



COMMISSION OF THE EUROPEAN COMMUNITIES

Brussels, 25.07.1997  
COM(97)397 final

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441.2(300)

Proposal for a

COUNCIL DECISION

Concerning the conclusion of an Interim Arrangement between the  
Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu, on  
the one side, and the European Communities on the other

(presented by the Commission)



## EXPLANATORY MEMORANDUM

Chinese Taipei has proposed to conclude the agricultural market access negotiation with the European Communities in relation to Chinese Taipei's application for membership of WTO on the conditions stipulated in the enclosed Interim Arrangement. This arrangement does not include domestic support and export subsidies which need further negotiations in a multilateral framework, inc discussions on the Protocol of Accession.

On market access, the Communities have requested that the final rates on agricultural products should generally not exceed 25%. The EC has also requested that each tariff line should have a reduction of at least 15 % compared with the rates applicable in 1986 and that the average reduction should be at least 36 %. Finally, the EC has requested that the duty rates for specific products should be below the general level of 25 %. These requests have to a large degree been accommodated by Chinese Taipei and the final results of the negotiations are listed in the accompanying tariff schedule.

Chinese Taipei has in order to comply with the Agreement on Agriculture to abolish all non-tariff measures applied for agricultural products. In particular the following 3 groups of products have been subject to intensive negotiations:

- pork bellies
- meat of fowls, and
- animal offal.

Chinese Taipei has accepted to open tariff quotas for these products. The tariff quota will correspond to 4 % of consumption the first year and 8 % at the end of the implementation period (six years). Similar tariff quotas are to be opened for other products which at present are subject to non-tariff measures. The quantities and the in-quota tariff rates are listed in the enclosed tariff schedule.

The rates and tariff quotas listed in the schedule will apply from the date when Chinese Taipei accedes to WTO. Until that moment Chinese Taipei has undertaken not to apply higher duty rates than those listed in the column "current rates" and to open annual import quotas for apples (3 000 t) and citrus fruit (1500 t). The latter import quotas will apply from 1997.

It is proposed that the Council agree to conclude the market access negotiations with Chinese Taipei on the conditions indicated in the Interim Arrangement and adopt the proposed Decision

## Proposal for a Council Decision

### Concerning the conclusion of an Interim Arrangement between the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu, on the one side, and the European Communities on the other

The Council of the European Union,

Having regard to the Treaty establishing the European Community, and in particular Article 113, in conjunction with Article 228 (2), first sentence thereof,

Having regard to the proposal from the Commission,

whereas the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu, hereinafter referred to as Chinese Taipei, has applied for membership of the World Trade Organization; whereas the European Communities has entered into negotiations with the Chinese Taipei on market access concessions in relation to such membership; whereas these negotiations have resulted in an Interim Arrangement,

whereas it is in the interest of the Communities to approve the arrangement,

has decided as follows :

#### Sole Article

1. The Interim Arrangement between the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu, on the one side, and the European Communities on the other is hereby approved on behalf of the Communities. The text of the arrangement is attached to this Decision.
2. The President of the Council is hereby authorised to designate the person empowered to sign the arrangement in order to bind the Communities.

Done at Brussels,

For the Council  
The President

**INTERIM ARRANGEMENT BETWEEN**  
**THE SEPARATE CUSTOMS TERRITORY OF TAIWAN, PENGHU,**  
**KINMEN & MATSU AND THE EUROPEAN COMMUNITIES**  
**ON AGRICULTURAL PRODUCTS**

In the course of the bilateral negotiations between the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu (Chinese Taipei) and the European Communities in conjunction with Chinese Taipei's application to the World Trade Organisation (WTO), both sides have agreed to conclude the agricultural bilateral negotiations on market access. The tariff rates to be bound by Chinese Taipei on accession to WTO shall not exceed those listed in the "Verification list of concessions, Section I-A" annexed to this arrangement and Chinese Taipei shall, at that moment, open tariff quotas as indicated in the "Verification list, Section I-B". In addition, Chinese Taipei undertakes, until its accession to the WTO, not to apply higher rates of customs duties as those listed in the column "1/1/92" of the "Verification list of concessions, Section I-A", and to open import quotas as follows:

1. **Fresh Apples** (HS 0808.1000)

It is agreed that Chinese Taipei, prior to its accession to the WTO, will grant the European Communities an annual quota of 3,000 metric tons for apples (including the existing quota of 500 metric tons presently allocated to France) as from 1997 at the tariff rate presently in force (50%).

2. **Fresh Citrus Fruit** (HS 0805.1000, HS 0805.2000 and HS 0805.3000)

It is agreed that Chinese Taipei, prior to its accession to the WTO, will grant the European Communities an annual quota of 1,500 metric tons of fresh citrus fruit as from 1997 at the tariff rate presently in force (40%).

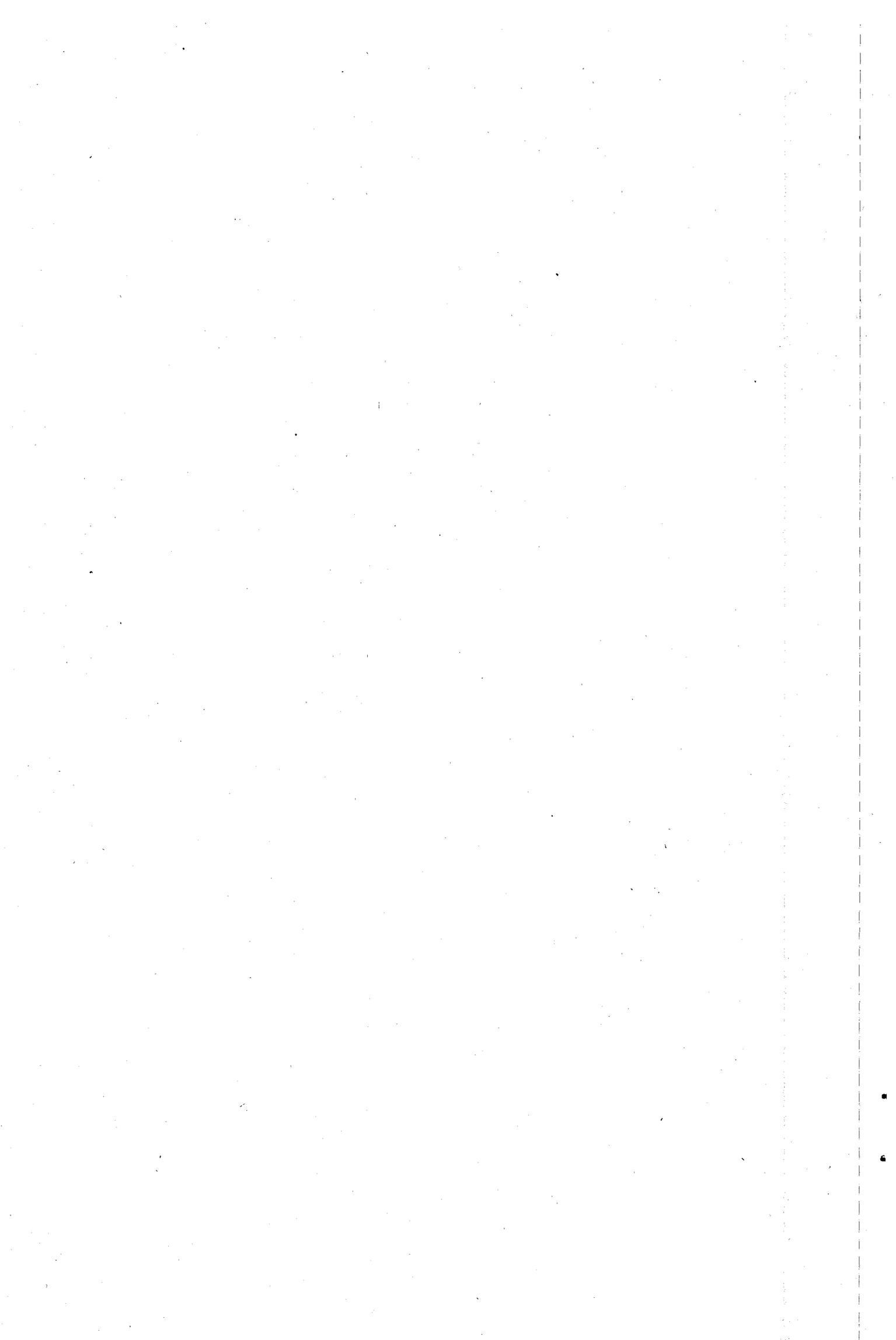
It is further agreed that:

1. For all quotas, neither carry-forward nor carry-over is allowed.
2. Fresh citrus fruit includes HS 0805.1000 (fresh oranges), HS 0805.2000 (fresh mandarins) and HS 0805.3000 (fresh lemon and limes).

This arrangement is without prejudice to the ongoing WTO-negotiations on issues other than border measures for agricultural products.

For the Separate Customs Territory of  
Taiwan, Penghu, Kinmen and Matsu

For the European Communities



# **VERIFICATION LIST OF CONCESSIONS**

## **SECTION I-A**

Verification List of Concessions Granted by the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu  
in the Negotiations with European Union  
Section I - A Tariffs

Tariff item number	Description of products	Rate of duty			Implementation Period from/to	Special Safeguard	Initial negotiating right on the Concession	Remark
		1/1/92	Accession	Final				
1	2	(1)	(2)	(3)	4	5	6	7
01011100	Live horses, pure-bred breeding animals	2.50%	2.50%	2.50%	X			
01011900	Live horses, other than pure-bred breeding animals	2.50%	2.50%	2.50%	X		Y	
01012000	Live asses, mules, and hinnies	2.50%	2.50%	2.50%	X			
01021000	Live bovine animals, pure-bred breeding animals	2.50%	2.50%	2.50%	X			
01029000	Live bovine animals, other than pure-bred breeding animals	10.00%	5.00%	5.00%	X			
01031000	Live swine, pure-bred breeding animals	2.50%	2.50%	2.50%	X			
01039100	Live swine, weighing less than 50 kg, other than pure-bred breeding animals	10.00%	5.00%	5.00%	X			
01039200	Live swine, weighing 50kg or more, other than pure-bred breeding animals	10.00%	5.00%	5.00%	X		Y	
01041000	Live sheep	10.00%	9.50%	8.50%	X+5			
01042000	Live goats	10.00%	9.50%	8.50%	X+5			
01051110	Live fowls, pure-bred breeding animals, weighing not more than 185 g	0.00%	0.00%	0.00%	X		Y	
01051120	Live fowls, other than pure-bred breeding animals, weighing not more than 185 g	5.00%	4.50%	4.00%	X+5		Y	
01051910	Live ducks, geese, turkeys, guinea fowls,	0.00%	0.00%	0.00%	X		Y	

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1	2	(1)	(2)	(3)	4	5	6	7
01051920	pure-bred breeding animals, weighing not more than 185 g Live ducks, geese, turkeys, guinea fowls, other than pure-bred breeding animals, weighing not more than 185 g	5.00%	4.50%	4.00%	X+5		Y	
01059110	Live fowls, pure-bred breeding animals, weighing more than 185 g	0.00%	0.00%	0.00%	X			
01059120	Live fowls, other than pure-bred breeding animals, weighing more than 185 g	5.00%	4.50%	4.00%	X+5			
01059910	Live ducks, geese, turkeys, guinea fowls, pure-bred breeding animals, weighing more than 185 g	0.00%	0.00%	0.00%	X			
01059920	Live ducks, geese, turkeys, guinea fowls, other than pure-bred breeding animals, weighing more than 185 g	5.00%	4.50%	4.00%	X+5		Y	
01060010	Birds and poultry, live (excluding live poultry of heading No.01.05)	15.00%	14.00%	12.50%	X+5		Y	
01060021	Livestock (used for human food)	10.00%	9.50%	8.50%	X+5			
01060029	Other livestock	15.00%	14.00%	12.50%	X+5			
01060030	Aquatic animals, live	12.50%	12.50%	12.50%	X		Y	
01060040	Wild animals, live	15.00%	14.00%	12.50%	X+5		Y	

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1	2	(1)	(2)	(3)	4	5	6	7
01060050	Snake, live	15.00%	14.00%	12.50%	X+5			
01060060	Insects, live	15.00%	14.00%	12.50%	X+5			
01060090	Other live animal	15.00%	12.00%	9.00%	X+5			
02011010	Special quality carcasses and half-carcasses of bovine animals, fresh or chilled	NT 23/KGM	NT20.00/KGM	NT15.00/KGM	X+5			
02011090	Other carcasses and half-carcasses of bovine animals, fresh or chilled	NT 30/KGM	NT24.00/KGM	NT15.00/KGM	X+5			
02012010	Special quality other cuts of bovine animals, with bone in, fresh or chilled	NT 23/KGM	NT20.00/KGM	NT15.00/KGM	X+5			
02012090	Other cuts of bovine animals, with bone in, fresh or chilled	NT 30/KGM	NT24.00/KGM	NT15.00/KGM	X+5			
02013010	Special quality meat of bovine animals, boneless, fresh or chilled	NT 23/KGM	NT20.00/KGM	NT15.00/KGM	X+5			
02013090	Other meat of bovine animals, boneless, fresh or chilled	NT 30/KGM	NT24.00/KGM	NT15.00/KGM	X+5			
02021010	Special quality carcasses and half-carcasses of bovine animals, frozen	NT 23/KGM	NT20.00/KGM	NT15.00/KGM	X+5			
02021090	Other carcasses and half-carcasses of bovine animals, frozen	NT 30/KGM	NT24.00/KGM	NT15.00/KGM	X+5			
02022010	Special quality other cuts of bovine animals, with bone in, frozen	NT 23/KGM	NT20.00/KGM	NT15.00/KGM	X+5			

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1	2	(1)	(2)	(3)	4	5	6	7
02022090	Other cuts of bovine animals, with bone in, frozen	NT 30/KGM	NT24.00/KGM	NT15.00/KGM	X+5			
02023010	Special quality meat of bovine animals, boneless, frozen	NT 23/KGM	NT20.00/KGM	NT15.00/KGM	X+5			
02023090	Other meat of bovine animals, boneless, frozen	NT 30/KGM	NT24.00/KGM	NT15.00/KGM	X+5			
02031100	Carcasses and half-carcasses of swine, fresh or chilled	15.00%	15.00%	15.00%	X			
02031200	Hams, shoulders and cuts thereof, of swine, with bone in, fresh or chilled	15.00%	15.00%	15.00%	X			
02031910	Meat of swine, boneless, fresh or chilled	\$15.00%						
02031910A	Hams, shoulders, tenderloin, loins, boneless, of swine, whether or not cut, fresh or chilled	15.00%	15.00%	15.00%	X			
02031910B	Pork belly and other meat of swine, boneless, fresh or chilled	##15.00%	# NT18.00/KGM	# NT15.00/KGM	X+5	SSG		
02031990	Other meat of swine, fresh or chilled	\$15.00%						
02031990A	Loins of swine, with bone in, whether or not cut, fresh or chilled	15.00%	15.00%	15.00%	X			
02031990B	Pork belly and other meat of swine, with bone in, fresh or chilled	##15.00%	#NT18.00/KGM	# NT15.00/KGM	X+5	SSG		
02032100	Carcasses and half-carcasses of swine, frozen	15.00%	15.00%	15.00%	X			
02032200	Hams, shoulders and cuts thereof, of swine, with bone in, frozen	15.00%	15.00%	15.00%	X			

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1	2	(1)	(2)	(3)	4	5	6	7
02032910	Meat of swine, boneless, frozen	\$15.00%						
02032910A	Hams, shoulders, tenderloin, loins, boneless, of swine, whether or not cut, frozen	15.00%	15.00%	15.00%	X			
02032910B	Pork belly and other meat of swine, boneless, frozen	##15.00%	# NT18.00/KGM	# NT15.00/KGM	X+5	SSG		
02032990	Other meat of swine, frozen	\$15.00%						
02032990A	Loins of swine, with bone in, whether or not cut, frozen	15.00%	15.00%	15.00%	X			
02032990B	Pork belly and other meat of swine, with bone in, frozen	##15.00%	# NT18.00/KGM	# NT15.00/KGM	X+5	SSG		
02041000	Carcasses and half-carcasses of lamb, fresh or chilled	20.00% OR NT 15/KGM WHICHEVER IS HIGHER	15.00% OR NT11.30/KGM WHICHEVER IS HIGHER	15.00% OR NT11.30/KGM WHICHEVER IS HIGHER	X			
02042100	Carcasses and half-carcasses of sheep, fresh or chilled	20.00% OR NT 15/KGM WHICHEVER IS HIGHER	15.00% OR NT11.30/KGM WHICHEVER IS HIGHER	15.00% OR NT11.30/KGM WHICHEVER IS HIGHER	X			
02042200	Other cuts of sheep, with bone in, fresh or chilled	20.00% OR NT 15/KGM WHICHEVER IS HIGHER	15.00% OR NT11.30/KGM WHICHEVER IS HIGHER	15.00% OR NT11.30/KGM WHICHEVER IS HIGHER	X			

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		1/1/92	Accession	Final				
1	2	(1)	(2)	(3)	4	5	6	7
02042300	Meat of sheep, boneless, fresh or chilled	20.00% OR NT 15/KGM WHICHEVER IS HIGHER	15.00% OR NT11.30/KGM WHICHEVER IS HIGHER	15.00% OR NT11.30/KGM WHICHEVER IS HIGHER	X			
02043000	Carcasses and half-carcasses of lamb, frozen	20.00% OR NT 15/KGM WHICHEVER IS HIGHER	15.00% OR NT11.30/KGM WHICHEVER IS HIGHER	15.00% OR NT11.30/KGM WHICHEVER IS HIGHER	X			
02044100	Carcasses and half-carcasses of sheep, frozen	20.00% OR NT 15/KGM WHICHEVER IS HIGHER	15.00% OR NT11.30/KGM WHICHEVER IS HIGHER	15.00% OR NT11.30/KGM WHICHEVER IS HIGHER	X			
02044200	Other cuts of sheep, with bone in, frozen	20.00% OR NT 15/KGM WHICHEVER IS HIGHER	15.00% OR NT11.30/KGM WHICHEVER IS HIGHER	15.00% OR NT11.30/KGM WHICHEVER IS HIGHER	X			
02044300	Meat of sheep, boneless, frozen	20.00% OR NT 15/KGM WHICHEVER IS HIGHER	15.00% OR NT11.30/KGM WHICHEVER IS HIGHER	15.00% OR NT11.30/KGM WHICHEVER IS HIGHER	X			
02045000	Meat of goats, fresh, chilled or frozen	20.00%	15.00%	15.00%	X			

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		1/1/92	Accession	Final				
1	2	(1)	(2)	(3)	4	5	6	7
		OR NT 15/KGM WHICHEVER IS HIGHER	OR NT11.30/KGM WHICHEVER IS HIGHER	OR NT11.30/KGM WHICHEVER IS HIGHER				
02050000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	40.00%	28.00%	25.00%	X+5			
02061000	Edible offals of bovine animals, fresh or chilled	\$50.00%						
02061000A	Bone with meat of bovine animals, fresh or chilled	50.00%	40.00%	35.00%	X+5			
02061000B	Tongue, heart, liver, kidney, lung, brain, spinal cord, cheek meat and feet of bovine animals, fresh or chilled	##50.00%	50.00%	42.50%	X+5			
02061000C	Other edible offals of bovine animals, fresh or chilled	##50.00%	# 310.00%	# 265.00%	X+5	SSG		
02062100	Tongues of bovine animals, frozen	##50.00%	50.00%	45.00%	X+5			
02062200	Livers of bovine animals, frozen	##50.00%	20.00%	20.00%	X			
02062900	Other edible offals of bovine animals, frozen	\$50.00%						
02062900A	Bone with meat of bovine animals, frozen	50.00%	40.00%	35.00%	X+5			
02062900B	Heart, kidney, lung, brain, spinal cord, cheek meat and feet of bovine animals, frozen	##50.00%	50.00%	42.50%	X+5			
02062900C	Other edible offals of bovine animals, frozen	##50.00%	# 310.00%	# 265.00%	X+5	SSG		

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1	2	(1)	(2)	(3)	4	5	6	7
02063000	Edible offals of swine, fresh or chilled	\$50.00%						
02063000A	Bone with meat of swine, fresh or chilled	50.00%	40.00%	35.00%	X+5			
02063000B	Tongues, heart, liver, kidney, lung, brain, check meat, uterus, and ear of swine, fresh or chilled	##50.00%	50.00%	42.50%	X+5			
02063000C	Other edible offals of swine, fresh or chilled	##50.00%	# 310.00%	# 265.00%	X+5	SSG		
02064100	Livers of swine, frozen	##50.00%	50.00%	30.00%	X+5			
02064910	Tendons of swine, frozen	##15.00%	# 310.00%	# 265.00%	X+5	SSG		
02064990	Edible offals of swine, frozen	\$50.00%						
02064990A	Bone with meat of swine, frozen	50.00%	40.00%	35.00%	X+5			
02064990B	Tongue, heart, kidney, lung, brain, check meat, uterus and ear of swine, frozen	##50.00%	50.00%	42.50%	X+5			
02064990C	Other edible offals of swine, frozen	##50.00%	# 310.00%	# 265.00%	X+5	SSG		
02068010	Edible offals of sheep, lambs and goats, fresh or chilled	\$50.00%						
02068010A	Bone with meat of sheep, lambs and goats, fresh or chilled	50.00%	40.00%	35.00%	X+5			
02068010B	Heart, liver, kidney, lung, brain and spinal cord of sheep, lambs and goats, fresh or	##50.00%	50.00%	42.50%	X+5			

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1	2	(1)	(2)	(3)	4	5	6	7
02068010C	chilled Other edible offals of sheep, lambs and goats, fresh or chilled	##50.00%	# 310.00%	# 265.00%	X+5	SSG		
02068020	Edible offals of horses, asses, mules or hinnies, fresh or chilled	##50.00%	# 310.00%	# 265.00%	X+5	SSG		
02069000	Other edible offals, frozen	\$50.00%						
02069000A	Bone with meat of sheep, lambs and goats, frozen	50.00%	40.00%	35.00%	X+5			
02069000B	Heart, liver, kidney, lung, brain and spinal cord of sheep, lambs and goats, frozen	50.00%	50.00%	42.50%	X+5			
02069000C	Other edible offals of sheep, lambs and goats, frozen	##50.00%	# 310.00%	# 265.00%	X+5	SSG		
02071010	Meat of fowls, not cut in pieces, fresh or chilled	##40.00%	# NT40.00/KGM	# NT34.00/KGM	X+5	SSG		
02071020	Meat of turkeys, not cut in pieces, fresh or chilled	10.00%	10.00%	10.00%	X			
02071030	Meat of ducks, not cut in pieces, fresh or chilled	@35.00%	35.00%	30.00%	X+5			
02071040	Meat of geese and guinea fowls, not cut in pieces, fresh or chilled	40.00%	28.00%	25.00%	X+5			
02072100	Meat of fowls, not cut in pieces, frozen	##40.00%	# NT40.00/KGM	# NT34.00/KGM	X+5	SSG		

