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China Responds to U.S. 301 Announcement with Revised Product List

Report Categories:

Trade Policy Monitoring

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Report Highlights:

On June 16, 2018, the People's Republic of China's Ministry of Finance (MOF), State Council Tariff Commission (SCTC) announced a revised list of U.S. products subject to an additional 25-percent tariff in response to the U.S. 301 Investigation. The announcement is broken down into two schedules. Schedule I includes 545 total products, valued at approximately \$34.0 billion, which will enter into force on July 6, 2018, the same day the U.S. tariffs related to the 301 Investigation are enacted. 517 products on the list are food and agriculture-related products. Some of these same products are also subject to tariffs in China's response to the 232 Investigation. Post understands that these two additional sets of tariffs will be calculated in aggregate. U.S. exporters of these commodities should be aware that the new tariffs are effective July 6, and should check with local importers to verify changes in tariff treatment.

Executive Summary:

On June 16, 2018, MOF published a list of U.S. exports that will be subject to a 25-percent tariff increase. MOF stated that these tariffs were in accordance with the "People's Republic of China Foreign Trade Law," "The People's Republic of China Import and Export Tariff Regulations," other PRC laws and regulations, as well as the basic principles of international law. The June 16 announcement expanded the number of the U.S. products subject to additional tariffs, and effectively raises the applied tariff-level in comparison to MOF's April 2 announcement. See GAIN report [CH18017](#). The June 16 announcement noted that China Customs will assess additional duties on July 6, 2018.

The announcement also states that duties on certain U.S. products would be calculated in aggregate, meaning those products also affected by an additional tariff related to the U.S. 232 Investigation would be affected by both tariffs. The table below incorporates the Most-Favored-Nation (MFN) import tariff, as well as China's additional tariffs in response to the U.S. 232 and 301 Investigations in one place so that U.S. exporters can assess the total impact of China's trade actions against U.S. food and agriculture-related products.

The June 16 announcement is in response to the recent U.S. announcement of a list of products imported from China that will be subject to additional tariffs as part of the U.S. response to China's unfair trade practices related to the forced transfer of American technology and intellectual property.

General Information:

This report summarizes the announcement titled "Notice of \$50 Billion U.S. Dollars of Imported Goods Expropriated" published on the People's Republic of China's Ministry of Finance website on June 16, 2018.

This GAIN report contains an unofficial translation of the MOF, SCTC announcement, including an example of the tariff calculation methodology and an unofficial translated schedule of the products subject to these tariff increases, which will effective on July 6, 2018.

Announcement Link:

http://gss.mof.gov.cn/zhengwuxinxi/zhengcefabu/201806/t20180616_2930325.html

Disclaimer:

This summary is based on a cursory review of the subject announcement and therefore should not, under any circumstances, be viewed as a definitive reading of the regulation in question, or of its implications for U.S. agricultural export trade interests. In the event of a discrepancy or discrepancies between this summary and the complete regulation or announcement as published in Mandarin, the latter shall prevail.

Product Scope:

MOF's announcement divides the tariff treatment into two groups. Schedule I includes 545 products, of which, 517 products are agriculture and agriculture-related products. These products include oilseeds, cereals, livestock and animal products, horticultural products, as well as cotton, tobacco, and distilled spirits. In 2017, Chinese imports of these U.S. products totaled approximately \$19.6 billion. It should be noted that MOF expanded the product list from the proposed list announced on April 4, 2018 (See GAIN report [CH18018](#)), which included only 33 food and agriculture related product lines. Schedule II includes 114 products, none of which are agriculture and agriculture-related products. In both cases the additional tariff is 25 percent. Please refer to Appendix 2 for a schedule of specific product descriptions.

These tariffs will be applied in addition to existing tariffs (MFN tariff and 232 additional tariff, if appropriate) on an ad valorem basis for cost of goods, insurance, and freight (CIF) values.

Method of Tariff Calculation:

On April 4, MOF announced proposed tariffs in response to the U.S. 301 Investigation, which would raise the applied tariffs on U.S. exports to China. The same announcement also noted the following calculation methodology:

Tariff = Dutiable value x (current applied tariff rate + additionally imposed tariff rate)

On June 1, China announced MFN tariff cuts on approximately 388 food and agriculture products effective July 1.

The June 16 MOF announcement noted that the tariff calculation methodology as follows:

Tariff = Total collectable duty amount [Calculated according to current applied tariff rate] + dutiable value x additionally imposed tariff rate

Although the terminology is different, the calculation methodology is the same.

Products on Schedule I will be assessed aggregate tariff treatment on the dutiable value of goods, which remains constant accounting for both of China's additional tariff. The effective tariff rate will include the total percentage of the MFN tariff, 232 additional tariffs, and 301 additional tariffs. See Appendix 1 for examples and Appendix 2 for effective tax rates.

Timing:

In the June 16, 2018 announcement, MOF noted that the General Administration of China Customs (GACC) will begin applying additional tariffs on Schedule I products starting on July 6, 2018. Schedule II will enter into force at a later date (which is not stated and has not been determined). The tariffs in Schedule II remain subject to further ruling and a public comment period by MOF.

For More Information please email: AgBeijing@usda.gov

Useful Government of China Web Sites:

China's equivalent of the U.S. Department of Treasury is MOF. Additional information can be found at: <http://www.mof.gov.cn/>. China's equivalent of the U.S. Customs and Border Protection is the General Administration of China Customs. Additional information can be found at: <http://english.customs.gov.cn/>.

UNOFFICIAL TRANSLATION OF MINISTRY OF FINANCE ANNOUNCEMENT State Council Tariff Committee Announcement on “Imposing Tariffs on \$50 Billion Products Origin in the United States” Tariff Committee Notice [2018] No. 5

On June 15, 2018, the U.S. government released a list of goods subject to tariffs, which will impose a tariff of 25 percent on goods imported from China valued at about US \$50 billion. Of which, \$34 billion of goods will be subject to tariffs on July 6, 2018, and imposing tariffs on the \$16 billion of goods are soliciting public comments. The U.S. measure violated the relevant rules of the World Trade Organization and diverges from the consensus reached in the China-U.S. negotiations. The U.S. measure seriously infringes upon the legitimate rights and interests of the Chinese side, and threatens the interests of our country and people.

