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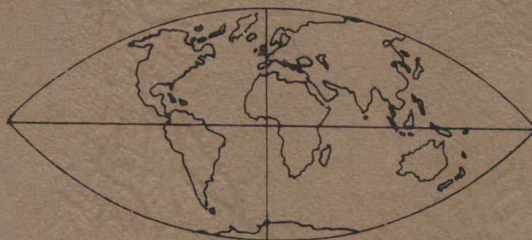
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" The International Bureau undertakes to employ the greatest care in the translation of the Customs Laws and of the Official publications interpreting these Laws, but it is understood that the Governments concerned do not assume any responsibility as to the accuracy of these translations and that in the case of dispute the original text shall be their only guide. " (Art. 3, Executory Regulations of the International Convention of July 5th, 1890.)

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EXEMPLARY LIST OF TARIFFS AND SUPPLEMENTS PUBLISHED IN ENGLISH
IN THE INTERNATIONAL CUSTOMS JOURNAL

Country	Journal No.	Edition	Suppl.	Date
Algeria (Dem. People's Republic of).....	88	11th		5.84
Argentine Republic.....	58	12th		8.87
Australia.....	166	12th		1.88
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Bolivia.....	101	9th		11.74
Brazil.....	6	11th	5	11.88
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Bulgaria (People's Republic of).....	74	7th	1	3.87
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Ethiopia.....	31	5th		12.80
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Hungary (People's Republic of).....	192	8th		7.85
Iceland.....	111	8th		9.79
India.....	4	22nd		5.87
Indonesia.....	63	8th		8.86
Iran.....	138	9th		3.74
Israel.....	41	9th		9.82
Japan.....	28	15th	1	8.79
Jordan (Hashemite Kingdom of).....	77	3rd	1	10.87
Korea (Republic of).....	80	4th		6.87
Lebanon.....	49	4th		3.79
Libyan Arab Jamahiriya.....	51	5th		4.84
Malaysia.....	12	5th		10.87
Malta.....	53	9th	3	6.87
Mauritius.....	71	11th		4.81

Country	Journal No.	Edition	Suppl.	Date
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Saudi Arabia.....	62	4th		11.84
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Yugoslavia (Soc. Fed. Rep. of).....	35	2nd		9.80
Zaire (Republic of).....	3	1st	1	8.82
Zimbabwe.....	82	1st		10.83

M E X I C O

TARIFF OF GENERAL RATES ON IMPORT

GENERAL RULES FOR THE INTERPRETATION OF THE HARMONIZED SYSTEM In force July 10, 1988 (*)

Classification of goods in the Tariff shall be governed by the following principles:

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:
2. a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.
b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.
3. When by application of Rule 2 b) or for any other reason, goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows:
a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
c) When goods cannot be classified by reference to 3 a) or 3 b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:
a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. The Rule does not, however, apply to containers which give the whole its essential character;
b) Subject to the provisions of Rule 5 a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision does not apply when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, mutatis mutandis, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of the Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

(*) As updated by various Decrees to 9.8.1988 (Diario Oficial de 12.8. 1988)

