

S.I. 33 of 2018

VALUE ADDED TAX ACT

(Cap 244)

Value Added Tax (Amendment of First Schedule)
Regulations, 2018

In exercise of the powers conferred by section 52 (1) of the Value Added Tax Act, 2010, the Minister of Finance, Trade, Investment and Economic Planning hereby makes the following Regulations—

1. These Regulations may be cited as the Value Added Tax (Amendment of First Schedule) Regulations, 2018.

Citation

2. The First Schedule of the Value Added Tax Act is hereby amended as follows—

Amendment of
Act 35 of 2010
as last
amended by
S.I. 50 of 2017

(a) In the First Schedule, in Part I IMPORTS—

- (i) by repealing item 6 and the HS Code thereunder;
- (ii) by inserting after Part II SUPPLIES the following Part III IMPORTED OR LOCALLY PRODUCED GOODS—

The Goods imported or produced in Seychelles which falls under the following HS Codes:

HS Code	Description of Goods
	Meat of bovine animals, fresh or chilled.
0201.1000	- Carcasses and half-carcasses
0201.2000	- Other cuts with bone in
0201.3000	- Boneless
	Meat of bovine animals, frozen
0202.1000	- Carcasses and half-carcasses
0202.2000	- Other cuts with bone in
0202.3000	- Boneless
	Meat of swine, fresh, chilled or frozen
	- Fresh or chilled

0203.1100	-- Carcasses and half-carcasses
0203.1200	-- Hams, shoulders and cuts thereof, with bone in
0203.1900	-- Other
	- Frozen :
0203.2100	-- Carcasses and half-carcasses
0203.2200	-- Hams, shoulders and cuts thereof, with bone in
0203.2900	-- Other
	Meat of sheep or goats, fresh, chilled or frozen
0204.1000	- Carcasses and half-carcasses of lamb, fresh or chilled
	- Other meat of sheep, fresh or chilled :
0204.2100	-- Carcasses and half-carcasses
0204.2200	-- Other cuts with bone in
0204.2300	-- Boneless
0204.3000	- Carcasses and half-carcasses of lamb, frozen
	- Other meat of sheep, frozen :
0204.4100	-- Carcasses and half-carcasses
0204.4200	-- Other cuts with bone in
0204.4300	-- Boneless
0204.5000	- Meat of goats
	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.
0206.1000	- Meat of bovine animals, fresh or chilled
	- Of bovine animals, frozen:
0206.2200	-- Livers
0206.2900	-- Other
0206.3000	- Of swine, fresh or chilled
	- Of swine, frozen :
0206.4100	-- Livers
0206.4900	-- Other

- (ii) by inserting in item 17(1), paragraph (a), after the words "energy sources" the words "except motor vehicles".

MADE this 15th day of May, 2018.

MAURICE LOUSTAU-LALANNE
MINISTER OF FINANCE, TRADE,
INVESTMENT AND ECONOMIC PLANNING

	Parts (for example; mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.
9209.3000	-Musical instrument strings
9209.9100	--Parts and accessories for pianos
9209.9200	--Parts and accessories for the musical instruments of heading 92.02
9209.9400	--Parts and accessories for the musical instruments of heading 92.07
9209.9900	--Other parts and accessories of musical instruments
	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.
9402.1010	Dentists' chairs and part thereof
96.19	Sanitary towel (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material
9619.0010	--- Napkins and napkin liners for babies and adults.
9619.0090	--- Other
9903.0000	Goods re-imported after exportation for repair, alteration, renovation, processing, and replacement, under warranty or personal use provided that no drawback for any duty was allowed on exportation and provided further that the goods were produced to the proper officer prior to exportation.
9904.0000	Personal and household effects that have been in the importer's use and possession for more than 12 months immediately prior to importation into Seychelles, as prescribed by the regulations.
9905.0000	Ship's stores in transit.
9906.0000	Short shipped goods
9907.0000	Human remains
9908.0000	Groupage container only

