

Oman VAT: Ministerial Decision 65/2021 determining the food products subject to value added tax at the rate of zero percent
(Unofficial English Translation)

S. No.	HS Code (As per OTA List)	HS Code (As per Oman Customs Tariff)	Item Description
			Potatoes, fresh or chilled.
1	07019000	07 01 90 00	- Other
2	07020000	07 02 00 00	Tomatoes, fresh or chilled.
			Onions and shallots:
3	07031011	07 03 10 11	- - - Onions for food (green or dry rind)
4	07031020	07 03 10 20	- - - Shallots
5	07032000	07 03 20 00	- Garlic
6	07039000	07 03 90 00	- Leeks and other alliaceous vegetables
			Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
7	07041000	07 04 10 00	- Cauliflowers and headed broccoli
8	07042000	07 04 20 00	- Brussels sprouts
9	07049000	07 04 90 00	- Other
			Lettuce (Lactuca sativa) and chicory (Cichorium spp.), fresh or chilled.
10	07051100	07 05 11 00	- - Cabbage lettuce (head lettuce)
11	07051900	07 05 19 00	- - Other
			Chicory:
12	07052100	07 05 21 00	- - Witloof chicory (Cichorium intybus var. foliosum)
13	07052900	07 05 29 00	- - Other
			Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.
14	07061000	07 06 10 00	- Carrots and turnips
15	07069000	07 06 90 00	- Other
16	07070000	07 07 00 00	Cucumbers and gherkins, fresh or chilled .
			Leguminous vegetables, shelled or unshelled, fresh or
17	07081000	07 08 10 00	- Peas (Pisum sativum)
18	07082000	07 08 20 00	- Beans (Vigna spp., Phaseolus spp.)
			Other leguminous vegetables.
19	07089010	07 08 90 10	- - - Beans
20	07089090	07 08 90 90	- - - Other
			Other vegetables, fresh or chilled.
21	07093000	07 09 30 00	- Aubergines (egg-plants)
22	07094000	07 09 40 00	- Celery other than celeriac
23	07096000	07 09 60 00	- Fruits of the genus Capsicum or of the genus Pimenta

Disclaimer: This document is only for information purposes and should not be construed as a professional advice. You should not act upon the contents of this document without receiving formal advice on your particular circumstances.

24	07097000	07 09 70 00	- Spinach, New Zealand spinach and orache spinach (garden spinach)
25	07099200	07 09 92 00	- - Olives
26	07099300	07 09 93 00	- - Pumpkins, squash and gourds (Cucurbita spp.)
27	07099910	07 09 99 10	- - - Marrow
28	07099920	07 09 99 20	- - - Okra
29	07099930	07 09 99 30	- - - Parsley
30	07099940	07 09 99 40	- - - Coriander

			Vegetables (uncooked or cooked by steaming or boiling in water), frozen.
31	07101000	07 10 10 00	- Potatoes
			Leguminous vegetables, shelled or unshelled, fresh or
32	07081000	07 08 10 00	- Peas (Pisum sativum)
33	07082000	07 08 20 00	- Beans (Vigna spp., Phaseolus spp.)
			Other leguminous vegetables.
34	07089010	07 08 90 10	- - - Beans
35	07089090	07 08 90 90	- - - Other
			Leguminous vegetables, shelled or unshelled.
36	07102100	07 10 21 00	- - Peas (Pisum sativum)
37	07102200	07 10 22 00	- - Beans (Vigna spp., Phaseolus spp.)
38	07102900	07 10 29 00	- - Other
39	07103000	07 10 30 00	- Spinach, New Zealand spinach and orache spinach (garden spinach)
40	07104000	07 10 40 00	- Sweet corn
			Dried leguminous vegetables, shelled, whether or not skinned or split.
41	07131000	07 13 10 00	- Peas (Pisum sativum)
42	07132000	07 13 20 00	- Chickpeas (garbanzos)
			Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek.
43	07133120	07 13 31 20	- - - For food
			Small red (Adzuki) beans (Phaseolus or Vigna angularis).
44	07133220	07 13 32 20	- - - For food
			Kidney beans, including white pea beans (Phaseolus vulgaris).
45	07133320	07 13 33 20	- - - For food
			Bambara beans (Vigna subterranea or Voandzeia subterranea).
46	07133420	07 13 34 20	- - - For food
			Cow peas (Vigna unguiculata) subterranea).
47	07133520	07 13 35 20	- - - For food
48	07133900	07 13 39 00	- - Other
49	07134000	07 13 40 00	- Lentils

Disclaimer: This document is only for information purposes and should not be construed as a professional advice. You should not act upon the contents of this document without receiving formal advice on your particular circumstances.

50	07135000	07 13 50 00	- Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor)
51	07139010	07 13 90 10	- - - Mung
52	07139090	07 13 90 90	- - - Other
53	20029010	20 02 90 10	- - - Tomato paste
54	21032000	21 03 20 00	- Tomato ketchup and other tomato sauces
			Bananas, including plantains, fresh or dried.
55	08031000	08 03 10 00	- plantains
56	08039000	08 03 90 00	- Other
			Dates.
57	8041010	08 04 10 10	- - - Fresh
58	08041021	08 04 10 21	- - - - Pressed
59	08041029	08 04 10 29	- - - - Other
			Figs.
60	8042010	08 04 20 10	- - - Fresh
61	08042020	08 04 20 20	- - - Dried
62	08043000	08 04 30 00	- Pineapples
63	08044000	08 04 40 00	- Avocados

