00	Of cotton	15%	20%
6207.99.00	Of other textile materials	15%	20%
6208.11.00	Of manmade fibres	15%	Free
6208.19.00	Of other textile materials	15%	Free
6208.21.00	Of cotton	15%	15%
6208.22.00	Of manmade fibres	15%	15%
6208.29.00	Of other textile materials	15%	15%
6208.91.00	Of cotton	15%	15%
6208.92.00	Of manmade fibres	15%	15%
6208.99.00	Of other textile materials	15%	15%

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<b>Tariff Item</b>	<b>Description of Goods</b>	<b>Duty Rate From 1st Jan 2015 until 31st Dec 2017</b>	<b>Duty Rate on and From 1st Jan 2018</b>
6209.20.00	Of cotton	15%	Free
6209.30.00	Of synthetic fibres	15%	Free
6209.90.00	Of other textile materials	15%	Free
6210.10.00	Of fabrics of heading 56.02 or 56.03	15%	15%
6210.20.00	Other garments, of the type described in subheadings 6201.11.00 to 6201.19.00	15%	15%
6210.30.00	Other garments, of the type described in subheadings 6202.11.00 to 6202.19.00	15%	15%
6210.40.20	Raincoats	15%	15%
6210.40.30	Divers' suits and antiradiation protection suits	15%	15%
6210.40.90	Other	15%	15%
6210.50.10	Waterproof gowns, aprons, trousers jackets etc, for use in fish processing	15%	15%
6210.50.20	Raincoats	15%	15%
6210.50.30	Divers' suits and antiradiation protection suits	15%	15%
6210.50.90	Other	15%	15%
6211.11.00	Men's or boys'	15%	15%
6211.12.00	Women's or girls'	15%	15%
6211.20.00	Ski suits	15%	15%
6211.32.00	Of cotton	15%	20%
6211.33.00	Of manmade fibres	15%	20%
6211.39.00	Of other textile materials	15%	20%
6211.42.00	Of cotton	15%	20%
6211.43.00	Of manmade fibres	15%	20%
6211.49.00	Of other textile materials	15%	20%
6212.10.00	Brassieres	15%	15%
6212.20.00	Girdles and pantygirdles	15%	15%
6212.30.00	Corselettes	15%	15%
6212.90.10	Suspender or hygienic belts and the like	15%	15%
6212.90.20	Body belts	15%	15%
6212.90.30	Maternity, postpregnancy belts	15%	15%
6212.90.90	Other	15%	15%
<b>62.13</b>	<b>HANDKERCHIEFS.</b>		
6213.20.00	Of cotton	15%	15%
6213.90.00	Of other textile materials	15%	15%
6214.10.00	Of silk or silk waste	15%	15%
6214.20.00	Of wool or fine animal hair	15%	15%
6214.30.00	Of synthetic fibres	15%	15%
6214.40.00	Of artificial fibres	15%	15%
6214.90.00	Of other textile materials	15%	15%
6215.10.00	Of silk or silk waste	15%	15%
6215.20.00	Of manmade fibres	15%	15%
6215.90.00	Of other textile materials	15%	15%
6217.10.20	Dressshields	15%	15%