	- Of swine, frozen :
0206.8000	- Other, fresh or chilled
0206.9000	- Other, frozen
	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen
	- Of fowls of the species <i>Gallus domesticus</i>
0207.1100	-- Not cut in pieces, fresh or chilled
0207.1200	-- Not cut in pieces, frozen
0207.1300	-- Cuts and offal, fresh or chilled
	-- Cuts and offal, frozen
0207.1410	--- Mechanically de-boned poultry meat
0207.1490	--- Other
	- Of turkeys:
0207.2400	-- Not cut in pieces, fresh or chilled
0207.2500	-- Not cut in pieces, frozen
0207.2600	-- Cuts and offal, fresh or chilled
0207.2700	-- Cuts and offal, frozen
	- Of ducks:
0207.4100	-- Not cut in pieces, fresh or chilled
0207.4200	-- Not cut in pieces, frozen
0207.4300	-- Fatty livers, fresh or chilled
0207.4400	-- Other, fresh or chilled
0207.4500	-- Other, frozen
	- Of geese :
0207.5100	-- Not cut in pieces, fresh or chilled
0207.5200	-- Not cut in pieces, frozen
0207.5300	-- Fatty livers, fresh or chilled
0207.5400	-- Other, fresh or chilled
0207.5500	-- Other, frozen

0207.6000	- Of guinea fowls
	Other meat and edible meat offal, fresh, chilled or frozen
0208.1000	- Of rabbits or hares
0208.9000	- Other
	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.
0209.1000	- Of pigs
0209.9000	- Other
	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.
	- Meat of swine
0210.1100	-- Hams, shoulders and cuts thereof, with bone in
0210.1200	-- Bellies (streaky) and cuts thereof
0210.1900	-- Other
0210.2000	- Meat of bovine animals
	- Other, including edible flours and meals of meat or meat offal :
0210.9100	-- Of primates
0210.9900	-- Other
	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.
0302.1100	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)
0302.1300	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)
0302.1400	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)

9027.8000	-Other instruments and apparatus
	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.
9201.1000	-Upright pianos
9201.2000	-Grand pianos
9201.9000	-Other harpsichords and other keyboard stringed instruments
	Other string musical instruments (for example, guitars, violins, harps).
9202.1000	- String musical instruments played with a bow
9202.9000	Other string musical instruments
	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.
9205.1000	-Brass-wind instruments
9205.9000	-Other wind musical instruments
9206.0000	Percussion musical instruments (forexample, drums, xylophones, cymbals, castanets, maracas).
	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).
9207.1000	-Keyboard instruments, other than accordions
9207.9000	-Other musical instruments, the sound of which is produced, or must be amplified, electrically
	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.
9208.1000	-Musical boxes
9208.9000	fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of Chapter 92

9018.9000	- Other instruments and appliances used in medical, surgical, dental or veterinary sciences
	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.
9019.1000	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus
9019.2000	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus
	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.
	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:
9022.1200	-- Computed tomography apparatus
9022.1300	-- Other, for dental uses
9022.1400	-- Other, for medical, surgical or veterinary uses
9022.1900	-- Apparatus based on the use of X-rays for other uses
9022.2100	-- For medical, surgical, dental or veterinary uses
9022.3000	- X-ray tubes
9022.9000	- Other, including parts and accessories
	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.

0302.1900	-- Other
0302.2100	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)
0302.2200	-- Plaice (<i>Pleuronectes platessa</i>)
0302.2300	-- Sole (<i>Solea spp.</i>)
0302.2900	-- Other
0302.3100	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)
0302.3200	-- Yellowfin tunas (<i>Thunnus albacares</i>)
0302.3300	-- Skipjack or stripe-bellied bonito
0302.3400	-- Bigeye tunas (<i>Thunnus obesus</i>)
0302.3500	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)
0302.3600	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)
0302.3900	-- Other
0302.4100	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)
0302.4300	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)
0302.4400	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)
0302.4700	-- Swordfish (<i>Xiphias gladius</i>)
0302.5100	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)
0302.5200	-- Haddock (<i>Melanogrammus aeglefinus</i>)
0302.5300	-- Coalfish (<i>Pollachius virens</i>)
0302.7400	-- Eels (<i>Anguilla spp.</i>)
0302.8100	-- Dogfish and other sharks
0302.8300	-- Toothfish (<i>Dissostichus spp.</i>)
0302.8900	-- Other
0302.9100	-- Livers, roes and milt
	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.
0303.1100	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)
0303.1200	-- Other Pacific salmon (<i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)