According to the "People's Republic of China Foreign Trade Law," "The People's Republic of China Import and Export Tariff Regulations," and other laws and regulations and the basic principles of international law, the State Council Tariff Committee decided to impose an additional 25 percent on 659 items of US\$50 billion imported goods originating in the United States. 545 items of approximately US\$34 billion in goods will be subject to additional tariffs on July 6, 2018, and the implementation date of additional tariffs on other goods will be announced separately. The relevant matters are as follows:

1. For 545 items such as agricultural products, automobiles, and aquatic products, tariffs shall be imposed on July 6, 2018. The specific commodity scopes are listed in Attached Schedule I.
2. For the 114 items such as chemical products, medical equipment and energy products, the implementation date of additional tariffs shall be announced separately. The specific commodity scopes are listed in Attached Schedule II.
3. For commodities listed in Schedule I and Schedule II originating in the United States, a 25 percent tariff will be imposed on the basis of the current taxation method and applicable tariff rates. The current in-bond tariffs and tariff-reduction (exemption) policies will remain unchanged. The tariff imposed this time will not be reduced or exempted.
4. After adding tariffs, the relevant import tax calculation formula:
Tariff = current applicable tariff + duty paid price × additional tariff rate

Consumer tax on import (price-based tax rate) = taxable price for consumer tax on
import × consumer tax proportional rate

Consumer tax on import (normquota tax rate) = import quantity × fixed consumer tax rate

Consumer tax on import (compound) = taxable price for consumer tax on import ×
consumer tax proportional rate + import quantity × fixed consumer tax rate

Taxable price for consumer tax on import (price-based tax rate) = (duty paid price +
tariffs) ÷ (1 – consumer tax proportional rate)

Taxable price for consumer tax on import (compound) = (duty paid price + tariffs +
import quantity × fixed consumer tax rate) ÷ (1 – consumer tax proportional rate)

VAT on import = taxable price for VAT on import × VAT rate on import

Taxable price for VAT on import = duty paid price + tariffs + consumer tax on import

Attachments:

Schedule I: List of additional tariffs on products originating from the United States

Schedule II: List of additional tariffs on products originating from the United States

State Council Customs Tariff Commission

June 16, 2018

Download attachment:

[Schedule I.pdf](#)

<http://gss.mof.gov.cn/zhengwuxinxi/zhengcefabu/201806/P020180616034361843828.pdf>

[Schedule II.pdf](#)

<http://gss.mof.gov.cn/zhengwuxinxi/zhengcefabu/201806/P020180616034362364988.pdf>

END UNOFFICIAL TRANSLATION

Appendix 1 – Calculation of Tariffs

For example, the calculation as announced is applied as follows:

Scenario A Subject to 301-related tariffs		Calculation
CIF PRICE (implementation date)	\$100.00	
MFN rate (7/1)	20%	
301 additional tariff (7/6)	25%	
Aggregate Tax Rate	45%	$100*(0.20+0.25)$
Final Dutiable Value	\$145.00	\$100*1.45

Scenario B Subject to 232 and 301-related tariffs		Calculation
CIF PRICE (implementation date)	\$100.00	
MFN rate (7/1)	20%	
232 additional tariff (4/2)	15%	
301 additional tariff (7/6)	25%	
Aggregate Tax Rate	60%	$100*(0.20+0.15+0.25)$
Final Dutiable Value	\$160.00	\$100*1.60

Scenario C Subject to 232-related tariffs		Calculation
CIF PRICE (implementation date)	\$100.00	
MFN rate (7/1)	20%	
232 additional tariff (4/2)	15%	
Aggregate Tax Rate	35%	$100*(0.20+0.15)$
Final Dutiable Value	\$135.00	\$100*1.35

Appendix 2 – Schedule of additional tariffs on U.S. goods

Please find below a tariff schedule of U.S. food and agricultural products subject to China's response to the U.S. 232 and 301 Investigations.

HS Code	Product Name	MFN Rate	Additional 232 Rate	Applied Rate	Additional 301 Rate	New Applied Rate
		Enters Force on: July 1	April 2	July 1	July 6	July 6
02011000	Meat of bovine animals, fresh or chilled: carcasses and half-carcasses	20	0	20	25	45
02012000	Meat of bovine animals, fresh or chilled: other cuts with bone-in	12	0	12	25	37
02013000	Meat of bovine animals, fresh or chilled: boneless	12	0	12	25	37
02021000	Meat of bovine animals, frozen: carcasses and half-carcasses	25	0	25	25	50
02022000	Meat of bovine animals, frozen: other cuts with bone-in	12	0	12	25	37
02023000	Meat of bovine animals, frozen: boneless	12	0	12	25	37
02031110	Fresh or chilled carcasses and half-carcasses of suckling pig	20	0	20	0	20
02031190	Other fresh or chilled whole or half swine	20	0	20	0	20
02031200	Hams, shoulders and cuts thereof, with bone in, fresh or chilled	20	25	45	0	45
02031900	Other meat of swine, fresh or chilled	20	25	45	25	70
02032110	Frozen whole or half-carcasses of suckling pig	12	0	12	25	37
02032190	Other meat of swine, carcasses and half-carcasses, frozen	12	25	37	25	62
02032200	Hams, shoulders and cuts thereof, with bone in, frozen	12	25	37	25	62
02032900	Other meat of swine, frozen	12	25	37	25	62
02062900	Edible offal of bovine animals, frozen: other	12	0	12	25	37
02063000	Edible offal of swine: fresh or chilled	20	0	20	25	45
02064100	Edible offal of swine: frozen: livers	20	25	45	25	70
02064900	Edible offal of swine: frozen: other	12	25	37	25	62
02071100	Chickens, not cut in pieces, fresh or chilled	20	0	20	25	45
02071200	Chickens, not cut in pieces, frozen	¥1.3/kg	0	¥1.3/kg	25	¥1.625/kg
02071311	Fresh or chilled cuts of chicken, with bone in	20	0	20	25	45
02071319	Fresh or chilled cuts of chicken,	20	0	20	25	45