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1	2	(1)	(2)	(3)	4	5	6	7
02072200	Meat of turkeys, not cut in pieces, frozen	10.00%	10.00%	10.00%	X			
02072310	Meat of ducks, not cut in pieces, frozen	@35.00%	35.00%	30.00%	X+5			
02072320	Meat of geese and guinea fowls, not cut in pieces, frozen	40.00%	30.00%	25.00%	X+5			
02073100	Fatty livers of geese or ducks, fresh or chilled	##45.00%	30.00%	25.00%	X+5			
02073910	Meat of fowls, cut in pieces, fresh or chilled	##40.00%						
02073910A	Drum sticks and wings of fowls (including legs and leg quarters), fresh or chilled	##40.00%	# NT64.00/KGM	# NT54.00/KGM	X+5	SSG		
02073910B	Other meat of fowls, cut in pieces, fresh or chilled	##40.00%	# NT40.00/KGM	# NT34.00/KGM	X+5	SSG		
02073920	Meat of turkeys, cut in pieces, fresh or chilled	@10.00%	10.00%	10.00%	X			
02073930	Meat of ducks, cut in pieces, fresh or chilled	##35.00%	35.00%	35.00%	X			
02073940	Meat of geese and guinea fowls, cut in pieces, fresh or chilled	40.00%	30.00%	25.00%	X+5			
02073951	Livers of fowls and turkeys, fresh or chilled	##45.00%	45.00%	30.00%	X+5			
02073959	Other poultry offals, fresh or chilled	##40.00%						
02073959A	Neck of fowls, heart of fowls, ducks and geese	##40.00%	40.00%	34.00%	X+5			

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1	2	(1)	(2)	(3)	4	5	6	7
	, fresh or chilled							
02073959B	Other poultry offals, fresh or chilled	##40.00%	# 400.00%	# 340.00%	X+5	SSG		
02074110	Meat of fowls, cut in pieces, frozen	##40.00%						
02074110A	Drum sticks and wings of fowls (including legs and leg quarters), frozen	##40.00%	# NT64.00/KGM	# NT54.00/KGM	X+5	SSG		
02074110B	Other meat of fowls, cut in pieces, frozen	##40.00%	# NT40.00/KGM	# NT34.00/KGM	X+5	SSG		
02074120	Offals of fowls, other than livers, frozen	##40.00%	# 400.00%	# 340.00%	X+5	SSG		
02074210	Meat of turkeys, cut in pieces, frozen	@10.00%	10.00%	8.50%	X+5			
02074220	Offals of turkeys, other than livers, frozen	##40.00%	# 400.00%	# 340.00%	X+5	SSG		
02074311	Meat of ducks, cut in pieces, frozen	##35.00%	35.00%	35.00%	X			
02074312	Offals of ducks, other than livers, frozen	##40.00%						
02074312A	Heart of ducks, frozen	##40.00%	40.00%	34.00%	X+5			
02074312B	Other offals of ducks, other than livers, frozen	##40.00%	# 400.00%	# 340.00%	X+5	SSG		
02074321	Meat of geese and guinea fowls, cut in pieces, frozen	40.00%	30.00%	25.00%	X+5			
02074322	Offals of geese and guinea fowls, other than livers, frozen	##40.00%						

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1	2	(1)	(2)	(3)	4	5	6	7
02074322A	Heart of geese	##40.00%	40.00%	34.00%	X+5			
02074322B	Other offals of geese, other than livers, frozen	##40.00%	# 400.00%	# 340.00%	X+5	SSG		
02074322C	Offals of guinea geese, other than livers, frozen	##40.00%	# 400.00%	# 340.00%	X+5	SSG		
02075000	Poultry livers, frozen	##45.00%	30.00%	25.00%	X+5			
02081000	Meat of rabbits or hares, fresh, chilled or frozen	45.00%	30.00%	25.00%	X+5			
02082000	Meat of frogs' legs, fresh, chilled or frozen	40.00%	30.00%	27.00%	X+5			
02089000	Other meat and edible meat offals frozen, fresh, chilled (Other than meats and edible meat offals of heading No.02.01 to 02.07)	\$45.00%						
02089000A	Meat of deer, fresh, chilled or frozen	45.00%	18.00%	15.00%	X+5			
02089000C	Edible poultry offals, fresh, chilled or frozen (other than edible offals of heading No.02.07)	##45.00%	# 400.00%	# 340.00%	X+5	SSG		
02089000D	Other edible meat, fresh, chilled or frozen	##45.00%	36.00%	34.00%	X+5			
02089000E	Other edible offals, fresh, chilled or frozen	45.00%	# 310.00%	# 265.00%	X+5	SSG		
02090000	Pig fat free of lean meat and poultry fat (not rendered), fresh, chilled, frozen, salted, in brine, dried or smoked	25.00%	20.00%	18.00%	X+5			

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		1/1/92 (1)	Accession (2)	Final (3)				
02101100	Hams, shoulders and cuts thereof of swine, with bone in	20.00%	20.00%	20.00%	X			
02101200	Bellies (streaky) and cuts thereof, of swine	20.00%	20.00%	20.00%	X			
02101900	Other meat of swine, salted, in brine, dried or smoked	20.00%	20.00%	20.00%	X			
02102000	Meat of bovine animals, salted, in brine, dried or smoked	20.00%	20.00%	20.00%	X			
02109010	Poultry liver, salted or in brine	##45.00%	30.00%	30.00%	X			
02109090	Other, including edible flours and meals of meat or meat offal	\$20.00%						
02109090A	Drum sticks and wings of fowls (including legs and leg quarters), salted, in brine, dried or smoked	##20.00%	# NT64.00/KGM	# NT54.00/KGM	X+5	SSG		
02109090B	Whole chicken and other cuts of fowls, salted, in brine, dried or smoked	##20.00%	# NT40.00/KGM	# NT34.00/KGM	X+5	SSG		
02109090C	Edible poultry offals (other than poultry livers), salted, in brine, dried or smoked	##20.00%	# 400.00%	# 340.00%	X+5	SSG		
02109090D	Other edible offals, salted, in brine, dried or smoked	##20.00%	# 310.00%	# 265.00%	X+5	SSG		
02109090E	Other meals of meat, salted, in brine, dried	20.00%	20.00%	20.00%	X			

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1	2	(1)	(2)	(3)	4	5	6	7
04011000	Milk and cream, of fat content, by weight, not exceeding 1%	\$35.00%						
04011000A	Fresh milk (excluding raw milk of goat and sheep), not concentrated and unsweetened, of a fat content, by weight, not exceeding 1%	##35.00%	# NT18.40/KGM	# NT15.60/KGM	X+5	SSG		
04011000B	Longlife milk(excluding milk of goat and sheep), not concentrated and unsweetened, of a fat content, by weight, not exceeding 1%	##35.00%	# NT18.40/KGM	# NT15.60/KGM	X+5	SSG		
04011000C	Cream and other milk, not concentrated and unsweetened, of a fat content, by weight, not exceeding 1%	35.00%	20.00%	20.00%	X			
04012000	Milk and cream, of a fat content, by weight, exceeding 1% but not exceeding 6%	\$35.00%						
04012000A	Fresh milk(excluding raw milk and milk of goat and sheep), not concentrated and unsweetened, of a fat content, by weight, exceeding 1% but not exceeding 6%	##35.00%	# NT18.40/KGM	# NT15.60/KGM	X+5	SSG		
04012000B	Longlife milk(excluding milk of goat and sheep), not concentrated and unsweetened, of a fat content, by weight, exceeding 1% but not exceeding 6%	##35.00%	# NT18.40/KGM	# NT15.60/KGM	X+5	SSG		
04012000C	Cream and other milk, not concentrated and unsweetened, of a fat content, by weight, exceeding 1% but not exceeding 6%	35.00%	20.00%	20.00%	X			
04013000	Milk and cream, of a fat content, by weight, exceeding 6%	\$30.00%						

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1	2	(1)	(2)	(3)	4	5	6	7
04013000A	Fresh milk(excluding raw milk and milk of goat and sheep), not concentrated and unsweetened, of a fat content, by weight, exceeding 6%	##30.00%	# NT18.40/KGM	# NT15.60/KGM	X+5	SSG		
04013000B	Longlife milk(excluding milk of goat and sheep), not concentrated and unsweetened, of a fat content, by weight, exceeding 6%	##30.00%	# NT18.40/KGM	# NT15.60/KGM	X+5	SSG		
04013000C	Cream and other milk, not concentrated and unsweetened, of a fat content, by weight, exceeding 6%	30.00%	20.00%	20.00%	X			
04021011	Milk powder for feeding (containing 5% or more of fish meal, containing 8% or more of rape seed meal or containing 3% or more of alfalfa meal), of a fat content by weight not exceeding	0.00%	0.00%	0.00%	X		Y	
04021019	Other milk powder for feeding, of a fat content, by weight, not exceeding 1.5%							delete
04021090	Other milk and cream, in powder, granule or other solid form, of a fat content, by weight, not exceeding 1.5%	15.00%	15.00%	12.50%	X+5		Y	
04022111	Milk powder for feeding (containing 5% or more of fish meal, containing 8% or more of rape seed meal or containing 3% or more of alfalfa meal), of a fat content, by weight, exceeding 1.5%, not containing added sugar or other sweetening matter	0.00%	0.00%	0.00%	X		Y	
04022119	Other milk powder for feeding, of a fat							delete

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1	2	(1)	(2)	(3)	4	5	6	7
04022190	content by weight exceeding 1.5%, not containing added sugar or other sweetening matter Other milk and cream, in powder, granule or other solid form, of a fat content, by weight, exceeding 1.5%, not containing added sugar or other sweetening matter	15.00%	15.00%	12.50%	X+5		Y	
04022911	Milk powder for feeding (containing 5% or more of fish meal or containing 8% or more of rape seed meal or containing 3% or more alfalfa meals), of a fat content, by weight, exceeding 1.5%, containing added sugar or other sweetening matter	0.00%	0.00%	0.00%	X		Y	
04022919	Other milk powder for feeding, of a fat content, by weight, exceeding 1.5%, containing added sugar or other sweetening matter							delete
04022990	Other milk and cream, in powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%, containing added sugar or other sweetening matter	15.00%	15.00%	12.50%	X+5		Y	
04029110	Condensed milk, not containing added sugar or other sweetening matter	40.00%	20.00%	20.00%	X			
04029120	Milk, evaporated or sterilized, not containing added sugar or other sweetening matter	35.00%	20.00%	20.00%	X		Y	
04029130	Cream, evaporated or sterilized, not	10.00%	10.00%	10.00%	X		Y	

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04029190	containing added sugar, or other sweetening matter Other milk and cream, not containing added sugar or other sweetening matter	32.50%	28.00%	25.00%	X+5			
04029910	Fresh milk, condensed milk containing added sugar or other sweetening matter	##40.00%						
04029910A	Fresh milk, containing added sugar or other sweetening matter	##40.00%	# NT18.40/KGM	# NT15.60/KGM	X+5	SSG		
04029910B	Condensed milk containing added sugar or other sweetening matter	##40.00%	50.00%	30.00%	X+5			
04029920	Milk, evaporated or sterilized, containing added sugar or other sweetening matter	##35.00%	# NT18.40/KGM	# NT15.60/KGM	X+5	SSG		
04029930	Cream, evaporated or sterilized, containing added sugar or other sweetening matter	20.00%	20.00%	20.00%	X			
04029990	Other milk and cream, containing added sugar or other sweetening matter	\$32.50%						
04029990A	Other milk, containing added sugar or other sweetening matter	##32.50%	# NT18.40/KGM	# NT15.60/KGM	X+5	SSG		
04029990B	Other cream, containing added sugar or other sweetening matter	32.50%	27.50%	25.00%	X+5		Y	
04031000	Yoghourt (yogurt)	32.50%	15.00%	15.00%	X		Y	

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1	2	(1)	(2)	(3)	4	5	6	7
04039010	Buttermilk, dry, powder	15.00%	15.00%	15.00%	X		Y	
04039090	Other buttermilk, curdled milk and cream and other fermented or acidified milk, whether or not containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	\$20.00%						
04039090A	Fresh or condensed buttermilk, whether or not containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	20.00%	20.00%	20.00%	X		Y	
04039090B	Buttermilk, dry, in block or other solid form, whether or not containing added sugar or other sweetening matter or flavoured containing added fruit, nuts or cocoa	20.00%	20.00%	20.00%	X		Y	
04039090C	Other buttermilk, whether or not containing added sugar or other sweetening matter or flavoured containing added fruit, nuts or cocoa	##20.00%	# NT18.40/KGM	# NT15.60/KGM	X+5	SSG		
04039090D	Yeast milk and fermented milk power, whether or not containing added sugar or other sweetening matter or flavoured containing added fruit, nuts or cocoa	20.00%	20.00%	20.00%	X		Y	
04039090E	Flavoured, modified, or fermented milk, sour, whether or not containing added sugar or other sweetening matter or flavoured containing added fruit, nuts or cocoa	20.00%	20.00%	20.00%	X		Y	

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1	2	(1)	(2)	(3)	4	5	6	7
04039090F	Other flavoured, modified, or fermented milk (including kephir), whether or not containing added sugar or other sweetening matter or containing added fruit, nuts or cocoa	##20.00%	# NT18.40/KGM	# NT15.60/KGM	X+5	SSG		
04039090G	Cream, sour	20.00%	20.00%	20.00%	X		Y	
04039090H	Other cream, whether or not containing added sugar or other sweetening matter or flavoured containing added fruit, nuts or cocoa	##20.00%	# NT18.40/KGM	# NT15.60/KGM	X+5	SSG		
04039090I	Curdleed milk, whether or not containing added sugar or other sweetening matter or flavoured containing added fruit, nuts or cocoa	##20.00%	# NT18.40/KGM	# NT15.60/KGM	X+5	SSG		
04041011	Whey, powder for feeding (containing 5% or more of fish meal or containing 8% or more of rape seed or containing 3% or more of alfalfa meal)	0.00%	0.00%	0.00%	X		Y	
04041019	Other whey powder for feeding							delete
04041090	Other whey, whether or not concentrated or containing added sugar or other sweetening matter	10.00%	10.00%	10.00%	X		Y	
04049000	Products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included	35.00%	30.00%	27.50%	X+5			
04050010	Butter	10.00%	10.00%	10.00%	X			

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1	2	(1)	(2)	(3)	4	5	6	7
04050020	Milk fat, anhydrous	10.00%	10.00%	10.00%	X		Y	
04050090	Other similar articles	20.00%	20.00%	20.00%	X		Y	
04061000	Fresh cheese (including whey cheese), not fermented, and curd	15.00%	15.00%	15.00%	X		Y	
04062000	Grated or powdered cheese, of all kinds	15.00%	15.00%	15.00%	X		Y	
04063000	Processed cheese, not grated or powdered	15.00%	15.00%	15.00%	X			
04064000	Blue-veined cheese	15.00%	15.00%	15.00%	X		Y	
04069000	Other cheese	15.00%	15.00%	15.00%	X		Y	
04070011	Eggs, for breeding or for hatching (stock eggs of specific pathogen free is classified in item 040700.12)	20.00%	20.00%	20.00%	X			
04070012	Stock eggs of specific pathogen free	0.00%	0.00%	0.00%	X		Y	
04070090	Other birds' eggs, in shell, fresh, preserved or cooked	40.00%	30.00%	30.00%	X			
04081100	Egg yolks powder	40.00%	35.00%	30.00%	X+5			
04081910	Egg yolks, frozen	40.00%	35.00%	30.00%	X+5			
04081990	Other similar articles	40.00%	35.00%	30.00%	X+5			
04089110	Whole egg powder	40.00%	35.00%	30.00%	X+5		Y	

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1	2	(1)	(2)	(3)	4	5	6	7
04089120	Egg white powder	40.00%						
04089190	Other birds' eggs, not in shell, dried	40.00%	35.00%	30.00%	X+5			
04089910	Whole eggs, frozen	40.00%	35.00%	30.00%	X+5			
04089920	Egg white, frozen	40.00%						
04089990	Other bird's egg, not in shell	40.00%	30.00%	25.00%	X+5			
04090000	Natural honey	45.00%	35.00%	35.00%	X			
04100010	Salanganes' nests ( birds' nests )	20.00%	20.00%	20.00%	X			
04100090	Other edible products of animal origin, not elsewhere specified or included	30.00%	26.00%	20.00%	X+5			
05010010	Human hair, unworked, whether or not washed or scoured	0.00%	0.00%	0.00%	X			
05010020	Human hair, waste	0.00%	0.00%	0.00%	X			
05021010	Pigs', hogs' and boars' bristles or hair	0.00%	0.00%	0.00%	X			
05021020	Pigs', hogs' and boars' bristle or hair, waste	0.00%	0.00%	0.00%	X		Y	
05029011	Badger hair	0.00%	0.00%	0.00%	X		Y	
05029019	Other brush making hair	0.00%	0.00%	0.00%	X			
05029020	Badger hair and other brush making hair, waste	0.00%	0.00%	0.00%	X			

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1	2	(1)	(2)	(3)	4	5	6	7
05030010	Horsehair	0.00%	0.00%	0.00%	X			
05030020	Horse tail hair	0.00%	0.00%	0.00%	X			
05030030	Horsehair, waste	0.00%	0.00%	0.00%	X			
05030040	Bovine animal hair	0.00%	0.00%	0.00%	X			
05030050	Bovine animal hair, waste	0.00%	0.00%	0.00%	X			
05040011	Casings of swine	12.50%	12.50%	12.50%	X			
05040012	Casings of sheep lambs and goats	12.50%	12.50%	12.50%	X			
05040019	Other casings of animals	20.00%	20.00%	20.00%	X			
05040020	Guts (other than casings), bladders and stomachs of animal (other than fish), whole and pieces thereof	##25.00%	# 310.00%	# 265.00%	X+5	SSG		
05051000	Feathers of a kind used for stuffing; down	0.00%	0.00%	0.00%	X			
05059010	Skins and other parts of birds, with their feathers or down, not further worked than cleaned, disinfected or treated for preservation	0.00%	0.00%	0.00%	X			
05059020	Powder and waste of feathers	0.00%	0.00%	0.00%	X		Y	
05059030	Feathers and down, not for stuffing	0.00%	0.00%	0.00%	X			

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1	2	(1)	(2)	(3)	4	5	6	7
05061000	Ossein and bones treated with acid	2.50%	2.50%	2.50%	X			
05069011	Hu Ku (Tigris Os) (incl. for Chinese drugs)	2.50%	2.50%	2.50%	X			
05069012	Hsiung Ku (Ursi Os) (incl. for Chinese drugs)	2.50%	2.50%	2.50%	X			
05069019	Other bones	2.50%	2.50%	2.50%	X			
05069020	Horn-cores	2.50%	2.50%	2.50%	X			
05069030	Powder and waste of bones and horn-cores	2.50%	2.50%	2.50%	X		Y	
05071011	Ivory, unworked or simply prepared but not cut to shape	2.50%	2.50%	2.50%	X			
05071012	Rhinoceros horns, superior quality (incl. for Chinese drugs)	2.50%	2.50%	2.50%	X			
05071013	Rhinoceros horns, inferior quality (incl. for Chinese drugs)	2.50%	2.50%	2.50%	X			
05071019	Other animals horns	2.50%	2.50%	2.50%	X			
05071021	Ivory powder	2.50%	2.50%	2.50%	X			
05071022	Rhinoceros horns powder	2.50%	2.50%	2.50%	X			
05071029	Other animals horns powder	2.50%	2.50%	2.50%	X			
05071031	Ivory, waste	2.50%	2.50%	2.50%	X			
05071032	Rhinoceros horns, waste	2.50%	2.50%	2.50%	X			

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1	2	(1)	(2)	(3)	4	5	6	7
05071039	Other animal horns powder, waste	2.50%	2.50%	2.50%	X			
05079011	Dia Mou K'o (Eretmochelytis carapax) (incl. for Chinese drugs)	2.50%	2.50%	2.50%	X			
05079012	Pieh Chia K'o (Amydae carapax) (incl. for Chinese drugs)	2.50%	2.50%	2.50%	X			
05079013	Tortoise shell, Terrapin plastron (incl. for Chinese drugs)	2.50%	2.50%	2.50%	X			
05079014	Tortoise claws	2.50%	2.50%	2.50%	X			
05079015	Tortoise scales	2.50%	2.50%	2.50%	X			
05079016	Whalebone, whalebone hair	2.50%	2.50%	2.50%	X			
05079017	Whalebone, whalebone hair, waste	2.50%	2.50%	2.50%	X			
05079018	Antlers (incl. for Chinese drugs)	15.00%	15.00%	15.00%	X		Y	
05079019	Lu Jung (Cervi parvum cornu) (incl. for Chinese drugs)	45.00%	40.00%	35.00%	X+5			
05079021	Lu Chiao Shuang (Cornu cervi degelatinatum) (incl. for Chinese drugs)	12.50%	12.50%	12.50%	X			
05079022	Lu Chiao Ts'uei (Cervi cornus fragmenta) (incl. for Chinese drugs)	15.00%	15.00%	15.00%	X		Y	
05079023	Buffalo and cow horns	2.50%	2.50%	2.50%	X			

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1	2	(1)	(2)	(3)	4	5	6	7
05079024	Antelope horns (incl. for Chinese drugs)	2.50%	2.50%	2.50%	X			
05079025	Goat horns (incl. for Chinese drugs)	2.50%	2.50%	2.50%	X			
05079026	Chuan Shan Chia (Manidis squama) (incl. for Chinese drugs)	2.50%	2.50%	2.50%	X			
05079027	Crocodile scales	2.50%	2.50%	2.50%	X			
05079031	Antlers powder (incl. for Chinese drug)	12.50%	12.50%	12.50%	X			
05079032	Antelope horn powder (incl. for Chinese drugs)	2.50%	2.50%	2.50%	X			
05079091	Other animal horns, hooves, nails, claws and beaks (incl. for Chinese drugs)	2.50%	2.50%	2.50%	X			
05079092	Other animal horn, hooves, nails, claws and beaks, powder (incl. for Chinese drugs)	2.50%	2.50%	2.50%	X			
05079093	Other animal horn, hooves, nails, claws and beaks, waste (incl. for Chinese drugs)	2.50%	2.50%	2.50%	X			
05080011	Coral and similar material	20.00%	20.00%	20.00%	X		Y	
05080012	Powder and waste of coral and similar material (incl. for Chinese drugs)	20.00%	20.00%	20.00%	X		Y	
05080020	Shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape	2.50%	2.50%	2.50%	X			