0303.1300	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Huchohucho</i>)
0303.1400	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)
0303.1900	-- Other
0303.2600	-- Eels (<i>Anguilla spp.</i>)
0303.3100	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)
0303.3200	-- Plaice (<i>Pleuronectes platessa</i>)
0303.3300	-- Sole (<i>Solea spp.</i>)
0303.3900	-- Other
0303.4100	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)
0303.4200	-- Yellowfin tunas (<i>Thunnus albacares</i>)
0303.4300	-- Skipjack or strip-bellied bonito
0303.4400	-- Bigeye tunas (<i>Thunnus obesus</i>)
0303.4500	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)
0303.4600	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)
0303.4900	-- Other
0303.5100	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)
0303.5300	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)
0303.5400	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)
0303.5500	-- Jack and horse mackerel (<i>Trachurus spp.</i>)
0303.5700	-- Swordfish (<i>Xiphias gladius</i>)
0303.6300	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)
0303.6400	-- Haddock (<i>Melanogrammus aeglefinus</i>)

	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.
9006.3000	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes
	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.
	- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):
9018.1100	-- Electro-cardiographs
9018.1200	-- Ultrasonic scanning apparatus
9018.1300	-- Magnetic resonance imaging apparatus
9018.1400	-- Scintigraphic apparatus
9018.1900	-- Other Electro-diagnostic apparatus
9018.2000	- Ultra-violet or infra-red ray apparatus
9018.3100	-- Syringes, with or without needles
9018.3200	-- Tubular metal needles and needles for sutures
9018.3900	-- Other Syringes, needles, catheters, cannulae and the like
9018.4100	-- Dental drill engines, whether or not combined on a single base with other dental equipment
9018.4900	- Other instruments and appliances used in dental sciences
9018.5000	- Other ophthalmic instruments and appliances

4907.0010	--- Postage, revenue and similar stamps
4907.0020	--- Bank notes
4907.0030	--- Cheque books and cheques
4907.0090	--- Other
	Transfers (decalcomanias).
4908.1000	- Transfers (decalcomanias), vitrifiable
4908.9000	- Other transfers
4909.0000	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.
4910.0000	Calendars of any kind, printed, including calendar blocks.
	Other printed matter, including printed pictures and photographs.
4911.1000	- Trade advertising material, commercial catalogues and the like
4911.9100	-- Pictures, designs and photographs
4911.9900	-- Other
	Babies' garments and clothing accessories.
6209.2000	- Of cotton
6209.3000	- Of synthetic fibres
6209.9000	- Of other textile materials
	Coin.
7118.9000	- Other coins
	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.
8713.1000	- Not mechanically propelled
8713.9000	- Other
8715.0000	Baby carriages and parts thereof.

0303.6500	-- Coalfish (<i>Pollachius virens</i>)
0303.6600	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)
0303.8100	--Dogfish and other sharks
0303.8300	-- Toothfish (<i>Dissostichus spp.</i>)
0303.8400	--Seabass (<i>Dicentrarchus spp.</i>)
0303.8900	-- Other
0303.9110	--- Livers & roes
	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.
0304.4500	-- Swordfish (<i>Xiphias gladius</i>) fresh or chilled fillets
0304.4600	-- Toothfish (<i>Dissostichus spp.</i>) fresh or chilled fillets
0304.4900	-- Other fresh or chilled fillets
0304.5400	-- Swordfish (<i>Xiphias gladius</i>) Other fish meat fresh or chilled
0304.5500	-- Toothfish (<i>Dissostichus spp.</i>) Other fish meat fresh or chilled
0304.5900	-- Other fish meat fresh or chilled
0304.8400	-- Swordfish (<i>Xiphias gladius</i>) frozen fillets
0304.8500	-- Toothfish (<i>Dissostichus spp.</i>) frozen fillets
0304.8900	-- Other frozen fillets
	- Other, frozen :
0304.9100	-- Swordfish (<i>Xiphias gladius</i>)
0304.9200	-- Toothfish (<i>Dissostichus spp.</i>)
0304.9900	-- Other
	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.
0305.1000	- Flours, meals and pellets of fish, fit for human consumption