	other					
02071321	Fresh or chilled wing of chicken (excluding wingtips)	20	0	20	25	45
02071329	Fresh or chilled offal of chicken, other	20	0	20	25	45
02071411	Frozen cuts of chicken, with bone in	¥0.6/kg	0	¥0.6/kg	25	¥0.75/kg
02071419	Frozen cuts of chicken, other	¥0.7/kg	0	¥0.7/kg	25	¥0.875/kg
02071421	Frozen wing of chicken (excluding wingtips)	¥0.8/kg	0	¥0.8/kg	25	¥1/kg
02071422	Fresh, chilled or frozen chicken claw	¥1/kg	0	¥1/kg	25	¥1.25/kg
02071429	Frozen offal of chicken, other	¥0.5/kg	0	¥0.5/kg	25	¥0.625/kg
02072400	Fresh or chilled whole turkeys	20	0	20	25	45
02072500	Frozen whole turkeys	20	0	20	25	45
02072600	Fresh or chilled cuts & offal of turkey	20	0	20	25	45
02072700	Frozen cuts & offal of turkey	10	0	10	25	35
02074100	Fresh or chilled whole ducks	20	0	20	25	45
02074200	Frozen whole ducks	20	0	20	25	45
02074300	Fatty livers of duck, fresh or chilled	20	0	20	25	45
02074400	Fresh or chilled cuts & offal of duck	20	0	20	25	45
02074500	Frozen cuts & offal of duck	20	0	20	25	45
02075100	Fresh or chilled whole geese	20	0	20	25	45
02075200	Frozen whole geese	20	0	20	25	45
02075300	Fatty livers of geese, fresh or chilled	20	0	20	25	45
02075400	Fresh or chilled cuts & offal of geese	20	0	20	25	45
02075500	Frozen cuts & offal of geese	20	0	20	25	45
02091000	Pig fat, free of lean meat, fresh, chilled, frozen, salted, in brine, dried or smoked	20	0	20	25	45
02101110	Swine hams & shoulders, salted, in brine, bone-in, dried or smoked	25	0	25	25	50
02101190	Cuts of swine hams & shoulders, bone-in, salted, in brine, dried or smoked	25	0	25	25	50
02101200	Bellies & cuts thereof of swine, salted, in brine, dried or smoked	25	0	25	25	50
02101900	Meat of swine, salted, in brine, dried or smoked, nesoi	25	0	25	25	50
03011100	Freshwater Live ornamental fish	17.5	0	17.5	25	42.5
03011900	Other live ornamental fish	17.5	0	17.5	25	42.5
03031100	Frozen sockeye salmon	7	0	7	25	32
03031200	Frozen other Pacific salmon	7	0	7	25	32

03031300	Frozen Atlantic salmon and Danube salmon	7	0	7	25	32
03031400	Frozen trout	12	0	12	25	37
03031900	Frozen salmonidae, nes	10	0	10	25	35
03032300	Frozen tilapias	7	0	7	25	32
03032400	Frozen catfish	10	0	10	25	35
03032500	Frozen carp	10	0	10	25	35
03032600	Frozen eels	10	0	10	25	35
03032900	Frozen Nile perch and snakeheads	7	0	7	25	32
03033110	Frozen Greenland halibut	7	0	7	25	32
03033190	Other frozen halibut	10	0	10	25	35
03033200	Frozen plaice	7	0	7	25	32
03033300	Frozen sole	7	0	7	25	32
03033400	Frozen turbot	7	0	7	25	32
03033900	Frozen flat fish (excl. halibut, plaice & sole)	7	0	7	25	32
03034100	Frozen albacore or longfinned tunas	7	0	7	25	32
03034200	Frozen yellowfin tunas	7	0	7	25	32
03034300	Frozen skipjack or stripe-bellied bonito	7	0	7	25	32
03034400	Frozen bigeye tunas	7	0	7	25	32
03034510	Frozen Atlantic bluefin tunas	7	0	7	25	32
03034520	Frozen Pacific bluefin tunas	7	0	7	25	32
03034600	Frozen southern bluefin	7	0	7	25	32
03034900	Frozen tunas, other	7	0	7	25	32
03035100	Herrings (Clupea harengus, Clupea pallasii), frozen, excluding livers and roes	7	0	7	25	32
03035300	Frozen sardines, brisling or sprats	7	0	7	25	32
03035400	Frozen mackerel	7	0	7	25	32
03035500	Frozen jack and horse mackerel	7	0	7	25	32
03035600	Frozen cobia	7	0	7	25	32
03035700	Swordfish, frozen	7	0	7	25	32
03035900	Frozen Indian mackerel, Spanish mackerel	7	0	7	25	32
03036300	Cod, frozen	7	0	7	25	32
03036400	Frozen haddock	7	0	7	25	32
03036500	Frozen coalfish	7	0	7	25	32
03036600	Frozen hake	7	0	7	25	32
03036700	Frozen Alaska Pollack	7	0	7	25	32
03036800	Frozen blue whittings	7	0	7	25	32
03036900	Other fish in Bregmacerotidae et al, etc. frozen	7	0	7	25	32

03038100	Frozen dogfish & sharks	7	0	7	25	32
03038200	Frozen rays and skates	7	0	7	25	32
03038300	Toothfish, frozen	7	0	7	25	32
03038400	Frozen sea-bass	7	0	7	25	32
03038910	Frozen scabber fish (trichurius)	7	0	7	25	32
03038920	Frozen yellow croaker(pseudosicaena)	7	0	7	25	32
03038930	Frozen tilapia	7	0	7	25	32
03038990	Frozen fish	7	0	7	25	32
03039100	Frozen fish liver, roe and milt	7	0	7	25	32
03039200	Shark fins	12	0	12	25	37
03039900	Fins and other frozen fish offal	7	0	7	25	32
03046100	Frozen tilapia fillets	7	0	7	25	32
03046211	Frozen fillets of channel catfish	7	0	7	25	32
03046219	Frozen fillets of other Ictalurus	7	0	7	25	32
03046290	Frozen fillets of other catfish	7	0	7	25	32
03046300	Frozen fillets of Nile perch	7	0	7	25	32
03046900	Frozen fillets of carp, eels, snakeheads	7	0	7	25	32
03047100	Frozen fillets of cod	7	0	7	25	32
03047200	Frozen fillets of haddock	7	0	7	25	32
03047300	Frozen fillets of coalfish	7	0	7	25	32
03047400	Frozen fillets of hake	7	0	7	25	32
03047500	Frozen fillets of Alaska Pollack	7	0	7	25	32
03047900	Frozen fillets of other fish of the families Bregmacerotidae	7	0	7	25	32
03048100	Frozen fillets of Pacific salmon, Atlantic salmon and Danube salmon	7	0	7	25	32
03048200	Frozen fillets of trout	7	0	7	25	32
03048300	Frozen fillets of flat fish	7	0	7	25	32
03048400	Frozen fillets of swordfish	7	0	7	25	32
03048500	Frozen fillets of toothfish	7	0	7	25	32
03048600	Frozen fillets of herrings	7	0	7	25	32
03048700	Frozen fillets of Tunas, skipjack or stripe-bellied bonito	7	0	7	25	32
03048800	Dogfish, other shark, ray and skate fillets, frozen	7	0	7	25	32
03048900	Other frozen fillets	7	0	7	25	32
03049100	Swordfish meat, frozen	7	0	7	25	32
03049200	Toothfish meat, frozen	7	0	7	25	32
03049300	Frozen Tilapias meat	7	0	7	25	32
03049400	Alaska Pollack meat, frozen	7	0	7	25	32