64	08045010	08 04 50 10	- - - Guavas
65	08045020	08 04 50 20	- - - Mangoes
			Citrus fruit, fresh or dried.
66	08051000	08 05 10 00	- Oranges
			Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids.
67	8052100	08 05 21 00	-- Mandarins (including tangerines and satsumas)
68	8052200	08 05 22 00	-- Clementines
69	08052900	08 05 29 00	-- Other
70	08054000	08 05 40 00	- Grapefruit, including pomelos
			Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia).
71	8055010	08 05 50 10	- - - Fresh
72	08055020	08 05 50 20	- - - Dried
73	08059000	08 05 90 00	- Other
			Grapes, fresh or dried.
74	08061000	08 06 10 00	- Fresh
75	08062000	08 06 20 00	- Dried
			Melons (including watermelons):
76	08071100	08 07 11 00	- - Watermelons
			Other:
77	8071910	08 07 19 10	- - - Melon (muskmelon)
78	08071990	08 07 19 90	- - - Other
			Apples, pears and quinces, fresh.
79	08081000	08 08 10 00	- Apples

Disclaimer: This document is only for information purposes and should not be construed as a professional advice. You should not act upon the contents of this document without receiving formal advice on your particular circumstances.

80	08083000	08 08 30 00	- Pears
81	08084000	08 08 40 00	- Quinces
82	08091000	08 09 10 00	- Apricots
			Cherries:
83	8092100	08 09 21 00	- - Sour cherries (<i>Prunus cerasus</i>)
84	08092900	08 09 29 00	- - Other
85	08093000	08 09 30 00	- Peaches, including nectarines
86	08094000	08 09 40 00	- Plums and sloes
			Other fruit, fresh.
87	08101000	08 10 10 00	- Strawberries
88	08102000	08 10 20 00	- Raspberries, blackberries, mulberries and loganberries
89	08103000	08 10 30 00	- Black, white or red currants and gooseberries
90	08105000	08 10 50 00	- Kiwifruit
91	08109010	08 10 90 10	- - - Pomegranates
92	08109030	08 10 90 30	- - - Prickly pear
93	08109090	08 10 90 90	- - - Other
			Fruit, dried.
94	08131000	08 13 10 00	- Apricots
95	08132000	08 13 20 00	- Prunes
96	08133000	08 13 30 00	- Apples
			Other fruit.
97	8134010	08 13 40 10	- - - Cherries
98	08134020	08 13 40 20	- - - Tamarind
99	08134030	08 13 40 30	- - - Pears
100	08134090	08 13 40 90	- - - Other
101	08135000	08 13 50 00	- Mixtures of nuts or dried fruits of this Chapter
			Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.

			Pepper:
102	9041100	09 04 11 00	- - Neither crushed nor ground
103	09041200	09 04 12 00	- - Crushed or ground
			Fruit of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>:
104	09042100	09 04 21 00	- - Neither crushed nor ground:
105	09042200	09 04 22 00	- - Crushed or ground
			Vanilla.
106	09051000	09 05 10 00	- Neither crushed nor ground:
107	09052000	09 05 20 00	- Crushed or ground
			Cinnamon and cinnamon-tree flowers.
			Neither crushed nor ground.
108	09061100	09 06 11 00	- - Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)
109	09061900	09 06 19 00	- - Other
110	09062000	09 06 20 00	- Crushed or ground

Disclaimer: This document is only for information purposes and should not be construed as a professional advice. You should not act upon the contents of this document without receiving formal advice on your particular circumstances.

			Cloves (whole fruit, cloves and stems).
111	09071000	09 07 10 00	- Neither crushed nor ground:
112	09072000	09 07 20 00	- Crushed or ground
			Nutmeg, mace and cardamoms.
			Nutmeg.
113	9081100	09 08 11 00	- - Neither crushed nor ground:
114	09081200	09 08 12 00	- - Crushed or ground
			Cardamoms.
115	9083100	09 08 31 00	- - Neither crushed nor ground:
116	09083200	09 08 32 00	- - Crushed or ground
			Seeds of anise, badian, fennel, coriander, cumin or cscraway; juniper berries.
			Seeds of coriander.
117	9092100	09 09 21 00	- - Neither crushed nor ground:
118	09092200	09 09 22 00	- - Crushed or ground
			Seeds of cumin.
119	9093100	09 09 31 00	- - Neither crushed nor ground:
120	09093200	09 09 32 00	- - Crushed or ground
			Seeds of anise, badian, caraway or fennel; juniper berries.
121	9096100	09 09 61 00	- - Neither crushed nor ground:
122	09096200	09 09 62 00	- - Crushed or ground
			Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.
			Ginger:
123	9101100	09 10 11 00	- - Neither crushed nor ground:
124	09101200	09 10 12 00	- - Crushed or ground
125	09102000	09 10 20 00	- Saffron
			Turmeric (curcuma).
126	09103010	09 10 30 10	- - - Neither crushed nor ground:
127	09103020	09 10 30 20	- - - Crushed or ground
			Other.
128	09109910	09 10 99 10	- - - Fenugreek
129	09109920	09 10 99 20	- - - Thyme and bay leaves
130	09109930	09 10 99 30	- - - Curry
131	09109990	09 10 99 90	- - - Other
			Soya-bean oil and its fractions, whether or not refined, but not chemically modified.
132	15079000	15 07 90 00	- Other

			Olive oil and its fractions, whether or not refined, but not chemically modified.
133	15091000	15 09 10 00	- Virgin
134	15099000	15 09 90 00	- Other

Disclaimer: This document is only for information purposes and should not be construed as a professional advice. You should not act upon the contents of this document without receiving formal advice on your particular circumstances.