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1	2	(1)	(2)	(3)	4	5	6	7
05080030	Shell meal	2.50%	2.50%	2.50%	X			
05080040	Shell waste	2.50%	2.50%	2.50%	X			
05090000	Natural sponges of animal origin	25.00%	12.00%	9.00%	X+5		Y	
05100011	Ambergris	2.50%	2.50%	2.50%	X			
05100012	Castoreum	2.50%	2.50%	2.50%	X			
05100013	Civet	2.50%	2.50%	2.50%	X			
05100014	Musk of granules (incl. for Chinese drugs)	2.50%	2.50%	2.50%	X			
05100015	Musk of powder in bottle (1 gm.) (incl. for Chinese drugs)	2.50%	2.50%	2.50%	X			
05100016	Bezoar (incl. cow bezoar and monkey bezoar) (incl. for Chinese drugs)	2.50%	2.50%	2.50%	X			
05100017	A Chiao (Nigra Gelatina)	2.50%	2.50%	2.50%	X			
05100021	Chen Hsieh (Bathus)	2.50%	2.50%	2.50%	X			
05100022	Chiu Hsiang Chung (Coridius)	2.50%	2.50%	2.50%	X			
05100023	Wu Ko Chung (Chrysomyiae Larva)	2.50%	2.50%	2.50%	X			
05100029	Other arthropoda drugs	2.50%	2.50%	2.50%	X			
05100031	Shui Chih (Hirudo)	2.50%	2.50%	2.50%	X			

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1	2	(1)	(2)	(3)	4	5	6	7
05100032	Ti Lung (Lumbricus)	2.50%	2.50%	2.50%	X			
05100033	Pearls for medical use	2.50%	2.50%	2.50%	X			
05100034	Pearls crushed or powder, for medical use	2.50%	2.50%	2.50%	X			
05100039	Other invertebrates drugs	2.50%	2.50%	2.50%	X			
05100041	Hai Lung (Syngnathus)	2.50%	2.50%	2.50%	X			
05100042	Hai Ma (Hippocampus)	2.50%	2.50%	2.50%	X			
05100043	K'o Chiai (Gecko Gecko)	2.50%	2.50%	2.50%	X			
05100044	Hsiung Tan (Ursi Fel)	2.50%	2.50%	2.50%	X			
05100045	Lu Pien (Cervi Penis)	20.00%	20.00%	20.00%	X			
05100046	Tendons, deer	15.00%	15.00%	15.00%	X		Y	
05100049	Other vertebrates drugs	2.50%	2.50%	2.50%	X			
05111000	Bovine semen	0.00%	0.00%	0.00%	X			
05119110	Spawn, fish, fertile	0.00%	0.00%	0.00%	X			
05119120	Fish waste	20.00%	20.00%	20.00%	X			
05119191	Spawn, shrimp	5.00%	5.00%	5.00%	X			
05119199	Other products of crustaceans, molluses or other aquatic invertebrates; dead animals of	20.00%	20.00%	20.00%	X			

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1	2	(1)	(2)	(3)	4	5	6	7
	Chapter 3							
05119910	Eggs, silkworm and silkworm dung	0.00%	0.00%	0.00%	X			
05119920	Parings and waste of raw mides or skins	7.50%	7.50%	7.50%	X			
05119930	Chrysalis of silkworm for feeding fish	5.00%	4.50%	4.00%	X+5			
05119991	Animal semen	0.00%	0.00%	0.00%	X			
05119992	Animal embryo	0.00%	0.00%	0.00%	X			
05119999	Other animal products; dead animals of Chapter 1, unfit for human consumption	2.50%	2.50%	2.50%	X		Y	
06011000	Bulbs, tubers, tuberous roots, corms, crowns, and rhizomes, dormant	0.00%	0.00%	0.00%	X		Y	
06012010	Bulbs, tubers, tuberous roots, corms, crowns, and rhizomes, in growth	0.00%	0.00%	0.00%	X		Y	
06012020	Bulbs, tubers, tuberous roots, corms, crowns, and rhizomes, in flower	30.00%	23.00%	20.00%	X+5			
06012030	Chicory plants and roots	0.00%	0.00%	0.00%	X		Y	
06021010	Pear, unrooted cuttings and slips	0.00%	0.00%	0.00%	X			
06021090	Other unrooted cuttings and slips	30.00%	9.00%	6.00%	X+5			
06022000	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nut	30.00%	20.00%	17.00%	X+5			

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06023000	Rhododendrons and azaleas, grafted or not	30.00%	23.00%	20.00%	X+5		Y	
06024000	Rose, grafted or not	30.00%	20.00%	17.00%	X+5			
06029100	Mushroom spawn	0.00%	0.00%	0.00%	X			
06029910	Other plants seedlings	0.00%	0.00%	0.00%	X		Y	
06029990	Other live plants	30.00%	27.00%	24.00%	X+5		Y	
06031010	Opium poppier, fresh	##35.00%	25.00%	22.00%	X+5			
06031090	Other cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh	35.00%	25.00%	22.00%	X+5		Y	
06039010	Opium poppier, dried or otherwise prepared	##35.00%	25.00%	22.00%	X+5			
06039090	Other cut flower and flower buds of a kind suitable for bouquets or for ornamental purposes, dyed, bleached, impregnated or otherwise prepared	35.00%	25.00%	22.00%	X+5		Y	
06041010	Sphagnum moss	0.00%	0.00%	0.00%	X			
06041090	Other mosses and lichens	35.00%	20.00%	17.00%	X+5		Y	
06049110	Foliage, branches and other parts of plants, without flowers or flower buds, being goods of a kind suitable for bouquets or ornamental purposes, fresh	35.00%	20.00%	20.00%	X		Y	

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1	2	(1)	(2)	(3)	4	5	6	7
06049121	Mascareen grass, fresh	35.00%	25.00%	22.00%	X+5			
06049129	Other ornamental grass, fresh	35.00%	25.00%	22.00%	X+5			
06049910	Christmas trees (coniferous)	15.00%	15.00%	15.00%	X			
06049990	Other foliage, branches and other parts of plants, without flowers or flower buds, being goods of a kind suitable for bouquets or ornamental purposes, dried, dyed, bleached, impregnated or otherwise prepared	20.00%	20.00%	20.00%	X			
07011000	Seed	##15.00%	15.00%	15.00%	X			
07019000	Potatoes (other than seed), fresh or chilled	##25.00%	22.50%	20.00%	X+5			
07020000	Tomatoes, fresh or chilled	10.00%	10.00%	10.00%	X			
07031010	Onions, fresh or chilled	37.50%	30.00%	25.00%	X+5			
07031020	Shallots, fresh or chilled	40.00%	25.00%	20.00%	X+5			
07032000	Garlic, fresh or chilled	##40.00%						
07032000A	Garlic bulbs, for planting	##0.00%	# NT32.00/KGM	# NT27.00/KGM	X+5	SSG		
07032000B	Other garlic, fresh or chilled	##40.00%	# NT32.00/KGM	# NT27.00/KGM	X+5	SSG		
07039000	Leeks and other alliaceous vegetables, fresh or chilled	40.00%	25.00%	20.00%	X+5			

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1	2	(1)	(2)	(3)	4	5	6	7
07041000	Cauliflowers and headed broccoli, fresh or chilled	40.00%	25.00%	20.00%	X+5			
07042000	Brussels sprouts, fresh or chilled	40.00%	25.00%	20.00%	X+5			
07049010	Chinese cabbage or PE-TSAI (Pak Choi), fresh or chilled	25.00%	25.00%	20.00%	X+5			
07049090	Kohlrabi, kale and similar edible brassica, fresh or chilled	32.50%	28.00%	25.00%	X+5			
07051100	Cabbage lettuce (head lettuce), fresh or chilled	30.00%	27.00%	25.00%	X+5			
07051900	Other lettuce, fresh or chilled	30.00%	27.00%	25.00%	X+5			
07052100	Witloof chicory (cichorium intybus var. fofiosum), fresh or chilled	40.00%	25.00%	20.00%	X+5		Y	
07052900	Other chicory, fresh or chilled	40.00%	25.00%	20.00%	X+5		Y	
07061000	Carrots and turnips, fresh or chilled	40.00%	25.00%	20.00%	X+5		Y	
07069000	Salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled	40.00%	25.00%	20.00%	X+5			
07070000	Cucumbers and gherkins, fresh or chilled	40.00%	25.00%	20.00%	X+5			
07081000	Peas (Pisum sativum), fresh or chilled	40.00%	25.00%	20.00%	X+5			
07082000	Beans (Vigna spp., Phaseolus spp.), fresh or chilled	40.00%	25.00%	20.00%	X+5			

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1	2	(1)	(2)	(3)	4	5	6	7
07089000	Other leguminous vegetables, fresh or chilled	40.00%	30.00%	27.00%	X+5			
07091000	Globe artichokes, fresh or chilled	40.00%	10.00%	10.00%	X			
07092000	Asparagus, fresh or chilled	7.50%	7.50%	7.50%	X			
07093000	Aubergines (egg-plants), fresh or chilled	40.00%	28.00%	25.00%	X+5			
07094000	Celery other than celeriac, fresh or chilled	30.00%	24.00%	20.00%	X+5			
07095110	Mushroom, fresh or chilled	40.00%	27.00%	24.00%	X+5			
07095120	Shiitake, fresh or chilled	50.00%	27.00%	24.00%	X+5			
07095130	Straw mushroom, fresh or chilled	50.00%	27.00%	24.00%	X+5			
07095190	Other edible mushrooms, fresh or chilled	50.00%	27.00%	24.00%	X+5			
07095200	Truffles, fresh or chilled	40.00%	27.00%	24.00%	X+5			
07096000	Fruits of the genus Capsicum or of the genus Pimenta, fresh or chilled	35.00%	25.00%	20.00%	X+5			
07097000	Spinach, new zealand spinach and orache spinach (garden spinach), fresh or chilled	35.00%	27.00%	24.00%	X+5			
07099010	Olives, fresh or chilled	10.00%	10.00%	10.00%	X			
07099020	Sweet corn, fresh or chilled	35.00%	25.00%	22.00%	X+5			
07099090	Other vegetables, fresh or chilled	40.00%	30.00%	25.00%	X+5			

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1	2	(1)	(2)	(3)	4	5	6	7
07101000	Potatoes, frozen	30.00%	28.00%	19.00%	X+5			
07102100	Peas ( <i>Pisum sativum</i> ), frozen	30.00%	23.00%	19.00%	X+5			
07102200	Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.), frozen	30.00%	27.00%	21.00%	X+5			
07102900	Other leguminous vegetables, frozen	\$40.00%						
07102900A	Frozen red beans (incl. Adzuki bean, all varieties, and red long bean)	##40.00%	# NT27.00/KGM	# NT22.00/KGM	X+5	SSG		
07102900B	Other leguminous vegetables, frozen	40.00%	30.00%	25.00%	X+5			
07103000	Spinach, new zealand spinach and orache spinach (garden spinach), frozen	30.00%	25.00%	22.50%	X+5			
07104000	Sweet corn, frozen	25.00%	25.00%	21.00%	X+5			
07108010	Asparagus, frozen	10.00%	10.00%	10.00%	X			
07108020	Carrots, frozen	35.00%	30.00%	25.00%	X+5		Y	
07108090	Other vegetables, frozen	\$35.00%						
07108090A	Broccoli, frozen	35.00%	30.00%	24.00%	X+5			
07108090B	Other vegetables, frozen	35.00%	30.00%	24.00%	X+5			
07109000	Mixtures of vegetables, frozen	35.00%	25.00%	20.00%	X+5			
07111000	Onions, provisionally preserved	50.00%	25.00%	20.00%	X+5			

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1	2	(1)	(2)	(3)	4	5	6	7
07112000	Olives, provisionally preserved	10.00%	10.00%	10.00%	X			
07113000	Capers (Capparis ssp.), provisionally preserved	25.00%	20.00%	17.00%	X+5			
07114000	Cucumbers and gherkins, provisionally preserved	35.00%	29.00%	26.00%	X+5			
07119010	Tomatoes, provisionally preserved	10.00%	10.00%	10.00%	X		Y	
07119090	Other vegetables ; mixtures of vegetables , provisionally preserved	40.00%	25.00%	20.00%	X+5			
07121000	Potatoes whether or not cut or sliced but not further prepared, dried	50.00%	32.50%	25.00%	X+5			
07122000	Onions, dried	50.00%	30.00%	20.00%	X+5			
07123010	Mushroom, dried	42.50%	35.00%	30.00%	X+5			
07123020	Straw mushroom, dried	50.00%	35.00%	30.00%	X+5			
07123030	Shiitake (forest mushroom), dried	##50.00% OR NT 221/KGM WHICHEVER IS HIGHER	# NT434.00/KGM	# NT369.00/KGM	X+5	SSG		
07123090	Other mushrooms, dried	50.00%	35.00%	30.00%	X+5			
07129010	Lily bulb dried	17.50%	17.50%	17.50%	X			

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1	2	(1)	(2)	(3)	4	5	6	7
07129021	Sweet corn seed, dried	0.00%	0.00%	0.00%	X			
07129029	Other sweet corn, dried	35.00%	28.00%	25.00%	X+5			
07129090	Other vegetables, dried; mixtures of vegetables, dried	\$45.00%						
07129090A	Dried garlic bulb, whole, cut, sliced, broken or in powder	##45.00%	# NT32.00/KGM	# NT27.00/KGM	X+5	SSG		
07129090B	Day lily, dried	##45.00%	# NT68.00/KGM	# NT58.00/KGM	X+5	SSG		
07129090C	Other vegetables, dried; mixture of vegetables, dried	45.00%	25.00%	20.00%	X+5			
07131010	Pea seed	0.00%	0.00%	0.00%	X			
07131090	Other dried peas (Pisum sativum), whether or not skinned or split	10.00%	7.50%	5.00%	X+5			
07132000	Dried chickpeas (Garbanzos), whether or not skinned or split	10.00%	9.50%	8.50%	X+5		Y	
07133100	Dried beans of the species vigna mungo (l.) hepper or Vigna radiata (l.) wilczek	10.00%	9.50%	8.50%	X+5			
07133200	Dried red beans (Phaseolus or Vigna angularis), (incl. adzuki bean, all varieties and red long bean)	##20.00%	# NT27.00/KGM	# NT22.00/KGM	X+5	SSG		
07133310	Kidney beans seed, including white pea beans	0.00%	0.00%	0.00%	X			

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1	2	(1)	(2)	(3)	4	5	6	7
	seed							
07133390	Other kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> ), dried	10.00%	7.50%	5.00%	X+5			
07133910	Mung bean, dried	35.00%	23.00%	20.00%	X+5			
07133920	Other string bean seed, kidney bean, seed	0.00%	0.00%	0.00%	X			
07133990	Other beans ( <i>vigna</i> spp., <i>phaseolus</i> spp.)	10.00%	9.50%	8.50%	X+5			
07134000	Lentils, dried	10.00%	10.00%	5.00%	X+5			
07135010	Broad bean seed	0.00%	0.00%	0.00%	X			
07135090	Other broad beans ( <i>Vicia faba</i> var. <i>major</i> ), dried, and horse beans ( <i>Vicia faba</i> var. <i>equina</i> and <i>Vicia faba</i> var. <i>minor</i> ), dried	10.00%	9.50%	8.50%	X+5			
07139010	Other dried leguminous vegetable seeds	0.00%	0.00%	0.00%	X			
07139090	Other dried leguminous vegetable	10.00%	9.50%	8.50%	X+5			
07141000	Manioc (Cassava)	13.00%	13.00%	13.00%	X			
07142000	Sweet potatoes	10.00%	10.00%	10.00%	X			
07149010	Water chestnuts	25.00%	19.00%	16.00%	X+5			
07149020	Arrowroot	15.00%	15.00%	15.00%	X			
07149030	Dried yam ( <i>Dioscorea</i> spp.)	0.00%	0.00%	0.00%	X			

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1	2	(1)	(2)	(3)	4	5	6	7
07149090	Other articles of heading No. 07.14	40.00%	19.00%	16.00%	X+5			
08011010	Coconut, shredded	5.00%	5.00%	5.00%	X			
08011090	Other coconuts, fresh or dried	@50.00% OR NT 3/KGM WHICHEVER IS HIGHER	# 161.00%	# 137.00%	X+5			
08012010	Fresh brazil nuts	40.00%	20.00%	16.00%	X+5			
08012020	Dried brazil nuts	40.00%	29.00%	26.00%	X+5			
08013010	Fresh cashew nuts	25.00%	20.00%	16.00%	X+5			
08013020	Dried cashew nuts	25.00% OR NT 41/KGM WHICHEVER IS HIGHER	20.00% OR NT31.20/KGM WHICHEVER IS HIGHER	16.00% OR NT26.20/KGM WHICHEVER IS HIGHER	X+5			
08021110	Sweet almonds, in shell, fresh or dried	5.00%	5.00%	5.00%	X			
08021120	Bitter almonds, in shell, fresh or dried	10.00% OR NT 4/KGM WHICHEVER IS HIGHER	10.00% OR NT4.00/KGM WHICHEVER IS HIGHER	10.00% OR NT4.00/KGM WHICHEVER IS HIGHER	X			
08021210	Sweet almonds, shelled, fresh or dried	5.00%	5.00%	5.00%	X			

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1	2	(1)	(2)	(3)	4	5	6	7
08021220	Bitter almonds, shelled, fresh or dried	10.00% OR NT 4/KGM WHICHEVER IS HIGHER	10.00% OR NT4.00/KGM WHICHEVER IS HIGHER	10.00% OR NT4.00/KGM WHICHEVER IS HIGHER	X			
08022100	Hazelnuts or filberts (corylus spp.), in shelled, fresh or dried	7.50%	7.50%	7.50%	X		Y	
08022200	Hazelnuts or filberts (corylus spp.), shelled, fresh or dried	7.50%	7.50%	7.50%	X			
08023100	Walnuts, in shell, fresh or dried	7.50%	7.50%	7.50%	X			
08023200	Walnuts, shelled, fresh or dried	7.50%	7.50%	7.50%	X			
08024010	Fresh chestnuts	25.00% OR NT 9/KGM WHICHEVER IS HIGHER	19.00% OR NT6.80/KGM WHICHEVER IS HIGHER	16.00% OR NT5.80/KGM WHICHEVER IS HIGHER	X+5		Y	
08024020	Dried chestnuts	25.00% OR NT 16/KGM WHICHEVER IS HIGHER	19.00% OR NT12.20/KGM WHICHEVER IS HIGHER	16.00% OR NT10.20/KGM WHICHEVER IS HIGHER	X+5		Y	
08025000	Pistachios, fresh or dried	7.50%	7.50%	7.50%	X			
08029010	Ginkgo (white nuts), fresh or dried	35.00%	29.00%	26.00%	X+5			

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1	2	(1)	(2)	(3)	4	5	6	7
08029020	Pecans, macadamia nuts, fresh or dried	7.50%	7.50%	7.50%	X			
08029090	Other edible nuts, whether or not shelled or peeled, fresh or dried	\$35.00%						
08029090A	Areca (betel) nuts, fresh or dried	##35.00%	# NT950.00/KGM	# NT810.00/KGM	X+5	SSG		
08029090B	Other edible nuts, whether or not shelled or peeled, fresh or dried	35.00%	27.50%	22.50%	X+5			
08030000	Bananas, including plantains, fresh or dried	##25.00%	# 134.00%	# 114.00%	X+5			
08041010	Red dates, dried. (incl. for Chinese drugs)	40.00%	30.00%	27.00%	X+5			
08041020	Black dates, dried	40.00%	30.00%	27.00%	X+5			
08041090	Other dates, fresh or dried	45.00%	30.00%	27.00%	X+5			
08042010	Fresh figs	25.00%	15.00%	10.00%	X+5			
08042020	Dried figs	35.00%	15.00%	10.00%	X+5			
08043000	Pineapples, fresh or dried	##30.00%	# 204.00%	# 173.00%	X+5			
08044000	Avocados, fresh or dried	40.00%	23.00%	20.00%	X+5			
08045010	Guavas, fresh or dried	##50.00%	40.00%	35.00%	X+5			
08045020	Mangoes, fresh or dried	##50.00%	# 71.00%	# 60.00%	X+5			
08045030	Mangosteens, fresh or dried	47.50%	35.00%	30.00%	X+5			

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		1/1/92	Accession	Final				
1	2	(1)	(2)	(3)	4	5	6	7
08051000	Oranges, fresh or dried Oct.-Feb Mar-Sep	@50.00% @25.00%	40.00% 25.00%	30.00% 20.00%	X+5 X+5			
08052000	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, fresh or dried	@50.00%						
08052000B	Clementines, fresh or dried	@50.00%	40.00%	30.00%	X+5			
08052000C	Other mandarins (including tangerines); wilkings and similar citrus hybrids, fresh or dried	@50.00%	40.00%	35.00%	X+5			
08053000	Lemon and limes, fresh or dried Oct.-Feb Mar-Sep	@50.00% @25.00%	40.00% 20.00%	30.00% 15.00%	X+5 X+5			
08054000	Grapefruit, fresh or dried Oct.-Feb Mar-Sep	@50.00% @25.00%	40.00% 20.00%	30.00% 15.00%	X+5 X+5			
08059000	Other citrus fruit, fresh or dried	##50.00%						
08059000A	Shaddock, fresh dried	##50.00%	# 216.00%	# 184.00%	X+5	SSG		
08059000B	Other citrus fruit, fresh or dried	##50.00%	50.00%	42.50%	X+5			
08061000	Grapes, fresh	@42.50%	40.00%	25.00%	X+5			
08062010	Grapes, dried (raisin), in bulk	NT 4/KGM	NT4.00/KGM	NT4.00/KGM	X			