03049500	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae	7	0	7	25	32
03049600	Dogfish and other sharks meat, frozen	7	0	7	25	32
03049700	Ray and skates meat, frozen	7	0	7	25	32
03049900	Other fish meat, frozen	7	0	7	25	32
03051000	Flours, meals & pellets of fish, fit for human consumption	7	0	7	25	32
03052000	Livers & roes of fish, dried, smoked, salted or in brine	7	0	7	25	32
03061100	Frozen rock lobster & other sea crawfish	7	0	7	25	32
03061200	Frozen lobsters	7	0	7	25	32
03061410	Frozen swimming crabs	7	0	7	25	32
03061490	Other frozen crabs	7	0	7	25	32
03061500	Frozen Norway lobsters	7	0	7	25	32
03061611	Frozen shelled cold-water shrimps	7	0	7	25	32
03061612	Frozen northern pandalus	5	0	5	25	30
03061619	Frozen other cold-water shrimps	5	0	5	25	30
03061621	Frozen shelled cold-water prawns	7	0	7	25	32
03061629	Frozen other cold-water prawns	5	0	5	25	30
03061711	Frozen shelled shrimps	7	0	7	25	32
03061719	Frozen other shrimps	5	0	5	25	30
03061721	Frozen shelled prawns	7	0	7	25	32
03061729	Frozen other prawns	5	0	5	25	30
03061911	Frozen freshwater crawfish shelled	7	0	7	25	32
03061919	Frozen freshwater crawfish in shell	7	0	7	25	32
03061990	Frozen crustaceans, nesoi, incl flours, meals, pellets for human consumption	7	0	7	25	32
03063110	Rock lobster and other sea crawfish for cultivation	0	0	0	25	25
03063190	Live, fresh or chilled rock lobster and other sea crawfish	7	0	7	25	32
03063210	Ao lobster (ao lobster) seedlings	0	0	0	25	25
03063290	Live, fresh or cold shells or shells lobster	7	0	7	25	32
03063310	Crabs and seedlings	0	0	0	25	25
03063391	Live, fresh or cold with shells or shelled Chinese crab	7	0	7	25	32
03063392	Live, fresh or cold swimming crab	14	0	14	25	39
03063399	Live fresh other crabs	7	0	7	25	32
03063410	Norwegian lobsters seedlings	0	0	0	25	25
03063490	Other live, fresh or cold Norwegian lobsters	7	0	7	25	32

03063510	Cold water shrimp and prawns for cultivation	0	0	0	25	25
03063520	Live, Fresh, cold water prawns	10	0	10	25	35
03063590	Other cold-water shrimps, live, fresh or cold	10	0	10	25	35
03063610	Other Shrimps/Prawns For Cultivation	0	0	0	25	25
03063620	Other prawns, live, fresh or cold	10	0	10	25	35
03063690	Other shrimps, live, fresh or cold	12	0	12	25	37
03063910	Other crustacean for human consumption, for cultivation	0	0	0	25	25
03063990	Live/Fresh/Chilled Crustaceans for human consumption	7	0	7	25	32
03069100	Dried, salted or smoked Rock Lobster and other crawfish	7	0	7	25	32
03069200	Other lobsters, salted or smoked	7	0	7	25	32
03069310	Freshwater Crab, dried, salted or smoked	7	0	7	25	32
03069320	Dried, smoked, salted swimming crabs	7	0	7	25	32
03069390	Other Crab, dried, salted or smoked	7	0	7	25	32
03069400	Dried, smoked, salted Norway lobsters	7	0	7	25	32
03069510	Dried, smoked, salted cold water shrimps and prawns	10	0	10	25	35
03069590	Dried, smoked, salted shrimps and prawns	12	0	12	25	37
03069900	Flour and pellets of crustaceans	7	0	7	25	32
03071110	Oysters for cultivation	0	0	0	25	25
03071190	Live/Fresh/Chilled Oysters	7	0	7	25	32
03071200	Frozen Oysters	10	0	10	25	35
03071900	Dried/Salted/Smoked Oysters	10	0	10	25	35
03072110	Scallops For Cultivation	0	0	0	25	25
03072190	Live/Fresh/Chilled Scallops	10	0	10	25	35
03072200	Frozen Scallops	10	0	10	25	35
03072900	Dried/Salted/Smoked Scallops	10	0	10	25	35
03073110	Mussels for cultivation	0	0	0	25	25
03073190	Live/Fresh/Chilled Mussels	10	0	10	25	35
03073200	Frozen Mussels	10	0	10	25	35
03073900	Dried/Salted/Smoked Mussels	10	0	10	25	35
03074210	Cuttlefish and squid seedlings	0	0	0	25	25
03074291	Live/Fresh/Chilled Cuttle Fish and squid	12	0	12	25	37
03074299	Other Live/Fresh/Chilled Cuttle Fish And Squid	14	0	14	25	39
03074310	Frozen Cuttle Fish and squid	12	0	12	25	37

03074390	Other Frozen Cuttle Fish And Squid	10	0	10	25	35
03074910	Dried/Salted/Smoked Cuttle Fish and Dquid	12	0	12	25	37
03074990	Other Dried/Salted/Smoked Cuttle Fish And Squid	10	0	10	25	35
03075100	Live/Fresh/Chilled Octopus	7	0	7	25	32
03075200	Frozen Octopus	7	0	7	25	32
03075900	Dried/Salted/Smoked Octopus	7	0	7	25	32
03076010	Snails (Not Sea Snails), For Cultivation	0	0	0	25	25
03076090	Snails (Not Sea Snails)	7	0	7	25	32
03077110	Clams, Cockles And Ark Shells, For Cultivation	0	0	0	25	25
03077191	Live/Fresh/Chilled Clams	10	0	10	25	35
03077199	Live/Fresh/Chilled Cockles And Ark Shells	10	0	10	25	35
03077200	Frozen Clams, Cockles And Ark Shells	10	0	10	25	35
03077900	Dried/Salted/Smoked Clams, Cockles And Ark Shells	10	0	10	25	35
03078110	Abalone, For Cultivation	0	0	0	25	25
03078190	Live/Fresh/Chilled Abalone	10	0	10	25	35
03078210	Stromboid conchs for cultivation	0	0	0	25	25
03078290	Live/Fresh/Chilled Stromboid Conchs	10	0	10	25	35
03078300	Frozen Abalone	10	0	10	25	35
03078400	Frozen Stromboid Conchs	10	0	10	25	35
03078700	Dried/Salted/Smoked Abalone	10	0	10	25	35
03078800	Dried/Salted/Smoked Stromboid conchs	10	0	10	25	35
03079110	Other molluscs for cultivation	0	0	0	25	25
03079190	Other molluscs, live, fresh or chilled	7	0	7	25	32
03079200	Frozen other Molluscs	7	0	7	25	32
03079900	Other Molluscs, Dried/Salted/Smoked	7	0	7	25	32
03081110	Sea cucumbers for cultivation	0	0	0	25	25
03081190	Live/Fresh/Chilled Sea Cucumbers	10	0	10	25	35
03081200	Frozen Sea Cucumbers	10	0	10	25	35
03081900	Dried/Salted/Smoked Sea Cucumbers	10	0	10	25	35
03082110	Sea urchins for cultivation	0	0	0	25	25
03082190	Live/Fresh/Chilled Sea Urchins	10	0	10	25	35
03082200	Frozen Sea Urchins	10	0	10	25	35
03082900	Dried/Salted/Smoked Sea Urchins	10	0	10	25	35
03083011	Jellyfish for cultivation	0	0	0	25	25