ADDITIONAL RULES

1. The principles set out in the General Rules for the Interpretation of the Tariff shall also be valid for the determination, within each heading, of the subheading or subdivision to be applied.
2. The Tariff is divided into 21 Sections, the numerical notation of which, given in a progressive form, in Roman numerals, does not affect the number code of the Tariff subdivisions. The classification of subdivisions defining the goods and the duty applicable shall be composed as follows:
 - a) The Chapters are laid out progressively from 01 to 97, with the exception of Chapter 77, which is reserved for possible future use, and form the first two numbers of the classification.
 - b) The headings are indicated by the third and fourth digits in the classification.
 - c) The subheadings are indicated by adding a fifth and sixth digit to the heading number.
(*)
 -
 - d) The subdivisions are indicated by the addition of a seventh and eighth digit to the subheading code and range from 1 to 98, 99 being reserved for goods not elsewhere specified or included and corresponding to the tenor of the subheading in question.
(*)
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3. For the purposes of interpreting and applying the Tariff, the "Secretaria de Comercio" and the "Secretaria de Hacienda y Credito Publico", shall jointly publish in the "Diario oficial" of the Federation the Agreements establishing modifications of any kind relative to the Explanatory Notes to the Tariff, the application of which shall be compulsory for the determination of the heading corresponding to goods.
4. For the purposes of maintaining the consistency of the classification criteria for goods within the Tariff framework, the "Secretaria de Hacienda y Credito Publico" shall publish, in the "Diario Oficial" of the Federation, circulars which contain classification opinions certified in conformity with the established procedures. The application of such criteria shall be compulsory.
Likewise, the differences in criteria which may arise in Tariff classification shall, in the first instance, be resolved by a procedure laid down by the "Secretaria de Hacienda y Credito Publico"
5.
6. In this Tariff the expression "weight limitations" shall be taken to mean the weight of the merchandise expressed in kilograms, multiples and fractions thereof, except where otherwise specified.
7. In order to implement negotiations which the United States of Mexico concludes with other countries and through which they grant preferential import tariff rates on goods, which shall be included in the corresponding subdivisions of the Tariff stipulated in Article 1 of this Law or in an Appendix thereto; this Appendix covers: the goods concerned by the negotiation, the preferential treatment accorded in each case and the country or countries to which they apply.
8. Prior authorization by the "Comercio" :
 - a) The expression "complete or finished articles" shall be taken to mean goods imported in one or more staged consignments or through one or more Customshouses by one or more enterprises dependent on an industrial support programme approved by the "Secretaria de Patrimonio y Fomento Industrial" .
Parts of articles manufactured or assembled in Mexico may be imported under the specifically designated subheading when imported by enterprises dependent on an industrial support programme approved by the "Secretaria de Patrimonio y Fomento Industrial" .

(*) INTERNATIONAL CUSTOMS TARIFFS BUREAU NOTE:

In order to avoid unnecessary repetition, resulting in a considerable increase in the volume of this Journal and for the sake of clarity in the presentation, the Bureau has modified the presentation of the original Tariff slightly, adapting it to the presentation of the Harmonized System Nomenclature and that of Tariffs which, based on that Nomenclature, the Bureau has already published.

- b) Articles, unassembled or disassembled, corresponding to complete or finished articles or falling to be classified as such, may be imported in one or more stages, via one or more Customs posts.

Goods imported under this rule must be used for the respective development programmes, for enlarging an industrial complex, repairing equipment or in articles manufactured or assembled in Mexico.

- 9. The term "goods" shall be taken not to apply to the following, which shall not therefore be liable to the payment of duty :

- a) Corpses in coffins and human ashes in urns;
- b) Franked mail defined as "correspondance" by international postal conventions.
- c) Articles imported by post for which the duty is not more than that laid down by the "Secretaria de Hacienda y Credito Publico" in a general customs regulation.
- d) Samples and sample collections which, due to their status as such, have no commercial value;

The following shall be considered as having no commercial value:

- i) Articles having lost any commercial value due to physical operations carried out thereon, so as to render them unusable and therefore unsaleable.
- ii) Articles obviously for use as samples or collections of samples due to their quantity, weight, volume or other characteristics.

In both cases, commercial, bank, consular or Customs documents must clearly certify that such goods are samples or collections of samples.

- 10. The General Customs Directorate may, in the case of doubt or dispute, require that documents allowing the tariff identification of goods be produced; the parties concerned must produce the required documents within 15 working days and may apply for an extension of the same duration.

On expiry of the time-limit or notice, goods shall be classified under the heading to which they correspond.

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

NOTES

1. Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.
2. Except where the context otherwise requires, throughout the Tariff any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.

CHAPTER 1

LIVE ANIMALS

NOTE

1. This Chapter covers all live animals except:
 - a) fish and crustaceans, molluscs and other aquatic invertebrates, of heading No. 03.01, 03.06 or 03.07;
 - b) cultures of micro-organisms and other products of heading No. 30.02; and
 - c) animals of heading No. 95.08.