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		1/1/92	Accession	Final				
1	2	(1)	(2)	(3)	4	5	6	7
08062020	Grapes, dried (raisin), packed in boxes	NT 5/KGM	NT5.00/KGM	NT5.00/KGM	X			
08071010	Fresh watermelons	50.00%	35.00%	25.00%	X+5			
08071020	Fresh watermelon, seedless	50.00%	35.00%	25.00%	X+5			
08071030	Fresh honey dew melon	45.00%	35.00%	25.00%	X+5			
08071090	Other fresh melons	50.00%	30.00%	25.00%	X+5			
08072000	Fresh papavs (papayas)	##50.00%	35.00%	25.00%	X+5			
08081000	Fresh apples	@50.00%	40.00%	20.00%	X+5			
08082010	Fresh pears	\$50.00%						
08082010A	European pear, fresh	50.00%	30.00%	25.00%	X+5			
08082010B	Other pear, fresh	##50.00%	# NT58.00/KGM	# NT49.00/KGM	X+5	SSG		
08082020	Fresh quinces	40.00%	28.00%	25.00%	X+5			
08091000	Fresh apricots	45.00%	22.50%	20.00%	X+5			
08092000	Fresh cherries	15.00%	15.00%	15.00%	X			
08093000	Fresh peaches, including nectarines	@50.00%	40.00%	20.00%	X+5			
08094010	Fresh plums	@35.00%	35.00%	20.00%	X+5			
08094020	Fresh sloes	30.00%	25.00%	22.00%	X+5			

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		1/1/92 (1)	Accession (2)	Final (3)				
1	2	(1)	(2)	(3)	4	5	6	7
08101000	Fresh strawberries	45.00%	30.00%	20.00%	X+5			
08102000	Raspberries, blackberries, mulberries and loganberries, fresh	40.00%	25.00%	15.00%	X+5			
08103000	Black, white, or red currants and gooseberries, fresh	40.00%	25.00%	15.00%	X+5		Y	
08104010	Blueberries, fresh	45.00%	25.00%	20.00%	X+5			
08104090	Cranberries, bilberries and other fruits of the genus vaccinium, fresh	45.00%	23.00%	20.00%	X+5			
08109010	Liches, lungngans, fresh	##10.00%	20.00%	17.00%	X+5			
08109090	Other fruits, fresh	\$50.00%						
08109090A	Kiwifruit, fresh	50.00%	30.00%	25.00%	X+5			
08109090B	Rambutan, fresh	50.00%	35.00%	30.00%	X+5			
08109090C	Persimmons, fresh	##50.00%	# 144.00%	# 122.00%	X+5			
08109090D	Carambolas, fresh	50.00%	35.00%	30.00%	X+5			
08109090E	Durian, fresh	50.00%	35.00%	30.00%	X+5			
08109090F	Other fruits, fresh	50.00%	35.00%	30.00%	X+5			
08111000	Strawberries, frozen	45.00%	30.00%	25.00%	X+5			
08112000	Raspberries, blackberries, mulberries,	45.00%	30.00%	20.00%	X+5		Y	

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		1/1/92	Accession	Final				
1	2	(1)	(2)	(3)	4	5	6	7
	loganberries, black, white or red currants and gooseberries, frozen							
08119010	Frozen guava	45.00%	29.00%	26.00%	X+5			
08119020	Frozen litchis	40.00%	29.00%	26.00%	X+5			
08119030	Frozen banana	45.00%	29.00%	26.00%	X+5			
08119040	Frozen mango	50.00%	29.00%	26.00%	X+5			
08119050	Frozen orange	50.00%	29.00%	26.00%	X+5			
08119060	Frozen pineapple	50.00%	29.00%	26.00%	X+5			
08119070	Frozen papaya	45.00%	29.00%	26.00%	X+5			
08119080	Frozen cherries	30.00%	15.00%	10.00%	X+5			
08119091	Frozen cranberries, blueberries, peaches	35.00%	15.00%	8.00%	X+5			
08119092	Frozen fruit and nuts, containing added sugar or other sweetening matter	45.00%	15.00%	10.00%	X+5			
08119093	Apple, preserved by freezing, not containing added sugar	25.00%	20.00%	15.00%	X+5			
08119099	Other frozen fruits and nuts	45.00%	20.00%	15.00%	X+5		Y	
08121000	Cherries, provisionally preserved	40.00%	29.00%	20.00%	X+5			
		OR NT 20/KGM	OR NT14.50/KGM	OR NT10.00/KGM				

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1	2	(1)	(2)	(3)	4	5	6	7
		WHICHEVER IS HIGHER	WHICHEVER IS HIGHER	WHICHEVER IS HIGHER				
08122000	Strawberries, provisionally preserved	45.00%	29.00%	26.00%	X+5			
08129000	Other fruits and nuts provisionally preserved, but unsuitable in that state for immediate consumption	50.00%	29.00%	26.00%	X+5			
08131000	Apricot, dried	25.00%	15.00%	10.00%	X+5			
08132010	Prunes, dried, packed in boxes	20.00%	20.00%	20.00%	X			
08132020	Prunes, dried, in bulk	20.00%	20.00%	20.00%	X			
08133000	Apples, dried	35.00%	29.00%	26.00%	X+5		Y	
08134010	Lungngans, dried and lungngan pulp	##30.00%	# NT103.00/KGM	# NT88.00/KGM	X+5			
08134020	Medlars, dried	40.00%	29.00%	26.00%	X+5			
08134090	Other dried fruits	35.00%	29.00%	26.00%	X+5			
08135000	Mixtures of nuts or dried fruits of this Chapter	35.00%	29.00%	25.00%	X+5			
08140000	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	15.00%	15.00%	15.00%	X			
09011100	Coffee, not roasted, not decaffeinated	5.00%	5.00%	5.00%	X			

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		1/1/92	Accession	Final				
1	2	(1)	(2)	(3)	4	5	6	7
09011200	Coffee, not roasted, decaffeinated	5.00%	5.00%	5.00%	X			
09012100	Coffee, roasted, not decaffeinated	5.00%	5.00%	5.00%	X		Y	
09012200	Coffee, roasted, decaffeinated	10.00%	10.00%	10.00%	X		Y	
09013000	Coffee husks and skins	5.00%	5.00%	5.00%	X		Y	
09014000	Coffee substitutes containing coffee	5.00%	5.00%	5.00%	X			
09021000	Green tea (not fermented), in immediate packings of a content not exceeding 3 kg	25.00%	22.00%	17.00%	X+5			
09022000	Green tea (not fermented), in immediate packing of a content exceeding 3 kg	25.00%	22.00%	17.00%	X+5			
09023010	Pu-erh tea, in immediate packing of a content not exceeding 3 kg	25.00%	22.00%	17.00%	X+5			
09023090	Other black tea (fermented) and partly fermented tea, in immediate packing of a content not exceeding 3 kg	25.00%						
09023090A	Partly fermented tea, in Immediate packing of a content not exceeding 3kg	25.00%	25.00%	25.00%	X		Y	
09023090B	Other black tea (fermented), in immediate packing of a content not exceeding 3 kg	25.00%	22.00%	17.00%	X+5		Y	
09024010	Pu-erh tea, in immediate packing of a content exceeding 3 kg	25.00%	22.00%	17.00%	X+5			

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		1/1/92	Accession	Final				
1	2	(1)	(2)	(3)	4	5	6	7
09024090	Other black tea (fermented) and partly fermented tea, in immediate packing of a content exceeding 3 kg	25.00%						
09024090A	Partly fermented tea, in immediate packing of a content not exceeding 3 kg	25.00%	25.00%	25.00%	X			
09024090B	Other black tea (fermented), in immediate packing of a content not exceeding 3 kg	25.00%	22.00%	17.00%	X+5			
09030000	Mate	42.50%	38.00%	35.00%	X+5		Y	
09041110	Black pepper, neither crushed nor ground	40.00% OR NT 22/KGM WHICHEVER IS HIGHER	24.00% OR NT13.20/KGM WHICHEVER IS HIGHER	20.00% OR NT11.00/KGM WHICHEVER IS HIGHER	X+5			
09041120	White pepper, neither crushed nor ground	40.00% OR NT 28/KGM WHICHEVER IS HIGHER	24.00% OR NT16.80/KGM WHICHEVER IS HIGHER	20.00% OR NT14.00/KGM WHICHEVER IS HIGHER	X+5			
09041200	Pepper, crushed or ground	40.00%	24.00%	20.00%	X+5			
09042000	Fruits of the genus capsicum or of the genus pimenta, dried or crushed or ground	40.00%	30.00%	23.00%	X+5			
09050000	Vanilla	35.00%	18.00%	12.00%	X+5		Y	

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		1/1/92	Accession	Final				
1	2	(1)	(2)	(3)	4	5	6	7
09061000	Cinnamon and cinnamon-tree flowers, neither crushed nor ground	0.00%	0.00%	0.00%	X			
09062000	Cinnamon and cinnamon-tree flowers, crushed or ground	0.00%	0.00%	0.00%	X			
09070010	Cloves (whole fruit, cloves and stems)	0.00%	0.00%	0.00%	X			
09070020	Cloves twigs	0.00%	0.00%	0.00%	X			
09070030	Cloves, mother	0.00%	0.00%	0.00%	X			
09070090	Other similar articles	0.00%	0.00%	0.00%	X			
09081000	Nutmegs	0.00%	0.00%	0.00%	X			
09082000	Mace	0.00%	0.00%	0.00%	X		Y	
09083010	Cardamoms, brown	0.00%	0.00%	0.00%	X			
09083020	Cardamoms, inferior	0.00%	0.00%	0.00%	X			
09083090	Other cardamoms	0.00%	0.00%	0.00%	X			
09091000	Seeds of anise or badian	2.50%	2.50%	2.50%	X			
09092000	Seeds of coriander	2.50%	2.50%	2.50%	X			
09093000	Seeds of cumin	2.50%	2.50%	2.50%	X			
09094000	Seeds of caraway	2.50%	2.50%	2.50%	X		Y	

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1	2	(1)	(2)	(3)	4	5	6	7
09095000	Seeds of fennel or juniper	2.50%	2.50%	2.50%	X			
09101000	Ginger	20.00%	20.00%	20.00%	X			
09102000	Saffron	0.00%	0.00%	0.00%	X		Y	
09103000	Turmeric (curcuma)	0.00%	0.00%	0.00%	X			
09104010	Thyme	0.00%	0.00%	0.00%	X		Y	
09104020	Bay leaves	0.00%	0.00%	0.00%	X		Y	
09105000	Curry powder	10.00%	10.00%	10.00%	X			
09109100	Mixtures referred to in Note 1 (b) to this Chapter	15.00%	15.00%	15.00%	X			
09109900	Other spices	15.00%	15.00%	15.00%	X			
10011000	Durum wheat	6.50%	6.50%	6.50%	X			
10019000	Other	6.50%	6.50%	6.50%	X			
10020000	Rye	5.00%	3.00%	2.00%	X+5			
10030000	Barley	4.00%	4.00%	4.00%	X			
10040000	Oats	4.00%	4.00%	4.00%	X			
10051000	Seed of maize (corn)	0.00%	0.00%	0.00%	X			
10059000	Other maize (corn)	1.00%	1.00%	1.00%	X			

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1	2	(1)	(2)	(3)	4	5	6	
10061000	Rice in the husk (paddy or rough)"ST-Annex5"	##0.00%						
10062000	Husked (brown) rice"ST-Annex5"	##0.00%						
10063000	Semi-milled or wholly milled rice, whether or not polished or glazed"ST-Annex5"	##0.00%						
10064000	Broken rice"ST-Annex5"	##0.00%						
10070000	Grain sorghum	1.00%	1.00%	1.00%	X			
10081000	Buckwheat	5.00%	4.50%	4.00%	X+5			
10082000	Millet	5.00%	4.00%	3.00%	X+5			
10083000	Canary seed	5.00%	4.50%	4.00%	X+5			
10089000	Other cereals	5.00%	5.00%	5.00%	X			
11010010	Wheat flour	@30.00%	30.00%	25.00%	X+5			
11010020	Meslin flour	@25.00%	25.00%	20.00%	X+5			
11021000	Rye flour	25.00%	25.00%	25.00%	X		Y	
11022000	Maize (corn) flour	7.50%	7.50%	7.50%	X		Y	
11023010	Glutinous rice flour"ST-Annex5"	##30.00%						
11023090	Other rice flour"ST-Annex"	##30.00%						

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1	2	(1)	(2)	(3)	4	5	6	7
11029000	Other cereal flour	30.00%	25.00%	25.00%	X			
11031100	Groats, meal of wheat	@27.50%	27.50%	20.00%	X+5			
11031200	Groats, meal of oats	22.50%	14.00%	11.00%	X+5			
11031300	Groats and meal of corn (maize)	27.50%	14.00%	11.00%	X+5			
11031400	Groats, meal of rice "ST-Annex5"	##0.00%						
11031910	Groats and meal of coix	35.00%	25.00%	20.00%	X+5			
		OR NT 10/KGM WHICHEVER IS HIGHER	OR NT7.10/KGM WHICHEVER IS HIGHER	OR NT5.70/KGM WHICHEVER IS HIGHER				
11031990	Groats and meal of other cereal, n.e.s.	30.00%	20.00%	17.00%	X+5			
11032100	Pellets of wheat	@30.00%	30.00%	25.00%	X+5			
11032900	Pellets of other cereals	\$30.00%						
11032900A	Pellets of rice "ST Annex 5"	##30.00%						
11032900B	Pellets of other cereals	30.00%	20.00%	15.00%	X+5			
11041100	Rolled or flaked barley	30.00%	20.00%	17.00%	X+5		Y	
11041200	Rolled or flaked oats	25.00%	20.00%	17.00%	X+5			
11041900	Other rolled or flaked cereals	30.00%	20.00%	17.00%	X+5			

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1	2	(1)	(2)	(3)	4	5	6	7
11042100	Other worked barley	30.00%	20.00%	17.00%	X+5		Y	
11042210	Oats from which the husk but not the pericarp has been removed	5.00%	5.00%	5.00%	X			
11042290	Other worked oats	25.00%	20.00%	17.00%	X+5			
11042300	Other worked maize (corn)	30.00%	20.00%	17.00%	X+5		Y	
11042910	Other worked wheat	30.00%	23.00%	20.00%	X+5			
11042990	Other worked cereals, n.e.s.	30.00%	23.00%	20.00%	X+5			
11043000	Germ of cereals, whole, rolled, flaked or ground	30.00%	23.00%	20.00%	X+5			
11051010	Flour of potatoes	20.00%	20.00%	20.00%	X		Y	
11051020	Meal of potatoes	20.00%	20.00%	20.00%	X		Y	
11052000	Flakes of potatoes	25.00%	15.00%	10.00%	X+5		Y	
11061000	Flour and meal of the dried leguminous vegetables of heading No.07.13	\$20.00%						
11061000A	Red bean (incl. Adzuki bean, all varieties, and red long bean) flour and meal	##20.00%	# NT27.00/KGM	# NT22.00/KGM	X+5	SSG		
11061000B	Other flour and meal of the dried leguminous vegetables of heading No.07.13	20.00%	19.00%	17.00%	X+5			
11062010	Meal of manioc	17.00%	10.00%	6.00%	X+5			

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1	2	(1)	(2)	(3)	4	5	6	7
		OR NT 1200/TNE WHICHEVER IS HIGHER						
11062090	Other flour and meal of sago, roots or tubers of heading No.07.14	20.00%	20.00%	20.00%	X			
11063010	Flour, meal and powder of coconut	2.50%	2.50%	2.50%	X			
11063090	Flour, meal and powder of other products of Chapter 8	45.00%	20.00%	18.50%	X+5			
11071000	Malt, not roasted	15.00%	15.00%	7.50%	X+5		Y	
11072000	Malt, roasted	15.00%	15.00%	7.50%	X+5		Y	
11081100	Wheat starch	20.00%	20.00%	10.00%	X+5		Y	
11081200	Maize (corn) starch	20.00%	20.00%	10.00%	X+5		Y	
11081300	Potato starch	20.00%	20.00%	10.00%	X+5		Y	
11081410	Manioc (cassava) starch, for edible use	17.00%	10.00%	7.00%	X+5			
		OR NT 1200/TNE WHICHEVER IS HIGHER						
11081420	Manioc (cassava) starch, for non-edible use	17.00%	10.00%	7.00%	X+5			
		OR NT 1200/TNE						

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		1/1/92 (1)	Accession (2)	Final (3)				
11081900	Other starches	WHICHEVER IS HIGHER \$20.00%						
11081900A	Rice starch "ST Annex 5"	##20.00%						
11081900B	Other starches	20.00%	20.00%	20.00%	X			
11082000	Inulin	25.00%	15.00%	12.00%	X+5		Y	
11090000	Wheat gluten, whether or not dried	40.00%	20.00%	20.00%	X		Y	
		OR NT 13/KGM WHICHEVER IS HIGHER	OR NT6.50/KGM WHICHEVER IS HIGHER	OR NT6.50/KGM WHICHEVER IS HIGHER				
12010000	Soya beans, whether or not broken	1.50%	1.50%	1.50%	X			
12021000	Ground-nuts, in shell	##30.00%	# NT49.00/KGM	# NT42.00/KGM	X+5	SSG		
12022000	Ground-nuts, shelled, whether or not broken	##30.00%	# NT75.00/KGM	# NT64.00/KGM	X+5	SSG		
12030000	Copra	2.50%	2.50%	2.50%	X			
12040000	Linseed, whether or not broken	0.00%	0.00%	0.00%	X			
12050010	Rape seeds, whether or not broken	12.50%	12.50%	12.50%	X			
12050020	Colza seeds, whether or not broken	17.50%	17.50%	17.50%	X			
12060000	Sunflower seeds, whether or not broken	30.00%	8.00%	0.00%	X+5			

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1	2	(1)	(2)	(3)	4	5	6	7
12071000	Palm nuts and kernels	10.00%	5.00%	5.00%	X			
12072000	Cotton seeds	1.50%	1.50%	1.50%	X			
12073000	Castor oil seeds	1.50%	1.50%	1.50%	X			
12074000	Sesamum seeds	20.00%	20.00%	20.00%	X			
12075000	Mustard seeds	17.50%	17.50%	17.50%	X			
12076000	Safflower seeds	12.50%	12.50%	12.50%	X			
12079100	Poppy seeds	##25.00%	0.00%	0.00%	X			
12079200	Shea nuts (karite nuts)	15.00%	15.00%	15.00%	X			
12079900	Other oil seeds and oleaginous fruits, whether or not broken	25.00%	5.00%	0.00%	X+5			
12081000	Flours and meals of soya beans	5.00%	5.00%	5.00%	X			
12089010	Other flours and meals of oil seeds or oleaginous fruits, other than those of mustard, edible	@15.00%						
12089010A	Flours and meals of ground-nuts, edible	##15.00%	# NT75.00/KGM	# NT64.00/KGM	X+5	SSG		
12089010B	Other flours and meals of oil seeds or oleaginous fruits, other than those of mustard, edible	15.00%	15.00%	15.00%	X			

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1	2	(1)	(2)	(3)	4	5	6	7
12089020	Other flours and meals of oil seeds or oleaginous fruits, other than those of mustard, inedible	\$10.00%						
12089020A	Flours and meals of ground-nuts, inedible	## 10.00%	# NT75.00/KGM	# NT64.00/KGM	X+5	SSG		
12089020C	Other flours and meals of oil seeds or oleaginous fruits, other than those of mustard, inedible	10.00%	10.00%	10.00%	X			
12091100	Sugar beet seed	0.00%	0.00%	0.00%	X			
12091900	Other beet seed	0.00%	0.00%	0.00%	X			
12092100	Lucerne (alfalfa) seed	0.00%	0.00%	0.00%	X			
12092200	Clover (trifolium spp.) seed	0.00%	0.00%	0.00%	X			
12092300	Fescue seed	0.00%	0.00%	0.00%	X			
12092400	Kentucky blue grass (poa pratensis L.) seed	0.00%	0.00%	0.00%	X			
12092500	Rye grass (lohum multiflorum lam., lolium perenne L.) seed	0.00%	0.00%	0.00%	X			
12092600	Timothy grass seed	0.00%	0.00%	0.00%	X			
12092900	Seeds of other forage plants, other than beet seed	0.00%	0.00%	0.00%	X			
12093000	Seeds of herbaceous plants cultivated principally for their flowers	0.00%	0.00%	0.00%	X		Y	

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1	2	(1)	(2)	(3)	4	5	6	7
12099100	Vegetable seed	0.00%	0.00%	0.00%	X			
12099900	Other seed, fruits and spores, of a kind used for planting	0.00%	0.00%	0.00%	X			
12101000	Hop cones, neither ground nor powdered nor in the form of pellets	15.00%	15.00%	15.00%	X			
12102000	Hop cones, ground, powdered or in the form of pellets; lupulin	15.00%	15.00%	15.00%	X		Y	
12111000	Liquorice roots	0.00%	0.00%	0.00%	X			
12112010	Chie Lin ginseng (incl. fibrous roots, stems, broken ginseng)	5.00%	5.00%	5.00%	X			
12112021	Radix ginseng rubra (Korea) (incl. fibrous roots, stems, broken ginseng)	5.00%	5.00%	5.00%	X			
12112022	Radix ginseng alba (Korea) (incl. fibrous roots, stems, broken ginseng)	5.00%	5.00%	5.00%	X			
12112031	Radix ginseng rubra (Japan) (incl. fibrous roots, stems, broken ginseng)	5.00%	5.00%	5.00%	X			
12112032	Radix ginseng alba (Japan) (incl. fibrous roots, stems, broken ginseng)	5.00%	5.00%	5.00%	X			
12112041	Pao Shen (American ginseng)	4.00%	4.00%	4.00%	X			
12112042	Pao Shen Wei, Hsu, I Chung Shen (Radix	4.00%	4.00%	4.00%	X			

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1	2	(1)	(2)	(3)	4	5	6	7
	ginseng)							
12112043	I Chung Sheng Wei, Hsu (ginseng radix)	4.00%	4.00%	4.00%	X			
12112051	Tien Ch'i (Radix Pseudoginseng)	0.00%	0.00%	0.00%	X			
12112052	Yuan Ch'i Wei (Radicis Pseudoginseng)	0.00%	0.00%	0.00%	X			
12112090	Other ginseng roots	5.00%	5.00%	5.00%	X			
12119011	Sandal wood chip	0.00%	0.00%	0.00%	X			
12119012	Ch'en Hsiang (Lignum Aqulariae)	0.00%	0.00%	0.00%	X			
12119013	Tu Chung (Cortex Eucommiae)	0.00%	0.00%	0.00%	X			
12119014	P'o Tu'ng (Cortex Magnoliae)	0.00%	0.00%	0.00%	X			
12119015	P'o Ken, p'o Hua (Cortex Magnoliae)	0.00%	0.00%	0.00%	X			
12119016	Fan Hsieh Yeh (Folium Sennae)	0.00%	0.00%	0.00%	X			
12119017	Shen Yeh (Folium Panacis)	0.00%	0.00%	0.00%	X			
12119018	Pai Ts'ao (Folium Agastaches)	0.00%	0.00%	0.00%	X			
12119019	Tu Fu Ling (Rhizoma Similacis Glabrae)	0.00%	0.00%	0.00%	X			
12119020	China root, P'ing P'ien (Poria)	0.00%	0.00%	0.00%	X			
12119021	China root, Ch'ieh P'ien Szu (Poria)	0.00%	0.00%	0.00%	X			