03083019	Jellyfish, live, fresh or chilled	7	0	7	25	32
03083090	Frozen/Dried/Salted/Smoked Jellyfish	10	0	10	25	35
03089011	Other aquatic invertebrates for cultivation	0	0	0	25	25
03089012	Live/Fresh/Chilled Sea Clamworm	7	0	7	25	32
03089019	Live/Fresh/Chilled Aquatic Invertebrates	7	0	7	25	32
03089090	Other Frozen/Dried/Salted/Smoked Aquatic Invertebrates	7	0	7	25	32
04011000	Milk & cream, fat ≤1%, not concentrated nor sweetened	15	0	15	25	40
04012000	Milk & cream, fat 1%-6%, not concentrated nor sweetened	15	0	15	25	40
04014000	Milk & cream, fat 6%-10%, not concentrated nor sweetened	15	0	15	25	40
04015000	Milk & cream, fat >10%, not concentrated nor sweetened	15	0	15	25	40
04021000	Milk & cream in solid forms, fat ≤1.5%	10	0	10	25	35
04022100	Milk & cream in solid forms, fat >1.5%, not sweetened	10	0	10	25	35
04022900	Milk & cream in solid forms, fat >1.5%, sweetened	10	0	10	25	35
04029100	Milk & cream not in solid form, concentrated, not sweetened	10	0	10	25	35
04029900	Milk & cream not in solid form, concentrated, sweetened	10	0	10	25	35
04031000	Yogurt	10	0	10	25	35
04039000	Buttermilk	20	0	20	25	45
04041000	Whey and modified whey	2	0	2	25	27
04049000	Other products that contain natural milk constituents	20	0	20	25	45
04051000	Butter	10	0	10	25	35
04052000	Dairy spreads	10	0	10	25	35
04059000	Other fats & oils derived from milk	10	0	10	25	35
04061000	Fresh cheese, curd	12	0	12	25	37
04062000	Grated or powdered cheese	8	0	8	25	33
04063000	Other processed cheese	8	0	8	25	33
04064000	Blue-veined cheese, other-veined cheese	8	0	8	25	33
04069000	Other cheese	8	0	8	25	33
05040021	Cold, frozen gizzard	¥1.3/kg	0	¥1.3/kg	25	¥1.625/kg
07011000	Seed Potatoes	13	0	13	25	38
07019000	Other potatoes, fresh or chilled	13	0	13	25	38
07020000	Tomatoes, Fresh Or Chilled	13	0	13	25	38

07031010	Onions, Fresh Or Chilled	13	0	13	25	38
07031020	Shallots, Fresh Or Chilled	13	0	13	25	38
07032010	Bulbs Of Garlic, Fresh Or Chilled	13	0	13	25	38
07032020	Stems or seedlings of garlic, fresh or chilled	13	0	13	25	38
07032090	Other parts of garlic, fresh or chilled	13	0	13	25	38
07039010	Leeks, fresh or chilled	13	0	13	25	38
07039020	Scallion, fresh or chilled	13	0	13	25	38
07039090	Otheralliaceous vegetables, fresh or chilled	13	0	13	25	38
07041000	Cauliflowers & headed broccoli, fresh or chilled	10	0	10	25	35
07042000	Brussels sprouts, fresh or chilled	13	0	13	25	38
07049010	Cabbage (Brassica oleracea var. capitata)	13	0	13	25	38
07049020	Broccolis, Fresh Or Chilled	13	0	13	25	38
07049090	Kohlrabi, Kale & Similar Edible Brassicas, Fresh O	13	0	13	25	38
07051100	Cabbage Lettuce, Fresh Or Chilled	10	0	10	25	35
07051900	Lettuce, Fresh Or Chilled, (Excl. Cabbage Lettuce)	10	0	10	25	35
07052100	Witloof chicory, fresh or chilled	13	0	13	25	38
07052900	Chicory, fresh or chilled, (excl. witloof)	13	0	13	25	38
07061000	Carrots & Turnips, Fresh Or Chilled	13	0	13	25	38
07069000	Other Similar Edible Roots, Fresh Or Chilled, Excl	13	0	13	25	38
07070000	Cucumbers & Gherkins, Fresh Or Chilled	13	0	13	25	38
07081000	Peas, fresh or chilled	13	0	13	25	38
07082000	Beans, fresh or chilled	13	0	13	25	38
07089000	Leguminous vegetables, fresh or chilled, nes	13	0	13	25	38
07092000	Asparagus, fresh or chilled	13	0	13	25	38
07093000	Aubergines, fresh or chilled	13	0	13	25	38
07094000	Celery, other than celeriac ,fresh or chilled	10	0	10	25	35
07095100	Mushrooms of the genus Agaricus, fresh or chilled	13	0	13	25	38
07095910	Sungmo, Fresh Or Chilled	13	0	13	25	38
07095920	Shiitake, Fresh Or Chilled	13	0	13	25	38
07095930	Winter Mushroom, Fresh Or Chilled	13	0	13	25	38
07095940	Paddy straw mushroom, fresh or chilled	13	0	13	25	38
07095950	Trichiloma mongolicum Imai, fresh or chilled	13	0	13	25	38