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<b>Tariff Item</b>	<b>Description of Goods</b>	<b>Duty Rate From 1st Jan 2015 until 31st Dec 2017</b>	<b>Duty Rate on and From 1st Jan 2018</b>
6217.10.30	Belts of all kinds	15%	15%
6217.10.40	Labels, badges and the like	10%	15%
6217.10.50	Stockings, socks and sockettes	15%	20%
6217.10.90	Other	10%	20%
6217.90.00	Parts	15%	20%
6303.12.00	Of synthetic fibres	15%	15%
6303.19.00	Of other textile materials	15%	15%
6303.91.00	Of cotton	15%	15%
6303.92.00	Of synthetic fibres	15%	15%
6303.99.00	Of other textile materials	15%	15%
6307.90.10	Dress patterns	15%	15%
6307.90.20	Flags and banners	15%	15%
6307.90.30	Loose cover for motor cars	15%	15%
6307.90.40	Cushion covers	15%	15%
6307.90.90	Other	15%	15%
6704.11.00	Complete wigs	Free	Free
6704.11.10	Wigs, of the sort used in courts of law	Free	Free
6704.11.90	Other	Free	Free
6815.99.10	Statuettes and ornaments and articles of personal adornments	15%	15%
7009.92.00	Framed	15%	15%
7113.11.00	Of silver, whether or not plated or clad with other precious metal	30%	30%
7113.19.00	Of other precious metal, whether or not plated or clad with precious metal	30%	30%
7113.20.00	Of base metal clad with precious metal	30%	30%
<b>71.14</b>	<b>ARTICLES OR GOLDSMITHS' OF SILVERSMITHS' WARES AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL.</b>		
7114.11.00	Of silver, whether or not plated or clad with other precious metal	30%	30%
7114.19.00	Of other precious metal, whether or not plated or clad with precious metal	30%	30%
7114.20.00	Of base metal clad with precious metal	30%	30%
7115.10.00	Catalysts in the form of wire cloth or grill, of platinum	30%	30%
7115.90.10	Handbags and the like of precious metal or fitted with pearls, precious stones, etc	30%	30%
7115.90.90	Other	30%	30%
7116.10.00	Of natural or cultured pearls	30%	30%
7116.20.00	Of precious or semiprecious stones (natural, synthetic or reconstructed)	30%	30%
7117.11.00	Cufflinks and studs	30%	30%

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<b>Tariff Item</b>	<b>Description of Goods</b>	<b>Duty Rate From 1st Jan 2015 until 31st Dec 2017</b>	<b>Duty Rate on and From 1st Jan 2018</b>
7117.19.00	Other	30%	30%
7117.90.00	Other	30%	30%
7301.20.90	Other	15%	25%
7308.20.00	Towers and lattice masts	15%	15%
7308.30.00	Doors, windows and their frames and thresholds for doors	15%	15%
7308.40.00	Equipment for scaffolding, shuttering, propping or pitpropping	15%	15%
7308.90.10	Angles, profiles perforated, prepared for use in the assembly of metal structure	15%	15%
7308.90.90	Other	15%	15%
7309.00.00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 L, whether or not lined or heatinsulated, but not fitted with mechanical or thermal equipment.	10%	10.0%
7418.10.00	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	15%	15%
8304.00.00	Filing cabinets, cardindex cabinets, paper trays, paper rests, pen trays, officestamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.	15%	15%
8306.10.00	Bells, gongs and the like	15%	15%
8306.21.00	Plated with precious metal	15%	15%
8306.29.00	Other	15%	15%
8306.30.00	Photograph, picture or similar frames; mirrors	15%	15%
8418.91.00	Furniture designed to receive refrigerating or freezing equipment	15%	15%
8452.90.00	Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	15%	15%
9401.53.00	Of rattan	15%	15%
9401.59.00	Other	15%	15%
<b>9401.6</b>	<b>Other seats, with wooden frames:</b>		
9401.61.00	Upholstered	15%	15%
9401.69.00	Other	15%	15%
9401.71.00	Upholstered	15%	15%
9401.79.00	Other	15%	15%
9401.80.00	Other seats	15%	15%
9401.90.00	Parts	15%	15%
9403.10.00	Metal furniture of a kind used in offices	15%	15%
9403.20.00	Other metal furniture	15%	15%
9403.30.00	Wooden furniture of a kind used in offices	15%	15%
9403.40.00	Wooden furniture of a kind used in kitchen	15%	15%
9403.50.00	Wooden furniture of a kind used in the bedroom	15%	15%

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<b>Tariff Item</b>	<b>Description of Goods</b>	<b>Duty Rate From 1st Jan 2015 until 31st Dec 2017</b>	<b>Duty Rate on and From 1st Jan 2018</b>
9403.60.00	Other wooden furniture	15%	15%
9403.70.00	Furniture of plastics	15%	15%
9403.83.00	Of rattan	15%	15%
9403.89.00	Other	15%	15%
9403.90.00	Parts	15%	15%
9404.10.00	Mattress supports	15%	15%
9404.21.00	Of cellular rubber or plastics, whether or not covered	15%	15%
9404.29.00	Of other materials	15%	15%
9404.30.00	Sleeping bags	15%	15%
9404.90.00	Other	15%	15%
9601.10.00	Worked ivory and articles of ivory	15%	15%
9601.90.10	Shell money	15%	15%
9601.90.90	Other	15%	15%
9614.00.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	15%	15%
9616.10.00	Scent sprays and similar toilet sprays, and mounts and heads therefor	15%	15%
9616.20.00	Powderpuffs and pads for the application of cosmetics or toilet preparations	15%	15%

(ii) inserting:-

(a) the following description of goods, tariff item codes and duty rates as shown below:-

<b>• Tariff Item</b>	<b>Description of Goods</b>	<b>Duty Rate From 1st Jan 2015 until 31st Dec 2017</b>	<b>Duty Rate on and From 1st Jan 2018</b>
0302.91.00	Livers, roes and milt	15%	15%
0302.92.00	Shark fins	15%	15%
0302.99.00	Other	15%	15%
0303.90.00	<b>Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal</b>	-	15%
0304.47.00	Dogfish and other sharks	15%	15%
0304.48.00	Rays and skates (Rajidae)	15%	15%
0304.88.00	Dogfish, other sharks, rays and skates (Rajidae)	15%	15%
0305.69.00	Other	-	-
0603.15.00	Lillies (Lilium spp)	15%	15%
0901.11.00	Not decaffeinated	-	-
0901.21.00	Not decaffeinated	-	-
<b>13.01</b>	<b>LAC; NATURAL GUMS, RESINS, GUMRESINS AND OLEORESINS (FOR EXAMPLE, BALSAMS)</b>		
<b>1301.20.00</b>	<b>Gum Arabic</b>	Free	Free

*Customs Tariff (2018 Budget)(Amendment)*

<b>• Tariff Item</b>	<b>Description of Goods</b>	<b>Duty Rate From 1st Jan 2015 until 31st Dec 2017</b>	<b>Duty Rate on and From 1st Jan 2018</b>
<b>1301.90.00</b>	<b>Other</b>	Free	Free
<b>13.02</b>	<b>VEGETABLE SAPS AND EXTRACTS; PECTIC SUBSTANCES, PECTINATES AND PECTATES; AGARAGAR AND OTHER MUCILAGES AND THICKENERS, WHETHER OR NOT MODIFIED, DERIVED FROM VEGETABLE PRODUCTS.</b>		
<b>1302.1</b>	<b>Vegetable saps and extracts:</b>		
1302.11.00	Opium	40%	40%
1302.12.00	Of liquorice	Free	Free
1302.13.00	Of hops	Free	Free
1302.14.00	Of ephedra	Free	Free
1302.19.00	Other	Free	Free
<b>1302.20.00</b>	Pectic substances, pectinates and pectates	Free	Free
<b>1302.3</b>	<b>Mucilages and thickeners, whether or not modified, derived from vegetable products</b>		
1302.31.00	Agaragar	Free	Free
1302.32.00	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	Free	Free
1302.39.00	Other	Free	Free
2204.29.00	Other	-	-
<b>2904.3</b>	<b>Perfluorooctane sulphonic acid, its salts and perfluorooctane sulphonyl fluoride :</b>	-	-
		-	-
<b>3701.20.00</b>	<b>Instant print film</b>	free	free
<b>3701.30.00</b>	<b>Other plates and film, with any side exceeding 255 mm</b>	free	free
4202.92.10	Shopping bags, whether plastic or otherwise	15%	15%
4202.92.90	With outer surface of plastic sheeting or of textile materials	15%	15%
4403.11.00	Coniferous	10%	15%
4403.12.00	Nonconiferous	10%	15%
4403.21.00	Of pine (Pinus spp.), of which any crosssectional dimension is 15 cm or more	10%	15%
4403.22.00	Of pine (Pinus spp.), other	10%	15%