0305.2000	- Livers, roes and milt of fish, dried, smoked, salted or in brine
	- Fish fillets, dried, salted or in brine, but not smoked:
0305.3100	--Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>) carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Lepiobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)
0305.3200	--Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae.
0305.3900	-- Other
	- Smoked fish, including fillets, other than edible fish offal :
0305.4100	--Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Huchohucho</i>)
0305.4200	--Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)
0305.4900	-- Other
	- Dried fish, other than edible fish offal, whether or not salted but not smoked :
0305.5100	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)
0305.5900	-- Other
	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal :
0305.6100	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)
0305.6200	--Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)

4421.9910	--- Coffins
	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres
4818.3000	- Tablecloths and serviettes
	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.
4901.1000	- In single sheets, whether or not folded
4901.9100	-- Dictionaries and encyclopaedias, and serial instalments thereof
4901.9900	-- Other
4903.0000	Children's picture, drawing or colouring books
4904.0000	Music, printed or in manuscript, whether or not bound or illustrated.
4905.1000	- Globes printed
4905.9100	-- In book form
4905.9900	-- Other maps, topographic plans, printed
4906.0000	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.
	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.

3402.1100	-- Anionic
3402.1200	-- Cationic
3402.1300	-- Non-ionic
3402.1900	-- Other
3402.2000	-Preparations put up for retail sale
3402.9000	-Other
	Insecticides, rodenticides, fungicides, herbicides, anti sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).
	-- Insecticides
3808.9190	--- In other packaging
	-- Fungicides
3808.9290	--- In other packaging
	-- Herbicides, anti-sprouting products and plant-growth regulators
3808.9390	--- In other packaging
3808.9400	-- Disinfectants
	-- Other
	--- Rodenticides
3808.9919	---- In other packaging
	--- Other similar products
3808.9929	---- In other packaging
3822.0000	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.
	Other articles of wood.
	-- Other

0305.6300	-- Anchovies (<i>Engraulis spp.</i>)
0305.6900	-- Other
	Milk and cream, concentrated or containing added sugar or other sweetening matter.
	- Of a fat content, by weight, not exceeding 1 %
0401.1010	--- In immediate bottles made of PET or plastics
0401.1020	--- In immediate bottles made of glass
0401.1090	--- In immediate bottle made of other material
	- Of a fat content, by weight, exceeding 1 % but not exceeding 6 %
	--- Reconstituted (e.g. UHT)
0401.2011	---- In immediate bottles made of PET or plastics
0401.2013	---- In immediate bottles made of glass
0401.2019	---- Other
	--- Other
0401.2091	---- In immediate bottles made of PET or plastics
0401.2092	---- In immediate bottles made of glass
0401.2099	---- In immediate container made of other material
0401.4000	- Of a fat content, by weight, exceeding 6 % but not exceeding 10 %
0401.5000	- Of a fat content, by weight, exceeding 10 %
	Milk and cream, concentrated or containing added sugar or other sweetening matter.
0402.1000	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 %:
0402.2100	-- Not containing added sugar or other sweetening matter
0402.2900	-- Other:
0402.9100	-- Not containing added sugar or other sweetening matter
0402.9900	-- Other