07095960	Truffles, fresh or chilled	13	0	13	25	38
07095990	Other mushrooms and truffles, nes, fresh or chilled	13	0	13	25	38
07096000	Fruits of genus Capsicum or Pimenta, fresh or chilled	13	0	13	25	38
07097000	Spinach, fresh or chilled	13	0	13	25	38
07099100	Globe Artichokes, Fresh Or Chilled	13	0	13	25	38
07099200	Olives, fresh or chilled	13	0	13	25	38
07099300	Pumpkins/Squash/Gourds, Fresh Or Chilled	13	0	13	25	38
07099910	Bamboo shoots, fresh or chilled	13	0	13	25	38
07099990	Vegetables Nes, Fresh Or Chilled	13	0	13	25	38
07122000	Dried Onions	13	0	13	25	38
07123100	Dried Mushrooms Of The Genus Agaricus	13	0	13	25	38
07123200	Dried Wood Ears	13	0	13	25	38
07123300	Dried Jelly Fungi	13	0	13	25	38
07123910	Dried Hiitake	13	0	13	25	38
07123920	Dried Winter Mushroom	13	0	13	25	38
07123950	Dried Cepe (Boletus Eduis)	13	0	13	25	38
07123991	Dried Tripe Bacteria	13	0	13	25	38
07123999	Dried Mushrooms/Truffles, Nes	13	0	13	25	38
07129010	Dried Bamboo Shoots	13	0	13	25	38
07129020	Dried osmund	13	0	13	25	38
07129030	Dried day lily flowers	13	0	13	25	38
07129040	Dried Wild Brake	13	0	13	25	38
07129050	Dried Garlic	13	0	13	25	38
07129091	Dried horseradish	13	0	13	25	38
07129099	Dried vegetables, nes	13	0	13	25	38
07131010	Seed Peas, Dried, Shelled	0	0	0	25	25
07131090	Other Dried Peas, Shelled	5	0	5	25	30
07132010	Seed Chickpeas, Dried, Shelled	0	0	0	25	25
07132090	Other Dried Chickpeas, Shelled	7	0	7	25	32
07133110	Seed beans, dried, shelled	0	0	0	25	25
07133190	Other Dried Beans, Shelled	3	0	3	25	28
07133210	Other seed adzuki beans, dried shelled	0	0	0	25	25
07133290	Other dried adzuki beans, shelled	3	0	3	25	28
07133310	Seed Kidney Beans, Incl. White Pea Beans, Dried	0	0	0	25	25
07133390	Other Dried Kidney Beans, Incl. White Pea Beans	7.5	0	7.5	25	32.5
07133400	Bambara beans, dried, shelled	7	0	7	25	32

07133500	Dried Cow Peas, Shelled	7	0	7	25	32
07133900	Dried Beans(Vigna Spp./Phaseolus Spp.), Shelled, N	7	0	7	25	32
07134010	Seed Lentils, Dried, Shelled	0	0	0	25	25
07134090	Other Dried Lentils, Shelled	7	0	7	25	32
07135010	Seed Broad Beans And Horse Beans, Dried, Shelled	0	0	0	25	25
07135090	Other Dried Broad Beans And Horse Beans, Shelled	7	0	7	25	32
07136010	Seed pigeon peas, dried	0	0	0	25	25
07136090	Other pigeon peas, dried	7	0	7	25	32
07139010	Dried Leguminous Vegetables Seed Nesoi, Shelled	0	0	0	25	25
07139090	Dried Leguminous Vegetables, Shelled, Nesoi	7	0	7	25	32
07141010	Fresh Manioc	10	0	10	25	35
07141020	Dried Manioc	5	0	5	25	30
07142011	Fresh sweet potatoes, for cultivation	10	0	10	25	35
07142019	Other Fresh Sweet Potatoes	13	0	13	25	38
07142020	Dried Sweet Potatoes	13	0	13	25	38
07143000	Yams	13	0	13	25	38
07144000	Taros (Colocasia esculenta)	13	0	13	25	38
07145000	Yautia	13	0	13	25	38
07149010	Water chestnut, fresh or dried, chilled, frozen	13	0	13	25	38
07149021	Lotus roots for cultivation, fresh or dried	0	0	0	25	25
07149029	Lotus roots o/t for cultivation, fresh or dried	13	0	13	25	38
07149090	Roots/Tubers With High Starch Content, Fresh or Chilled	13	0	13	25	38
08011100	Desiccated Coconuts	7	15	22	25	47
08011200	Coconuts In The Inner Shell (Endocarp)	12	15	27	25	52
08011910	Coconuts, seedlings	0	0	0	25	25
08011990	Other fresh Coconuts	12	15	27	25	52
08012100	Brazil Nuts, In Shell	7	15	22	25	47
08012200	Brazil Nuts, Shelled	7	15	22	25	47
08013100	Cashew Nuts, In Shell	7	15	22	25	47
08013200	Cashew Nuts, Shelled	7	15	22	25	47
08021100	Almonds In Shell	10	15	25	25	50
08021200	Shelled Almonds	10	15	25	25	50
08022100	Hazelnuts In Shell, Fresh Or Dried	25	15	40	25	65
08022200	Hazelnuts Without Shells, Fresh Or Dried	10	15	25	25	50

08023100	Walnuts In Shell, Fresh Or Dried	25	15	40	25	65
08023200	Walnuts Shelled, Fresh Or Dried	20	15	35	25	60
08024110	Chestnuts in shell	25	15	40	25	65
08024190	Other chestnuts in shell	20	0	20	25	45
08024210	Shelled chestnuts	25	0	25	25	50
08024290	Other shelled chestnuts	20	15	35	25	60
08025100	Pistachios in shell	5	15	20	25	45
08025200	Shelled pistachios	5	15	20	25	45
08026110	Seedlings of macadamia nuts, fresh or dried, in shell	0	0	0	25	25
08026190	other macadamia nuts in shell	12	15	27	25	52
08026200	Shelled macadamia nuts	12	15	27	25	52
08027000	Cola nuts	24	0	24	25	49
08028000	Areca Nuts	10	15	25	25	50
08029020	Gingko nuts, fresh or dried	20	0	20	25	45
08029030	Pine-nuts, shelled, fresh or dried	25	15	40	25	65
08029090	Other Nuts, Fresh Or Dried	7	15	22	25	47
08031000	Plantains, Fresh Or Dried	7	15	22	25	47
08039000	Other Bananas, Fresh Or Dried	10	15	25	25	50
08041000	Dates, Fresh Or Dried	25	15	40	25	65
08042000	Figs, Fresh Or Dried	30	15	45	25	70
08043000	Pineapples, Fresh Or Dried	12	15	27	25	52
08044000	Avocados, Fresh Or Dried	7	15	22	25	47
08045010	Guavas, Fresh Or Dried	15	15	30	25	55
08045020	Mangoes, Fresh Or Dried	15	15	30	25	55
08045030	Mangosteens, Fresh Or Dried	15	15	30	25	55
08051000	Oranges, Fresh Or Dried	11	15	26	25	51
08052110	Fresh or dried Chiao-Kan	12	0	12	25	37
08052190	Other citrus, fresh or dried	12	15	27	25	52
08052200	Clementines, fresh or dried	12	15	27	25	52
08052900	Wilkins And Similar Citrus Hybrids, fresh or dried	12	15	27	25	52
08054000	Grapefruit, Including Pomelos, Fresh Or Dried	12	15	27	25	52
08055000	Lemons And Limes, Fresh Or Dried	11	15	26	25	51
08059000	Citrus Fruit, Fresh Or Dried	30	15	45	25	70
08061000	Fresh Grapes	13	15	28	25	53
08062000	Raisins	10	15	25	25	50
08071100	Watermelons, Fresh	25	15	40	25	65
08071910	Hami Melons, Fresh	12	15	27	25	52
08071920	Cantaloupe and Galia melons,	12	0	12	25	37