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1	2	(1)	(2)	(3)	4	5	6	7
12119022	Fang Fu Ling, Fu Shen, Pi Fu Ling (Poria)	0.00%	0.00%	0.00%	X			
12119023	Ta Huang (Rhizoma Rhei)	0.00%	0.00%	0.00%	X			
12119024	Huang Lien (Rhizoma Coptidis)	0.00%	0.00%	0.00%	X			
12119025	Ch'uan Kung (Rhizoma Ligustici Wallichii)	0.00%	0.00%	0.00%	X			
12119026	Hsiao Yun Pei, Hsiao Hsi Pei (Bulbus Fritillariae Cirrhosae)	0.00%	0.00%	0.00%	X			
12119027	Sung Fan Pei, Ch'ing Pei (Bulbus Fritillariae Cirrhosae)	0.00%	0.00%	0.00%	X			
12119028	Lu Pei (Bulbus Fritillariae Cirrhosae)	0.00%	0.00%	0.00%	X			
12119029	Tse Pei Mu (Bulbus Fritillariae Thunbergii)	0.00%	0.00%	0.00%	X			
12119030	Pai Chu (Rhizoma Atractylodis Macrocephalae)	0.00%	0.00%	0.00%	X			
12119031	Sheng Tien Hsiung (Rhizoma Typhonii)	0.00%	0.00%	0.00%	X			
12119032	Hey, Pai Fu P'ien Hsiao Hy Fu P'ien (Rhizoma Typhonii)	0.00%	0.00%	0.00%	X			
12119033	Pei Fu P'ien (Rhizoma Typhonii)	0.00%	0.00%	0.00%	X			
12119034	Wo Shu (Rhizoma Zedoariae)	0.00%	0.00%	0.00%	X			
12119035	Kao Liang Chiang (Rhizoma Alpiniae Officinarum)	0.00%	0.00%	0.00%	X			
12119036	Hu Huang Lien (Rhizoma Picrorrhizae)	0.00%	0.00%	0.00%	X			

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1	2	(1)	(2)	(3)	4	5	6	7
12119037	Pan Hsia (Tuber Pinelliae)	0.00%	0.00%	0.00%	X			
12119038	Tien Ma (Rhizoma Gastrodiae)	0.00%	0.00%	0.00%	X			
12119039	Chih Mu (Rhizoma Anemarrhenae)	0.00%	0.00%	0.00%	X			
12119040	Huang Ching (Rhizoma Polygonati)	0.00%	0.00%	0.00%	X			
12119041	Niu Hsi (Achyranthis Radix) Ch'uan Niu Tou Tu Niu Ch'i (Radix Cyathulae)	0.00%	0.00%	0.00%	X			
12119042	Yin Ch'ai Hu (Radix Stellariae Dichotomae)	0.00%	0.00%	0.00%	X			
12119043	Ch'ai Hu (Radix Bupleuri)	0.00%	0.00%	0.00%	X			
12119044	Pai Shau (Radix Paeonige Alba)	0.00%	0.00%	0.00%	X			
12119045	Tai Chi (Radix Euphorbiae)	0.00%	0.00%	0.00%	X			
12119046	Huang Ch'in (Radix Scutellariae)	0.00%	0.00%	0.00%	X			
12119047	Tan Shen (Radix Salvia Multiorrhiza)	0.00%	0.00%	0.00%	X			
12119048	Hsuan Sheng (Yuang Sheng) (Radix Scrophulariae)	0.00%	0.00%	0.00%	X			
12119049	Ti Huang (Radix et Rhizoma Rehmanniae)	0.00%	0.00%	0.00%	X			
12119050	Huang Chi (Radix Astragali)	0.00%	0.00%	0.00%	X			
12119051	I Tiao Ken (Radix Moganianae)	0.00%	0.00%	0.00%	X			

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1	2	(1)	(2)	(3)	4	5	6	7
12119052	Fang Feng (Radix Ledebourieliae)	0.00%	0.00%	0.00%	X			
12119053	Pei Sa Sheng (Radix Glehniae)	0.00%	0.00%	0.00%	X			
12119054	Tang K'uei (Radix Angelicae Sinensis)	0.00%	0.00%	0.00%	X			
12119055	Hsi K'uei Ch'ao, Siao K'uei Wei	0.00%	0.00%	0.00%	X			
12119056	Po Wei K'uei Pi'en	0.00%	0.00%	0.00%	X			
12119057	Tang Sheng (Codonopsis Pilosulae Radix)	0.00%	0.00%	0.00%	X			
12119058	Ming Ya Tang (Radix Codonopsis Pilosulae)	0.00%	0.00%	0.00%	X			
12119059	Putchuck, old (Radix Saussureae)	0.00%	0.00%	0.00%	X			
12119060	Putchuck, new (Radix Saussureae)	0.00%	0.00%	0.00%	X			
12119061	Pai Shao	0.00%	0.00%	0.00%	X			
12119062	Chi Kuan Hua (Flos Celosiae Cristatae)	0.00%	0.00%	0.00%	X			
12119063	Hsin I (Flos Magnoliae Liliforae)	0.00%	0.00%	0.00%	X			
12119064	Suan Tsao Jen (Semen Zizyphi Spinosae)	0.00%	0.00%	0.00%	X			
12119065	Erh Ch'a (Catechu)	0.00%	0.00%	0.00%	X			
12119066	Huo Ma Jen (Fructus Cannabis)	0.00%	0.00%	0.00%	X			
12119067	Lo Han Kuo (Fructus Momordicae)	0.00%	0.00%	0.00%	X			

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12119068	Ta Fu Pi (Pericarpium Arecae)	0.00%	0.00%	0.00%	X			
12119069	Betelnuts, dried (Ta-Fu-Tzu)	@0.00%	@0.00%	@0.00%	X			
12119091	Other plants and parts of plants (including seeds and fruits), used for pharmacy, fresh or dried, whether or not cut, crushed or powdered	0.00%	0.00%	0.00%	X			
12119092	Other plants and parts of plants (including seeds and fruits) used for perfumery, fresh or dried, whether or not cut, crushed or powdered	15.00%	15.00%	15.00%	X		Y	
12119093	Other plants and parts of plants (including seeds and fruits), used for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered	7.50%	7.50%	7.50%	X			
12121000	Locust beans, including locust bean seeds	30.00%	18.00%	15.00%	X+5			
12122010	Laminaria seaweed	15.00%	15.00%	15.00%	X			
12122020	Sea laver, edible seaweed	15.00%	15.00%	15.00%	X			
12122030	Black moss	15.00%	15.00%	15.00%	X			
12122040	Eucheuma, dried	3.00%	3.00%	3.00%	X			
12122090	Other seaweeds and other algae	15.00%	15.00%	15.00%	X			
12123000	Apricot, peach or plum stones and kernels	25.00%	19.00%	16.00%	X+5			

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1	2	(1)	(2)	(3)	4	5	6	7
12129100	Sugar beet	30.00%	19.00%	16.00%	X+5			
12129200	Sugar cane	10.00%	10.00%	10.00%	X			
12129910	Lily-flower seed	40.00%	19.00%	16.00%	X+5			
12129920	Pine (i.e. fir-nuts) seed	25.00%	19.00%	16.00%	X+5			
12129930	Melon seeds (incl. watermelon seed)	50.00%	33.00%	30.00%	X+5			
12129940	Pumpkin or squash seed	30.00%	15.00%	10.00%	X+5			
12129950	Chicory roots	20.00%	20.00%	20.00%	X			
12129990	Other fruit stones and kernels and other vegetable products, primarily for human consumption	30.00%	19.00%	16.00%	X+5			
12130000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	0.00%	0.00%	0.00%	X		Y	
12141000	Lucerne (Alfalfa) meal and pellets	0.00%	0.00%	0.00%	X			
12149000	Other vegetable materials for forage	0.00%	0.00%	0.00%	X			
13011010	Shellac	2.50%	2.50%	2.50%	X			
13011090	Other lac	2.50%	2.50%	2.50%	X			
13012000	Gum arabic	2.50%	2.50%	2.50%	X		Y	

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1	2	(1)	(2)	(3)	4	5	6	7
13019010	Rosin (colophony), nature	0.00%	0.00%	0.00%	X			
13019021	Myrrh gum	0.00%	0.00%	0.00%	X			
13019022	Olibanum gum	0.00%	0.00%	0.00%	X			
13019030	Balsamine	5.00%	5.00%	5.00%	X			
13019090	Other natural gums, resins, gum-resins, and balsams	0.00%	0.00%	0.00%	X			
13021100	Saps and extracts of opium	0.00%	0.00%	0.00%	X			
13021200	Saps and extracts of liquorice	15.00%	15.00%	15.00%	X			
13021300	Saps and extracts of hops	2.50%	2.50%	2.50%	X		Y	
13021410	Saps and extract of pyrethrum	2.50%	2.50%	2.50%	X			
13021420	Saps and extract of the roots of plants containing rotenone	2.50%	2.50%	2.50%	X			
13021910	Saps and extracts of aloes	15.00%	15.00%	15.00%	X			
13021920	Natural lacquer	2.50%	2.50%	2.50%	X			
13021990	Other vegetable saps and extracts	15.00%	15.00%	15.00%	X		Y	
13022000	Pectic substances, pectinates and pectates	5.00%	5.00%	5.00%	X		Y	
13023100	Agar-agar	7.50%	7.50%	7.50%	X			

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1	2	(1)	(2)	(3)	4	5	6	7
13023210	Mucilages and thickeners, whether or not modified, derived from locust beans or locust bean seeds	7.50%	7.50%	7.50%	X		Y	
13023220	Mucilages and thickeners, whether or not modified, derived from guar seeds	7.50%	7.50%	7.50%	X		Y	
13023910	Carrageenin extracted from carrageen	7.50%	7.50%	7.50%	X		Y	
13023990	Other mucilages and thickeners, whether or not modified, derived from vegetable products	7.50%	7.50%	7.50%	X		Y	
14011000	Bamboos (including canes, split skin and root)	0.00%	0.00%	0.00%	X			
14012000	Rattan whole, core, fibre, skin, split	0.00%	0.00%	0.00%	X			
14019000	Other vegetable materials for plaiting	0.00%	0.00%	0.00%	X			
14021000	Kapok	5.00%	5.00%	5.00%	X			
14029100	Vegetable hair	5.00%	5.00%	5.00%	X			
14029900	Other vegetable materials of a kind used primarily as stuffing or as padding	5.00%	5.00%	5.00%	X			
14031000	Broomcorn (sorghum vulgare var. technicum)	5.00%	5.00%	5.00%	X			
14039000	Other vegetable materials of a kind used primarily in brushes or in brooms (for example, piassava, couch-grass and istle), whether or not in bundles or hanks	5.00%	5.00%	5.00%	X			

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1	2	(1)	(2)	(3)	4	5	6	7
14041000	Raw vegetable materials of a kind used primarily in dyeing or tanning	30.00%	20.00%	20.00%	X			
14042000	Cotton linters	0.00%	0.00%	0.00%	X			
14049010	Fibrous skeleton of flax	15.00%	15.00%	15.00%	X			
14049020	Vegetable shell flour	15.00%	10.00%	10.00%	X			
14049030	Tree fern and scrap of cyatheaceae	0.00%	0.00%	0.00%	X			
14049090	Other vegetable products not elsewhere specified or included	30.00%	23.00%	20.00%	X+5			
15010010	Lard, acid value not exceeding 1	25.00%	23.00%	20.00%	X+5			
15010020	Lard, acid value exceeding 1	30.00%	23.00%	20.00%	X+5			
15010090	Other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted	30.00%	23.00%	20.00%	X+5			
15020010	Fats of bovine animals, sheep goats, unrendered	1.25%	1.25%	1.25%	X			
15020021	Fats of bovine animals, sheep or goats, rendered, acid value not exceeding 1	5.00%	5.00%	5.00%	X			
15020022	Fats of bovine animals, sheep or goats, rendered, acid value exceeding 1	1.25%	1.25%	1.25%	X			
15030011	Lard stearin, oleostearin and tallow stearin, acid value not exceeding 1	25.00%	18.00%	13.00%	X+5			

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1	2	(1)	(2)	(3)	4	5	6	7
15030012	Lard stearin, oleostearin and tallow stearin, acid value exceeding 1	5.00%	4.50%	4.00%	X+5			
15030021	Lard oil, oleo oil and tallow oil, acid value not exceeding 1	25.00%	18.00%	13.00%	X+5			
15030022	Lard oil, oleo oil and tallow oil, acid value exceeding 1	5.00%	4.50%	4.00%	X+5			
15041000	Fish-liver oils and their fractions	7.50%	7.50%	7.50%	X		Y	
15042000	Fats and oils and their fractions, of fish other than liver oils	2.50%	2.50%	2.50%	X			
15043000	Fats and oils and their fractions, of marine mammals	10.00%	10.00%	10.00%	X			
15051000	Wool grease, crude	5.00%	5.00%	5.00%	X		Y	
15059010	Lanolin	5.00%	5.00%	5.00%	X		Y	
15059020	Fatty substance derived from wool grease	5.00%	5.00%	5.00%	X		Y	
15060010	Oil, egg-yolk	20.00%	13.00%	10.00%	X+5			
15060020	Bone-marrow oil	20.00%	13.00%	10.00%	X+5			
15060090	Other animal oils and fats,	20.00%	13.00%	10.00%	X+5			
15071000	Crude soy-bean oil ,whether or not degummed	6.00%	6.00%	6.00%	X			

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15079000	Refined soybean oil and its fractions	6.00%	6.00%	6.00%	X			
15081000	Crude ground-nut (peanut) oil	##35.00%	# 398.00%	# 338.00%	X+5	SSG		
15089000	Refined ground-nut (peanut) oil and its fractions	##35.00%	# 398.00%	# 338.00%	X+5	SSG		
15091000	Virgin olive oil	5.00%	4.00%	0.00%	X+5		Y	
15099000	Refined olive oil and its fractions	5.00%	4.00%	0.00%	X+5		Y	
15100000	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No.15.09	7.50%	7.50%	7.50%	X		Y	
15111000	Crude palm oil	2.50%	2.50%	2.50%	X			
15119000	Refined palm oil and its fractions	2.50%	2.50%	2.50%	X			
15121110	Crude sunflower-seed oil	30.00%	20.00%	5.00%	X+5			
15121120	Crude safflower oil	12.50%	12.50%	12.50%	X			
15121910	Refined sunflower-seed oil and its fractions	30.00%	20.00%	5.00%	X+5		Y	
15121920	Refined safflower oil and its fractions	12.50%	12.50%	12.50%	X		Y	
15122100	Crude cotton-seed oil, whether or not gossypol has been removed	12.50%	12.50%	12.50%	X			

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1	2	(1)	(2)	(3)	4	5	6	7
15122900	Refined cotton-seed oil and its fractions	12.50%	12.50%	12.50%	X			
15131100	Crude coconut (copra) oil	4.00%	4.00%	4.00%	X			
15131900	Refined coconut (copra) oil and its fractions	4.00%	4.00%	4.00%	X			
15132110	Crude palm kernel oil	1.25%	1.25%	1.25%	X			
15132120	Crude babassu oil	10.00%	10.00%	10.00%	X			
15132910	Refined palm kernel oil and its fractions	1.25%	1.25%	1.25%	X			
15132920	Refined babassu oil and its fractions	10.00%	10.00%	10.00%	X			
15141000	Crude rape, colza or mustard oil	12.50%	5.80%	5.00%	X+5		Y	
15149000	Refined rape, colza or mustard oil and fractions thereof	12.50%	5.80%	5.00%	X+5		Y	
15151100	Crude linseed oil	1.25%	1.25%	1.25%	X		Y	
15151900	Refined linseed oil and its fractions	1.25%	1.25%	1.25%	X		Y	
15152100	Crude maize (corn) oil	7.50%	7.50%	7.50%	X			
15152900	Maize (corn) oil and its fractions	7.50%	7.50%	7.50%	X			
15153000	Castor oil and its fractions	1.25%	1.25%	1.25%	X			
15154000	Tung oil and its fractions	5.00%	5.00%	5.00%	X			
15155000	Sesame oil and its fractions	20.00%	18.00%	15.00%	X+5			

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1	2	(1)	(2)	(3)	4	5	6	7
15156000	Jajoba oil and its fractions	10.00%	10.00%	10.00%	X			
15159000	Other fixed vegetable fats and oils and their fractions,	17.50%	17.50%	17.50%	X			
15161011	Hydrogenated (hardened) animal fats and oils and their fractions, acid value not exceeding 1	5.00%	5.00%	5.00%	X			
15161012	Hardened fish oil, acid value not exceeding 1	5.00%	5.00%	5.00%	X			
15161021	Hydrogenated (hardened) animal fats and oils and their fractions, acid value exceeding 1	5.00%	5.00%	5.00%	X			
15161022	Hardened fish oil acid value exceeding 1	5.00%	5.00%	5.00%	X		Y	
15162011	Hydrogenated (hardened) vegetable fats and oils and their fractions, acid value not exceeding 0.6	10.00%	10.00%	10.00%	X			
15162012	Hydrogenated palm oil and hydrogenated palm kernel oil, acid value not exceeding 0.6	5.00%	5.00%	5.00%	X		Y	
15162020	Hydrogenated (hardened) vegetable fats and oils and their fractions, acid value exceeding 0.6	7.50%	7.50%	7.50%	X		Y	
15171000	Margarine, excluding liquid margarine	12.50%	12.50%	12.50%	X		Y	
15179010	Liquid margarine	12.50%	12.50%	12.50%	X		Y	

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1	2	(1)	(2)	(3)	4	5	6	7
15179020	Shortening	10.00%	10.00%	10.00%	X			
15179090	Other edible mixtures or preparations of animal or vegetable fats or oils, other than edible fats or oils or their fractions of heading No.15.16	15.00%	15.00%	15.00%	X		Y	
15180010	Boiled linseed oil	5.00%	5.00%	5.00%	X			
15180020	Dehydrated castor oil	5.00%	5.00%	5.00%	X			
15180030	Linoxyn	5.00%	5.00%	5.00%	X			
15180040	Epoxy soy-bean oil	3.75%	3.75%	3.75%	X		Y	
15180090	Other animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No.15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not	15.00%	15.00%	15.00%	X			
15191100	Stearic acid	1.25%	1.25%	1.25%	X			
15191200	Oleic acid	1.25%	1.25%	1.25%	X		Y	
15191300	Tall oil fatty acids	1.25%	1.25%	1.25%	X			
15191910	Crude animal or vegetable palmitic acids	1.25%	1.25%	1.25%	X		Y	

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1	2	(1)	(2)	(3)	4	5	6	7
15191990	Other industrial monocarboxylic fatty acids	1.25%	1.25%	1.25%	X			
15192010	Acid oils from refining, animal	2.50%	2.50%	2.50%	X			
15192020	Acid oils from refining, vegetable	2.50%	2.50%	2.50%	X			
15193000	Industrial fatty alcohols	1.25%	1.25%	1.25%	X			
15201010	Crude glycerol ( glycerine ) ( purity not over 85% )	3.50%	3.50%	3.50%	X		Y	
15201020	Glycerol water and glycerol lyes	3.50%	3.50%	3.50%	X			
15209000	Other, including synthetic glycerol	3.50%	3.50%	3.50%	X			
15211000	Vegetable waxes, whether or not refined or coloured	2.50%	2.50%	2.50%	X		Y	
15219010	Bees wax (yellow wax), whether or not refined or coloured	5.00%	5.00%	5.00%	X		Y	
15219020	Spermaceti, whether or not refined or coloured	4.00%	4.00%	4.00%	X			
15219090	Other insect waxes, whether or not refined or coloured	7.50%	7.50%	7.50%	X			
15220010	Degras	3.50%	3.50%	3.50%	X			
15220020	Other residues resulting from the treatment of fatty substances or animal or vegetable waxes	3.50%	3.50%	3.50%	X			
16010010	Sausages and similar products, of turkeys meat	40.00%	20.00%	20.00%	X			

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1	2	(1)	(2)	(3)	4	5	6	7
16010090	Other sausages and similar products, of meat, meat offal or blood food preparations based on these products	40.00%	28.00%	25.00%	X+5			
16021010	Homogenised preparations of meat, used as infant food or for dietetic culinary purposes.	10.00%	10.00%	10.00%	X			
16021090	Other homogenised preparations	35.00%	13.00%	10.00%	X+5		Y	
16022000	Prepared or preserved liver of any animal	##40.00%	40.00%	30.00%	X+5		Y	
16023100	Prepared or preserved meat, meat offal of turkeys	\$20.00%						
16023100A	Prepared or preserved meat of turkeys	@20.00%	20.00%	15.00%	X+5			
16023100B	Prepared or preserved meat offal of turkeys	##20.00%	# 400.00%	# 340.00%	X+5	SSG		
16023910	Prepared or preserved meat, meat offal of fowls	##40.00%					Y	
16023910A	Prepared or preserved drum sticks and wings of fowls (including legs and quarters)	##40.00%	# NT64.00/KGM	# NT54.00/KGM	X+5	SSG		
16023910B	Other prepared or preserved meat of fowls	###40.00%	# NT40.00/KGM	# NT34.00/KGM	X+5	SSG		
16023910C	Prepared or preserved meat offal of fowls	##40.00%	# 400.00%	# 340.00%	X+5	SSG		
16023990	Prepared or preserved meat, meat offal of other poultry of heading No.01.05	\$40.00%						