H.S. CODE	DESCRIPTION OF GOODS	RATE OF DUTY % AD VAL.
01.01	Live horses, asses, mules and hinnies:	
	- Horses:	
11 01	- - Pure-bred breeding animals	Free
19	- - Other:	
01	- - - Jumping horses or racehorses	20
02	- - - For breeding purposes, without pedigree	Free
03	- - - For slaughter, imported by canneries of a type passed by the Federal Inspectorate	5
99	- - - Other	20
20 01	- Asses, mules and hinnies	20
01.02	Live bovine animals:	
10 01	- Pure-bred breeding animals	Free
90	- Other:	
01	- - Milch cows	Free
02	- - With pedigree or with a certificate of selected breed, other than those falling within subdivision No. 01.02 90 01	Free
99	- - Other	Free
01.03	Live swine:	
10 01	- Pure-bred breeding animals	Free
	- Other:	
91	- - Weighing less than 50 kg:	
01	- - - With pedigree or certificate of selected breed	Free
99	- - - Other	5
92	- - Weighing 50 kg or more:	
01	- - - With pedigree or certificate of selected breed	Free
99	- - - Other	5
01.04	Live sheep and goats:	
10	- Sheep:	
01	- - With pedigree or certificate of selected breed	Free
02	- - For slaughter	10
99	- - Other	10
20	- Goats:	
01	- - With pedigree or certificate of selected breed	Free
99	- - Other	10
01.05	Live poultry, that is to say, fowls of the species <i>Callus domesticus</i> , ducks, geese, turkeys and guinea fowls:	
	- Weighing not more than 185 g:	
11	- - Fowls of the species <i>Callus domesticus</i> :	
01	- - - Not needing feeding during transport	10

H.S. CODE	DESCRIPTION OF GOODS	RATE OF DUTY % AD VAL.
01.05 11 02	- - - Day-old chicks for breeding purposes, put up with a certificate of selected breeding and imported in quantities of not more than 15 000 at one time	Free
99	- - - Other	10
19 99	- - Other	10
	- Other:	
91	- - Fowls of the species Gallus domesticus:	
01	- - - Fighting cocks	20
99	- - - Other	10
99 99	- - Other	10
01.06 00	Other live animals:	
01	- Monkeys of the species Macacus Rhesus or Macacus Cercopithecus	5
02	- Bees	Free
03	- "Lombriz Rebellus"	10
99	- Other	20

CHAPTER 2

MEAT AND EDIBLE MEAT OFFAL

NOTE

1. This Chapter does not cover:

- a) products of the kinds described in headings Nos. 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
- b) guts, bladders or stomachs of animals (heading No. 05.04) and animal blood (heading No. 05.11 or 30.02); or
- c) animal fat, other than products of heading No. 02.09 (Chapter 15).

H.S. CODE	DESCRIPTION OF GOODS	RATE OF DUTY % AD VAL.
02.01	Meat of bovine animals, fresh or chilled:	
10 01	- Carcasses and half-carcasses	Free
20 99	- Other cuts with bone in	Free
30 01	- Boneless	Free
02.02	Meat of bovine animals, frozen:	
10 01	- Carcasses and half-carcasses	Free
20 99	- Other cuts with bone in	Free
30 01	- Boneless	Free
02.03	Meat of swine, fresh, chilled or frozen:	
	- Fresh or chilled:	
11 01	- - Carcasses and half-carcasses	Free
12 01	- - Hams, shoulders and cuts thereof, with bone in	Free
19 99	- - Other	Free
	- Frozen:	
21 01	- - Carcasses and half-carcasses	Free
22 01	- - Hams, shoulders and cuts thereof, with bone in	Free
29 99	- - Other	Free
02.04	Meat of sheep or goats, fresh, chilled or frozen:	
10 01	- Carcasses and half-carcasses of lamb, fresh or chilled	Free
	- Other meat of sheep, fresh or chilled:	
21 01	- - Carcasses and half-carcasses	Free
22 01	- - Other cuts with bone in	Free
23 01	- - Boneless	Free
30 01	- Carcasses and half-carcasses of lamb, frozen	Free
	- Other meat of sheep, frozen:	
41 01	- - Carcasses and half-carcasses	Free
42 01	- - Other cuts with bone in	Free
43 01	- - Boneless	Free
50 01	- Meat of goats	Free
02.05 00 01	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	Free