	Cheese and curd.
0406.1000	- Fresh (unripened or uncured) cheese, including whey cheese, and curd
0406.2000	- Grated or powdered cheese, of all kinds
0406.3000	- Processed cheese, not grated or powdered
0406.4000	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>
0406.9000	- Other cheese
	Birds' eggs, in shell, fresh, preserved or cooked.
	- Fertilised eggs for incubation:
0407.1100	-- Of fowls of the species <i>Gallus domesticus</i>
0407.1900	-- Other
	Potatoes, fresh or chilled.
0701.1000	- Seed
0701.9000	- Other
0702.0000	Tomatoes, fresh or chilled.
	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.
0703.1000	- Onions and shallots
0703.2000	- Garlic
0703.9000	- Leeks and other alliaceous vegetables
	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
	- Cauliflowers and headed broccoli
0704.1010	--- Cauliflower
0704.1090	--- Headed broccoli
0704.2000	- Brussels sprouts fresh or chilled
	- Other
0704.9010	--- Chinese Cabbage
0704.9090	--- Other

3006.4000	- Dental cements and other dental fillings; bone reconstruction cements
3006.5000	- First-aid boxes and kits
3006.6000	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides
3006.7000	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments
3006.9100	-- Appliances identifiable for ostomy use
3006.9200	-- Waste pharmaceuticals
	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.
	- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:
3401.1100	-- For toilet use (including medicated products)
3401.1900	-- Other
3401.2000	- Soap in other forms
	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.
	- Organic surface-active agents, whether or not put up for retail sale:

3004.4200	-- Containing pseudoephedrine (INN) or its salts
3004.4300	-- Containing norephedrine or its salts
	-- Other
3004.4910	--- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics
3004.4990	--- Other
3004.5000	- Other, containing vitamins or other products of heading 29.36
3004.6000	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter
3004.9000	- Other medicaments
	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.
	- Adhesive dressings and other articles having an adhesive layer
3005.1010	--- Medicated plaster
3005.1090	--- Other Adhesive dressings and other articles having an adhesive layer
3005.9000	- Other Wadding, gauze, bandages and similar articles impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale
	Pharmaceutical goods specified in Note 4 to Chapter 30.
3006.1000	- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;
3006.2000	- Blood-grouping reagents
3006.3000	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient

	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled.
0705.1100	-- Cabbage lettuce (head lettuce)
0705.1900	-- Other lettuce
0705.2100	-- Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)
0705.2900	-- Other chicory
	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.
0706.1010	--- Carrots
0706.1020	--- Turnips
0706.9010	--- Beetroot
0706.9020	--- Salsify
0706.9090	--- Other similar edible roots, fresh or chilled.
0707.0000	Cucumbers and gherkins, fresh or chilled.
	Leguminous vegetables, shelled or unshelled, fresh or chilled.
0708.1000	- Peas (<i>Pisum sativum</i>)
0708.2000	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)
0708.9000	- Other leguminous vegetables
	Other vegetables, fresh or chilled.
0709.2000	- Asparagus
0709.3000	- Aubergines (egg-plants)
0709.4000	- Celery other than celeriac
0709.5100	-- Mushrooms of the genus <i>Agaricus</i>
0709.5900	-- Other
	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>
0709.6010	--- Of the genus <i>Capsicum</i>
0709.6020	--- Long red/green chilli
0709.6030	--- Medium white chilli
0709.6090	--- Other

0709.7000	- Spinach, New Zealand spinach and orache spinach (garden spinach)
0709.9910	--- Chayote
0709.9990	--- Other
	Dried leguminous vegetables, shelled, whether or not skinned or split.
0713.4000	- Lentils
	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.
0714.1000	- Manioc (cassava)
0714.2000	- Sweet potatoes
0714.3000	- Yams (<i>Dioscorea</i> spp.)
0714.9010	--- Cocoyam
0714.9020	--- Yam (Kanbar)
0714.9090	--- Other similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets
	Bananas, including plantains, fresh or dried.
	- Plantains
0803.1010	--- Fresh
0803.1090	--- Dried
	- Other
0803.9010	--- Fresh
0803.9090	--- Dried
	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried
0804.1010	--- Fresh
0804.1090	--- Dried
	- Figs
0804.2010	--- Fresh