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		1/1/92	Accession	Final				
1	2	(1)	(2)	(3)	4	5	6	7
16023990A	Prepared or preserved meat of duck cut in pieces, frozen	##40.00%	40.00%	40.00%	X			
16023990B	Other prepared or preserved meat of poultry of heading No.01.05	40.00%	40.00%	34.00%	X+5		Y	
16023990C	Prepared or preserved offal of other poultry of heading No.01.05	##40.00%	# 400.00%	# 340.00%	X+5	SSG		
16024100	Prepared or preserved hams and cuts thereof	42.50%	38.00%	32.00%	X+5		Y	
16024200	Prepared or preserved swine meat of shoulders and cuts thereof	40.00%	36.00%	33.00%	X+5			
16024900	Other prepared or preserved meat, meat offals of swine	\$40.00%						
16024900A	Prepared or preserved pork bellies	40.00%	40.00%	40.00%	X			
16024900B	Other Prepared or preserved meat of swine	40.00%	35.00%	30.00%	X+5			
16024900C	Prepared or preserved offals of swine	##40.00%	# 310.00%	# 265.00%	X+5	SSG	Y	
16025000	Prepared or preserved meat, meat offal of bovine animals	\$40.00%						
16025000A	Prepared or preserved meat of bovine animals	40.00%	# 310.00%	# 265.00%	X+5	SSG		
16025000B	Prepared or preserved offals of bovine animals	40.00%	28.00%	23.00%	X+5			
16029010	Sausages and the like, of animal blood	42.50%	30.00%	23.00%	X+5			

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		1/1/92	Accession	Final				
1	2	(1)	(2)	(3)	4	5	6	7
16029090	Other, including preparations of blood of any animal	\$40.00%						
16029090A	Prepared or preserved meat of other animals	40.00%	# 310.00%	# 265.00%	X+5	SSG		
16029090B	Preparations of blood of any animal	40.00%	29.00%	23.00%	X+5			
16029090C	Prepared or preserved offals of other animals	40.00%	# 310.00%	# 265.00%	X+5	SSG		
17011100	Cane sugar, not containing added flavouring or colouring matter	##25.00%	# 168.00%	# 143.00%	X+5	SSG		
17011200	Beet sugar, not containing added flavouring or colouring matter	##25.00%	# 168.00%	# 143.00%	X+5	SSG		
17019110	Raw sugar, containing added flavouring or colouring matter	##25.00%	# 168.00%	# 143.00%	X+5	SSG		
17019120	Refined sugar, containing added flavouring or colouring matter	##35.00%	# 168.00%	# 143.00%	X+5	SSG		
17019910	Sugar, cube and loaf	##35.00%	# 168.00%	# 143.00%	X+5	SSG		
17019920	Rock sugar	##35.00%	# 168.00%	# 143.00%	X+5	SSG		
17019990	Other sugar, refined	##35.00%	# 168.00%	# 143.00%	X+5	SSG		
17021010	Lactose	20.00%	16.00%	10.00%	X+5		Y	
17021020	Lactose syrup	40.00%	29.00%	25.00%	X+5		Y	

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		1/1/92	Accession	Final				
1	2	(1)	(2)	(3)	4	5	6	7
17022000	Maple sugar and maple syrup	40.00%	26.00%	20.00%	X+5			
17023000	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	40.00%	29.00%	25.00%	X+5		Y	
17024000	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose	40.00%	29.00%	25.00%	X+5		Y	
17025000	Chemically pure fructose	10.00%	10.00%	10.00%	X			
17026000	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose	40.00%	26.00%	20.00%	X+5		Y	
17029011	Maltose	40.00%	29.00%	25.00%	X+5			
17029012	Chemically pure maltose	10.00%	10.00%	10.00%	X			
17029020	Caramel	25.00%	23.00%	20.00%	X+5		Y	
17029030	Artificial honey	40.00%	29.00%	25.00%	X+5			
17029090	Other similar articles	40.00%	29.00%	26.00%	X+5			
17031010	Cane molasses, flavoured or coloured	30.00%	20.00%	18.50%	X+5			
17031090	Other cane molasses	6.00%	6.00%	6.00%	X			
17039010	Other molasses, flavoured or coloured	30.00%	20.00%	18.50%	X+5			

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1	2	(1)	(2)	(3)	4	5	6	7
17039090	Other molasses	6.00%	6.00%	6.00%	X			
17041000	Chewing gum, whether or not sugar-coated	35.00%	30.00%	20.00%	X+5		Y	
17049000	Other sugar confectionery (including white chocolate), not containing cocoa	40.00%	30.00%	27.50%	X+5		Y	
18010010	Cocoa beans, whole or broken, raw	0.00%	0.00%	0.00%	X			
18010020	Cocoa beans, whole or broken, roasted	0.00%	0.00%	0.00%	X			
18020000	Cocoa shells, husks, skins and other cocoa waste	0.00%	0.00%	0.00%	X			
18031000	Cocoa paste, not defatted, in bulk or in block	0.00%	0.00%	0.00%	X		Y	
18032000	Cocoa paste, wholly or partly defatted, in bulk or in block	0.00%	0.00%	0.00%	X		Y	
18040000	Cocoa butter, fat and oil	0.00%	0.00%	0.00%	X		Y	
18050000	Cocoa powder, not containing added sugar or other sweetening matter	0.00%	0.00%	0.00%	X		Y	
18061000	Cocoa powder, containing added sugar or other sweetening matter	15.00%	10.00%	5.00%	X+5			
18062000	Other preparations in blocks or slabs weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	15.00%	15.00%	15.00%	X		Y	

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		1/1/92	Accession	Final				
1	2	(1)	(2)	(3)	4	5	6	7
18063100	Other chocolate preparations, in blocks, slabs or bars, weighing not exceeding 2 kg, filled	15.00%	14.50%	10.00%	X+5		Y	
18063200	Other chocolate preparations, in blocks, slabs or bars, weighing not exceeding 2 kg, not filled	15.00%	15.00%	15.00%	X		Y	
18069010	Ice cream powder	22.50%	18.00%	5.00%	X+5			
18069090	Other articles of heading No.1806	17.50%	17.50%	17.50%	X		Y	
19011000	Preparations for infant use, put up for retail sale	10.00%	10.00%	5.00%	X+5		Y	
19012000	Mixed and doughs for the preparation of bakers' wares of heading No.19.05	40.00%	25.00%	20.00%	X+5		Y	
19019011	Malt extract	5.00%	5.00%	5.00%	X		Y	
19019012	Preparations of malt extract (Horlick's malted milk, Ovaltine and the like)	15.00%	15.00%	15.00%	X		Y	
19019021	Prepared milk powder, milk food canned or packaged 5 lbs and under for retail	15.00%	15.00%	12.50%	X+5		Y	
19019022	Other milk powder, prepared	15.00%	15.00%	12.50%	X+5		Y	
19019023	Milk, evaporated or sterilized	\$32.50%						
19019023A	Prepared milk, evaporated, not containing added sugar or other sweetening matter	##32.50%	# NT18.40/KGM	# NT15.60/KGM	X+5	SSG		

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		1/1/92 (1)	Accession (2)	Final (3)				
19019023B	Prepared milk, evaporated, containing added sugar or other sweetening matter	32.50%	29.00%	26.00%	X+5			
19019024	Cream, evaporated or sterilized	20.00%	20.00%	20.00%	X			
19019029	Other milk, prepared	32.50%						
19019029A	Flavoured milk	##32.50%	# NT18.40/KGM	# NT15.60/KGM	X+5	SSG		
19019029B	Other milk, prepared	32.50%	28.00%	25.00%	X+5			
19019030	Ice cream powder	22.50%	18.00%	5.00%	X+5			
19019040	Water flour	30.00%	20.00%	17.00%	X+5			
19019090	Other preparations of heading No.19.01	45.00%	35.00%	30.00%	X+5			
19021100	Uncooked pasta, not stuffed or otherwise prepared, containing eggs	30.00%	27.00%	22.00%	X+5			
19021900	Uncooked pasta, not stuffed or otherwise prepared, not containing eggs	30.00%	27.00%	22.00%	X+5		Y	
19022000	Other stuffed pasta, whether or not cooked or otherwise prepared	50.00%	27.00%	22.00%	X+5			
19023000	Other pasta	30.00%	27.00%	24.00%	X+5			
19024000	Couscous	30.00%	27.00%	22.00%	X+5		Y	
19030010	Tapioca flour	17.00%	17.00%	17.00%	X			

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		OR NT 1306/TNE WHICHEVER IS HIGHER	OR NT1310.0/TNE WHICHEVER IS HIGHER	OR NT1310.0/TNE WHICHEVER IS HIGHER				
19030020	Sago pearl, in flour or similar forms	35.00%	17.00%	14.00%	X+5			
19030030	Other tapioca flour substitutes	17.00%	17.00%	17.00%	X			
19030090	Other similar articles	35.00%	20.00%	20.00%	X			
19041010	Rice threads"ST-Annex5"	##40.00%						
19041090	Other prepared foods obtained by swelling or roasting of cereals or cereal products	\$40.00%						
19041090A	Rice puffed, or prepared by puffing or roasting"ST-Annex5"	##40.00%						
19041090B	Instant rice threads"ST-Annex5"	##40.00%						
19041090C	Processed foods obtained by the swelling or roasting of rice"ST-Annex5"	##40.00%						
19041090D	Processed foods obtained by the swelling or roasting of other cereals or cereal products	40.00%	25.00%	20.00%	X+5			
19049000	Cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared	\$40.00%						
19049000A	Rice products, in grain form, precooked or otherwise prepared"ST-Annex5"	##40.00%						

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19049000B	Cereals, other than maize (corn) and rice, in grain form, precooked or otherwise prepared	40.00%	20.00%	20.00%	X		Y	
19051000	Crispbread	30.00%	10.00%	10.00%	X			
19052000	Gingerbread and the like	25.00%	22.50%	21.00%	X+5			
19053010	Sweet biscuits	35.00%	33.00%	25.00%	X+5		Y	
19053020	Waffles and wafers	25.00%	22.50%	20.00%	X+5		Y	
19054000	Rusks, toasted bread and similar toasted products	30.00%	28.00%	20.00%	X+5		Y	
19059010	Empty cachets of a kind suitable for pharmaceutical use	30.00%	20.00%	5.00%	X+5			
19059020	Rice paper	30.00%	19.00%	17.50%	X+5			
19059030	Bakers' ware for infant	10.00%	10.00%	10.00%	X		Y	
19059040	Biscuits solely for patients	10.00%	10.00%	10.00%	X			
19059050	Rice cracker	##50.00%	30.00%	30.00%	X			
19059060	Ships' biscuits	15.00%	15.00%	15.00%	X		Y	
19059090	Other articles of heading No.19.05	30.00%	23.50%	22.00%	X+5			
20011000	Cucumbers and gherkins, prepared or preserved by vinegar or acetic acid	30.00%	27.00%	25.50%	X+5			

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20012000	Onions, prepared or preserved by vinegar or acetic acid	30.00%	27.00%	25.50%	X+5		Y	
20019010	Other vegetables, prepared or preserved by vinegar or acetic acid	30.00%						
20019010A	Garlic bulb (whole, cut, sliced, broken, or in powder), prepared or preserved by vinegar or acetic acid	30.00%	30.00%	25.50%	X+5			
20019010B	Other vegetables, prepared or preserved by vinegar or acetic acid	30.00%	27.00%	25.50%	X+5			
20019020	Fruits and nuts, prepared or preserved by vinegar or acetic acid	30.00%	27.00%	25.50%	X+5		Y	
20019090	Other edible parts of plants, prepared or preserved by vinegar or acetic acid	30.00%	27.00%	25.50%	X+5			
20021000	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid, whole or in pieces	25.00%	25.00%	25.00%	X		Y	
20029000	Other tomatoes prepared or preserved otherwise than by vinegar or acetic acid	25.00%	25.00%	25.00%	X			
20031010	Forest mushrooms, prepared or preserved otherwise than by vinegar or acetic acid	40.00%	29.00%	25.00%	X+5			
20031090	Other mushrooms, prepared or preserved otherwise than by vinegar or acetic acid	40.00%	29.00%	27.50%	X+5			

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1	2	(1)	(2)	(3)	4	5	6	7
20032000	Truffles, prepared or preserved otherwise than by vinegar or acetic acid	30.00%	20.00%	20.00%	X		Y	
20041010	Potatoes, chips and sticks, prepared or preserved otherwise than by vinegar or acetic acid, frozen	20.00%						
20041010A	Potato sticks, in a package of 1.5 kg or more, prepared or preserved otherwise than by vinegar or acetic acid, frozen	20.00%	15.00%	15.00%	X			
20041010B	Patato chips and other patato sticks, prepared or preserved otherwise than by vinegar or acetic acid, frozen	20.00%	20.00%	20.00%	X			
20041090	Other potatoes, prepared or preserved otherwise than by vinegar or acetic acid, frozen	40.00%	28.00%	20.00%	X+5			
20049000	Other vegetables and mixtures of vegetables, prepared or preserved otherwise than by vinegar or acetic acid, frozen	\$45.00%						
20049000A	Red beans(incl. Adzuki bean, all varieties and red long bean), prepared or preserved otherwise than by vinegar or acetic acid, frozen	##45.00%	# NT27.00/KGM	# NT22.00/KGM	X+5	SSG		
20049000B	Garlic bulb (whole, cut, sliced, broken or in powder), prepared or preserved otherwise than by vinegar or acetic acid, frozen	##45.00%	45.00%	38.25%	X+5			

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1	2	(1)	(2)	(3)	4	5	6	7
20049000C	Other vegetables and mixtures of vegetables, prepared or preserved otherwise than by vinegar or acetic acid, frozen	45.00%	30.00%	25.00%	X+5			
20051000	Homogenised vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	45.00%	20.00%	20.00%	X			
20052010	Potatoes, chips and sticks, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	20.00%						
20052010A	Potato sticks, in a package of 1.5 kg or more, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	20.00%	15.00%	12.50%	X+5			
20052010B	Patato chips and other patato sticks, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	20.00%	20.00%	20.00%	X			
20052090	Other potatoes, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	40.00%	28.00%	22.00%	X+5		Y	
20053000	Sauerkraut, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	45.00%	30.00%	25.00%	X+5			
20054000	Peas, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	45.00%	30.00%	25.00%	X+5			
20055100	Beans, shelled, prepared or preserved otherwise than by vinegar or acetic acid, not	\$45.00%						

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1	2	(1)	(2)	(3)	4	5	6	7
20055100A	frozen Red beans(incl. Adzuki bean, all varieties and red long bean), shelled, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	##45.00%	# NT27.00/KGM	# NT22.00/KGM	X+5	SSG		
20055100B	Other beans, shelled, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	45.00%	25.00%	20.00%	X+5			
20055900	Beans, not shelled, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	\$45.00%						
20055900A	Red beans (incl. Adzuki bean, all varieties and long bean), not shelled, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	##45.00%	# NT27.00/KGM	# NT22.00/KGM	X+5	SSG		
20055900B	Other beans, not shelled, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	45.00%	36.00%	30.00%	X+5			
20056000	Asparagus, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	10.00%	10.00%	10.00%	X			
20057000	Olive prepared or preserved otherwise than by vinegar or acetic acid, not frozen	25.00%	20.00%	15.00%	X+5			
20058010	Can sweet corn	20.00%	20.00%	20.00%	X			

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20058090	Other sweet corn, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	40.00%	25.00%	20.00%	X+5			
20059010	Other vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	\$45.00%						
20059010A	Garlic bulb (whole, cut, sliced, broken or in powder), prepared or preserved otherwise than by vinegar or acetic acid, not frozen	##45.00%	45.00%	38.25%	X+5			
20059010B	Other vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	45.00%	28.00%	25.00%	X+5			
20059020	Mixtures of vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	45.00%						
20059020A	Mixtures of vegeyables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, in a package of 18 kg or more	45.00%	22.50%	22.50%	X			
20059020B	Mixtures of vegeyables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, in a package less than 18 kg	45.00%	33.00%	30.00%	X+5			
20059030	Vegetables, prepared or preserved otherwise than by vinegar or acetic acid, for use as infant food, not frozen	10.00%	10.00%	10.00%	X			

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20060000	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised)	40.00%	28.00%	25.00%	X+5			
20071000	Homogenised preparations	37.50%	20.00%	10.00%	X+5		Y	
20079110	Orange jam and marmalade	40.00%	29.00%	20.00%	X+5			
20079190	Other citrus fruit jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations	40.00%	28.00%	20.00%	X+5			
20079900	Other articles of heading No.20.07	45.00%	33.00%	25.00%	X+5			
20081110	Ground nuts, roasted	##50.00%						
20081110A	Ground-nuts, roasted, not shelled	##50.00%	# NT49.00/KGM	# NT42.00/KGM	X+5	SSG		
20081110B	Ground-nuts, roasted, shelled	##50.00%	# NT75.00/KGM	# NT64.00/KGM	X+5	SSG		
20081190	Ground-nuts, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit	\$40.00%						
20081190A	Ground-nuts, not shelled, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit	##40.00%	# NT49.00/KGM	# NT42.00/KGM	X+5	SSG		
20081190B	Ground-nuts, shelled, otherwise prepared or preserved whether or not containing added sugar or other sweetening matter or spirit	##40.00%	# NT75.00/KGM	# NT64.00/KGM	X+5	SSG		

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20081190C	Peanut butter	40.00%	28.00%	25.00%	X+5			
20081910	Almond, otherwise prepared or preserved	7.50%	7.50%	7.50%	X			
20081920	Pistachios, otherwise prepared or preserved	7.50%	7.50%	7.50%	X			
20081930	Pecans, macadamia nuts, otherwise prepared or preserved	25.00%	13.00%	9.00%	X+5			
20081990	Other nuts and seeds, including mixtures, otherwise prepared or preserved	40.00%						
20081990A	Other nuts and seeds, including mixtures, of a ground-nut content not exceeding 20%, otherwise prepared or preserved	40.00%	40.00%	34.00%	X+5			
20081990B	Other mixtures of nuts and seeds, of a ground-nut content, by weight, exceeding 20%, otherwise prepared or preserved	##40.00%	# NT75.00/KGM	# NT64.00/KGM	X+5	SSG		
20081990C	Other nuts and seeds, including mixtures, not containing ground-nut, otherwise prepared or preserved	40.00%	29.00%	26.00%	X+5			
20082000	Pineapples, otherwise prepared or preserved	30.00%	28.00%	25.00%	X+5			
20083000	Citrus fruit, otherwise prepared or preserved	40.00%	29.00%	26.00%	X+5		Y	
20084000	Pears, otherwise prepared or preserved	40.00%	25.00%	20.00%	X+5			
20085000	Apricots, otherwise prepared or preserved	25.00%	23.00%	21.50%	X+5			

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20086000	Cherries, otherwise prepared or preserved	25.00%	21.50%	20.00%	X+5			
20087000	Peaches, otherwise prepared or preserved	30.00%	20.00%	15.00%	X+5		Y	
20088000	Strawberries, otherwise prepared or preserved	40.00%	33.00%	30.00%	X+5		Y	
20089100	Palm hearts	30.00%	20.00%	20.00%	X			
20089200	Mixtures, other than those of subheading No.2008.19	40.00%	28.00%	25.00%	X+5			
20089910	Litchis, otherwise prepared or preserved	10.00%	10.00%	10.00%	X			
20089920	Longans, otherwise prepared or preserved	10.00%	10.00%	10.00%	X			
20089930	Mangos, otherwise prepared or preserved	35.00%	28.00%	25.00%	X+5			
20089991	Fruit and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter	40.00%	28.00%	25.00%	X+5			
20089992	Fruit and other edible parts of plants, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included, for use as infant food	10.00%	10.00%	10.00%	X			
20091110	Orange juice, unfermented and not containing added spirit, nature, frozen	45.00%	35.00%	30.00%	X+5			

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20091120	Orange juice, unfermented and not containing added spirit, concentrated, frozen	45.00%						
20091120A	Orange juice, unfermented and not containing added spirit, concentrated, in a package of 18 kg or more, frozen	45.00%	22.50%	22.50%	X			
20091120B	Orange juice, unfermented and not containing added spirit, concentrated, in a package less than 18 kg or more, frozen	45.00%	35.00%	30.00%	X+5			
20091910	Orange juice, unfermented and not containing added spirit, nature, not frozen	45.00%	40.00%	35.00%	X+5		Y	
20091920	Orange juice, unfermented and not containing added spirit, concentrated, not frozen	45.00%						
20091920A	Orange juice, unfermented and not containing added spirit, concentrated, in a package of 18 kg or more, not frozen	45.00%	22.50%	22.50%	X			
20091920B	Orange juice, unfermented and not containing added spirit, concentrated, in a package less than 18 kg or more, not frozen	45.00%	40.00%	35.00%	X+5			
20092000	Grapefruit juice, unfermented and not containing added spirit	45.00%						
20092000A	Grapefruit juice, unfermented and not containing added spirit, in a package of 18 kg or more	45.00%	22.50%	22.50%	X			

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1	2	(1)	(2)	(3)	4	5	6	7
20092000B	Grapefruit juice, unfermented and not containing added spirit, in a package less than 18 kg or more	45.00%	35.00%	30.00%	X+5			
20093000	Juice of any other single citrus fruit, unfermented and not containing added spirit	45.00%						
20093000A	Juice of any other single citrus fruit, unfermented and not containing spirit, in a package of 18 kg or more	45.00%	20.00%	20.00%	X			
20093000B	Juice of any other single citrus fruit, unfermented and not containing spirit, in a package less than 18 kg or more	45.00%	35.00%	30.00%	X+5			
20094010	Pineapple juice, unfermented and not containing added spirit, nature	45.00%	35.00%	30.00%	X+5			
20094020	Pineapple juice, unfermented and not containing added spirit, concentrated	45.00%						
20094020A	Pineapple juice, unfermented and not containing added spirit, concentrated, in a package of 18 kg or more	45.00%	20.00%	20.00%	X			
20094020B	Pineapple juice, unfermented and not containing added spirit, concentrated, in a package less than 18 kg	45.00%	35.00%	25.00%	X+5			
20095010	Tomato juice, unfermented and not containing added spirit, nature	45.00%	35.00%	30.00%	X+5			

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1	2	(1)	(2)	(3)	4	5	6	7
20095020	Tomato juice, unfermented and not containing added spirit, concentrated	45.00%	35.00%	30.00%	X+5		Y	
20096010	Grape juice, unfermented and not containing added spirit, nature	45.00%	35.00%	30.00%	X+5			
20096020	Grape juice, unfermented and not containing added spirit, concentrated	45.00%						
20096020A	Grape juice, unfermented and not containing added spirit, concentrated, in a package of 18 kg or more	45.00%	22.50%	22.50%	X			
20096020B	Grape juice, unfermented and not containing added spirit, concentrated, in a package less than 18 kg	45.00%	35.00%	30.00%	X+5			
20097010	Apple juice, unfermented and not containing added spirit, nature	45.00%	35.00%	30.00%	X+5			
20097020	Apple juice, unfermented and not containing added spirit, concentrated	45.00%						
20097020A	Apple juice, unfermented and not containing added spirit, concentrated, in a package of 18 kg or more	45.00%	20.00%	20.00%	X			
20097020B	Apple juice, unfermented and not containing added spirit, concentrated, in a package less than 18 kg	45.00%	35.00%	30.00%	X+5			
20098010	Mango juices	50.00%	40.00%	35.00%	X+5			