H.S. CODE	DESCRIPTION OF GOODS	RATE OF DUTY % AD VAL.
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen:	
10 01	- Of bovine animals, fresh or chilled	Free
	- Of bovine animals, frozen:	
21 01	- - Tongues	Free
22 01	- - Livers	Free
29 99	- - Other	Free
30	- Of swine, fresh or chilled:	
01	- - Skins of swine, whole or in pieces, refrigerated, other than pellets	5
99	- - Other	Free
	- Of swine, frozen:	
41 01	- - Livers	Free
49	- - Other:	
01	- - - Skins of swine, whole or in pieces, refrigerated, other than pellets	5
99	- - - Other	Free
80 01	- Other, fresh or chilled	Free
90 01	- Other, frozen	Free
02.07	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen:	
10 01	- Poultry not cut in pieces, fresh or chilled	Free
	- Poultry not cut in pieces, frozen:	
21 01	- - Fowls of the species Gallus domesticus	Free
22 01	- - Turkeys	Free
23 01	- - Ducks, geese and guinea fowls	Free
	- Poultry cuts and offal (including livers), fresh or chilled:	
31 01	- - Fatty livers of geese or ducks	Free
39	- - Other:	
01	- - - Of fowls of the species Gallus domesticus, other than livers	Free
99	- - - Other	Free
	- Poultry cuts and offal other than livers, frozen:	
41 01	- - Of fowls of the species Gallus domesticus	Free
42 01	- - Of turkeys	Free
43 01	- - Of ducks, geese or guinea fowls	Free
50 01	- Poultry livers, frozen	Free
02.08	Other meat and edible meat offal, fresh, chilled or frozen:	
10 01	- Of rabbits or hares	Free
20 01	- Frogs' legs	Free
90 99	- Other	Free
02.09 00 01	Pig fat free of lean meat and poultry fat (not rendered), fresh, chilled, frozen, salted, in brine, dried or smoked	Free
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:	
	- Meat of swine:	
11 01	- - Hams, shoulders and cuts thereof, with bone in	Free
12 01	- - Bellies (streaky) and cuts thereof	Free
19 99	- - Other	Free
20 01	- Meat of bovine animals	Free
90	- Other, including edible flours and meals of meat or meat offal:	
01	- - Cuts or lips of animals of the bovine species, salted or salted and pressed	Free
02	- - Skins of swine, smoked, whole or in pieces	15
99	- - Other	Free

CHAPTER 3

FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

NOTE

1. This Chapter does not cover:

- marine mammals (heading No. 01.06) or meat thereof (heading No. 02.08 or 02.10);
- fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading No. 23.01); or
- caviar or caviar substitutes prepared from fish eggs (heading No. 16.04).