135	15100000	15 10 00 00	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
			15.09 Palm oil and its fractions, whether or not refined, but not chemically modified.
136	15119000	15 11 90 00	- Other
			Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically
			Sunflower-seed or safflower oil and fractions thereof.
137	15121900	15 12 19 00	- - Other
			Maize (corn) oil and its fractions.
138	15153000	15 15 30 00	- Castor oil and its fractions
139	15155000	15 15 50 00	- Sesame oil and its fractions
140	15159000	15 15 90 00	- Other
141	15162000	15 16 20 00	- Vegetable fats and oils and their fractions
142	03061600	03 06 16 00	- - Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)
143	03061700	03 06 17 00	- - Other shrimps and prawns
144	03063500	03 06 35 00	- - Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)
145	03063600	03 06 36 00	- - Other shrimps and prawns
146	03069500	03 06 95 00	- - Shrimps and prawns
147	03061600	03 06 16 00	- - Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)
148	03074200	03 07 42 00	- - Live, fresh or chilled
149	03074300	03 07 43 00	-- Frozen
			Other live fish.
150	03019200	03 01 92 00	- - Eels (Anguilla spp.)
151	03019300	03 01 93 00	- - Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.).
152	03019400	03 01 94 00	- - Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus
153	03019500	03 01 95 00	- - Southern bluefin tunas (Thunnus maccoyii)
154	03019900	03 01 99 00	- - Other
			Fish, fresh or chilled.
			Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae).
155	03022100	03 02 21 00	- - Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)
156	03022200	03 02 22 00	- - Plaice (Pleuronectes platessa)
157	03022300	03 02 23 00	- - Sole (Solea spp.)
158	03022400	03 02 24 00	- - Turbots (Psetta maxima)".

Disclaimer: This document is only for information purposes and should not be construed as a professional advice. You should not act upon the contents of this document without receiving formal advice on your particular circumstances.

159	03022900	03 02 29 00	-- Other
			Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis).
160	03023100	03 02 31 00	-- Albacore or longfinned tunas (Thunnus alalunga)
161	03023200	03 02 32 00	-- Yellowfin tunas (Thunnus albacares)
162	03023300	03 02 33 00	-- Skipjack or stripe-bellied bonito
163	03023400	03 02 34 00	-- Bigeye tunas (Thunnus obesus)
164	03023500	03 02 35 00	-- Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)
165	03023600	03 02 36 00	-- Southern bluefin tunas (Thunnus maccoyii)
			Other.
166	03023910	03 02 39 10	--- Longtail tuna (Thunnus tungle)
167	03023920	03 02 39 20	--- Kawakawa (Thunnus Avinus)
168	03023990	03 02 39 90	--- Other
			Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae).
169	03024100	03 02 41 00	-- Herrings (Clupea harengus, Clupea pallasii)
170	03024200	03 02 42 00	-- Anchovies (Engraulis spp.)
171	03024300	03 02 43 00	-- Sardines (Sardina pilchardus, Sardinops spp.) , sardinella (Sardinella spp.) , brisling or sprats (Sprattus sprattus)
			Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus).
172	03024410	03 02 44 10	--- Mackerel (King fish, soitted soabusg mackerel)
173	03024420	03 02 44 20	--- Indian mackerel
174	03024490	03 02 44 90	--- Other
			Jack and horse mackerel (Trachurus spp.).
175	03024510	03 02 45 10	--- Trevally
176	03024520	03 02 45 20	--- Jackpomfert
177	03024590	03 02 45 90	--- Other
178	03024600	03 02 46 00	-- Cobia (Rachycentron canadum)
179	03024700	03 02 47 00	-- Swordfish (Xiphias gladius)
180	03024910	03 02 49 10	--- Silver pomfret
181	03024990	03 02 49 90	--- Other

Disclaimer: This document is only for information purposes and should not be construed as a professional advice. You should not act upon the contents of this document without receiving formal advice on your particular circumstances.

			Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae.
182	03025100	03 02 51 00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>).
183	03025200	03 02 52 00	-- Haddock (<i>Melanogrammus aeglefinus</i>)
184	03025300	03 02 53 00	-- Coalfish (<i>Pollachius virens</i>)
185	03025400	03 02 54 00	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)
186	03025500	03 02 55 00	-- Alaska Pollack (<i>Theraga chalcogramma</i>)
187	03025600	03 02 56 00	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius</i>
188	03025900	03 02 59 00	-- Other

			Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i>, <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>, <i>Catla catla</i>, <i>Labeo</i> spp., <i>Osteochilus hasselti</i>, <i>Leptobarbus hoeveni</i>, <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.).
189	03027100	03 02 71 00	-- Tilapias (<i>Oreochromis</i> spp.)
190	03027200	03 02 72 00	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)
191	03027300	03 02 73 00	-- Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.).
192	03027400	03 02 74 00	-- Eels (<i>Anguilla</i> spp.)
193	03027900	03 02 79 00	-- Other
			Other fish.
194	03028100	03 02 81 00	-- Dogfish and other sharks
195	03028200	03 02 82 00	-- Rays and skates (<i>Rajidae</i>)
196	03028300	03 02 83 00	-- Toothfish (<i>Dissostichus</i> spp.)
197	03028400	03 02 84 00	-- Seabass (<i>Dicentrarchus</i> spp.)
198	03028500	03 02 85 00	-- Seabream (<i>Sparidae</i>)
			Other.
199	03028910	03 02 89 10	--- Groupers (for example, Hamor, Bertam, Chenino, Cato, Nagel, Samman)
200	03028920	03 02 89 20	--- Shei'ri fish (Sheoor)
201	03028930	03 02 89 30	--- Hamra fish (<i>Alesmaudi</i>)
202	03028940	03 02 89 40	--- Nagroor fish
203	03028950	03 02 89 50	--- Bori (Meed and Biyah) fish
204	03028960	03 02 89 60	--- Safi fish
205	03028970	03 02 89 70	--- barracuda
206	03028980	03 02 89 80	--- Croaker (<i>Siganidae</i>)
207	03028990	03 02 89 90	--- Other:

Disclaimer: This document is only for information purposes and should not be construed as a professional advice. You should not act upon the contents of this document without receiving formal advice on your particular circumstances.

			Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and
208	03032300	03 03 23 00	- - Tilapias (Oreochromis spp.)
209	03032400	03 03 24 00	- - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)
210	03032500	03 03 25 00	- - Carp (Cyprinus carpio, Carassius , Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama
211	03032600	03 03 26 00	spp.)- - Eels (Anguilla spp.)
212	03032900	03 03 29 00	- - Other
			Flat fish (Pleuronectidae Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae).

213	03033100	03 03 31 00	- - Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)
214	03033200	03 03 32 00	- - Plaice (Pleuronectes platessa)
215	03033300	03 03 33 00	- - Sole (Solea spp.)
216	03033400	03 03 34 00	- - Turbots (Psetta maxima)
217	03033900	03 03 39 00	- - Other
			Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis).
218	03034100	03 03 41 00	- - Albacore or longfinned tunas (Thunnus alalunga)
219	03034200	03 03 42 00	- - Yellowfin tunas (Thunnus albacares)
220	03034300	03 03 43 00	- - Stripe-bellied bonito
221	03034400	03 03 44 00	- - Bigeye tunas (Thunnus obesus)
222	03034500	03 03 45 00	- - Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus
223	03034600	03 03 46 00	- - Southern bluefin tunas (Thunnus maccoyii)
			Other.
224	03034910	03 03 49 10	- - - Longtail tuna (Thunnus tonggol)
225	03034920	03 03 49 20	- - - Kawakawa (Thunnus albacares)
226	03034990	03 03 49 90	- - - Other.

Disclaimer: This document is only for information purposes and should not be construed as a professional advice. You should not act upon the contents of this document without receiving formal advice on your particular circumstances.

			Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae).
227	03035100	03 03 51 00	-- Herrings (Clupea harengus, Clupea pallasii)
228	03035300	03 03 53 00	-- Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)
			Mackerel (Scomber scombrus, Scomber australasicus, Scomberjaponicus).
229	03035410	03 03 54 10	--- Mackerel (King fish, soitted soabusg macherel)
230	03035420	03 03 54 20	--- Indian mackerel
231	03035490	03 03 54 90	--- Other.
			Swordfish (Xiphias gladius) and toothfish (Dissostichus spp.), excluding livers and roes.
232	03035510	03 03 55 10	---Trevally (bigeye, blacktip, scad)
233	03035520	03 03 55 20	--- black pomfret
234	03035590	03 03 55 90	--- Other.
235	03035600	03 03 56 00	-- Cobia (Rachycentron canadum)
236	03035700	03 03 57 00	-- Swordfish (Xiphias gladius)
237	03035910	03 03 59 10	--- Silver pomfret
238	03035990	03 03 59 90	--- Other
			Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae andMuraenolepididae.

239	03036300	03 03 63 00	-- Sardines (Sardina pilchardus, Sardinops spp.) , sardinella (Sardinella spp.) , brisling or sprats (Sprattus sprattus)
240	03036400	03 03 64 00	-- Haddock (Melanogrammus aeglefinus)
241	03036500	03 03 65 00	-- Coalfish (Pollachius virens)
242	03036600	03 03 66 00	-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)
243	03036700	03 03 67 00	-- Alaska Pollack (Theragra chalcogramma)
244	03036800	03 03 68 00	-- Blue whittings (Micromesistius poutassou, Micromesistius australis)
245	03036900	03 03 69 00	-- Other
			Other fish.
246	03038100	03 03 81 00	-- Dogfish and other sharks
247	03038200	03 03 82 00	-- Eels (Anguilla spp.)
248	03038300	03 03 83 00	-- Sea bass (Dicentrarchus labrax, Dicentrarchus punctatus)

Disclaimer: This document is only for information purposes and should not be construed as a professional advice. You should not act upon the contents of this document without receiving formal advice on your particular circumstances.