3003.3900	--Other medicaments containing hormones or other products of heading 29.37
	- Other, containing alkaloids or derivatives thereof:
3003.4100	-- Containing ephedrine or its salts
3003.4200	-- Containing pseudoephedrine (INN) or its salts
3003.4300	-- Containing norephedrine or its salts
	-- Other
3003.4910	--- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics
3003.4990	--- Other
3003.6000	-Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter
3003.9000	-Other consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale
	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.
3004.1000	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives
3004.2000	- Other, containing antibiotics for retail sale
3004.3100	-- Containing insulin
3004.3200	-- Containing corticosteroid hormones, their derivatives or structural analogues
3004.3900	-- Other, containing hormones or other products of heading 29.37
	- Other, containing alkaloids or derivatives thereof:
3004.4100	-- Containing ephedrine or its salts

	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included
3001.2000	-Extracts of glands or other organs or of their secretions
3001.9000	-Other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.
	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.
	-Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes:
3002.1200	-- Antisera and other blood fractions
3002.2000	- Vaccines for human medicine
3002.3000	- Vaccines for veterinary medicine
3002.9000	- Other immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.
	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.
3003.1000	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives
3003.2000	- Other Medicaments, containing antibiotics
3003.3100	--medicaments Containing insulin

0804.2090	--- Dried
0804.3000	- Pineapples fresh or dried
0804.4000	- Avocados fresh or dried
	- Guavas, mangoes and mangosteens
0804.5010	--- Mangoes fresh or dried
0804.5090	--- Other
	Citrus fruit, fresh or dried.
0805.1000	- Oranges
	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:
0805.2100	-- Mandarins (including tangerines and satsumas)
0805.2200	-- Clementines
0805.2900	-- Other
0805.4000	- Grapefruit, including pomelos
0805.5000	- Lemons (Citrus limon Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)
0805.9000	- Other
	Grapes, fresh or dried.
0806.1000	- Fresh grapes
0806.2000	- Dried grapes
	Melons (including watermelons) and papaws (papayas), fresh.
0807.1100	-- Watermelons
0807.1910	--- Cantaloupe
0807.1990	--- Other melons
0807.2000	- Papaws (papayas)
	Apples, pears and quinces, fresh.
0808.1000	- Apples fresh
0808.3000	- Pears fresh
0808.4000	- Quinces, fresh

	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.
0809.1000	- Apricots, fresh
0809.2100	-- Sour cherries (<i>Prunus cerasus</i>)
0809.2900	-- Other cherries, fresh
0809.3000	- Peaches, including nectarines, fresh
0809.4000	- Plums and sloes, fresh
	Other fruit, fresh.
0810.1000	- Strawberries, fresh
0810.2000	- Raspberries, blackberries, mulberries and loganberries
0810.3000	- Black, white or red currants and gooseberries
0810.4000	- Cranberries, bilberries and other fruit of <i>genus vaccinium</i> fresh
0810.5000	- Kiwifruit
0810.6000	- Durians
0810.7000	- Persimmons
0810.9000	- Other
	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.
	- Coffee, not roasted:
0901.1100	--- Not decaffeinated
0901.1200	-- Decaffeinated
	- Coffee roasted :
0901.2100	-- Not decaffeinated
0901.2200	-- Decaffeinated
0901.9010	--- Coffee husks and skins
0901.9090	--- Other
	Tea, whether or not flavoured.
0902.1000	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg
0902.2000	- Other green tea (not fermented)
0902.3000	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg

2937.1100	-- Somatotropin, its derivatives and structural analogues
2937.1200	-- Insulin and its salts
2937.1900	-- Other Polypeptide hormones, protein hormones and glycoprotein hormones
2937.2100	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)
2937.2200	-- Halogenated derivatives of corticosteroidal hormones
2937.2300	-- Oestrogens and progestogens
2937.2900	-- Other Steroidal hormones, their derivatives and structural analogues
2937.5000	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues
2937.9000	- Other
	Antibiotics.
	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof
2941.1010	--- Amoxillin and its salts
2941.1020	--- Amoxicillin (INN), metampicillin (INN), Pivampicillin (INN) and their salts
2941.1090	--- Other Penicillins and their derivatives; salts thereof
2941.2010	--- Dihydrostreptomycin, its salts, esters and hydrates
2941.2090	--- Other Streptomycins and their derivatives; salts thereof
2941.3000	- Tetracyclines and their derivatives; salts thereof
2941.4000	- Chloramphenicol and its derivatives; salts thereof
2941.5000	- Erythromycin and its derivatives; salts thereof
2941.9000	- Other antibiotics

2914.3900	-- Other
2914.4000	- Ketone-alcohols and ketone-aldehydes
2914.5000	- Ketone-phenols and ketones with other oxygen function
2914.6100	-- Anthraquinone
2914.6900	Other Quinones
2914.7100	-- Chlordecone (ISO)
2914.7900	-- Other Halogenated, sulphonated, nitrated or nitrosated derivatives
	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.
	- Vitamins and their derivatives, unmixed:
2936.2100	-- Vitamins A and their derivatives
2936.2200	-- Vitamin B1 and its derivatives
2936.2300	-- Vitamin B2 and its derivatives
2936.2400	-- D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives
2936.2500	-- Vitamin B6 and its derivatives
2936.2600	-- Vitamin B12 and its derivatives
2936.2700	-- Vitamin C and its derivatives
2936.2800	-- Vitamin E and its derivatives
2936.2900	-- Other vitamins and their derivatives
2936.9000	- Other, including natural concentrates
	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.
	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:

0902.4000	- Other black tea (fermented) and other partly fermented tea
0903.0000	Maté
	Rice
1006.1000	- Rice in the husk (paddy or rough)
1006.2000	- Husked (brown) rice
	- Semi-milled or wholly milled rice, whether or not polished or glazed
1006.3010	--- Long grain rice
1006.3020	--- Basmati rice
1006.3090	--- Other
1006.4000	- Broken rice
	Wheat or meslin flour.
1101.0010	--- Plain Flour
1101.0020	--- High Protein Flour
1101.0090	--- Other
	Cereal groats, meal and pellets.
	- Groats and meal:
1103.1100	-- Of wheat
1103.1300	-- Of maize (corn)
1103.1900	-- Of other cereals
1103.2000	- Pellets
	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.
	- Rolled or flaked grains :
1104.1200	-- Of oats
1104.1900	-- Of other cereals
	- Other worked grains (for example, hulled, pearled, sliced or kibbled) :
1104.2200	-- Of oats
1104.2300	-- Of maize (corn)
1104.2900	-- Of other cereals
1104.3000	- Germ of cereals, whole, rolled, flaked or ground

	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.
1507.1000	- Crude oil, whether or not degummed
1507.9000	- Other
	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.
1508.1000	- Crude oil
1508.9000	- Other
	Olive oil and its fractions, whether or not refined, but not chemically modified.
1509.1000	- Virgin whether or not refined, but not chemically modified.
1509.9000	- Other whether or not refined, but not chemically modified.
	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.
1512.1100	-- Crude oil from sunflower-seed or safflower oil and fractions thereof
1512.1900	-- Other oil from sunflower-seed or safflower oil and fractions thereof
	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.
1513.1100	-- Crude oil
1513.1900	-- Other
	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.
	- Low erucic acid rape or colza oil and its fractions :
1514.1100	-- Crude oil
1514.1900	-- Other
	- Other :
1514.9100	-- Crude oil
1514.9900	-- Other