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1	2	(1)	(2)	(3)	4	5	6	7
20098091	Juice of any other single fruit or vegetable, nature, unfermented and not containing added spirit	45.00%	35.00%	30.00%	X+5			
20098092	Juice of any single fruit or vegetable unfermented and not containing added spirit for use as infant food	10.00%	10.00%	10.00%	X			
20099010	Mixtures of juices	45.00%	35.00%	25.00%	X+5			
20099020	Mixtures of juices for use as infant food	10.00%	10.00%	10.00%	X		Y	
21011000	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee basis of coffee	10.00%	10.00%	10.00%	X		Y	
21012000	Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate concentrates or with a basis of tea or mate	35.00%	29.00%	27.50%	X+5			
21013000	Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof	35.00%	29.00%	26.00%	X+5			
21021000	Active yeasts	10.00%	10.00%	10.00%	X		Y	
21022000	Inactive yeasts; other single-cell micro-organisms, dead	10.00%	10.00%	10.00%	X		Y	

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1	2	(1)	(2)	(3)	4	5	6	7
21023000	Prepared baking powders	10.00%	10.00%	10.00%	X			
21031000	Soya sauce	20.00%	20.00%	20.00%	X			
21032000	Tomato ketchup and other tomato sauces	17.50%	17.50%	17.50%	X			
21033000	Mustard flour and meal and prepared mustard	20.00%	20.00%	20.00%	X		Y	
		OR NT 12/KGM WHICHEVER IS HIGHER	OR NT12.00/KGM WHICHEVER IS HIGHER	OR NT12.00/KGM WHICHEVER IS HIGHER				
21039010	Mayonnaise, salad dressing	17.50%	17.50%	17.50%	X		Y	
21039020	Curry sauce	17.50%	17.00%	17.00%	X			
21039030	Fermented soy and rice mixtures (miso)	45.00%	40.00%	30.00%	X+5			
21039040	Sweet osmanthus, paste	15.00%	15.00%	15.00%	X			
21039090	Other articles of heading No. 21.03	25.00%	19.00%	17.50%	X+5			
21041011	Meat soups and broths and preparations therefor, liquid	30.00%	25.00%	20.00%	X+5			
21041019	Other soups and broths and preparations therefor, liquid	30.00%	25.00%	20.00%	X+5			
21041021	Meat soups and broths and preparations therefor, solid or powder	30.00%	25.00%	20.00%	X+5		Y	

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1	2	(1)	(2)	(3)	4	5	6	7
21041029	Other soups and broths and preparations thereof solid or powder	30.00%	25.00%	20.00%	X+5			
21042010	Homogenised composite food preparations, used as infant food or for dietetic purposes	10.00%	10.00%	10.00%	X		Y	
21042090	Other homogenised composite food preparations	30.00%	20.00%	17.00%	X+5			
21050010	Ice cream, whether or not containing cocoa	22.50%	18.00%	16.50%	X+5			
21050090	Other edible ice, whether or not containing cocoa	25.00%	18.00%	16.50%	X+5			
21061010	Protein concentrates and textured protein substances (containing less than 50% of protein)	42.50%	28.00%	5.00%	X+5			
21061020	Protein concentrates and textured protein substances (containing 50% or more of protein)	5.00%	5.00%	5.00%	X			
21069010	Syrups, coloured or flavoured	40.00%	20.00%	20.00%	X		Y	
21069020	Synthetic sweetening agent and special dietary foods solely for patients	10.00%	10.00%	10.00%	X		Y	
21069030	A nourishing food prepared with high protein (containing 50% or more of protein)	5.00%	5.00%	5.00%	X		Y	
21069040	Infant food	10.00%	10.00%	10.00%	X		Y	
21069051	Non-alcoholic compound preparations for making foodstuff	20.00%	10.00%	10.00%	X		Y	

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1	2	(1)	(2)	(3)	4	5	6	7
21069052	Non-alcoholic compound preparations for making beverages	1.25%	1.25%	1.25%	X			
21069060	Ice cream powder	22.50%	16.00%	15.00%	X+5		Y	
21069070	Concentrated fruit juice for drinking maker use, not including falling within heading No.	40.00%	29.00%	25.00%	X+5			
21069080	Bee pollen	50.00%	40.00%	35.00%	X+5			
21069091	Coffee creamer, soybeans preparations; donuts and pancakes or their mixtures	20.00%	13.00%	10.00%	X+5			
21069099	Other food preparations, n.e.s.	\$50.00%						
21069099A	Red bean (incl. Adzuki bean, all varieties and long bean) paste	##50.00%	# NT27.00/KGM	# NT22.00/KGM	X+5	SSG		
21069099B	Preparations for making pop corn	50.00%	15.00%	15.00%	X			
21069099C	Other food preparations, n.e.s.	50.00%	35.00%	30.00%	X+5			
22011000	Mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured	7.50%	7.50%	7.50%	X		Y	
22019010	Snow and ice	0.00%	0.00%	0.00%	X			
22019090	Other waters, not containing added sugar or other sweetening matter nor flavoured	0.00%	0.00%	0.00%	X		Y	

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1	2	(1)	(2)	(3)	4	5	6	7
22021000	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	10.00%	10.00%	10.00%	X		Y	
22029011	Orange juice drink, unfermented	45.00%	30.00%	25.00%	X+5		Y	
22029012	Grapefruit juice drink, unfermented	45.00%	25.00%	20.00%	X+5			
22029013	Pineapple juice drink, unfermented	45.00%	25.00%	20.00%	X+5			
22029014	Tomato juice drink, unfermented	45.00%	30.00%	25.00%	X+5			
22029015	Grape juice drink, unfermented	45.00%	25.00%	20.00%	X+5		Y	
22029016	Apple juice drink, unfermented	45.00%	25.00%	20.00%	X+5		Y	
22029019	Other fruit juice drink, unfermented	45.00%	30.00%	25.00%	X+5			
22029021	Orange juice drink, unfermented, soft	45.00%	30.00%	25.00%	X+5		Y	
22029022	Grapefruit juice drink, unfermented, soft	45.00%	25.00%	20.00%	X+5			
22029023	Pineapple juice drink, unfermented, soft	45.00%	25.00%	20.00%	X+5			
22029024	Tomato juice drink, unfermented, soft	45.00%	30.00%	25.00%	X+5			
22029025	Grape juice drink, unfermented, soft	45.00%	25.00%	20.00%	X+5		Y	
22029026	Apple juice drink, unfermented, soft	45.00%	25.00%	20.00%	X+5			
22029029	Other fruit juice drink, unfermented, soft	45.00%	30.00%	25.00%	X+5			

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1	2	(1)	(2)	(3)	4	5	6	7
22029030	Vegetable juice and soft drink, unfermented	45.00%	30.00%	25.00%	X+5			
22029090	Other water, sweetened or flavoured with fruit juices essences or extracts, non-alcoholic	10.00%	10.00%	10.00%	X		Y	
22030000	Beer made from malt	50.00%	S 10.00%	S 0.00%	X+7		Y	
22041010	Champagne	50.00%	S 30.00%	S 20.00%	X+5		Y	
22041090	Other sparkling wine	50.00%	S 30.00%	S 20.00%	X+5		Y	
22042100	Other wine of fresh grapes, in containers holding 2 liter or less	50.00%	S 30.00%	S 20.00%	X+5		Y	
22042900	Other wine of fresh grapes, in containers over 2 liter	50.00%	S 30.00%	S 20.00%	X+5		Y	
22043000	Other grape must	50.00%	S 30.00%	S 20.00%	X+5			
22051000	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, in containers holding 2 liter or less	50.00%	S 35.00%	S 20.00%	X+5		Y	
22059000	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, in containers over 2 liter	50.00%	S 35.00%	S 20.00%	X+5		Y	
22060010	Fermented cereal beverages	50.00%	S 42.50%	S 40.00%	X+5			
22060020	Fermented fruit beverages	50.00%	S 35.00%	S 20.00%	X+5		Y	
22060030	Mead	50.00%	S 35.00%	S 20.00%	X+5		Y	

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22060090	Other fermented beverages	50.00%	S 35.00%	S 20.00%	X+5			
22071000	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	30.00%						
22071000A	Industrial alcohol, undenatured, of an alcoholic strength by volume of 80% vol or higher, used for manufacture of chemical products through chemical synthetic reaction	30.00%	S 3.00%	S 3.00%	X			
22071000B	Other undenatured ethyl alcohol, of an alcoholic strength by volume of 80% vol or higher	30.00%	S 25.00%	S 20.00%	X+5			
22072000	Ethyl alcohol and other spirits, denatured, of any strength	35.00%						
22072000A	Industrial alcohol, denatured, of any strength, used for manufacture of chemical products through chemical synthetic reaction	35.00%	S 3.00%	S 3.00%	X		Y	
22072000B	Other ethyl alcohol and spirits, denatured of any strength	35.00%	S 25.00%	S 20.00%	X+5		Y	
22081000	Compound alcoholic preparations of a kind used for the manufacture of beverages	50.00%	S 25.00%	S 20.00%	X+5		Y	
22082010	Grape brandy	50.00%	S 25.00%	S 0.00%	X+9		Y	
22082090	Other spirits obtained by distilling grape wine or grape marc	50.00%	S 25.00%	S 0.00%	X+9		Y	

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1	2	(1)	(2)	(3)	4	5	6	7
22083000	Whiskies	50.00%	S 25.00%	S 0.00%	X+9		Y	
22084000	Rum and tafia	50.00%	S 30.00%	S 20.00%	X+5			
22085000	Gin and geneva	50.00%	S 30.00%	S 20.00%	X+5		Y	
22089000	Other spirits, liqueurs and other spirituous beverages	50.00%						
22089000A	Fruit brandy	50.00%	S 25.00%	S 0.00%	X+9			
22089000B	Vodka	50.00%	S 27.50%	S 20.00%	X+5			
22089000C	Liqueurs	50.00%	S 27.50%	S 20.00%	X+5			
22089000D	Other undenatured ethyl alcohol of an alcoholic strength by volume less than 80% vol ; other spirit, liqueurs and other spirituous beverages	50.00%	S 42.50%	S 40.00%	X+5			
22090000	Vinegar and substitutes for vinegar obtained from acetic acid	25.00%	24.00%	20.00%	X+5		Y	
23011000	Flours, meals and pellets, of meat or meat offal; greaves	0.00%	0.00%	0.00%	X			
23012010	Fish meal	0.00%	0.00%	0.00%	X			
23012090	Other flours, meals, and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	0.00%	0.00%	0.00%	X			

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1	2	(1)	(2)	(3)	4	5	6	7
23021000	Bran, sharps and residues of maize (corn)	0.00%	0.00%	0.00%	X			
23022000	Bran, sharps and residues of rice	5.00%	5.00%	5.00%	X			
23023000	Bran, sharps and residues of wheat	1.25%	1.25%	1.25%	X			
23024000	Bran, sharps and residues of other cereals	5.00%	4.50%	4.00%	X+5			
23025010	Bran, sharps of leguminous plants	5.00%	0.00%	0.00%	X			
23025020	Residues of leguminous plants	7.50%	0.00%	0.00%	X			
23031000	Residues of starch manufacture and similar residues	5.00%	5.00%	5.00%	X		Y	
23032010	Bagasse	0.00%	0.00%	0.00%	X			
23032020	Beet-pulp	0.00%	0.00%	0.00%	X		Y	
23032030	Other waste of sugar manufacture	0.00%	0.00%	0.00%	X			
23033000	Brewing or distilling dregs and waste	5.00%	5.00%	5.00%	X		Y	
23040010	Soybean cake	0.00%	0.00%	0.00%	X		Y	
23040090	Other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soybean oil	0.00%	0.00%	0.00%	X			
23050000	Oil-cake and other solid residues, whether or not ground or in the form of pellets,	5.00%						

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1	2	(1)	(2)	(3)	4	5	6	7
	resulting from the extraction of ground-nut oil							
23050000A	Ground-nut cake, with or without shells	##5.00%	0.00%	0.00%	X			
23050000B	Other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	5.00%	5.00%	5.00%	X			
23061000	Oil-cake and solid residues of cotton seeds	0.00%	0.00%	0.00%	X			
23062000	Oil-cake and solid residues of linseed	0.00%	0.00%	0.00%	X			
23063000	Oil-cake and solid residues of sunflower seeds	0.00%	0.00%	0.00%	X			
23064000	Oil-cake and solid residues of rape or colza seeds	0.00%	0.00%	0.00%	X			
23065000	Oil-cake and solid residues of coconut or copra	0.00%	0.00%	0.00%	X			
23066000	Oil-cake and solid residues of palm nuts or kernels	0.00%	0.00%	0.00%	X			
23069010	Tea seed cake	10.00%	0.00%	0.00%	X			
23069090	Other oil-cake and other solid residues	5.00%	5.00%	5.00%	X			
23070010	Wine lees	20.00%	5.00%	5.00%	X			
23070020	Argol	25.00%	17.00%	14.00%	X+5			

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1	2	(1)	(2)	(3)	4	5	6	7
23081000	Material, waste, residues and by-product of acorns and horse-chestnuts, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included	0.00%	0.00%	0.00%	X			
23089000	Other vegetable materials and vegetable waste, vegetable residues and by-products, of a kind used in animal feeding	0.00%	0.00%	0.00%	X		Y	
23091000	Dog or cat food, put up for retail sale	5.00%	5.00%	5.00%	X			
23099010	Fish soluble	0.00%	0.00%	0.00%	X		Y	
23099090	Other preparation for animal feeding	0.00%	0.00%	0.00%	X		Y	
24011010	Flue-cured (Virginia) tobacco, not stemmed/stripped	20.00%	S 17.00%	S 13.00%	X+5			
24011090	Other tobacco, not stemmed/stripped	20.00%	S 17.00%	S 13.00%	X+5		Y	
24012010	Flue-cured (Virginia) tobacco, partly or wholly stemmed/stripped	20.00%	S 17.00%	S 13.00%	X+5			
24012090	Other tobacco, partly or wholly stemmed/stripped	20.00%	S 17.00%	S 13.00%	X+5			
24013000	Tobacco refuse	35.00%	S 17.00%	S 13.00%	X+5			
24021000	Cigars, cheroots and cigarillos, containing tobacco	50.00%	S 30.00%	S 20.00%	X+5		Y	
24022000	Cigarettes containing tobacco	50.00%	S 40.00%	S 40.00%	X		Y	

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1	2	(1)	(2)	(3)	4	5	6	7
24029010	Cigars cheroots and cigarillos, containing tobacco substitutes	50.00%	S 30.00%	S 20.00%	X+5			
24029020	Cigarettes containing tobacco substitutes	50.00%	S 40.00%	S 40.00%	X+5			
24031000	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	50.00%	S 20.00%	S 15.00%	X+5		Y	
24039100	Homogenised or reconstituted tobacco	50.00%	S 20.00%	S 15.00%	X+5			
24039910	Tobacco extracts and essences	50.00%	S 20.00%	S 15.00%	X+5			
24039990	Other manufactured tobacco and manufactured tobacco substitutes	50.00%	S 20.00%	S 15.00%	X+5			
29054300	Mannitol	10.00%	9.10%	5.50%	X+4		Y	
29054400	D-glucitol (sorbitol)	10.00%	9.10%	5.50%	X+4		Y	
33011100	Bergamot oil	1.25%	1.25%	1.25%	X		Y	
33011200	Orange oil	1.25%	1.25%	1.25%	X			
33011300	Lemon oil	1.25%	1.25%	1.25%	X			
33011400	Lime oil	1.25%	1.25%	1.25%	X			
33011900	Other essential oils of citrus fruit	1.25%	1.25%	1.25%	X		Y	
33012100	Geranium oil	1.25%	1.25%	1.25%	X		Y	

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1	2	(1)	(2)	(3)	4	5	6	7
33012200	Jasmin oil	1.25%	1.25%	1.25%	X			
33012310	Lavender oil	1.25%	1.25%	1.25%	X		Y	
33012320	Lavandin oil	1.25%	1.25%	1.25%	X			
33012400	Peppermint (mentha piperita) oil	1.25%	1.25%	1.25%	X			
33012500	Essential oil of other mints	1.25%	1.25%	1.25%	X		Y	
33012600	Vetiver oil	1.25%	1.25%	1.25%	X		Y	
33012910	Camphor oil	1.25%	1.25%	1.25%	X			
33012920	Citronella oil	1.25%	1.25%	1.25%	X			
33012990	Other essential oils other than those of citrus fruit	1.25%	1.25%	1.25%	X		Y	
33013000	Resinoids	1.25%	1.25%	1.25%	X		Y	
33019000	Other concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration, terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	1.25%	1.25%	1.25%	X		Y	
35011000	Casain	5.00%	5.00%	5.00%	X		Y	
35019011	Casain acid	5.00%	5.00%	5.00%	X		Y	

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1	2	(1)	(2)	(3)	4	5	6	7
35019012	Cascinates	5.00%	5.00%	5.00%	X		Y	
35019019	Other casein derivatives	5.00%	5.00%	5.00%	X		Y	
35019020	Casein glues	5.00%	5.00%	5.00%	X		Y	
35021000	Egg albumins	5.00%	5.00%	5.00%	X			
35029000	Other	5.00%						
35029000A	Egg white, power	40.00%	30.00%	25.00%	X+5			
35029000B	Egg white, frozen	40.00%	30.00%	25.00%	X+5			
35029000C	Other egg white similar articles	40.00%	30.00%	25.00%	X+5			
35029000D	Other albumins, albuminates and other albumin derivatives	5.00%	5.00%	5.00%	X			
35030010	Gelatin	2.50%	2.50%	2.50%	X		Y	
35030020	Gelatin derivatives	5.00%	5.00%	5.00%	X		Y	
35030030	Isinglass	5.00%	5.00%	5.00%	X			
35030090	Other glues of animal origin, excluding casein glues of heading No. 35.01	5.00%	5.00%	5.00%	X		Y	
35040011	Peptones and their derivatives	5.00%	5.00%	5.00%	X		Y	
35040019	Other protein substances and their derivatives	5.00%	5.00%	5.00%	X		Y	
35040020	Hide powder, whether or not chromed	5.00%	5.00%	5.00%	X		Y	

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1	2	(1)	(2)	(3)	4	5	6	7
35051010	Dextrins	17.00%	16.10%	14.75%	X+4		Y	
35051020	Etherified or esterified starches	17.00%	16.10%	14.75%	X+4		Y	
35051031	Alpha starch for fodder use	\$7.50%						
35051031A	Rice starch for fodder use	##7.50%	7.50%	7.50%	X			
35051031B	Other alpha starches for fodder use	7.50%	7.00%	6.50%	X+4			
35051032	Alpha starch not for fodder use	\$17.00%						
35051032A	Rice starch, not for fodder use "ST Annex 5"	##17.00%						
35051032B	Other alpha starches, not for fodder use	17.00%	16.10%	14.75%	X+4		Y	
35051040	Soluble or roasted starch	17.00%	16.10%	14.75%	X+4		Y	
35051090	Other modified starches	17.00%	16.10%	14.75%	X+4		Y	
35052000	Glues based on starches or on dextrins or other modified starches	17.00%	16.10%	14.75%	X+4		Y	
38091010	Sizes with a basis of amylaceous substances	10.00%	10.00%	10.00%	X		Y	
38091090	Other finishing agents, dye carriers and other products and preparations, of a kind in the textile, paper, leather or like industries, with a basis of amylaceous substances	10.00%	10.00%	10.00%	X		Y	

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Tariff item number	Description of products	Rate of duty			Implementation Period from/to	Special Safeguard	Initial negotiating right on the Concession	Remark
		1/1/92	Accession	Final				
1	2	(1)	(2)	(3)	4	5	6	7
38236000	Sorbitol other than that of subheading No.2905.44	10.00%	9.30%	6.50%	X+4		Y	
41011010	Whole raw hides and skins of bovine animals, simply dried, of a weight per skin not exceeding 8 kg	0.00%	0.00%	0.00%	X			
41011020	Whole raw hides and skins of bovine animals, dry-salted, of a weight per skin not exceeding 10 kg	0.00%	0.00%	0.00%	X			
41011030	Whole raw hides and skins of bovine animals, fresh, wet-salted, or otherwise preserved, of a weight per skin not exceeding 14 kg	0.00%	0.00%	0.00%	X			
41012100	Whole hides and skins of bovine animals, fresh or wet-salted, of a weight per skin exceeding 14 kg	0.00%	0.00%	0.00%	X			
41012200	Butts and bends, hides and skins of bovine animals, fresh or wet-salted	0.00%	0.00%	0.00%	X			
41012900	Other hides and skins of bovine animals, fresh or wet-salted	0.00%	0.00%	0.00%	X			
41013010	Whole hides and skins of bovine animals, simply dried, other than those of subheading No.4101.10	0.00%	0.00%	0.00%	X			
41013020	Whole salt-dried hides and skins of bovine animals, other than those of subheading No.4101.10	0.00%	0.00%	0.00%	X			

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Tariff item number	Description of products	Rate of duty 3			Implementation Period from/to	Special Safeguard	Initial negotiating right on the Concession	Remark
		1/1/92 (1)	Accession (2)	Final (3)				
1	2	(1)	(2)	(3)	4	5	6	7
41013090	Other hides and skins of bovine animals, otherwise preserved	0.00%	0.00%	0.00%	X			
41014000	Raw hides and skins of equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	0.00%	0.00%	0.00%	X			
41021000	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed, or further prepared), with wool on, whether or not split	0.00%	0.00%	0.00%	X			
41022100	Pickled skins of sheep or lambs, without wool on	0.00%	0.00%	0.00%	X			
41022900	Raw skins of sheep or lambs, otherwise preserved, without wool on, whether or not split	0.00%	0.00%	0.00%	X		Y	
41031000	Raw hides and skins of goats or kids (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	0.00%	0.00%	0.00%	X			
41032010	Dried raw skins of snake	0.00%	0.00%	0.00%	X			
41032090	Other raw skins of reptiles	0.00%	0.00%	0.00%	X			