H.S. CODE	DESCRIPTION OF GOODS	RATE OF DUTY % AD VAL.
03.01	Live fish:	
10 01	- Ornamental fish	10
	- Other live fish:	
91 01	- Trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gilae</i>)	20
92 01	- Eels (<i>Anguilla</i> spp.)	20
93 01	- Carp	20
99	- Other:	
01	- Live predatory fish, fry, young or adult	Prohibited
99	- Other	20
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04:	
	- Salmonidae, excluding livers and roes:	
11 01	- Trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gilae</i>)	20
12 01	- Pacific salmon (<i>Oncorhynchus</i> spp.), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	20
19 99	- Other	20
	- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:	
21 01	- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	20
22 01	- Plaice (<i>Pleuronectes platessa</i>)	20
23 01	- Sole (<i>Solea</i> spp.)	20
29 99	- Other	20
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:	
31 01	- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	20
32 01	- Yellowfin tunas (<i>Thunnus albacares</i>)	20
33 01	- Skipjack or stripe-bellied bonito	20
39 99	- Other	20
40 01	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	20
50 01	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes	20
	- Other fish excluding livers and roes:	
61 01	- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.) sardinella (<i>Sardinella</i> spp.) brisling or sprats (<i>Sprattus sprattus</i>)	20
62 01	- Haddock (<i>Merlangius merlangus</i>)	20
63 01	- Coalfish (<i>Pollachius virens</i>)	20
64 01	- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	20
65 01	- Dogfish and other sharks	20
66 01	- Eels (<i>Anguilla</i> spp.)	20
69	- Other:	
01	- Hake	20
99	- Other	20
70 01	- Livers and roes	20
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04:	
10 01	- Pacific salmon (<i>Oncorhynchus</i> spp.), excluding livers and roes	20
	- Other salmonidae, excluding livers and roes:	
21 01	- Trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gilae</i>)	20
22 01	- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	20
29 99	- Other	20
	- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:	
31 01	- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	20
32 01	- Plaice (<i>Pleuronectes platessa</i>)	20
33 01	- Sole (<i>Solea</i> spp.)	20
39 99	- Other	20
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:	
41 01	- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	20
42 01	- Yellowfin tunas (<i>Thunnus albacares</i>)	20
43 01	- Skipjack or stripe-bellied bonito	20
49 01	- Other	20
50 01	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	20

H.S. CODE	DESCRIPTION OF GOODS	RATE OF DUTY % AD VAL.
03.03 60 01	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes	20
	- Other fish, excluding livers and roes:	
71 01	- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.) sardinella (<i>Sardinella</i> spp.) brisling or sprats (<i>Sprattus sprattus</i>)	20
72 01	- - Haddock (<i>Melanogrammus aeglefinus</i>)	20
73 01	- - Coalfish (<i>Pollachius virens</i>)	20
74 01	- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	20
75 01	- - Dogfish and other sharks	20
76 01	- - Eels (<i>Anguilla</i> spp.)	20
77 01	- - Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	20
78 01	- - Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	10
79 99	- - Other	20
80 01	- Livers and roes	20
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:	
10 01	- Fresh or chilled	20
20 01	- Frozen fillets	20
90 99	- Other	20
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; fish meal fit for human consumption:	
10 01	- Fish meal fit for human consumption	20
20 01	- Livers and roes, dried, smoked, salted or in brine	20
30 01	- Fish fillets, dried, salted or in brine, but not smoked	20
	- Smoked fish, including fillets:	
41 01	- - Pacific salmon (<i>Oncorhynchus</i> spp.), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	20
42 01	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	20
49	- - Other:	
01	- - - Smoked hake	
99	- - - Other	20
	- Dried fish, whether or not salted but not smoked:	
51	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>):	
01	- - - Ling (<i>Molva molva</i>)	20
99	- - - Other	20
59	- - Other:	
01	- - - Hake	20
02	- - - Other	20
	- Fish, salted but not dried or smoked and fish in brine:	
61 01	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	20
62 01	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	20
63 01	- - Anchovies (<i>Engraulis</i> spp.)	20
69 01	- - Other	20
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine:	
	- Frozen:	
11 01	- - Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	20
12 01	- - Lobsters (<i>Homarus</i> spp.)	20
13 01	- - Shrimps and prawns	20
14 01	- - Crabs	20
19 99	- - Other	20
	- Not frozen:	
21 01	- - Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	20
22 01	- - Lobsters (<i>Homarus</i> spp.)	20
23 01	- - Shrimps and prawns	20
24 01	- - Crabs	20
29 99	- - Other	20
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine:	
10 01	- Oysters	20
	- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :	
21 01	- - Live, fresh or chilled	20
29 99	- - Other	20
	- Mussels (<i>Mytilus</i> spp., <i>Perna</i> spp.):	
31 01	- - Live, fresh or chilled	20
39 99	- - Other	20

H.S. CODE	DESCRIPTION OF GOODS	RATE OF DUTY % AD VAL.
(03.07)	- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.):	
41	- - Live, fresh or chilled:	
01	- - - Squid	20
99	- - - Other	20
49	- - Other:	
01	- - - Squid	20
99	- - - Other	20
	- Octopus (<i>Octopus</i> spp.):	
51 01	- - Live, fresh or chilled	20
59 99	- - Other	20
60 01	- Snails, other than sea snails	20
	- Other:	
91 01	- - Live, fresh or chilled	20
99 99	- - Other	20

CHAPTER 4

DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

NOTES

- The expression "milk" means full cream milk or partially or completely skimmed milk.
- Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading No. 04.06 provided that they have the three following characteristics:
 - a milkfat content, by weight of the dry matter, of 5% or more;
 - a dry matter content, by weight, of at least 70% but not exceeding 85%; and
 - they are moulded or capable of being moulded.

H.S. CODE	DESCRIPTION OF GOODS	RATE OF DUTY % AD VAL.
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter:	
10	- Of a fat content, by weight, not exceeding 1%:	
01	- - In airtight containers	10
99	- - Other	10
20	- Of a fat content, by weight, exceeding 1% but not exceeding 6%:	
01	- - In airtight containers	10
99	- - Other	10
30	- Of a fat content, by weight, exceeding 6%:	
01	- - In airtight containers	10
99	- - Other	10
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter:	
10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%:	
01	- - Milk, in powder or in tablets	Free
99	- - Other	Free
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:	
21	- - Not containing added sugar or other sweetening matter:	
01	- - - Milk in powder or tablet form	Free
99	- - - Other	Free
29 99	- - Other	20
	- Other:	
91	- - Not containing added sugar or other sweetening matter:	
01	- - - Evaporated milk	5
99	- - - Other	20
99	- - Other:	
01	- - - Condensed milk	15
99	- - - Other	20

H.S. CODE	DESCRIPTION OF GOODS	RATE OF DUTY % AD VAL.
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit or cocoa:	
10 01	- Yogurt	20
90	- Other:	
01	- - Buttermilk in powder form with a protein content of not more than 12.5%	10
99	- - Other	20
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included:	
10 01	- Whey, whether or not concentrated or containing added sugar or other sweetening matter	10
90 99	- Other	20
04.05 00	Butter and other fats and oils derived from milk:	
01	- Butter weighing (including immediate container) not more than 1 kg	20
02	- Butter weighing (including immediate container) more than 1 kg	20
03	- Dehydrated butyric fat	Free
99	- Other	20
04.06	Cheese and curd:	
10 01	- Fresh cheese (including whey cheese), not fermented, and curd	20
20 01	- Grated or powdered cheese, of all kinds	20
30	- Processed cheese, not grated or powdered:	
01	- - Processed cheese, not grated or powdered, with a fat content of not more than 30% and a fat content on the dry extract of more than 48%, put up in packagings of a net content of more than 1 kg	20
99	- - Other	20
40 01	- Blue-veined cheese	20
90	- Other cheese:	
01	- - Hard cheese known as Sardo, put up for sale as such	20
02	- - Hard cheese known as Reggiano or Reggianito, put up for sale as such	20
03	- - Soft cheese of the Colonia type, with a degree of humidity of 35.5% to 37.7%, an ash content of 3.2% to 3.3%, a fat content of 29% to 30.8%, a protein content of 25% to 27.5% a sodium chloride content of 1.3% to 2.7% and an acidity expressed in lactic acid of 0.8% to 0.9%	20
04	- - Hard or medium-hard cheese, with a fat content of not more than 40% and a water content in the non-fatty matter of not more than 47% (known as Grana Parmigiano or Reggiano) or of a non fat content of more than 47% but not more than 72% (known as Danbo, Edam, Fontal, Fontina, Fynbo, Gouda, Havarti, Maribo, Samsøe, Esrom, Italico, Kernhew, Saint-Nectaire, Saint-Paulin or Taleggio)	20
99	- - Other	20
04.07 00	Birds' eggs, in shell, fresh, preserved or cooked:	
01	- Fresh eggs, including fertilized eggs	Free
02	- Frozen eggs	20
99	- Other	20
04.08	Birds' eggs, not in shell and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter:	
	- Egg yolks:	
11 01	- - Dried	20
19 99	- - Other	20
91	- Other:	
	- - Dried:	
01	- - - Frozen or in powder	20
99	- - - Other	20
99	- - Other:	
01	- - - Frozen or in powder	20
99	- - - Other	20

H.S. CODE	DESCRIPTION OF GOODS	RATE OF DUTY % AD VAL.
04.09 00 01	Natural honey	20
04.10 00 01	Edible products of animal origin, not elsewhere specified or included	20
CHAPTER 5		
PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED		
NOTES		
1. This Chapter does not cover:		
a) edible products (other than guts, bladders, and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);		
b) hides or skins (including furskins) other than goods of heading No. 05.05 and parings and similar waste of raw hides or skins of heading No. 05.11 (Chapter 41 or 43);		
c) animal textile materials, other than horsehair and horsehair waste (Section XI); or		
d) prepared knots or tufts for broom or brush making (heading No. 96.03).		
2. For the purposes of heading No. 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.		
3. Throughout the Tariff, elephant, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".		
4. Throughout the Tariff, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.		
H.S. CODE	DESCRIPTION OF GOODS	RATE OF DUTY % AD VAL.
05.01 00 01	Human hair, unworked, whether or not washed or scoured; waste of human hair	20
05.02	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles and hair:	
10 01 -	Pigs', hogs' or boars' bristles and hair and waste thereof	5
90 99 -	Other	5
05.03 00 01	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	5
05.04 00 01	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof	5
05.05	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers:	
10 01 -	Feathers of a kind used for stuffing; down	5
90 99 -	Other	5
05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products:	
10 01 -	Ossein and bones treated with acid	5
90 99 -	Other	5
05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products:	
10 01 -	Ivory; ivory powder and waste	5
90 -	Other:	
01 - -	Tortoise-shell, claw, parings and waste	5
99 - -	Other	5

H.S. CODE	DESCRIPTION OF GOODS	RATE OF DUTY % AD VAL.
05.08 00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans, or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof:	
01	- Coral	5
99	- Other	5
05.09 00 01	Natural sponges of animal origin	20
05.10 00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved:	
01	- Glands	5
02	- Musk	5
03	- Civet	5
99	- Other	10
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption:	
10 01	- Bovine semen	Free
	- Other:	
91	- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:	
01 - - -	- Fish waste	20
99 - - -	- Other	20
99	- - Other:	
01 - - -	- Cochineals ("Grana Kermes") whole or in powder	5
02 - - -	- Tendons and nerves; claws and other similar waste	10
03 - - -	- Animal semen	Free
99 - - -	- Other	5

SECTION II
VEGETABLE PRODUCTS

NOTE

1. In this Section, the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

CHAPTER 6

LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE;
CUT FLOWERS AND ORNAMENTAL FOLIAGE

NOTES

1. Subject to the second part of heading No. 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.
2. Any reference in heading No. 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading No. 97.01.

H.S. CODE	DESCRIPTION OF GOODS	RATE OF DUTY % AD VAL.
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No. 12.12:	
10	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant:	
01	- - Gladiolae bulbs	5
99	- - Other	5
20	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:	
01	- - Gladiolae bulbs	5
02	- - Chicory roots	5
99	- - Other	5
06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn:	
10 01	- Unrooted cuttings and slips	Free
20	- Edible fruit or nut trees, shrubs and bushes, grafted or not:	
01	- - Fruit trees and bushes	Free
02	- - Plants for grafting, not greater than 80 mm in length	Free
03	- - Vine stocks	Free
99	- - Other	Free
30 01	- Rhododendrons and azaleas, grafted or not	Free
40	- Roses, grafted or not:	
01	- - Rose plants and plantlets, rooted or not, whether or not grafted	Free
99	- - Other	Free
	- Other:	
91 01	- - Mushroom spawn	Free
99	- - Other:	
01	- - - Forest trees and bushes	Free
02	- - - Plants for grafting, of a length of not more than 80 cm	Free
03	- - - Plants put up with their main roots	Free
04	- - - Slips	5
99	- - - Other	Free
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:	
10	- Fresh:	
01	- - Fresh flowers	20
99	- - Other	20
90 99	- Other	20