	fresh					
08071990	Other melons, fresh	12	0	12	25	37
08072000	Papaws (Papayas), Fresh	25	15	40	25	65
08081000	Apples, Fresh	10	15	25	25	50
08083010	Ya Pears and Snowy Pears, Fresh	12	15	27	25	52
08083020	Fragrant pears, fresh	12	0	12	25	37
08083090	Other fresh pears	10	15	25	25	50
08084000	Quinces, fresh	16	0	16	25	41
08091000	Apricots, fresh	25	0	25	25	50
08092100	Sour European cherries, fresh	10	15	25	25	50
08092900	Other cherries, fresh	10	15	25	25	50
08093000	Peaches, Including Nectarines, Fresh	10	15	25	25	50
08094000	Plums & Sloes, Fresh	10	15	25	25	50
08101000	Strawberries, Fresh	14	15	29	25	54
08102000	Raspberries, Blackberries, Mulberries & Loganberries, fresh	25	15	40	25	65
08103000	Currants And Gooseberries, Fresh	25	0	25	25	50
08104000	Cranberries, Milberries & Other Fruits Of The Genus, fresh	30	15	45	25	70
08105000	Kiwifruit, Fresh	20	15	35	25	60
08106000	Durian, Fresh	20	15	35	25	60
08107000	Persimmons, Fresh	20	15	35	25	60
08109010	Lychee, Fresh	30	15	45	25	70
08109030	Longan, Fresh	12	15	27	25	52
08109040	Rambutan, Fresh	20	15	35	25	60
08109050	Sugar Apple, Fresh	20	15	35	25	60
08109060	Carambola, Fresh	20	15	35	25	60
08109070	Wax Apple, Fresh	20	15	35	25	60
08109080	Dragon Fruit, Fresh	20	15	35	25	60
08109090	Other Fruit. Fresh	20	15	35	25	60
08111000	Strawberries, frozen	30	15	45	0	45
08112000	Raspberries, blackberries, mulberries , loganberries and gooseberries, frozen	30	15	45	0	45
08119090	Other unlisted frozen fruits and nuts	30	15	45	0	45
08121000	Cherries, provisionally preserved	30	15	45	0	45
08129000	Other provisionally preserved fruits and nuts	25	15	40	0	40
08131000	Dried Apricots	25	15	40	25	65
08132000	Prunes	25	15	40	25	65
08133000	Dried Apples	25	15	40	25	65

08134010	Longans And Longan Pulps, Dried	20	15	35	25	60
08134020	Persimmons, Dried	25	15	40	25	65
08134030	Chinese Dates (Red Jujubes), Dried	25	15	40	25	65
08134040	Preserved Litchi, Dried	25	15	40	25	65
08134090	Other Fruit, Dried	25	15	40	25	65
08135000	Mixtures Of Dried Fruit & Nuts	19	15	34	25	59
10011900	Durum Wheat, Excl. Seed				25	
	In-Quota	1	0	1		26
	Out-of-Quota	65	0	65		90
10019900	Other Wheat And Meslin, Excl. Seed				25	
	In-Quota	1	0	1		26
	Out-of-Quota	65	0	65		90
10059000	Maize Excl. Seed				25	
	In-Quota	1	0	1		26
	Out-of-Quota	65	0	65		90
10061011	Long Grain Rice Seed, In Husk (Paddy Or Rough)				25	
	In-Quota	1	0	1		26
	Out-of-Quota	65	0	65		90
10061019	Other Rice Seed, In Husk (Paddy Or Rough)				25	
	In-Quota	1	0	1		26
	Out-of-Quota	65	0	65		90
10061091	Long Grain Rice, In Husk (Paddy Or Rough), Excl. Seed				25	
	In-Quota	1	0	1		26
	Out-of-Quota	65	0	65		90
10061099	Other Rice, In Husk (Paddy Or Rough), Excl. Seed				25	
	In-Quota	1	0	1		26
	Out-of-Quota	65	0	65		90
10062010	Husked (Brown) Long Grain Rice				25	
	In-Quota	1	0	1		26
	Out-of-Quota	65	0	65		90
10062090	Other Husked Rice				25	
	In-Quota	1	0	1		26
	Out-of-Quota	65	0	65		90
10063010	Semi-Milled Or Wholly Milled Long Grain Rice				25	
	In-Quota	1	0	1		26
	Out-of-Quota	65	0	65		90
10063090	Other Semi-Milled Or Wholly Milled Rice				25	
	In-Quota	1	0	1		26

	Out-of-Quota	65	0	65		90
10064010	Broken Long Grain Rice				25	
	In-Quota	1	0	1		26
	Out-of-Quota	65	0	65		90
10064090	Other Broken Rice				25	
	In-Quota	1	0	1		26
	Out-of-Quota	65	0	65		90
10079000	Grain Sorghum, Excl. Seed	2	0	2	25	27
11022000	Maize (Corn) Flour				25	
	In-Quota	1	0	1		26
	Out-of-Quota	65	0	65		90
11029011	Indica Rice Flour				25	
	In-Quota	9	0	9		34
	Out-of-Quota	10	0	10		35
11029019	Other Rice Flour				25	
	In-Quota	9	0	9		34
	Out-of-Quota	10	0	10		35
11031921	Groats & Meal Of Indica Rice				25	
	In-Quota	9	0	9		34
	Out-of-Quota	10	0	10		35
11031929	Groats & Meal Of Other Rice, Nes				25	
	In-Quota	9	0	9		34
	Out-of-Quota	10	0	10		35
12019010	Yellow Soya Beans, Not For Cultivation	3	0	3	25	28
12019020	Black Soya Beans, Not For Cultivation	3	0	3	25	28
12112010	American ginseng	7.5	15	22.5	0	22.5
12112091	Other fresh ginseng	20	15	35	0	35
12112099	Other unlisted ginseng	20	15	35	0	35
12141000	Lucerne (Alfalfa) Meals & Pellets	5	0	5	25	30
12149000	Other Lucerne (Alfalfa), not including meals and pellets	7	0	7	25	32
14042000	Cotton Linters	4	0	4	25	29
16030000	Extracts & Juices Of Meat and Fishery products	5	0	5	25	30
16041110	Prepared/Preserved Atlantic Salmon, Whole/Pieces	10	0	10	25	35
16041190	Other Prepared/Preserved Salmon, Whole/Pieces	10	0	10	25	35
16041200	Prepared/Preserved Herrings, Whole/Pieces	5	0	5	25	30
16041300	Prepared/Preserved Sardines, Whole/pieces	5	0	5	25	30

16041400	Prepared/Preserved Tunas, whole/pieces	5	0	5	25	30
16041500	Prepared/Preserved Mackerel, Whole/Pieces	5	0	5	25	30
16041600	Prepared/Preserved Anchovies, Whole/Pieces	5	0	5	25	30
16041700	Prepared/Preserved Eels, Whole/Pieces	5	0	5	25	30
16041800	Prepared/Preserved Shark's Fin, Whole/Pieces	12	0	12	25	37
16041920	Prepared/Preserved Tilapia, Whole/Pieces	5	0	5	25	30
16041931	Prepared/Preserved Channel Catfish, Whole/Pieces	5	0	5	25	30
16041939	Other Prepared/Preserved Catfishes, Whole/pieces	5	0	5	25	30
16041990	Prepared/Preserved Fish, Whole/Pieces	5	0	5	25	30
16042011	Prepared/Preserved Shark's Fin In Airtight Containers	12	0	12	25	37
16042019	Other Prepared/Preserved Fish In Airtight Containers	5	0	5	25	30
16042091	Other Prepared/Preserved Shark's Fin	12	0	12	25	37
16042099	Other Prepared/Preserved Fish	5	0	5	25	30
16043100	Caviar	5	0	5	25	30
16043200	Caviar Substitutes	5	0	5	25	30
16051000	Crab, Prepared Or Preserved	5	0	5	25	30
16052100	Shrimps/Prawns, Prepared Or Preserved, Not In Airtight containers	5	0	5	25	30
16052900	Other Shrimps/Prawns, Prepared Or Preserved	5	0	5	25	30
16053000	Lobster, Prepared Or Preserved	5	0	5	25	30
16054011	Freshwater Shelled Crawfish, Prepared Or Preserved	5	0	5	25	30
16054019	Freshwater in Shell Crawfish, Prepared Or Preserve	5	0	5	25	30
16054090	Crustaceans, Nes, Prepared Or Preserved	5	0	5	25	30
16055100	Oysters, Prepared Or Preserved	5	0	5	25	30
16055200	Scallops(Incl. Queen Scallops), Prepared Or Preserved	5	0	5	25	30
16055300	Mussels, Prepared Or Preserved	5	0	5	25	30
16055400	Cuttle Fish And Squid, Prepared Or Preserved	5	0	5	25	30
16055500	Octopus, Prepared Or Preserved	5	0	5	25	30
16055610	Clams, Prepared Or Preserved	5	0	5	25	30
16055620	Cockles And Arkshells, Prepared Or Preserved	5	0	5	25	30
16055700	Abalone, Prepared Or Preserved	5	0	5	25	30

16055800	Snails(Excl. Sea Snails), Prepared Or Preserved	5	0	5	25	30
16055900	Other Molluscs, Prepared Or Preserved	5	0	5	25	30
16056100	Sea Cucumbers, Prepared Or Preserved	5	0	5	25	30
16056200	Sea Urchins, Prepared Or Preserved	5	0	5	25	30
16056300	Jellyfish, Prepared Or Preserved	5	0	5	25	30
16056900	Other Aquatic Invertebrates, Prepared Or Preserved	5	0	5	25	30
20089300	Prepared/Preserved Cranberries, not from vinegar	15	0	15	25	40
20091100	Frozen Orange Juice	7.5	0	7.5	25	32.5
20091200	Unfrozen Orange Juice, Brix Value≤20	30	0	30	25	55
22041000	Sparkling wine	14	15	29	0	29
22042100	Other wine or grape must with fermentation prevented or arrested by the addition of alcohol in containers holding 2L or less	14	15	29	0	29
22042200	Other wine or grape must with fermentation prevented or arrested by the addition of alcohol in containers holding more than 2L but not more than 10L	20	15	35	0	35
22042900	Other wine or grape must with fermentation prevented or arrested by the addition of alcohol in containers holding more than 10L	20	15	35	0	35
22043000	Other grape must	30	15	45	0	45
22072000	Ethyl Alcohol & Other Spirits, Denatured Of Any Strength	30	15	45	25	70
22083000	Whiskies	10	0	10	25	35
23033000	Brewing Or Distilling Dregs & Waste	5	0	5	25	30
23091010	Dog Or Cat Food, For Retail Sale, In Airtight Containers	4	0	4	25	29
23091090	Other Dog Or Cat Food, For Retail Sale	4	0	4	25	29
24011010	Flue-Cured Tobacco, Not Stemmed/Stripped	10	0	10	25	35
24011090	Tobacco, Other Than Flue-Cured, Not Stemmed/Stripped	10	0	10	25	35
24012010	Flue-Cured Tobacco, Partly Or Wholly Stemmed/Strip	10	0	10	25	35
24012090	Tobacco, Not Flue-Cured, Partly Or Wholly Stemmed/	10	0	10	25	35
24013000	Tobacco refuse	10	0	10	25	35
24021000	Cigars, Cheroots & Cigarillos Containing Tobacco	25	0	25	25	50
24022000	Cigarettes Containing Tobacco	25	0	25	25	50

24029000	Cigar and Tobacco made by Tobacco Alternatives	25	0	25	25	50
24031100	Water Pipe Tobacco Specified In Subheading Note To	57	0	57	25	82
24031900	Other Smoking Tobacco	57	0	57	25	82
24039100	Homogenized Or Reconstituted Tobacco	40	0	40	25	65
24039900	Other Manufactured Tobacco	57	0	57	25	82
52010000	Cotton, Not Carded Or Combed				25	
	In-Quota	1	0	1		26
	Out-of-Quota	40	0	40		65