249	03038400	03 03 84 00	-- Hake (Merluccius spp., Urophycis spp.)
250	03038910	03 03 89 10	--- Groupers (Hamor, Bertam, Chenino, Cato, Nagel,
251	03038920	03 03 89 20	--- Shearfish (Sheoor)
252	03038930	03 03 89 30	--- Hamra fish (Asmaudi)
253	03038940	03 03 89 40	--- Nagroor fish
254	03038950	03 03 89 50	--- Bouri fish (meed and biyah)
255	03038960	03 03 89 60	--- Safi fish
256	03038970	03 03 89 70	--- Barracuda
257	03038980	03 03 89 80	--- Croaker (Siganidae)
258	03038991	03 03 89 91	---- Seabream (bareed silvery, banded) (Sparidae)
259	03038999	03 03 89 99	---- Other
			Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.).
260	03043100	03 04 31 00	-- Tilapias (Oreochromis spp.)
261	03043200	03 04 32 00	-- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)
262	03043300	03 04 33 00	-- Nile Perch (Lates niloticus)
263	03043900	03 04 39 00	-- Other
			Fresh or chilled fillets of other fish.
264	03044300	03 04 43 00	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)
265	03044400	03 04 44 00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and
266	03044500	03 04 45 00	-- Swordfish (Xiphias gladius)
267	03044600	03 04 46 00	-- Toothfish (Dissostichus spp.)
268	03044700	03 04 47 00	-- Dogfish and other sharks
269	03044800	03 04 48 00	-- Rays and skates)Rajidae(".
270	03044900	03 04 49 00	-- Other
			Other, fresh or chilled.
271	03045100	03 04 51 00	-- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.).

Disclaimer: This document is only for information purposes and should not be construed as a professional advice. You should not act upon the contents of this document without receiving formal advice on your particular circumstances.

272	03045300	03 04 53 00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and
273	03045400	03 04 54 00	-- Swordfish (Xiphias gladius)
274	03045500	03 04 55 00	-- Toothfish (Dissostichus spp.)
275	03045600	03 04 56 00	-- Dogfish and other sharks
276	03045700	03 04 57 00	-- Rays and skates)Rajidae(".
277	03045910	03 04 59 10	--- Groupers
278	03045920	03 04 59 20	--- Emperors
279	03045990	03 04 59 90	--- Other.
			Frozen fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.).
280	03046100	03 04 61 00	-- Tilapias (Oreochromis spp.)
281	03046200	03 04 62 00	-- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)
282	03046300	03 04 63 00	-- Nile Perch (Lates niloticus)
283	03046900	03 04 69 00	-- Other
			Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae.
284	03047100	03 04 71 00	-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)
285	03047200	03 04 72 00	-- Haddock (Melanogrammus aeglefinus)
286	03047300	03 04 73 00	-- Coalfish (Pollachius virens)
287	03047400	03 04 74 00	-- Hake (Merluccius spp., Urophycis spp.)
288	03047500	03 04 75 00	-- Alaska Pollack (Theragra chalcogramma).
289	03047900	03 04 79 00	-- Other
			Frozen fillets of other fish.
290	03048300	03 04 83 00	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)
291	03048400	03 04 84 00	-- Swordfish (Xiphias gladius)
292	03048500	03 04 85 00	-- Toothfish (Dissostichus spp.)
293	03048600	03 04 86 00	-- Herrings (Clupea harengus, Clupea pallasii)
294	03048700	03 04 87 00	-- Tunas (of the genus Thunnus), skipjack or stripe- bellied bonito
295	03048800	03 04 88 00	-- Dogfish, other sharks, rays and skates (Rajidae)
296	03048910	03 04 89 10	--- Groupers
297	03048920	03 04 89 20	--- Emperors
298	03048990	03 04 89 90	--- Other
299	03049100	03 04 91 00	-- Swordfish (Xiphias gladius)
300	03049200	03 04 92 00	-- Toothfish (Dissostichus spp.)

Disclaimer: This document is only for information purposes and should not be construed as a professional advice. You should not act upon the contents of this document without receiving formal advice on your particular circumstances.

301	03049300	03 04 93 00	-- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch
302	03049400	03 04 94 00	- - Alaska Pollack (Theragra chalcogramma)
303	03049500	03 04 95 00	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack
304	03049600	03 04 96 00	-- Dogfish and other sharks
305	03049700	03 04 97 00	- - Rays and skates (Rajidae)
306	03049900	03 04 99 00	- - Other.
			Fertilised eggs for incubation
307	04071100	04 07 11 00	- - Of fowls of the species Gallus domesticus
308	04071900	04 07 19 00	- - Other
			Other fresh eggs
309	04072100	04 07 21 00	- - Of fowls of the species Gallus domesticus
310	04072900	04 07 29 00	- - Other
311	04079000	04 07 90 00	- Other
312	01022100	01 02 21 00	Authentic pet live cows for offspring
313	01022900	01 02 29 00	Other live cows that are not purebreds for offspring
314	01041010	01 04 10 10	Lambs purebreds for offspring
315	01041090	01 04 10 90	Other live sheep that is not purebred for offspring
316	01042010	01 04 20 10	Goats purebreds for offspring
317	01042090	01 04 20 90	Other live goats that are not purebred for offspring
318	01051100	01 05 11 00	Live poultry of the genus Gallus domesticus
319	01051200	01 05 12 00	Live roosters and turkeys
320	01059410	01 05 94 10	Live layers chickens
321	01059420	01 05 94 20	Live broilers chickens
322	01059430	01 05 94 30	Live mothers chickens
323	01061310	01 06 13 10	Camel pure-bred breeding
324	01061390	01 06 13 90	Other of live camel
			Of fowls of the species Gallus domesticus.
325	02071100	02 07 11 00	- - Not cut in pieces, fresh or chilled
326	02071300	02 07 13 00	- - Cuts and offal, fresh or chilled
			Of turkeys:
327	02072400	02 07 24 00	- - Not cut in pieces, fresh or chilled
328	02072600	02 07 26 00	- - Cuts and offal, fresh or chilled
			Of fowls of the species Gallus domesticus.
329	02071200	02 07 12 00	- - Not cut in pieces, frozen

Disclaimer: This document is only for information purposes and should not be construed as a professional advice. You should not act upon the contents of this document without receiving formal advice on your particular circumstances.