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Tariff item number	Description of products	Rate of duty 3			Implementation Period from/to	Special Safeguard	Initial negotiating right on the Concession	Remark
		1/1/92	Accession	Final				
1	2	(1)	(2)	(3)	4	5	6	7
41039010	Fresh skins of pig	0.00%	0.00%	0.00%	X			
41039020	Fresh skins of shark	0.00%	0.00%	0.00%	X			
41039090	Other raw hides and skins	0.00%	0.00%	0.00%	X			
43011000	Raw furskins of mink, whole, with or without head, tail or paws	0.00%	0.00%	0.00%	X			
43012000	Raw furskins of rabbit or hare, whole, with or without head, tail or paws	0.00%	0.00%	0.00%	X		Y	
43013000	Raw furskins of lamb, the following: astrakhan, broadtajl, caracul, Persian and similar lamb, indian, chinese, mongolian or tibetan lamb, whole, with or without head, tail or paws	0.00%	0.00%	0.00%	X			
43014000	Raw furskins of beaver, whole, with or without head, tail or paws	0.00%	0.00%	0.00%	X			
43015000	Raw furskins of musk-rat, whole, with or without head, tail or paws	0.00%	0.00%	0.00%	X			
43016000	Raw furskins of fox, whole, with or without head, tail or paws	0.00%	0.00%	0.00%	X			
43017000	Raw furskins of seal, whole, with or without head, tail or paws	0.00%	0.00%	0.00%	X			
43018000	Other raw furskins, whole, with or without head, tail or paws	0.00%	0.00%	0.00%	X			

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Tariff item number	Description of products	Rate of duty			Implementation Period from/to	Special Safeguard	Initial negotiating right on the Concession	Remark
		1/1/92	Accession	Final				
1	2	(1)	(2)	(3)	4	5	6	7
43019000	Raw furskins, heads, tails, paws and other pieces or cuttings, suitable for furriers' use	0.00%	0.00%	0.00%	X			
50010000	Silk-worm cocoons suitable for reeling	12.50%	12.00%	12.00%	X			
50020000	Raw silk (not thrown)	15.00%	14.00%	12.00%	X+4			
50031000	Not carded or combed	12.50%	12.00%	12.00%	X			
50039000	Other silk waste	12.50%	12.00%	12.00%	X			
51011100	Shorn wool, greasy, including fleecce-washed	0.00%	0.00%	0.00%	X			
51011900	Other greasy wool, including fleecce-washed	0.00%	0.00%	0.00%	X			
51012100	Shorn wool, degreased, not carbonised	0.00%	0.00%	0.00%	X		Y	
51012900	Other degreased wool, not carbonised	0.00%	0.00%	0.00%	X			
51013000	Carbonised wool	0.00%	0.00%	0.00%	X			
51021010	Fine hair, rabbit or hare, not carded or combed	0.00%	0.00%	0.00%	X			
51021091	Other greasy fine animal hair, not carded or combed	0.00%	0.00%	0.00%	X			
51021092	Other scoured fine animal hair, not carded or combed	0.00%	0.00%	0.00%	X			
51022010	Greasy coarse animal hair, not carded or	0.00%	0.00%	0.00%	X			

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Tariff item number	Description of products	Rate of duty 3			Implementation Period from/to	Special Safeguard	Initial negotiating right on the Concession	Remark
		1/1/92	Accession	Final				
1	2	(1)	(2)	(3)	4	5	6	7
51022020	combed Scoured coarse animal hair, not carded or combed	0.00%	0.00%	0.00%	X			
51031000	Noils of wool or of fine animal hair	0.00%	0.00%	0.00%	X			
51032000	Other waste of wool or of fine animal hair, not pulled or garnetted	0.00%	0.00%	0.00%	X		Y	
51033000	Waste of coarse animal hair, not pulled or garnetted	0.00%	0.00%	0.00%	X		Y	
52010000	Cotton, not carded or combed	0.00%	0.00%	0.00%	X			
52021000	Yarn waste (including thread waste)	0.00%	0.00%	0.00%	X			
52029100	Garnetted cotton stock	0.00%	0.00%	0.00%	X			
52029900	Other cotton waste	0.00%	0.00%	0.00%	X			
52030000	Cotton, carded or combed	0.00%	0.00%	0.00%	X			
53011000	Flax, raw or retted	0.00%	0.00%	0.00%	X		Y	
53012100	Flax, broken or scutched	0.00%	0.00%	0.00%	X		Y	
53012900	Flax, hackled or otherwise processed, but not spun	0.00%	0.00%	0.00%	X		Y	
53013000	Flax tow and waste	0.00%	0.00%	0.00%	X		Y	

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Tariff item number 1	Description of products 2	Rate of duty 3			Implementation Period from/to 4	Special Safeguard 5	Initial negotiating right on the Concession 6	Remark 7
		1/1/92 (1)	Accession (2)	Final (3)				
53021000	True hemp, raw or retted	0.00%	0.00%	0.00%	X			
53029000	Other true hemp (cannabis sativa L.), processed but not spun; tow and waste of true hemp (including yarn waste and garmetted stock)	0.00%	0.00%	0.00%	X			

Note:

- 1 X: Accession year.
- 2 #: Tariff lines subject to tariff quota or Tariff-based Conversion measures upon Chinese Taipei's accession to the WTO.
- 3 ##: Tariff lines currently subject to import ban.
- 4 S: The agreed tariff rate of the X year shall become effective on the day of entry into force of the reform of our monopoly system on tobacco and alcohol products, which will be no later than six months after our accession to the WTO.
- 5 S: Tariff lines under which few items currently subject to non-tariff measures.
- 6 @: Tariff lines currently subject to area restriction or licensing requirement.
- 7 The following HS numbers 04021019, 04022119, 04022919, and 04041019 have been deleted in 1996's draft of Customs Tariff schedule revision, which will be available subject to approval of Legislative Yuan.  
Products currently subject to these HS numbers will be classified under HS numbers 04021011, 04021090, 04022111, 04022190, 04022911, 04022990, 04041011, 04041090, respectively.
- 8 Few items on our current tariff schedule have been incorrectly classified, which will be moved to their exact HS No. upon Chinese Taipei's accession to the WTO. The following are antitheses of such conversion:

Current HS NO.	Exact HS No.
0408912000 (Egg white powder)	35029000A
0408992000 (Egg white, frozen)	35029000B
0710809040 (Frozen peanuts)	12021000 (in shell)

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Tariff item number	Description of products	Rate of duty			Implementation Period from/to	Special Safeguard	Initial negotiating right on the Concession	Remark
		1/1/92	Accession	Final				
1	2	(1)	(2)	(3)	4	5	6	7
	1209910040 (Garlic bulbs)	12022000 (shelled)	07032000A					

9 The item of "other egg white similar articles" has been incorrectly classified under HS NO 04089990. Upon Chinese Taipei's accession to the WTO, it will be moved to the exact HS NO 35029000C and the description of HS NO. 04089990 will be "other bird's egg, not in shell" instead of "other similar articles".

10 The tariff for Section I products will be reduced in the implementation period on the list. The first stage of reduction will be achieved at the time of accession, which will be followed by subsequent stages each with equal reduction.

**VERIFICATION LIST**

**SECTION I-B**

**Part I Most - Favoured - Nation Tariff**

**Section I Agriculture Product**

**Section I - B Tariff - Quotas**

**1997.05.19**

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Description of Products	Tariff item number(s)	Initial quota quantity and in-quota tariff rate	Final quota quantity and in-quota tariff rate	Implementatio period from/t	Initial negotiating right	Other terms and conditions
1	2	3	4	5	6	7
⊙Pork belly and other meat of swine		3,080 MT	6,160 MT	X/X+5		
. Pork belly and other meat ex swine , boneless , fresh or chilled	0203.19.10	15 %	15 %			
. Pork belly and other meat ex swine , with bone in , fresh or chilled	0203.19.90	15 %	15 %			
. Pork belly and other meat ex swine , boneless , frozen	0203.29.10	15 %	15 %			
. Pork belly and other meat ex swine with bone in , frozen	0203.29.90	15 %	15 %			

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1	2	3	4	5	6	7
©Meat of fowls		15,330 MT	30,660 MT	X/X+5		
Drum sticks and chicken wings (including legs and legs quarters)		3,832 MT	7,664 MT			
. Meat of fowls, cut in pieces						
-fresh or chilled	ex 0207.39.10	40 %	25 %			
-frozen	ex 0207.41.10	40 %	25 %			
. Meat of fowls						
-salted in brine or smoked	ex 0210.90.90	40 %	25 %			
-prepared or preserved	ex 1602.39.10	40 %	25 %			
Whole chicken		7,666 MT	15,332 MT			
. Meat of fowls, not cut in pieces						
-fresh or chilled	0207.10.10	30 %	30 %			
-frozen	0207.21.00	30 %	30 %			
. Meat of fowls						
-salted in brine or smoked	ex 0210.90.90	30 %	30 %			
-prepared or preserved	ex 1602.39.10	30 %	30 %			
Other chicken cuts		3,832 MT	7,664 MT			
. Meat of fowls, cut in pieces						
-fresh or chilled	ex 0207.39.10	30 %	30 %			
-frozen	ex 0207.41.10	30 %	30 %			
. Meat of fowls						
-salted in brine or smoked	ex 0210.90.90	30 %	30 %			
-prepared or preserved	ex 1602.39.10	30 %	30 %			

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1	2	3	4	5	6	7
◎Animal Offals		5,940 MT	11,880 MT	X/X+5		
Poultry offals		1,836 MT	3,672 MT			
. Other poultry fowls fresh or chilled	ex 0207.39.59	25 %	25 %			
. Other offals of fowls, other than liver, frozen	ex 0207.41.20	25 %	25 %			
. Offals of turkeys, other than livers, frozen	ex 0207.42.20	25 %	25 %			
. Offals of ducks, other than livers, frozen	ex 0207.43.12	25 %	25 %			
. Offals of geese and quinea, other than livers, frozen	ex 0207.43.22	25 %	25 %			
. Other poultry offals, fresh, chilled or frozen (other than offals of heading No. 0201 to 0207)	ex 0208.90.00	25 %	25 %			
. Others, including edible flo and meals of meat or meat offal	ex 0210.90.90	25 %	25 %			
. Prepared or preserved meat offal of turkeys	ex 1602.31.00	25 %	25 %			
. Prepared or preserved meat offal of fowls, frozen	ex 1602.39.10	25 %	25 %			
. Prepared or preserved meat offal of other poultry	ex 1602.39.90	25 %	25 %			
Other offals		4,104 MT	8,208 MT			
. Edible offals of bovine animals, frozen	ex 0206.10.00	25 %	25 %			
. Other edible offals of bovine animals, frozen	ex 0206.29.00	25 %	25 %			
. Edible offals of swine, fresh or chilled	ex 0206.30.00	25 %	25 %			
. Tendons of swine, frozen	0206.49.10	25 %	25 %			
. Other edible offals of swine (except livers)	ex 0206.49.90	25 %	25 %			
. Edible offals of sheep, goats and lambs, fresh or chilled	ex 0206.80.10	25 %	25 %			
. Edible offals of horses, asses, mules or hinnies, fresh or chilled, frozen	0206.80.20	25 %	25 %			
. Edible offals of sheep, goats, mules or hinnies, fresh or chilled, frozen	ex 0206.90.00	25 %	25 %			

. Other offals (except poultr offals), fresh, chilled or frozen (other than offals of heading No. 0201 to 0207)	ex 0208.90.00	25 %	25 %
. Other offals (except poultr offals), salted in brine, dried or smoked	ex 0210.90.90	25 %	25 %
. Guts (other than casings) bladders and stomachs of animals (other than fish), whole and pieces thereof	0504.00.20	25 %	25 %
. Other prepared or preserved meat offals of swine	ex 1602.49.00	25 %	25 %
. Prepared or preserved offal of bovine	ex 1602.50.00	25 %	25 %
. Prepared or preserved offal of other animals	ex 1602.90.90	25 %	25 %

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1	2	3	4	5	6	7
© Liquid mil		9,465 MT	18,930 MT	X/X+5		
. Other milk, unsweetened						
-fat $\leq$ 1%	ex 0401.10.00	20 %	20 %			
-1% $\leq$ fat $\leq$ 6%	ex 0401.20.00	20 %	20 %			
-fat $\leq$ 6%	ex 0401.30.00	20 %	20 %			
. Containing added sugar or other sweetening matter						
-fresh, condensed milk	0402.99.10	20 %	20 %			
-milk, evaporated or sterilized	0402.99.20	20 %	20 %			
-milk, not concentrated, n.e.s.	0402.99.90.19	20 %	20 %			
-milk, condensed, n.e.s.	0402.99.90.29	20 %	20 %			
. Buttermilk, n.e.s.	0403.90.90.91	20 %	20 %			
. Buttermilk, n.e.s., condensed or evaporated or concentrated	0403.90.90.92	20 %	20 %			
. Curdled milk, n.e.s.	0403.90.90.94	20 %	20 %			
. Milk, evaporated, prepared, not containing added sugar or other sweetening matter	1901.90.23.20	20 %	20 %			
. Flavored milk	1901.90.29.10	20 %	20 %			

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1	2	3	4	5	6	7
Peanut and it's processed products		2,618 MT	5,235 MT	X/X+5		
• Ground-nuts(peanuts)						
-in shell	1202.10.00	25 %	25 %			
-shelled,whether or not broken	1202.20.00	25 %	25 %			
-rosted	ex 2008.11.10	25 %	25 %			
-otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit	ex 2008.11.90	25 %	25 %			
• Flours and meals of ground-nuts						
-edible	ex 1208.90.10	25 %	25 %			
-inedible	ex 1208.90.20	25 %	25 %			
• Ground-nut oil and its fraction, whether or not refined, but not chemically modified						
-crude ground-nut oil	1508.10.00	25 %	25 %			
-refined ground-nut oil and its fractions	1508.90.00	25 %	25 %			
• other sugar confectionary (containing ground-nuts more than 20%)	ex 1704.90.00	25 %	25 %			
• Other nuts and seeds, including mixtures (containing ground-nuts more than 20%), otherwise prepared or preserved	ex 2008.19.90	25 %	25 %			

Note: Current HS 0710.80.90.40 (frozen peanut) has been incorrectly classified, which will be move to HS 1202.10.00 (in shell) or HS 1202.20.00 (shelled) upon Chinese Taipei's WTO accession.

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1	2	3	4	5	6	7
© Red beans and its processed products		1,500 MT	2,500 MT	X/X+5		
Red beans						
-frozen	0710.29.00.20	25 %	25 %			
-dried	0713.32.00	25 %	25 %			
-flour and meal	1106.10.00.10	25 %	25 %			
-prepared or preserved otherwise than by oriegrt or acetic acid						
. frozen	2004.90.00.18	25 %	25 %			
. shelled, not frozen	2005.51.00.10	25 %	25 %			
. not shelled, not frozen	2005.59.00.10	25 %	25 %			
-paste	2106.90.99.10	25 %	25 %			

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1	2	3	4	5	6	7
©Garlic		1,844 MT	3,520 MT	X/X+5		
. Garlic, fresh or chilled	ex 0703.20.00	22.5 %	22.5 %			
. Dried garlic bulb, whole cut, sliced, broken or in powder	ex 0712.90.90	22.5 %	22.5 %			
. Garlic bulbs (seed or plant	ex 0703.20.20	0 %	0 %			

Note: Current HS 1209.91.00 (garlic bulb seed) has been incorrectly classified, which will be moved to HS ex 0703.20.20 upon Chinese WTO accession.

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1	2	3	4	5	6	7
©Dried shiitake (Forest mushroom)	ex 0712.30.30	115 MT 25 % or NT\$110/KG whichever is higher	288 MT 25 % or NT\$110/KG whichever is higher	X/X+5		

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Description of Products	Tariff item number(s)	Initial quota quantity and in-quota tariff rate	Final quota quantity and in-quota tariff rate	Implementatio period from/t	Initial negotiating right	Other terms and conditions
1	2	3	4	5	6	7
©Dried Day lily	ex 0712.90.90	40 MT 22.5 %	101 MT 22.5 %	X/X+5		

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Description of Products	Tariff item number(s)	Initial quota quantity and in-quota tariff rate	Final quota quantity and in-quota tariff rate	Implementatio period from/t	Initial negotiating right	Other terms and conditions
1	2	3	4	5	6	7
© Young coconut, fresh or drie	ex 0801.10.90	6,000 MT NT\$1.5/KG or 25% whichever is higher	10,000 MT NT\$1.5/KG or 25% whichever is higher	X/X+5		

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1	2	3	4	5	6	7
©Betel nuts	ex 0802.90.90	4,412 MT 17.5 %	8,824 MT 17.5 %	X/X+5		

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Description of Products	Tariff item number(s)	Initial quota quantity and in-quota tariff rate	Final quota quantity and in-quota tariff rate	Implementatio period from/t	Initial negotiating right	Other terms and conditions
1	2	3	4	5	6	7
© Fresh banana	ex 0803.00.00	5,335 MT 12.5 %	13,338 MT 12.5 %	X/X+5		

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Description of Products	Tariff item number(s)	Initial quota quantity and in-quota tariff rate	Final quota quantity and in-quota tariff rate	Implementatio period from/t	Initial negotiating right	Other terms and conditions
	2	3	4	5	6	7
©Pineapple, fresh or chilled	ex 0804.30.00	9,548 MT 15 %	23,870 MT 15 %	X/X+5		

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Description of Products	Tariff item number(s)	Initial quota quantity and in-quota tariff rate	Final quota quantity and in-quota tariff rate	Implementatio period from/t	Initial negotiating right	Other terms and conditions
1	2	3	4	5	6	7
©Mangoes	ex 0804.50.20	5,102 MT 25 %	12,755 MT 25 %	X/X+5		

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Description of Products	Tariff item number(s)	Initial quota quantity and in-quota tariff rate	Final quota quantity and in-quota tariff rate	Implementatio period from/t	Initial negotiating right	Other terms and conditions
1	2	3	4	5	6	7
©Fresh shaddock	ex 0805.90.00	1,720 MT 25 %	4,300 MT 25 %	X/X+5		

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Description of Products	Tariff item number(s)	Initial quota quantity and in-quota tariff rate	Final quota quantity and in-quota tariff rate	Implementatio period from/t	Initial negotiating right	Other terms and conditions
1	2	3	4	5	6	7
© Fresh pears (Nashi pears)	ex 0808.20.10	4,900 MT 25 %	9,800 MT 25 %	X/X+5		

Schedule XXXVIII - Chinese Taipei  
SECTION I-B Tariff Quotas

Description of Products	Tariff item number(s)	Initial quota quantity and in-quota tariff rate	Final quota quantity and in-quota tariff rate	Implementatio period from/t	Initial negotiating right	Other terms and conditions
1	2	3	4	5	6	7
©Persimmons	ex 0810.90.90	576 MT 25 %	1,440 MT 25 %	X/X+5		

Schedule XXXVIII - Chinese Taipei  
SECTION I-B Tariff Quotas

Description of Products	Tariff item number(s)	Initial quota quantity and in-quota tariff rate	Final quota quantity and in-quota tariff rate	Implementatio period from/t	Initial negotiating right	Other terms and conditions
1	2	3	4	5	6	7
©Dried longans and longans pulp	ex 0813.40.10	110 MT 15 %	330 MT 15 %	X/X+5		

Schedule XXXVIII - Chinese Taipei  
SECTION I-B Tariff Quotas

Description of Products	Tariff item number(s)	Initial quota quantity and in-quota tariff rate	Final quota quantity and in-quota tariff rate	Implementation period from/to	Initial Other terms and conditions	gotiating right
1	2	3	4	5	6	7
"ST Annex 5"						
⊙Rice and its worked and /or prepared predicts		55,000 MT(#)	11,000 MT(#)	X/X+5		(#) Milled rice basis
. Rice in the husk (paddy or rough)	1006.10.00	free	free			*The in-quota tariff rate for the products described in column 1 shall be applied subject to the condition that an import mark-up which may be collected by the government or its agents.
. Husked (brown) rice	1006.20.00	free	free			
. Semi-milled or wholly milled rice, whether or not polished or glazed	1006.30.00	free	free			
. Broken rice	1006.40.00	free	free			*Importation of quota quantity will be carried out by a single entity to designed by the government.
. Glutinous rice flour	1102.30.10	25 %	25 %			
. Other rice flour	1102.30.90	25 %	25 %			
. Groats, meal of rice	1103.14.00	free	free			
. Pellets of rice	ex 1103.29.00	25 %	25 %			*If the import mark-up system with respect to the products is abolished, an in-quota tariff at a rate not to exceed the amount of mark-up collected at the time the import mark-up system is abolished, the actual rate of which shall be determined by the government of Chinese Taipei with a view to affording substantially the same level of access opportunity, shall be applied in addition to the bound in-quota tariff rate in effect at the time the import mark-up system is abolished.
. rolled or flaked rice	ex 1104.19.00	20 %	20 %			
. Other worked rice	ex 1104.29.90	20 %	20 %			
. Rice starch						
-Unmodified	1108.19.00.10	15 %	10 %			
. Other preparations of heading no.1901 of which the content of rice, by weight, not less than 30%	1901.90.90	25 %	25 %			
. Rice threads	1904.10.10.00	20 %	20 %			
. Prepared foods obtained by the swelling or roasting of rice or rice products	ex 1904.10.90	20 %	20 %			
. Rice products, in grain form, pre-cooked or other wise prepared (including products of which the content of rice, by weight not less than 30%)	ex 1904.90.00	30 %	20 %			
. Other food preparations, N.E.S of which the content of rice, by weight, not less than 30%	ex 2106.90.99	30 %	20 %			

Schedule XXXVIII - Chinese Taipei  
SECTION I-B Tariff Quotas

Description of Products	Tariff item number(s)	Initial quota quantity and in-quota tariff rate	Final quota quantity and in-quota tariff rate	Implementation period from/t	Initial negotiating right	Other terms and conditions
1	2	3	4	5	6	7
© Cane sugar		79,000 MT	140,000 MT	X/X+5		
. Raw sugar not containing added flavouring or colouring matter						*The in-quota tariff rate for the products described in column 1 shall be applied subject to the condition that an import mark-up which may be collected by the government or its agents.
. Cane sugar	1701.11.00	12.5 %	12.5 %			
. Beet sugar	1701.12.00	12.5 %	12.5 %			
. Other						*Importation of quota quantity will be carried out by a single entity to be designed by the government.
. Containing added flavouring or colouring matter						
-raw sugar	1701.91.10	12.5 %	12.5 %			
-refined sugar	1701.91.20	17.5 %	17.5 %			
. other						
-sugar, cube and loaf	1701.99.10	17.5 %	17.5 %			
-rock sugar	1701.99.20	17.5 %	17.5 %			
-other sugar, refined	1701.99.90.90	17.5 %	17.5 %			

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