*Customs Tariff (2018 Budget)(Amendment)*

<b>• Tariff Item</b>	<b>Description of Goods</b>	<b>Duty Rate From 1st Jan 2015 until 31st Dec 2017</b>	<b>Duty Rate on and From 1st Jan 2018</b>
4403.23.00	Of fir ( Abies spp.) and spruce (Picea spp.) of which any crosssectional dimension is 15 cm or more	10%	15%
4403.24.00	Of fir ( Abies spp.) and spruce (Picea spp.),other	10%	15%
4403.25.00	Other, of which any crosssectional dimension is 15 cm or more	10%	15%
4403.26.00	Other	10%	15%
6704.11.00	Complete wigs	-	-
6704.11.90	Other	Free	Free
8703.24.31	Brand New	Free	Free
8703.24.51	Brand New	Free	Free
8703.24.61	Brand New	Free	Free
8703.33.11	Brand New	Free	Free
8703.33.91	Brand New	Free	Free
8703.90.31	Brand New	Free	Free
8703.90.51	Brand New	Free	Free
8703.90.61	Brand New	Free	Free
8704.21.11	Brand New	Free	Free
8704.21.91	Brand New	Free	Free
8704.23.11	Brand New	Free	Free
8704.23.21	Brand New	Free	Free
8704.23.31	Brand New	Free	Free
8704.23.91	Brand New	Free	Free
8704.31.11	Brand New	Free	Free
8704.90.11	Brand New	Free	Free
8704.90.31	Brand New	Free	Free

(b) inserting chapter 14 notes as shown below;-

**CHAPTER 14  
VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS  
NOT ELSEWHERE SPECIFIED OR INCLUDED**

**Notes**

1. This Chapter does not cover the following products which are to be classified in Section XI : vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading 14.01 applies, inter alia, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chip wood (heading 44.04).
3. Heading 14.04 does not apply to wood wool (heading 44.05) and prepared knots or tufts for broom or brush making (heading 96.03).

*Customs Tariff (2018 Budget)(Amendment)*

- (iii) repealing the tariff item, description of goods and the rates of import duty and remarks shown in the following and replacing them with the tariff item, description of goods and tariff rates and remarks shown below:-

Tariff Item	Description of Goods	Duty Rate From 1st Jan 2015 until 31st Dec 2017	Duty Rate on and From 1st Jan 2018	Unit
2710.19.10	Diesel	Free	K0.10	Per Litre
2710.12.10	Petrol	Free	K0.10	Per Litre

**2. AMENDMENT OF SCHEDULE 2 – RATES OF EXPORT**

Schedule 2 of the Principal Act is amended by repealing the tariff item, description of goods shown in the following and replacing them with the tariff item and description of goods and remarks shown below:

TARIFF ITEM	CLASS OF GOODS	RATE	REMARKS
44.03	Timber logs and poles in the rough, whether or not stripped of bark or sapwood, or roughly squared (ie, not downstream processed eg, sawn timber), of all species (other than balsa, blackbean, cordia, ebony, rosewood, teak and all conifers the export of all of which is banned)	As per the table below	Plantation Logs exempted from export duty
	(FOB price, US\$/m <sup>3</sup> )	(US\$/m <sup>3</sup> )	
	0	P*0.2500	
	Above \$60.00	P*0.3583-3.56	
	Above \$100.00	P*0.3765-4.76	
	Above \$150.00	P*0.4305-12.26	
	Above \$200.00	P*0.4805-18.26	