330	02071400	02 07 14 00	- - Cuts and offal, frozen
			Of turkeys:
331	02072500	02 07 25 00	- - Not cut in pieces, frozen
332	02072700	02 07 27 00	- - Cuts and offal, frozen
333	02076000	02 07 60 00	- Of guinea fowls
			Meat of bovine animals, fresh or chilled.
334	02011000	02 01 10 00	- Carcasses and half-carcasses
335	02012000	02 01 20 00	- Other cuts with bone in
336	02013000	02 01 30 00	- Boneless

			Meat of sheep or goats, fresh, chilled or frozen.
337	02041000	02 04 10 00	- Carcasses and half-carcasses of lambs, fresh or chilled
			Other meat of sheep, fresh or chilled.
338	02042100	02 04 21 00	- - carcasses and half-carcasses
339	02042200	02 04 22 00	- - Other cuts with bone in
340	02042300	02 04 23 00	- - Boneless
			Meat of goats.
			Carcasses and half-carcasses.
341	02045011	02 04 50 11	- - - - Fresh or chilled
			Other cuts with bone in:
342	02045021	02 04 50 21	- - - - Fresh or chilled
			Boneless.
343	02045031	02 04 50 31	- - - - Fresh or chilled
			Edible offal of bovine animals, sheep, goats, fresh or
344	02061000	02 06 10 00	- Of bovine animals, fresh or chilled
			Other, fresh or chilled.
345	02068010	02 06 80 10	- - - Of sheep or goats
346	02068090	02 06 80 90	- - - Other
			Of camels and other camelids (Camelidae).
347	02086010	02 08 60 10	- - - Fresh or chilled
			Meat of bovine animals, frozen.
348	02 02 10 00	02 02 10 00	- Carcasses and half-carcasses
349	02 02 20 00	02 02 20 00	- Other cuts with bone in
			Boneless.
350	02 02 30 10	02 02 30 10	- - - Minced
351	02 02 30 90	02 02 30 90	- - - Other
			Meat of sheep or goats, fresh or chilled.
352	02 04 30 00	02 04 30 00	- Carcasses and half-carcasses of lambs, frozen
			Other meat of sheep, frozen.

Disclaimer: This document is only for information purposes and should not be construed as a professional advice. You should not act upon the contents of this document without receiving formal advice on your particular circumstances.

353	02 04 41 00	02 04 41 00	-- Carcasses and half-carcasses
354	02 04 42 00	02 04 42 00	-- Other cuts with bone in
			Boneless.
355	02 04 43 10	02 04 43 10	--- Minced
356	02 04 43 90	02 04 43 90	--- Other
			Meat of goats.
357	02 04 50 12	02 04 50 12	---- Frozen
			Other cuts with bone in:
358	02 04 50 22	02 04 50 22	---- Frozen
			Boneless:
359	02 04 50 32	02 04 50 32	---- Frozen
			Edible offal of bovine animals, frozen.
360	02 06 21 00	02 06 21 00	-- Tongues
361	02 06 22 00	02 06 22 00	-- Livers
362	02 06 29 00	02 06 29 00	-- Other
			Edible offal of sheep and goats, frozen.
363	02 06 90 11	02 06 90 11	---- Tongues
364	02 06 90 12	02 06 90 12	---- Livers
365	02 06 90 19	02 06 90 19	---- Other
			Milk and cream, not concentrated nor containing added sugar or other sweetening matter. Of a fat content, by weight, not exceeding 1%.
366	04011030	04 01 10 30	--- Long life milk, in containers exceeding 1 Litre
367	04011090	04 01 10 90	--- Other

			Of a fat content, by weight, exceeding 1% but not exceeding 6%.
368	04012030	04 01 20 30	--- Long life milk, in containers exceeding 1 litre
369	04012090	04 01 20 90	--- Other
			Of a fat content, by weight, exceeding 6% but not exceeding 10%.
370	04014030	04 01 40 30	--- Long life milk, in containers exceeding 1 litre
371	04014090	04 01 40 90	--- Other
			Of a fat content, by weight, exceeding 10%.
372	04015030	04 01 50 30	--- Long life milk, in containers exceeding 1 litre

Disclaimer: This document is only for information purposes and should not be construed as a professional advice. You should not act upon the contents of this document without receiving formal advice on your particular circumstances.

373	04015090	04 01 50 90	- - - Other
			Not containing added sugar or other sweetening matter.
374	04022190	04 02 21 90	- - - Other
375	04022911	04 02 29 11	- - - - Other of milk, for industrial purposes, containing at least 75% of milk, containing added sugar or other sweetening matter, whether or not concentrated.
376	04022912	04 02 29 12	- - - - Other of milk, for industrial purposes, containing less than 75% of milk, containing added sugar or other sweetening matter, whether or not
377	04022919	04 02 29 19	- - - - Other
378	04022991	04 02 29 91	- - - - Other of milk, containing at least 75% of milk containing added sugar or other sweetening matter, whether or not concentrated.
379	04022992	04 02 29 92	- - - - Other of milk, containing less than 75% of milk, containing added sugar or other sweetening matter, whether or not concentrated.
380	04022999	04 02 29 99	- - - - Other
			Not containing added sugar or other sweetening matter.
381	04029110	04 02 91 10	- - - Milk
382	04029120	04 02 91 20	- - - Cream
383	04029911	04 02 99 11	- - - - Other of milk containing at least 75% of milk, containing added sugar or other sweetening matter, whether or not concentrated.
384	04029912	04 02 99 12	- - - - Other of milk, containing less than 75% of milk, containing added sugar or other sweetening matter, whether or not concentrated.
385	04029920	04 02 99 20	- - - Cream
			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,
386	04031000	04 03 10 00	- Yogurt
387	04039010	04 03 90 10	- - - Labnah (Dehydrated yogurt)
388	04039020	04 03 90 20	- - - Laban (curdled milk)
389	04039090	04 03 90 90	- - - Other
			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.
390	04041000	04 04 10 00	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter
391	04049000	04 04 90 00	- Other
			Butter and other fats and oils derived from milk; dairy spreads.

Disclaimer: This document is only for information purposes and should not be construed as a professional advice. You should not act upon the contents of this document without receiving formal advice on your particular circumstances.

392	04051000	04 05 10 00	- Butter
393	04052000	04 05 20 00	- Dairy spreads
394	04059000	04 05 90 00	- Other
			Cheese and curd.
395	04061000	04 06 10 00	- Fresh (unripened or uncured) cheese, including whey cheese, and curd
396	04062000	04 06 20 00	- Grated or powdered cheese, of all kinds
397	04063000	04 06 30 00	- Processed cheese, not grated or powdered
			Other cheese.
398	04069010	04 06 90 10	- - - Fresh fermented cream cheese
399	04069020	04 06 90 20	- - - Medium hard cheese and hard cheese (e.g., Cheddar, Gouda, Gruyère, Parmesan)
400	04069090	04 06 90 90	- - - Other
			Wheat or meslin flour.
401	11010010	11 01 00 10	- - - Wheat flour
402	11010020	11 01 00 20	- - - Flour of mixed wheat and rye
			Cereal flours other than of wheat or meslin.
403	11022000	11 02 20 00	- Maize (corn) flour
			Other.
404	11029010	11 02 90 10	- - - Barley flour
405	11029020	11 02 90 20	- - - Oats flour
406	11029040	11 02 90 40	- - - Buckwheat flour
407	11029060	11 02 90 60	- - - Rice flour
			Cereal groats, meal and pellets, of wheat.
408	11031110	11 03 11 10	- - - Groats
409	11031120	11 03 11 20	- - - Meal
			Of maize (corn).
410	11031310	11 03 13 10	- - - Groats
411	11031320	11 03 13 20	- - - Cereal
			Of other cereals.
412	11031910	11 03 19 10	- - - Of barley
413	11031940	11 03 19 40	- - - Of buckwheat
			Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled).
414	11041200	11 04 12 00	- - Of oats
			Of other cereals.
415	11041910	11 04 19 10	- - - Of wheat
416	11041930	11 04 19 30	- - - Of buckwheat
417	11041960	11 04 19 60	- - - Of maize (corn)
			Other worked grains (for example, hulled, pearled, sliced or kibbled).
418	11042200	11 04 22 00	- - Of oats
419	11042300	11 04 23 00	- - Of maize (corn)
			Of other cereals.

Disclaimer: This document is only for information purposes and should not be construed as a professional advice. You should not act upon the contents of this document without receiving formal advice on your particular circumstances.

420	11042910	11 04 29 10	- - - Of wheat
421	11042930	11 04 29 30	- - - Of buckwheat
			Flour, meal, powder, flakes, granules and pellets of
422	11051010	11 05 10 10	- - - Flour
423	11051020	11 05 10 20	- - - Meal
424	11051030	11 05 10 30	- - - Powders

			Flour of the dried leguminous vegetables.
425	11061011	11 06 10 11	- - - - Of peas
426	11061012	11 06 10 12	- - - - Of chick peas
427	11061013	11 06 10 13	- - - - Of string beans
428	11061014	11 06 10 14	- - - - Of haricot beans
429	11061015	11 06 10 15	- - - - Of lentils
			Meal.
430	11061021	11 06 10 21	- - - - Of peas
431	11061022	11 06 10 22	- - - - Of chick peas
432	11061023	11 06 10 23	- - - - Of string beans
433	11061025	11 06 10 25	- - - - Of lentils
434	10 01 19 00	10 01 19 00	- - Other
435	10 01 99 10	10 01 99 10	- - - Normal wheat
436	10 01 99 20	10 01 99 20	- - - Thin wheat
			Oats:
437	10 04 90 10	10 04 90 10	- - - Grey oats (or black)
438	10 04 90 20	10 04 90 20	- - - White oats (or yellow)
			Maize (corn).
439	10 05 90 10	10 05 90 10	- - - Golden corn
440	10 05 90 20	10 05 90 20	- - - White corn
			Rice.
441	10061000	10 06 10 00	- Rice in the husk (paddy or rough)
442	10062000	10 06 20 00	- Husked (brown) rice
443	10063000	10 06 30 00	- Semi-milled or wholly milled rice, whether or not polished or glazed
444	10064000	10 06 40 00	- Broken rice
445	19011010	19 01 10 10	- - - Infants and young children food based on milk or malted milk prepared as substitutes of mother milk, not containing
446	19011020	19 01 10 20	- - - Infants and young children food based on milk or malted milk prepared as substitutes of mother milk, containing less than 5% by weight of cocoa
447	19011090	19 01 10 90	- - - Other
448	21 06 90 99	21 06 90 99	- - - - Other
449	19059010	19 05 90 10	- - - Ordinary bread of any kind
450	19059020	19 05 90 20	- - - Gluten bread diabetics
			Uncooked pasta, not stuffed or otherwise prepared.

Disclaimer: This document is only for information purposes and should not be construed as a professional advice. You should not act upon the contents of this document without receiving formal advice on your particular circumstances.

451	19021110	19 02 11 10	- - - Macaroni, vermicelli and the like such as spaghetti and cannelloni, in shape of shells, stars, letters and the like
452	19021910	19 02 19 10	- - - Macaroni, vermicelli and the like such as spaghetti or cannelloni in shape of shells, stars, letters and the like
453	09021000	09 02 10 00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg
454	09022000	09 02 20 00	- Other green tea (not fermented)
			Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg.
455	09023010	09 02 30 10	- - - Tea bag not exceeding 3 g
456	09023090	09 02 30 90	- - - Other
457	09024000	09 02 40 00	- Other black tea (fermented) and other partly fermented tea
			Coffee, not roasted:
458	09011100	09 01 11 00	- - Not decaffeinated
459	09011200	09 01 12 00	- - Decaffeinated
			Coffee roasted.
460	09012100	09 01 21 00	- - Not decaffeinated

461	09012200	09 01 22 00	- - Decaffeinated
			Orange juice.
462	20 09 12 10	20 09 12 10	- - - Orange juice not frozen, of Brix value not exceeding 20, not containing added sugar or other sweetening matter.
463	20 09 19 10	20 09 19 10	- - - Other orange juice, not containing added sugar or other sweetening matter
			Grapefruit (including pomelo) juice.
464	20 09 21 10	20 09 21 10	- - - Grapefruit (including pomelo) juice, of Brix value not exceeding 20, not containing added sugar or other sweetening matter.
			Juice of any other single citrus fruit.
			Lemon Juice.
465	20 09 31 11	20 09 31 11	- - - - Lemon juice, of Brix value not exceeding 20, not containing added sugar or other sweetening matter.
466	20 09 31 91	20 09 31 91	- - - - Juice of any other single citrus fruit, of Brix value not exceeding 20, not containing added sugar or other sweetening matter.
467	20 09 39 10	20 09 39 10	- - - Juice of any other single citrus fruit, of Brix value exceeding 20, not containing added sugar or other sweetening matter.
			Pineapple juice.
468	20 09 41 10	20 09 41 10	- - - Pineapple juice, of Brix value not exceeding 20, not containing added sugar or other sweetening matter.
			Other.

Disclaimer: This document is only for information purposes and should not be construed as a professional advice. You should not act upon the contents of this document without receiving formal advice on your particular circumstances.

469	20 09 49 10	20 09 49 10	- - - Pineapple juice, of Brix value exceeding 20, not containing added sugar or other sweetening matter.
			Tomato juice.
470	20 09 50 10	20 09 50 10	- - - Tomato juice, not containing added sugar or other sweetening matter.
			Grape juice (including grape must).
471	20 09 61 10	20 09 61 10	- - - Grape juice (including grape must), of Brix value not exceeding 20, not containing added sugar or other sweetening matter.
472	20 09 69 10	20 09 69 10	- - - Other of grape juice (including grape must), of Brix value exceeding 20, not containing added sugar or other sweetening matter.
			Apple juice.
473	20 09 71 10	20 09 71 10	- - - Apple juice, of Brix value not exceeding 20, not containing added sugar or other sweetening matter.
			Other.
474	20 09 79 10	20 09 79 10	- - - Other of apple juice, of Brix value exceeding 20, not containing added sugar or other sweetening matter.
			Cranberry Juice (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea).
475	20 09 81 10	20 09 81 10	- - - Cranberry juice, not containing added sugar or Other sweetening matter.
			Other.
476	20 09 89 11	20 09 89 11	- - - - Date molasses, not containing added sugar or other sweetening matter.
			Mango juice.
477	20 09 89 22	20 09 89 22	- - - - Mango juice, not concentrated, not containing added sugar or other sweetening matter.

			Guava juice.
478	20 09 89 32	20 09 89 32	- - - - Guava juice, not concentrated, not containing added sugar or other sweetening matter.
			Carrot juice.
479	20 09 89 42	20 09 89 42	- - - - Carrots juice, not concentrated, not containing added sugar or other sweetening matter.
			Other.
480	20 09 89 91	20 09 89 91	- - - - Other juice of any other type of fruit or vegetable, not containing added sugar or other sweetening matter:
			Mixtures of juices.
481	20 09 90 20	20 09 90 20	- - - Mixtures of juices, not concentrated, not containing added sugar or other sweetening matter.
482	22011010	22 01 10 10	- - - Natural mineral waters
483	22011020	22 01 10 20	- - - Artificial mineral waters
			Other.
484	22019010	22 01 90 10	- - - Ordinary natural waters

Disclaimer: This document is only for information purposes and should not be construed as a professional advice. You should not act upon the contents of this document without receiving formal advice on your particular circumstances.

			Raw cane or beet sugar not containing added flavouring or colouring matter.
			Beet sugar.
485	17011290	17 01 12 90	- - - Other
			Other cane sugar.
486	17011490	17 01 14 90	- - - Other
			Other sugar Filtered (Refined).
487	17019911	17 01 99 11	- - - - Fine crystals
			Salt (including table salt and denatured salt).
488	25010010	25 01 00 10	- - - Common salt (table salt)

Disclaimer: This document is only for information purposes and should not be construed as a professional advice. You should not act upon the contents of this document without receiving formal advice on your particular circumstances.



+968 9633 5292

@dynamicbs_llc

@dynamicbsllc

@dynamicbsllc