2309.9014	---- Swine feed, prepared
2309.9015	---- Other livestock feed, prepared
2501.0000	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.
	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.
	-- Light oils and preparations
2710.1210	--- Aviation Gasoline (Avgas)
2710.1220	--- Motor Gasoline
2710.1911	---- Kerosene, type Jet Fuel
2710.1921	---- Gasoil (Diesel)
2710.1922	---- Fuel oils
2711.1900	- Other
	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives
	- Acyclic ketones without other oxygen function:
2914.1100	-- Acetone
2914.1200	-- Butanone (methyl ethyl ketone)
2914.1300	-- 4-Methylpentan-2-one (methyl isobutyl ketone)
	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:
2914.2200	-- Cyclohexanone and methylcyclohexanones
2914.2300	-- Ionones and methylionones
2914.2900	-- Other
	- Aromatic ketones without other oxygen function:
2914.3100	-- Phenylacetone (phenylpropan-2-one)

2101.2000	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté
	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof
2101.3010	--- Not decaffeinated
2101.3020	--- Decaffeinated
	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.
2103.1000	- Soya sauce
2103.2000	- Tomato ketchup and other tomato sauces
2103.3000	- Mustard flour and meal and prepared mustard
	- Other
2103.9010	--- Chilli Sauce
2103.9090	--- Other
	Soups and broths and preparations therefor; homogenised composite food preparations.
2104.1000	- Soups and broths and preparations therefor
2104.2000	- Homogenised composite food preparations
	Food preparations not elsewhere specified or included.
2106.9031	---- Herbal Infusion
2106.9091	---- Food preparations specially designed for babies
2308.0000	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.
	Preparations of a kind used in animal feeding.
	--- Mixed feeds or mixed feed ingredients
2309.9011	---- Poultry feeds, prepared
2309.9012	---- Dairy cattle feed, prepared
2309.9013	---- Other cattle feed, prepared

	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.
	- Maize (corn) oil and its fractions :
1515.2100	-- Crude oil
1515.3000	- Castor oil and its fractions
1515.5000	- Sesame oil and its fractions
	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.
1517.1000	- Margarine, excluding liquid margarine
	Other prepared or preserved meat, meat offal or blood.
1602.1010	--- Homogenised preparations specifically prepared for infant
	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.
1701.1200	-- Beet Sugar
1701.1300	-- Cane Sugar specified in Subheading Note 2 to this Chapter
1701.1400	--- Other cane sugar
	- Other:
	-- Containing added flavouring or colouring matter
1701.9110	--- Icing, castor or other confectioners' sugar
1701.9100	--- Other
1701.9900	-- Other

1901.1000	- Preparations suitable for infants or young children, put up for retail sale
	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.
1904.1000	- Prepared foods obtained by the swelling or roasting of cereals or cereal products
1904.2000	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals
1904.3000	- Bulgur wheat
	- Other
1904.9090	--- Other :
	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.
	- Homogenised vegetables
2005.1010	--- Homogenised preparation, specifically for infants or young children
	---- Homogenised preparations
2007.1010	---- Homogenised preparations of fruits, specifically for infants or young children
	- Orange juice:
	-- Not frozen, of a Brix value not exceeding 20
2009.1210	---- Juices formulated for infants
	- Grapefruit (including pomelo) juice:
2009.2110	--- Juices formulated for infants
	- Juice of any other single citrus fruit:

	-- Of a Brix value not exceeding 20
2009.3110	--- Juices formulated for infants
	- Pineapple juice :
	-- Of a Brix value not exceeding 20
2009.4110	--- Juices formulated for infants
	- Tomato juice
2009.5010	--- Juices formulated for infants
	- Grape juice (including grape must) :
	-- Of a Brix value not exceeding 30
2009.6110	--- Juices formulated for infants
	- Apple juice :
	-- Of a Brix value not exceeding 20
2009.7110	--- Juices formulated for infants
	-- Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice
2009.8110	--- Juices formulated for infants with no sugar added
	-- Other
2009.8910	--- Juices formulated for infants with no sugar added
	- Mixtures of juices
2009.9010	--- Juices formulated for infant
	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee :
2101.1100	-- Extracts, essences and concentrates
2101.1200	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee