

Agreement on Agriculture

Between the Swiss Confederation and the Republic of Peru

ARTICLE 1

Scope and Coverage

1. This complementary Agreement on trade in basic agricultural products (hereinafter referred to as “this Agreement”) between the Swiss Confederation (hereinafter referred to as “Switzerland”) and the Republic of Peru (hereinafter referred to as “Peru”), each referred to as a “Party”, is concluded further to the Free Trade Agreement between the Republic of Peru and the EFTA States (hereinafter referred to as “the Free Trade Agreement”), which is signed simultaneously on [DATE], and in particular pursuant to Article 1.1 of the Free Trade Agreement (Establishment of a Free Trade Area) of the Free Trade Agreement.
2. This Agreement shall likewise apply to the Principality of Liechtenstein as long as the Customs Union Treaty of 29 March 1923 between the Swiss Confederation and the Principality of Liechtenstein remains in force.

ARTICLE 2

General Rules

This Agreement applies to the measures adopted or maintained by the Parties related to the following agricultural products:

- (a) agricultural products classified under Chapters 1 to 24 of the Harmonized Commodity Description and Coding System (hereinafter referred to as “the HS”), and not included in Annex III of the Free Trade Agreement (Processed Agricultural Products) of the Free Trade Agreement or Annex IV (Fish and Other Marine Products) of the Free Trade Agreement; and
- (b) products covered by Annex II (Excluded Products) of the Free Trade Agreement.

ARTICLE 3

Tariff Concessions

1. Peru shall grant tariff concessions to agricultural products originating in Switzerland as specified in Annex I (Peruvian Concessions to Switzerland). Switzerland

shall grant tariff concessions to agricultural products originating in Peru as specified in Annex II (Swiss Concessions to Peru).

2. For products defined in subparagraph (a) of Article 2 (General Rules), originating in Peru and not covered by Annex III of the Free Trade Agreement (Processed Agricultural Products), Switzerland shall grant treatment no less favourable than that accorded under the Swiss Generalized System of Preferences (GSP) to developing countries for as long as Peru qualifies as a beneficiary to that system.

3. In accordance with Article 7 (Further Liberalisation), the commitment set out in paragraph 2 shall be reviewed after the conclusion of the implementation period of the WTO Doha Round, or at the latest eight years after the entry into force of this Agreement.

ARTICLE 4

Rules of Origin and Customs Procedures

1. The provisions on rules of origin and administrative co-operation set out in Annex V of the Free Trade Agreement (Rules of Origin and Administrative Co-operation) shall apply to this Agreement, except as provided for in paragraph 2. Any references to “EFTA States” in that Annex shall be taken to refer to Switzerland.

2. For the purposes of this Agreement, Article 3 (Accumulation of Origin) of Annex V of the Free Trade Agreement (Rules of Origin and Administrative Co-operation) shall not apply to products covered by this Agreement, which are exported from Switzerland to another EFTA State or from another EFTA State to Switzerland.

ARTICLE 5

Provisions of the Free Trade Agreement

Except as otherwise provided for in this Agreement, the following provisions of the Free Trade Agreement shall apply, *mutatis mutandis*, to this Agreement: Articles 1.1 (Establishment of a Free Trade Area), 1.2 (Objectives), 1.3 (Svalbard), 1.4 (Relation to Other International Agreements), 1.6 (Central, Regional and Local Government), 1.7 (Taxation), 1.9 (Definitions of General Application), 2.2 (Definitions), 2.3 (Rules of Origin and Mutual Assistance in Customs Matters), 2.4 (Trade Facilitation), 2.8 (Duties, Taxes or Other Charges on Exports), 2.9 (Import and Export Restrictions), 2.10 (Administrative Fees and Formalities), 2.11 (National Treatment), 2.12 (State Trading Enterprises), 2.13 (Sanitary and Phytosanitary Measures), 2.14 (Technical Regulations), 2.15 (Subsidies and Countervailing Measures), 2.16 (Anti-Dumping), 2.17 (Global Safeguard Measures), 2.18 (Bilateral Safeguard Measures), 2.19 (General Exceptions), 2.20 (Security Exceptions), 8.3 (Co-operation), 13.1 (Annexes, Appendices, and Footnotes), 13.3 (Amendments), 13.5 (Withdrawal) Chapters 9 (Transparency) and 12 (Dispute Settlement).

ARTICLE 6

Bilateral Committee

1. A Bilateral Committee on trade in agricultural products is hereby established. It shall meet when requested by one of the Parties. In order to permit the efficient use of resources, the Parties shall, to the extent possible, endeavour to use technological means of communication, such as electronic communication, video or phone conferences, and meet whenever necessary, preferably taking advantage of meetings of the Joint Committee of the Free Trade Agreement.

2. The Bilateral Committee shall:

- (a) supervise the implementation and administration of the commitments under this Agreement;
- (b) evaluate developments of trade in agricultural products under this Agreement and its impact on the agricultural sector of the Parties;
- (c) continue the efforts towards further liberalisation on trade in agricultural products, within the framework of the Parties' respective agricultural policies;
- (d) endeavour to resolve disputes that may arise regarding the interpretation or application of this Agreement; and
- (e) consider any other matter that may affect the operation of this Agreement.

ARTICLE 7

Further Liberalisation

The Parties undertake to continue their efforts with a view to achieving further liberalisation of their agricultural trade taking account of the pattern of trade in agricultural products between them, the particular sensitivities of such products, and the development of agricultural policy on either side. At the request of either Party, the Parties shall consult to achieve further liberalisation of their agricultural trade, including through improvements in market access by reduction or elimination of customs duties on agricultural products and extending the scope of products covered by this Agreement.

ARTICLE 8

WTO Agreement on Agriculture

The Parties reaffirm their rights and obligations under the WTO Agreement on Agriculture.

ARTICLE 9

Agricultural Export Subsidies

1. Notwithstanding Article 8, the Parties shall not adopt, maintain, introduce or re-introduce export subsidies, as defined in the WTO Agreement on Agriculture, on their trade of products subject to tariff concessions in accordance with this Agreement.
2. If a Party adopts, maintains, introduces or re-introduces export subsidies on a product subject to tariff concessions in accordance with Article 3, the other Party may increase the rate of duty on such imports up to the applied most-favoured nation tariff in effect at that time. The Party that increases the rate of duty shall notify the other Party at the latest 30 days before the adoption of the measure.

ARTICLE 10

Price Band System

Peru may maintain its Price Band System for agricultural products as set out in Annex III (Price Band System of Peru).

ARTICLE 11

Entry into Force and Relationship between this Agreement and the Free Trade Agreement

1. This Agreement is subject to ratification, acceptance or approval in accordance with the respective legal and constitutional requirements of the Parties.
2. This Agreement shall enter into force on or be applied provisionally from the same date as the Free Trade Agreement enters into force or applies provisionally between Switzerland and Peru. This Agreement shall remain in force as long as the Parties to it remain Parties to the Free Trade Agreement.
3. If this Agreement does not enter into force pursuant to paragraph 2, and it had been provisionally applied by a Party, paragraph 1 of Article 13.5 (Withdrawal) of the Free Trade Agreement shall apply *mutatis mutandis*. Provisional application shall continue for a period of six months following the date of the receipt of the notification of a Party to the other Party regarding the non-ratification, non-acceptance or non-approval.
4. In case Switzerland or Peru withdraws from the Free Trade Agreement, it shall be understood that it is also withdrawing from this Agreement. Both withdrawals shall become effective on the date the first withdrawal becomes effective pursuant to Article 13.5 (Withdrawal) of the Free Trade Agreement.

ARTICLE 12

Authentic Texts

1. Except as provided in paragraph 2, the English and Spanish texts of this Agreement are equally valid and authentic. In case of divergence, the English version shall prevail.
2. The following texts are only valid and authentic in English or Spanish respectively:
 - (a) in English: Annex II (Swiss Concessions to Peru); and
 - (b) in Spanish:
 - (i) Table to Annex I (Peruvian Concessions to Switzerland); and
 - (ii) Annex III (Price Band System of Peru).

IN WITNESS WHEREOF the undersigned, being duly authorised thereto, have signed this Agreement.

Done at [...], this [...] day of [...] 2010, in two originals in the English and Spanish languages.

For the Swiss Confederation

For the Republic of Peru

ANNEX I

PERUVIAN CONCESSIONS TO SWITZERLAND

1. The following staging categories listed in the Table to this Annex apply to the dismantling of customs duties on imports by Peru pursuant to Article 3 of this Agreement (Tariff Concessions):

- (a) duties on originating products referring to staging category A shall be eliminated entirely and such products shall be duty-free upon entry into force of this Agreement;
- (b) duties on originating products referring to staging category B shall be eliminated in five equal annual stages beginning on the date this Agreement enters into force, and such products shall be duty-free on 1 January of year five;
- (c) duties on originating products referring to staging category C shall be eliminated in ten equal annual stages beginning on the date this Agreement enters into force, and such products shall be duty-free on 1 January of year ten;
- (d) duties on originating products referring to staging category D shall be reduced to the level established in the Observations (Obs) column in this Annex upon entry into force of this Agreement;
- (e) duties on originating products referring to staging category E are exempted from tariff elimination;
- (f) duties on originating products referring to staging category F shall be eliminated within an annual tariff quota of 100 metric tons. For imports of such products outside the tariff quota, the MFN applied rate shall be applicable; and
- (g) duties on originating products referring to staging category G shall be eliminated within an annual tariff quota of 500 metric tons. Duties for imports of such products outside the tariff quota shall be removed in 7 equal annual stages beginning on year ten after the entry into force of this Agreement, and such products shall be duty-free, on 1 January of year 17.

2. For the purposes of this Annex, year one means the year this Agreement enters into force as provided in Article 11 of this Agreement (Entry into Force and Relationship Between this Agreement and the Free Trade Agreement).

3. For the purposes of this Annex, beginning in year two, each annual stage of tariff reduction shall become effective on 1 January of the relevant year.

Tariff line	Description	Base rate	Dismantling category	Obs.
0101101000	Caballos reproductores de raza pura, vivos	0	A	
0101102000	Asnos reproductores de raza pura, vivos	0	A	
0101901100	Caballos para carrera, vivos	12	A	
0101901900	Demás caballos, vivos	12	A	
0101909000	Demás asnos, mulos y burdéganos, vivos	0	A	
0102100000	Bovinos reproductores de raza pura, vivos	0	A	
0102901000	Bovinos para lidia, vivos	12	A	
0102909000	Demás bovinos, vivos	0	A	
0103100000	Porcinos reproductores de raza pura, vivos	0	A	
0103910000	Demás porcinos, de peso inferior a 50 kg, vivos	0	A	
0103920000	Demás porcinos, de peso superior o igual a 50 kg, vivos	0	A	
0104101000	Ovinos reproductores de raza pura, vivos	0	A	
0104109000	Demás ovinos, vivos	0	A	
0104201000	Caprinos reproductores de raza pura, vivos	0	A	
0104209000	Demás caprinos, vivos	0	A	
0105110000	Gallos y gallinas, de peso inferior o igual a 185 g., vivos	12	A	
0105120000	Pavos (gallipavos), de peso inferior o igual a 185 g., vivos	12	A	
0105190000	Patos, gansos y pintadas, de peso inferior o igual a 185 g., vivos	12	A	
0105940000	Gallos y gallinas, de peso superior a 185 g., vivos	0	A	
0105990000	Patos, gansos, pavos (gallipavos) y pintadas, de peso superior a 185 g., vivos	12	A	
0106110000	Primates, vivos	12	A	
0106120000	Ballenas, delfines y marsopas (mamíferos del orden Cetáceos); manatíes y dugongos (mamíferos del orden Sirenios), vivos	12	A	
0106191100	Llamas (Lama glama), incluidos los guanacos, vivas	12	A	
0106191200	Alpacas (Lama pacus), vivas	12	A	
0106191900	Demás camélidos sudamericanos, vivos	12	A	
0106199000	Demás mamíferos, vivos	12	A	
0106200000	Reptiles (incluidas las serpientes y tortugas de mar), vivos	12	A	
0106310000	Aves de rapiña, vivas	12	A	
0106320000	Psitaciformes (incluidos los loros, guacamayos, cacatúas y demás papagayos), vivos	12	A	
0106390000	Demás aves, vivas	12	A	
0106901000	Insectos, vivos	12	A	
0106909000	Demás animales, vivos	12	A	
0201100000	Carne de bovino, en canales o medias canales, fresca o refrigerada	25	E	
0201200000	Demás cortes (trozos) sin deshuesar, de carne de bovino, frescas o refrigeradas	25	E	
0201301000	«Cortes finos» de carne de bovino, deshuesada, fresca o refrigerada	25	E	
0201309000	Demás carnes de bovino, deshuesada, fresca o refrigerada	25	E	
0202100000	Carne de bovino, en canales o medias canales, congelada	25	D	17%
0202200000	Demás cortes (trozos) sin deshuesar, de carne de bovino, congeladas	25	D	17%

Tariff line	Description	Base rate	Dismantling category	Obs.
0202301000	«Cortes finos» de carne de bovino, deshuesada, congelada	25	D	17%
0202309000	Demás carnes de bovino, deshuesada, congelada	25	D	17%
0203110000	Carne de porcinos, en canales o medias canales, fresca o refrigerada	25	E	
0203120000	Piernas, paletas, y sus trozos, sin deshuesar, de porcino, frescas o refrigeradas	25	E	
0203190000	Demás carnes de porcino, fresca o refrigerada	25	E	
0203210000	Carne de porcinos, en canales o medias canales, congelada	25	E	
0203220000	Piernas, paletas, y sus trozos, sin deshuesar, de porcino, congeladas	25	E	
0203290000	Demás carnes de porcino, congeladas	25	E	
0204100000	Carnes en canales o medias canales de cordero, frescas o refrigeradas	25	E	
0204210000	Carnes de ovino, en canales o medias canales, frescas o refrigeradas	25	E	
0204220000	Demás cortes (trozos) sin deshuesar, de ovino, frescas o refrigeradas	25	E	
0204230000	Carne de ovino, deshuesadas, frescas o refrigeradas	25	E	
0204300000	Carnes en canales o medias canales de cordero, congeladas	25	E	
0204410000	Carnes de ovino, en canales o medias canales, congeladas	25	E	
0204420000	Demás cortes (trozos) sin deshuesar, de ovino, congeladas	25	E	
0204430000	Carne de ovino, deshuesadas, congeladas	25	E	
0204500000	Carne de animales de la especie caprina, fresca, refrigerada o congelada	25	E	
0205000000	Carne de animales de las especies caballar, asnal o mular, fresca, refrigerada o congelada	12	E	
0206100000	Despojos comestibles de la especie bovina, frescos o refrigerados	12	E	
0206210000	Lenguas de bovino, congeladas	12	E	
0206220000	Hígados de bovino, congeladas	12	E	
0206290000	Demás despojos comestibles de bovino, congelados	12	E	
0206300000	Despojos comestibles de la especie porcina, frescos o refrigerados	17	D	9%
0206410000	Hígados de porcinos, congelados	12	E	
0206490000	Demás despojos comestibles de porcinos, congelados	17	E	
0206800000	Despojos comestibles de animales de las especies ovina, caprina, caballar, asnal o mular, frescos o refrigerados	12	E	
0206900000	Despojos comestibles de animales de las especies ovina, caprina, caballar, asnal o mular, congelados	12	E	
0207110000	Carne de gallo o gallina, sin trocear, frescos o refrigerados	25	E	
0207120000	Carne de gallo o gallina, sin trocear, congelados	25	E	
0207131000	«Medios y cuartos traseros, incluidos sus trozos», de gallo o gallina, frescos o refrigerados	25	E	
0207139000	Demás trozos y despojos, de gallo o gallina, frescos o refrigerados	25	E	
0207141000	«Medios y cuartos traseros, incluidos sus trozos», de gallo o gallina, congelados	25	E	
0207149000	Demás trozos y despojos, de gallo o gallina, congelados	25	E	

Tariff line	Description	Base rate	Dismantling category	Obs.
0207240000	Carne de pavo (gallipavo), sin trocear, frescos o refrigerados	25	E	
0207250000	Carne de pavo (gallipavo), sin trocear, congelados	25	E	
0207260000	Trozos y despojos, de pavo (gallipavo), frescos o refrigerados	25	E	
0207270000	Trozos y despojos, de pavo (gallipavo), congelados	25	E	
0207320000	Carne de pavo, ganso o pintada, sin trocear, frescos o refrigerados	25	E	
0207330000	Carne de pavo, ganso o pintada, sin trocear, congelados	25	E	
0207340000	Hígados grasos, de pavo, ganso o pintada, frescos o refrigerados	25	E	
0207350000	Demás despojos comestibles de pavo, ganso o pintada, frescos o refrigerados	25	E	
0207360000	Carne y despojos comestibles de pavo, ganso o pintada, congelados	25	E	
0208100000	Carne y despojos comestibles de conejo o liebre, frescos, refrigerados o congelados	25	A	
0208300000	Carne y despojos comestibles de primates, frescos, refrigerados o congelados	25	A	
0208500000	Carne y despojos comestibles de reptiles (incluidas las serpientes y tortugas de mar), frescos, refrigerados o congelados	25	A	
0208900000	Demás carnes y despojos comestibles, frescos, refrigerados o congelados	25	E	
0209001000	Tocino sin partes magras, frescos, refrigerados, congelados, salados o en salmuera, secos o ahumados.	25	E	
0209009000	Grasas de cerdo o de ave, sin fundir ni extraer de otro modo, frescos, refrigerados, congelados, salados o en salmuera, secos o ahumados.	25	E	
0210110000	Jamones, paletas, y sus trozos, sin deshuesar, de porcino	25	D	17%
0210120000	Tocino entreverado de panza (panceta) y sus trozos, de porcino	25	D	17%
0210190000	Demás carnes y despojos comestibles, de porcinos, salados o en salmuera, secos o ahumados	25	D	17%
0210200000	Carne de la especie bovina, salados o en salmuera, secos o ahumados	25	F	
0210910000	Carne y despojos comestibles, de primates, salados o en salmuera, secos o ahumados, incluidos la harina y polvo comestibles, de carne o de despojos.	25	A	
0210920000	Carne y despojos comestibles, de ballenas, delfines y marsopas (mamíferos del orden Cetáceos); de manatíes y dugones o dugongos (mamíferos del orden Sirenios), salados o en salmuera, secos o ahumados, incluidos la harina y polvo comestibles, de car	25	A	
0210930000	Carne y despojos comestibles, de reptiles (incluidas las serpientes y tortugas de mar), salados o en salmuera, secos o ahumados, incluidos la harina y polvo comestibles, de carne o de despojos.	25	A	
0210991000	Harina y polvo comestibles, de carne o de despojos	25	D	17%
0210999000	Demás carnes y despojos comestibles, salados o en salmuera, secos o ahumados, incluidos la harina y polvo comestibles, de carne o de despojos.	25	D	17%
0401100000	Leche y nata (crema), sin concentrar, sin adición de azúcar ni otro edulcorante, con un contenido de materias grasas inferior o igual al 1% en peso	25	E	

Tariff line	Description	Base rate	Dismantling category	Obs.
0401200000	Leche y nata (crema), sin concentrar, sin adición de azúcar ni otro edulcorante, con un contenido de materias grasas superior al 1% pero inferior o igual al 6%, en peso	25	E	
0401300000	Leche y nata (crema), sin concentrar, sin adición de azúcar ni otro edulcorante, con un contenido de materias grasas superior al 6% en peso	25	D	17%
0402101000	Leche y nata (crema), en polvo, gránulos o demás formas sólidas, con un contenido de materias grasas inferior o igual al 1,5% en peso, con adición de azúcar u otro edulcorante, en envases de contenido neto inferior o igual a 2,5 kg.	25	E	
0402109000	Leche y nata (crema), en polvo, gránulos o demás formas sólidas, con un contenido de materias grasas inferior o igual al 1,5% en peso, con adición de azúcar u otro edulcorante, en envases de contenido neto superior a 2,5 kg.	25	E	
0402211100	Leche y nata (crema), en polvo, gránulos o demás formas sólidas, con un contenido de materias grasas superior o igual al 26% en peso, sobre producto seco, sin adición de azúcar ni otro edulcorante, en envases de contenido neto inferior o igual a 2,5 kg	25	E	
0402211900	Leche y nata (crema), en polvo, gránulos o demás formas sólidas, con un contenido de materias grasas superior o igual al 26% en peso, sobre producto seco, sin adición de azúcar ni otro edulcorante, en envases de contenido neto superior a 2,5 Kg.	25	E	
0402219100	Leche y nata (crema), en polvo, gránulos o demás formas sólidas, con un contenido de materias grasas superior al 1,5% pero inferior al 26% en peso, sobre producto seco, sin adición de azúcar ni otro edulcorante, en envases de contenido neto inferior o igual a 2,5 kg	25	E	
0402219900	Leche y nata (crema), en polvo, gránulos o demás formas sólidas, con un contenido de materias grasas superior al 1,5% pero inferior al 26% en peso, sobre producto seco, sin adición de azúcar ni otro edulcorante, en envases de contenido superior a 2,5 kg.	25	E	
0402291100	Leche y nata (crema), en polvo, gránulos o demás formas sólidas, con un contenido de materias grasas superior o igual al 26% en peso, sobre producto seco, con adición de azúcar u otro edulcorante, en envases de contenido neto inferior o igual a 2,5 kg	25	E	
0402291900	Leche y nata (crema), en polvo, gránulos o demás formas sólidas, con un contenido de materias grasas superior o igual al 26% en peso, sobre producto seco, con adición de azúcar u otro edulcorante, en envases de contenido neto superior a 2,5 kg	25	E	
0402299100	Leche y nata (crema), en polvo, gránulos o demás formas sólidas, con un contenido de materias grasas superior al 1,5% pero inferior al 26% en peso, sobre producto seco, con adición de azúcar u otro edulcorante, en envases de contenido neto inferior o igual a 2,5 kg	25	E	
0402299900	Leche y nata (crema), en polvo, gránulos o demás formas sólidas, con un contenido de materias grasas superior al 1,5% pero inferior al 26% en peso, sobre producto seco, con adición de azúcar u otro edulcorante, en envases de contenido neto superior a 2,5 kg	25	E	

Tariff line	Description	Base rate	Dismantling category	Obs.
0402911000	Leche evaporada	25	E	
0402919000	Demás leche y nata (crema), sin adición de azúcar ni otro edulcorante	25	E	
0402991000	Leche condensada	25	E	
0402999000	Demás leche y nata (crema), con adición de azúcar u otro edulcorante	25	E	
0404101000	Lactosuero parcial o totalmente desmineralizado	25	D	9%
0404109000	Demás lactosuero, aunque esté modificado, incluso concentrado o con adición de azúcar u otro edulcorante	25	D	9%
0404900000	Productos constituidos por los componentes naturales de la leche, incluso con adición de azúcar u otro edulcorante.	25	D	9%
0405100000	Mantequilla (manteca)	25	E	
0405200000	Pastas lácteas para untar	25	E	
0405902000	Grasa láctea anhidra («butteroil»)	25	E	
0405909000	Demás materias grasas de la leche	25	E	
0406100000	Queso fresco (sin madurar), incluido el del lactosuero, y requesón	25	G	
0406200000	Queso de cualquier tipo, rallado o en polvo	25	G	
0406300000	Queso fundido, excepto el rallado o en polvo	25	G	
0406400000	Queso de pasta azul	25	G	
0406904000	Queso con un contenido de humedad inferior al 50% en peso, calculado sobre una base totalmente desgrasada	25	G	
0406905000	Queso con un contenido de humedad superior o igual al 50% pero inferior al 56%, en peso, calculado sobre una base totalmente desgrasada	25	G	
0406906000	Quesos con un contenido de humedad superior o igual al 56% pero inferior al 69%, en peso, calculado sobre una base totalmente desgrasada	25	G	
0406909000	Demás quesos	25	G	
0407001000	Huevos de ave para incubar	12	A	
0407002000	Huevos de ave para producción de vacunas (libres de patógenos específicos)	12	A	
0407009000	Demás huevos de ave con cáscara (cascarón), frescos, conservados o cocidos	12	C	
0408110000	Yemas de huevo secas	12	C	
0408190000	Yemas de huevo, frescos, secos, cocidos en agua o vapor, moldeados, congelados o conservados de otro modo, incluso con adición de azúcar u otro edulcorante	12	C	
0408910000	Huevos de ave sin cáscara (cascarón), secos	12	C	
0408990000	Huevos de ave sin cáscara (cascarón), frescos, cocidos en agua o vapor, moldeados, congelados o conservados de otro modo, incluso con adición de azúcar u otro edulcorante	12	C	
0409001000	Miel natural, en recipientes con capacidad superior o igual a 300 kg	25	A	
0409009000	Miel natural, excepto en recipientes con capacidad superior o igual a 300 kg	25	A	
0410000000	Productos comestibles de origen animal no expresados ni comprendidos en otra parte	20	D	17%
0504001000	Estómagos (mondongos) de animales, enteros o en trozos, frescos, refrigerados, congelados, salados o en salmuera, secos o ahumados.	12	C	

Tariff line	Description	Base rate	Dismantling category	Obs.
0504002000	Tripas de animales, enteros o en trozos, frescos, refrigerados, congelados, salados o en salmuera, secos o ahumados.	12	A	
0504003000	Vejigas de animales, enteros o en trozos, frescos, refrigerados, congelados, salados o en salmuera, secos o ahumados.	12	A	
0506100000	Oseína y huesos acidulados	12	A	
0506900000	Huesos y núcleos córneos, en bruto, desgrasados, simplemente preparados (pero sin cortar en forma determinada), desgelatinizados; polvo y desperdicios de estas materias.	12	A	
0511100000	Semen de bovino	0	A	
0511991000	Cochinilla e insectos similares	12	A	
0511993000	Semen animal, excepto de bovino	0	A	
0511994000	Embriones	0	A	
0511999020	Esponjas naturales de origen animal	0	A	
0511999090	Demás productos de origen animal no expresados ni comprendidos en otra parte; animales muertos de los Capítulos 1 ó 3, impropios para la alimentación humana	12	A	
0601100000	Bulbos, cebollas, tubérculos, raíces y bulbos tuberosos, turiones y rizomas, en reposo vegetativo	0	A	
0601200000	Bulbos, cebollas, tubérculos, raíces y bulbos tuberosos, turiones y rizomas, en vegetación o en flor; plantas y raíces de achicoria	0	A	
0602101000	Orquídeas	0	A	
0602109000	Demás esquejes sin enraizar e injertos	0	A	
0602200000	Arboles, arbustos y matas, de frutas o de otros frutos comestibles, incluso injertados	0	A	
0602300000	Rododendros y azaleas, incluso injertados	0	A	
0602400000	Rosales, incluso injertados	0	A	
0602901000	Orquídeas, incluidos sus esquejes enraizados	0	A	
0602909000	Demás plantas vivas (incluidas sus raíces) y esquejes; micelios	0	A	
0603110000	Rosas, frescas	12	A	
0603121000	Claveles miniatura, frescas	12	A	
0603129000	Demás claveles, excepto miniatura, frescas	12	A	
0603130000	Orquídeas, frescas	12	A	
0603141000	Pompones, frescos	12	A	
0603149000	Demas crisantemos, frescos	12	A	
0603191000	Gypsophila (Lluvia, ilusión) (Gypsophila paniculata L), frescas	12	A	
0603192000	Aster, frescos	12	A	
0603193000	Alstroemeria, frescos	12	A	
0603194000	Gerbera, frescos	12	A	
0603199000	Demás flores y capullos cortados para ramos o adornos, frescos	12	A	
0603900000	Flores y capullos, cortados para ramos o adornos, secos, blanqueados, teñidos, impregnados o preparados de otra forma	12	A	
0604100000	Musgos y líquenes, para ramos o adornos, frescos, secos, blanqueados, teñidos, impregnados o preparados de otra forma.	12	A	

Tariff line	Description	Base rate	Dismantling category	Obs.
0604910000	Follaje, hojas, ramas y demás partes de plantas, sin flores ni capullos, y hierbas para ramos o adornos, frescos	12	A	
0604990000	Follaje, hojas, ramas y demás partes de plantas, sin flores ni capullos, y hierbas para ramos o adornos, secos, blanqueados, teñidos, impregnados o preparados de otra forma	12	A	
0701100000	Papas (patatas) frescas o refrigeradas, para siembra	0	A	
0701900000	Demás papas (patatas) frescas o refrigeradas	25	E	
0702000000	Tomates frescos o refrigerados	12	A	
0703100000	Cebollas y chalotes, frescos o refrigerados.	25	A	
0703201000	Ajos frescos o refrigerados, para siembra	25	A	
0703209000	Ajos frescos o refrigerados, excepto para siembra	25	A	
0703900000	Puerros y demás hortalizas aliáceas (incluso «silvestres»), frescos o refrigerados.	25	A	
0704100000	Coliflores y brécoles («broccoli»), frescos o refrigerados.	12	A	
0704200000	Coles (repollitos) de Bruselas, frescos o refrigerados.	12	A	
0704900000	Coles, coles rizadas, colinabos y productos comestibles similares del género Brassica, frescos o refrigerados.	12	A	
0705110000	Lechugas repolladas, frescas o refrigeradas	12	A	
0705190000	Demás lechugas, frescas o refrigeradas	12	A	
0705210000	Endibia «witloof» (<i>Cichorium intybus</i> var <i>foliosum</i>), frescas o refrigeradas	12	A	
0705290000	Achicorias, comprendidas la escarola, frescas o refrigeradas	12	A	
0706100000	Zanahorias y nabos, frescos o refrigerados.	12	A	
0706900000	Remolachas para ensalada, salsifies, apionabos, rábanos y raíces comestibles similares, frescos o refrigerados.	12	A	
0707000000	Pepinos y pepinillos, frescos o refrigerados	12	A	
0708100000	Arvejas (guisantes, chícharos) (<i>Pisum sativum</i>), frescas o refrigeradas.	25	A	
0708200000	Frijoles (fréjoles, porotos, alubias, judías) (<i>Vigna</i> spp, <i>Phaseolus</i> spp), frescas o refrigeradas.	25	A	
0708900000	Demás hortalizas de vaina, aunque estén desvainadas, frescas o refrigeradas	25	A	
0709200000	Espárragos, frescos o refrigerados	12	A	
0709300000	Berenjenas, frescas o refrigeradas	12	A	
0709400000	Apio, excepto el apionabo, frescos o refrigerados	12	A	
0709510000	Hongos del género <i>Agaricus</i> , frescos o refrigerados	12	A	
0709590000	Demás hongos y trufas, frescos o refrigerados	12	A	
0709600000	Frutos de los géneros <i>Capsicum</i> o <i>Pimenta</i> , frescas o refrigeradas	12	A	
0709700000	Espinacas (incluida la de Nueva Zelanda) y armuelles, frescas o refrigeradas	12	A	
0709901000	Maíz dulce (<i>Zea mays</i> var <i>saccharata</i>), frescas o refrigeradas	12	A	
0709902000	Aceitunas, frescas o refrigeradas	12	A	
0709903000	Alcachofas (alcauciles), frescas o refrigeradas	12	A	
0709909000	Demás hortalizas (incluso «silvestres»), frescas o refrigeradas.	12	A	
0710100000	Papas (patatas), congeladas.	25	E	

Tariff line	Description	Base rate	Dismantling category	Obs.
0710210000	Arvejas (guisantes, chícharos) (<i>Pisum sativum</i>), congeladas.	25	A	
0710220000	Frijoles (fréjoles, porotos, alubias, judías) (<i>Vigna spp</i> , <i>Phaseolus spp</i>), congeladas.	25	A	
0710290000	Demás hortalizas (incluso «silvestres»), aunque estén cocidas en agua o vapor, congeladas.	20	A	
0710300000	Espinacas (incluida la de Nueva Zelanda) y armuelles, congeladas.	20	A	
0710801000	Espárragos, congeladas.	20	A	
0710809000	Demás hortalizas (incluso «silvestres»), congeladas.	20	A	
0710900000	Mezclas de hortalizas (incluso «silvestres»), congeladas.	20	A	
0711200000	Aceitunas conservadas provisionalmente, pero todavía impropias para consumo inmediato.	20	A	
0711400000	Pepinos y pepinillos conservadas provisionalmente, pero todavía impropias para consumo inmediato.	20	A	
0711510000	Hongos del género <i>Agaricus</i> conservadas provisionalmente, pero todavía impropias para consumo inmediato.	20	A	
0711590000	Demás hongos y trufas conservadas provisionalmente, pero todavía impropias para consumo inmediato.	20	A	
0711900000	Demás hortalizas; mezclas de hortalizas, conservadas provisionalmente, pero todavía impropias para consumo inmediato.	20	A	
0712200000	Cebollas, secas	25	A	
0712310000	Hongos del género <i>Agaricus</i> , secos	25	A	
0712320000	Orejas de Judas (<i>Auricularia spp</i>), secas	25	A	
0712330000	Hongos gelatinosos (<i>Tremella spp</i>), secos	25	A	
0712390000	Demás hongos; trufas, secas	25	A	
0712901000	Ajos, secos	25	A	
0712902000	Maíz dulce para la siembra	25	A	
0712909000	Demás hortalizas (incluso «silvestres»); mezclas de hortalizas (incluso «silvestres»)	25	A	
0713101000	Arvejas (guisantes, chícharos) (<i>Pisum sativum</i>), para siembra	0	A	
0713109010	Arvejas (guisantes, chícharos) (<i>Pisum sativum</i>), enteras, excepto para siembra	25	A	
0713109020	Arvejas (guisantes, chícharos) (<i>Pisum sativum</i>), partidas, excepto para siembra	25	A	
0713201000	Garbanzos, para siembra	0	A	
0713209000	Garbanzos, excepto para siembra	25	A	
0713311000	Frijoles (fréjoles, porotos, alubias, judías) de las especies <i>Vigna mungo</i> (L) Hepper o <i>Vigna radiata</i> (L) Wilczek, para siembra	0	A	
0713319000	Frijoles (fréjoles, porotos, alubias, judías) de las especies <i>Vigna mungo</i> (L) Hepper o <i>Vigna radiata</i> (L) Wilczek, excepto para siembra	25	A	
0713321000	Frijoles (fréjoles, porotos, alubias, judías) Adzuki (<i>Phaseolus</i> o <i>Vigna angularis</i>), para siembra	0	A	
0713329000	Frijoles (fréjoles, porotos, alubias, judías) Adzuki (<i>Phaseolus</i> o <i>Vigna angularis</i>), excepto para siembra	25	A	
0713331100	Frijol (fréjol, poroto, alubia, judía) común (<i>Phaseolus vulgaris</i>), negro, para siembra	0	A	
0713331900	Demás frijoles (fréjol, poroto, alubia, judía) común (<i>Phaseolus vulgaris</i>), para siembra	0	A	

Tariff line	Description	Base rate	Dismantling category	Obs.
0713339100	Frijol (fréjol, poroto, alubia, judía) común (Phaseolus vulgaris), negro, excepto para siembra	25	A	
0713339200	Frijol (fréjol, poroto, alubia, judía) común (Phaseolus vulgaris), canario, excepto para siembra	25	A	
0713339900	Demás frijoles (fréjol, poroto, alubia, judía) común (Phaseolus vulgaris), excepto para siembra	25	A	
0713391000	Demás frijoles (fréjoles, porotos, alubias, judías) (Vigna spp., Phaseolus spp.), para siembra	0	A	
0713399100	Pallares (Phaseolus lunatus), excepto para siembra	25	A	
0713399200	Castilla (frijol ojo negro) (Vigna unguiculata), excepto para siembra	25	A	
0713399900	Demás frijoles (fréjoles, porotos, alubias, judías) (Vigna spp., Phaseolus spp.), excepto para siembra	25	A	
0713401000	Lentejas, para siembra	0	A	
0713409000	Lentejas, excepto para siembra	25	A	
0713501000	Habas (Vicia faba var. major), haba caballar (Vicia faba var. equina) y haba menor (Vicia faba var. minor), para siembra	0	A	
0713509000	Habas (Vicia faba var. major), haba caballar (Vicia faba var. equina) y haba menor (Vicia faba var. minor), excepto para siembra	25	A	
0713901000	Demás hortalizas de vaina secas desvainadas, aunque estén mondadas o partidas, para siembra	0	A	
0713909000	Demás hortalizas de vaina secas desvainadas, aunque estén mondadas o partidas, excepto para siembra	25	A	
0714100000	Raíces de yuca (mandioca), frescos, refrigerados, congelados o secos, incluso troceados o en «pellets»	12	A	
0714201000	Camotes (batatas, boniatos), para siembra, frescos, refrigerados, congelados o secos, incluso troceados o en «pellets»	12	A	
0714209000	Camotes (batatas, boniatos), excepto para siembra, frescos, refrigerados, congelados o secos, incluso troceados o en «pellets»	12	A	
0714901000	Maca (Lepidium meyenii), frescos, refrigerados, congelados o secos, incluso troceados o en «pellets»	12	A	
0714909000	Arrurruz o salep, aguaturmas (patacas), y raíces y tubérculos similares ricos en fécula o inulina, frescos, refrigerados, congelados o secos, incluso troceados o en «pellets»; médula de sagú.	12	A	
0801111000	Cocos secos para siembra	25	A	
0801119000	Cocos secos, excepto para siembra	25	A	
0801190000	Cocos frescos	25	A	
0801210000	Nueces del Brasi, con cáscara, frescos o secos	25	A	
0801220000	Nueces del Brasi, sin cáscara, frescos o secos	25	A	
0801310000	Nueces de marañón (mery, cajuil, anacardo, «cajú»), con cáscara, frescos o secos	25	A	
0801320000	Nueces de marañón (mery, cajuil, anacardo, «cajú»), sin cáscara, frescos o secos	25	A	
0802110000	Almendras, con cáscara, frescos o secos	25	A	
0802121000	Almendras, sin cáscara, para siembra, frescos o secos	25	A	
0802129000	Almendras, sin cáscara, excepto para siembra, frescos o secos	25	A	
0802210000	Avellanas (Corylus spp., con cáscara, frescos o secos	25	A	
0802220000	Avellanas (Corylus spp., sin cáscara, frescos o secos	25	A	

Tariff line	Description	Base rate	Dismantling category	Obs.
0802310000	Nueces de nogal, con cáscara, frescos o secos	25	A	
0802320000	Nueces de nogal, sin cáscara, frescos o secos	25	A	
0802400000	Castañas (Castanea spp), frescas o secas, incluso sin cáscara o mondados.	25	A	
0802500000	Pistachos, frescos o secos, incluso sin cáscara o mondados.	25	A	
0802600000	Nueces de macadamia, frescos o secos, incluso sin cáscara o mondados.	25	A	
0802900000	Demás frutos de cáscara frescos o secos, incluso sin cáscara o mondados.	25	A	
0803001100	Bananas o plátanos frescos, tipo «plantain» (plátano para cocción)	25	A	
0803001200	Bananas o plátanos frescos, tipo «cavendish valery»	25	A	
0803001300	Bocadillo (manzanito, orito) (Musa acuminata)	25	A	
0803001900	Demás bananas o plátanos frescos	25	A	
0803002000	Bananas o plátanos secos	25	A	
0804100000	Dátiles, frescos o secos	25	A	
0804200000	Higos, frescos o secos	25	A	
0804300000	Piñas (ananás), frescas o secas	25	A	
0804400000	Aguacates (paltas), frescas o secas	25	A	
0804501000	Guayabas, frescas o secas	25	A	
0804502000	Mangos y mangostanes, frescos o secos	25	A	
0805100000	Naranjas, frescas o secas	25	A	
0805201000	Mandarinas (incluidas las tangerinas y satsumas), frescas o secas	25	A	
0805202000	Tangelo (Citrus reticulata x Citrus paradisis), frescos o secos	25	A	
0805209000	Clementinas, wilkings e híbridos similares de agrios (cítricos), frescas o secas	25	A	
0805400000	Toronjas o pomelos, frescas o secas	25	A	
0805501000	Limones (Citrus limon, Citrus limonum), frescos o secos	25	A	
0805502100	Limón (limón sutil, limón común, limón criollo) (Citrus aurantifolia), frescos o secos	25	A	
0805502200	Lima Tahití (limón Tahití) (Citrus latifolia), frescas o secas	25	A	
0805900000	Demás agrios (cítricos) frescos o secos.	25	A	
0806100000	Uvas frescas	25	A	
0806200000	Uvas secas, incluidas las pasas	25	A	
0807110000	Sandías frescas	25	A	
0807190000	Melones frescos	25	A	
0807200000	Papayas frescas	25	A	
0808100000	Manzanas frescas	25	A	
0808201000	Peras frescas	25	A	
0808202000	Membrillos frescos	25	A	
0809100000	Damascos (albaricoques, chabacanos), frescos.	25	A	
0809200000	Cerezas, frescas	25	A	
0809300000	Duraznos (melocotones), incluidos los griñones y nectarinas, frescos.	25	A	
0809400000	Ciruelas y endrinas, frescas.	25	A	
0810100000	Fresas (frutillas), frescas.	25	A	

Tariff line	Description	Base rate	Dismantling category	Obs.
0810200000	Frambuesas, zarzamoras, moras y moras-frambuesa, frescas.	25	A	
0810400000	Arándanos rojos, mirtilos y demás frutos del género <i>Vaccinium</i> , frescos.	25	A	
0810500000	Kiwis, frescos.	25	A	
0810600000	Duriones, frescos.	25	A	
0810901000	Granadilla, «maracuyá» (parchita) y demás frutas de la pasión (<i>Passiflora</i> spp), frescas.	25	A	
0810902000	Chirimoya, guanábana y demás anonas (<i>Annona</i> spp), frescas.	25	A	
0810903000	Tomate de árbol (lima tomate, tamarillo) (<i>Cyphomandra</i> betacea), frescos.	25	A	
0810904000	Pitahayas (<i>Cereus</i> spp), frescas.	25	A	
0810905000	Uchuvas (uvillas) (<i>Physalis</i> peruviana), frescas.	25	A	
0810909000	Demás frutas u otros frutos, frescos.	25	A	
0811101000	Fresas (frutillas), sin cocer o cocidos en agua o vapor, congelados, con adición de azúcar u otro edulcorante	25	A	
0811109000	Demás fresas (frutillas), sin cocer o cocidos en agua o vapor, congelados	25	A	
0811200000	Frambuesas, zarzamoras, moras, moras-frambuesa y grosellas, sin cocer o cocidos en agua o vapor, congelados,, incluso con adición de azúcar u otro edulcorante.	25	A	
0811901000	Demás frutas y otros frutos, , sin cocer o cocidos en agua o vapor, congelados, con adición de azúcar u otro edulcorante	25	A	
0811909100	Mango (<i>Mangifera indica</i> L.), sin cocer o cocidos en agua o vapor, congelados	25	A	
0811909200	Camu Camu (<i>Myrciaria dubia</i>), sin cocer o cocidos en agua o vapor, congelados	25	A	
0811909300	Camu Camu (<i>Myrciaria dubia</i>), sin cocer o cocidos en agua o vapor, congelados	25	A	
0811909400	«Maracuyá» (parchita) (<i>Passiflora edulis</i>), sin cocer o cocidos en agua o vapor, congelados	25	A	
0811909500	Guanábana (<i>Annona muricata</i>), sin cocer o cocidos en agua o vapor, congelados	25	A	
0811909600	Papaya, sin cocer o cocidos en agua o vapor, congelados	25	A	
0811909900	Demás frutas y otros frutos, sin cocer o cocidos en agua o vapor, congelados	25	A	
0812100000	Cerezas, conservadas provisionalmente (por ejemplo: con gas sulfuroso o con agua salada, sulfurosa o adicionada de otras sustancias para dicha conservación), pero todavía impropios para consumo inmediato.	25	A	
0812902000	Duraznos (melocotones), incluidos los griñones y nectarinas, conservados provisionalmente (por ejemplo: con gas sulfuroso o con agua salada, sulfurosa o adicionada de otras sustancias para dicha conservación), pero todavía impropios para consumo in	25	A	
0812909000	Demás frutas y otros frutos, conservados provisionalmente (por ejemplo: con gas sulfuroso o con agua salada, sulfurosa o adicionada de otras sustancias para dicha conservación), pero todavía impropios para consumo inmediato.	25	A	
0813100000	Damascos (albaricoques, chabacanos), secos	25	A	
0813200000	Ciruelas, secas	25	A	

Tariff line	Description	Base rate	Dismantling category	Obs.
0813300000	Manzanas, secas	25	A	
0813400000	Demás frutas u otros frutos, secos	25	A	
0813500000	Mezclas de frutas u otros frutos, secos, o de frutos de cáscara de este Capítulo	25	A	
0814001000	Cortezas de limón (limón sutil, limón común, limón criollo) (Citrus aurantifolia), frescas, congeladas, secas o presentadas en agua salada, sulfurosa o adicionada de otras sustancias para su conservación provisional.	25	A	
0814009000	Demás cortezas de agrios (cítricos), melones o sandías, frescas, congeladas, secas o presentadas en agua salada, sulfurosa o adicionada de otras sustancias para su conservación provisional.	25	A	
0903000000	Yerba mate	20	A	
0904110000	Pimienta sin triturar ni pulverizar	12	A	
0904120000	Pimienta triturada o pulverizada	12	A	
0904201010	Paprika (Capsicum annuum, L.), entera	12	A	
0904201020	Paprika (Capsicum annuum, L.), en trozos o rodajas	12	A	
0904201030	Paprika (Capsicum annuum, L.), triturados o pulverizados	12	A	
0904209000	Demás frutos de los géneros Capsicum o Pimenta, secos, triturados o pulverizados, excepto Paprika (Capsicum annuum, L.).	12	A	
0905000000	Vainilla	12	A	
0906110000	Canela (Cinnamomum zeylanicum Blume), sin triturar ni pulverizar	12	A	
0906190000	Flores de canelero, sin triturar ni pulverizar	12	A	
0906200000	Canela y flores de canelero, trituradas o pulverizadas	12	A	
0907000000	Clavo (frutos, clavillos y pedúnculos)	12	A	
0908100000	Nuez moscada	12	A	
0908200000	Macis	12	A	
0908300000	Amomos y cardamomos	12	A	
0909100000	Semillas de anís o de badiana	12	A	
0909201000	Semillas de cilantro, para siembra	12	A	
0909209000	Semillas de cilantro, excepto para siembra	12	A	
0909300000	Semillas de comino	12	A	
0909400000	Semillas de alcaravea	12	A	
0909500000	Semillas de hinojo; bayas de enebro	12	A	
0910100000	Jengibre	12	A	
0910200000	Azafrán	12	A	
0910300000	Cúrcuma	12	A	
0910910000	Mezclas previstas en la Nota 1 b) de este Capítulo	12	A	
0910991000	Hojas de laurel	12	A	
0910999000	Demás especias	12	A	
1001101000	Trigo duro, para siembra	0	A	
1001109000	Demás trigo duro, excepto para siembra	17	A	
1001901000	Trigo para siembra	0	A	
1001902000	Demás trigos	17	A	
1001903000	Morcajo (tranquillón)	12	A	
1002001000	Centeno para siembra	0	A	

Tariff line	Description	Base rate	Dismantling category	Obs.
1002009000	Demás centeno, excepto para siembra	25	A	
1003001000	Cebada para siembra	0	A	
1003009000	Demás cebadas, excepto para siembra	17	A	
1004001000	Avena para siembra	0	A	
1004009000	Demás avenas, excepto para siembra	25	A	
1005100000	Maíz para siembra	0	A	
1005901100	Maíz amarillo, excepto para siembra	12	E	
1005901200	Maíz blanco, excepto para siembra	17	C	
1005902000	Maíz reventón (Zea mays convar microsperma o Zea mays var everta), excepto para siembra	12	B	
1005903000	Maíz blanco (maíz gigante delCuzco), excepto para siembra	12	C	
1005904000	Morado (Zea mays amilacea cv. morado), excepto para siembra	12	C	
1005909000	Demás maíces, excepto para siembra	17	C	
1006101000	Arroz para siembra	0	A	
1006109000	Demás arroces, excepto para siembra	25	E	
1006200000	Arroz descascarillado (arroz cargo o arroz pardo)	25	E	
1006300000	Arroz semiblanqueado o blanqueado, incluso pulido o glaseado	25	E	
1006400000	Arroz partido	25	E	
1007001000	Sorgo de grano (granífero), para siembra	0	A	
1007009000	Demás sorgo de grano (granífero), excepto para siembra	17	B	
1008101000	Alforfón, para siembra	0	A	
1008109000	Alforfón, excepto para siembra	0	A	
1008201000	Mijo para siembra	0	A	
1008209000	Mijo, excepto para siembra	12	A	
1008301000	Alpiste, para siembra	12	A	
1008309000	Alpiste, excepto para siembra	12	A	
1008901100	Quinoa (Chenopodium quinoa), para siembra	12	A	
1008901900	Quinoa (Chenopodium quinoa), excepto para siembra	12	A	
1008909100	Demás cereales, para siembra	12	A	
1008909200	Kiwicha (Amaranthus caudatus), excepto para siembra	12	A	
1008909900	Demás cereales	12	A	
1101000000	Harina de trigo o de morcajo (tranquillón)	25	A	
1102100000	Harina de centeno	12	A	
1102200000	Harina de maíz	17	E	
1102900000	Demás harina de cereales	12	E	
1103110000	Grañones y sémola, de trigo	25	B	
1103130000	Grañones y sémola, de maíz	17	E	
1103190000	Grañones y sémola, de los demás cereales	12	E	
1103200000	«Pellets» de cereales	12	E	
1104120000	Granos aplastados o en copos, de avena	25	E	
1104190000	Granos aplastados o en copos, de los demás cereales	25	E	
1104220000	Avena mondados, perlados, troceados o quebrantados	25	E	
1104230000	Maíz mondados, perlados, troceados o quebrantados	25	E	
1104291000	Cebada mondados, perlados, troceados o quebrantados	25	E	

Tariff line	Description	Base rate	Dismantling category	Obs.
1104299000	Demás granos trabajados (por ejemplo: mondados, perlados, troceados o quebrantados)	25	E	
1104300000	Germen de cereales entero, aplastado, en copos o molido	25	D	9%
1105100000	Harina, sémola y polvo, de papa (patata)	12	E	
1105200000	Copos, gránulos y «pellets», de papa (patata)	12	E	
1106100000	Harina, sémola y polvo de las hortalizas de la partida 0713	12	A	
1106201000	Harina, sémola y polvo de maca (Lepidium meyenii)	12	A	
1106209000	Harina, sémola y polvo de sagú o de las raíces o tubérculos de la partida 07.14	12	A	
1106301000	Harina, sémola y polvo de bananas o plátanos	12	A	
1106302000	Harina, sémola y polvo de lúcuma (Lúcuma Obovata)	12	A	
1106309000	Demás harinas, sémolas y polvos de los demás productos del Capítulo 8	12	A	
1107100000	Malta (de cebada u otros cereales), sin tostar	17	A	
1107200000	Malta (de cebada u otros cereales), tostada	17	A	
1108110000	Almidón de trigo	12	E	
1108120000	Almidón de maíz	17	E	
1108130000	Fécula de papa (patata)	12	E	
1108140000	Fécula de yuca (mandioca)	12	E	
1108190000	Demás almidones y féculas	12	E	
1108200000	Inulina	12	E	
1109000000	Gluten de trigo, incluso seco	12	A	
1201001000	Habas (porotos, frijoles, fréjoles) de soja (soya), para siembra	0	A	
1201009000	Habas (porotos, frijoles, fréjoles) de soja (soya), incluso quebrantadas, excepto para siembra	0	A	
1202101000	Maní con cáscara, para siembra	0	A	
1202109000	Maní con cáscara, incluso quebrantadas, excepto para siembra	12	A	
1202200000	Maní sin cáscara, incluso quebrantados	12	A	
1203000000	Copra	12	A	
1204001000	Semilla de lino, para siembra	0	A	
1204009000	Semilla de lino, incluso quebrantada, excepto para siembra	12	A	
1205101000	Semillas de nabo (nabina) o de colza con bajo contenido de ácido erúxico, para siembra	0	A	
1205109000	Semillas de nabo (nabina) o de colza con bajo contenido de ácido erúxico, excepto para siembra	0	A	
1205901000	Semillas de nabo (nabina) o de colza, para siembra	0	A	
1205909000	Semillas de nabo (nabina) o de colza, incluso quebrantadas, excepto para siembra	12	A	
1206001000	Semilla de girasol, para siembra	0	A	
1206009000	Semilla de girasol, incluso quebrantada, excepto para siembra	12	A	
1207201000	Semilla de algodón, para siembra	0	A	
1207209000	Semilla de algodón, incluso quebrantada, excepto para siembra	12	A	
1207401000	Semilla de sésamo (ajonjolí) para siembra	0	A	
1207409000	Demás semilla de sésamo (ajonjolí)	12	A	
1207501000	Semillas de mostaza para siembra	0	A	

Tariff line	Description	Base rate	Dismantling category	Obs.
1207509000	Demás semillas de mostaza	0	A	
1207910000	Semilla de amapola (adormidera)	12	A	
1207991100	Semillas de nuez y almendra de palma, para siembra	0	A	
1207991900	Demás semillas y frutos oleaginosos, para siembra	0	A	
1207999100	Semilla de Karité, excepto para siembra	12	A	
1207999900	Demás semillas y frutos oleaginosos, excepto para siembra	12	A	
1208100000	Harina de habas (porotos, frijoles, fréjoles) de soja (soya)	12	A	
1208900000	Demás harinas de semillas o de frutos oleaginosos, excepto la harina de mostaza	12	A	
1209100000	Semilla de remolacha azucarera	0	A	
1209210000	Semilla de alfalfa	0	A	
1209220000	Semilla de trébol (<i>Trifolium</i> spp)	0	A	
1209230000	Semilla de festucas	0	A	
1209240000	Semilla de pasto azul de Kentucky (<i>Poa pratensis</i> L)	0	A	
1209250000	Semilla de ballico (<i>Lolium multiflorum</i> Lam, <i>Lolium perenne</i> L)	0	A	
1209290000	Demás semillas forrajeras	0	A	
1209300000	Semillas de plantas herbáceas utilizadas principalmente por sus flores	0	A	
1209911000	Smilla de cebollas, puerros (poros), ajos y demás hortalizas del género <i>Allium</i>	0	A	
1209912000	Semilla de coles, coliflores, brócoli, nabos y demás hortalizas del género <i>Brassica</i>	0	A	
1209913000	Semilla de zanahoria (<i>Daucus carota</i>)	0	A	
1209914000	Semilla de lechuga (<i>Lactuca sativa</i>)	0	A	
1209915000	Semilla de tomates (<i>Lycopersicum</i> spp)	0	A	
1209919000	Demás semillas de hortalizas (incluso «silvestres»)	0	A	
1209991000	Semillas de árboles frutales o forestales	0	A	
1209992000	Semillas de tabaco	0	A	
1209993000	Semillas de tara (<i>Caesalpinea spinosa</i>)	0	A	
1209994000	Semillas de achiote (onoto, bija)	0	A	
1209999000	Demás semillas, frutos y esporas, para siembra	0	A	
1210100000	Conos de lúpulo sin triturar ni moler ni en «pellets»	0	A	
1210200000	Conos de lúpulo triturados, molidos o en «pellets»; lupulino	0	A	
1211200000	Raíces de «ginseng»	12	A	
1211300000	Hojas de coca	12	A	
1211400000	Paja de adormidera	12	A	
1211903000	Orégano (<i>Origanum vulgare</i>)	12	A	
1211905000	Uña de gato (<i>Uncaria tomentosa</i>)	12	A	
1211906000	Hierbaluisa (<i>Cymbopogon citratus</i>)	12	A	
1211909040	Piretro (pelitre)	12	A	
1211909090	Demás plantas, partes de plantas, semillas y frutos de las especies utilizadas principalmente en perfumería, medicina o para usos insecticidas, parasiticidas o similares, frescos o secos, incluso cortados, quebrantados o pulverizados	12	A	
1212200000	Algas	12	A	

Tariff line	Description	Base rate	Dismantling category	Obs.
1212910000	Remolacha azucarera	12	A	
1212991000	Caña de azúcar	12	A	
1212999010	Algarrobas y sus semillas	12	A	
1212999090	Huesos (carozos) y almendras de frutos y demás productos vegetales (incluidas las raíces de achicoria sin tostar de la variedad Cichorium intybus sativum) empleados principalmente en la alimentación humana, no expresados ni comprendidos en otra parte.	12	A	
1213000000	Paja y cascabillo de cereales, en bruto, incluso picados, molidos, prensados o en «pellets»	12	A	
1214100000	Harina y «pellets» de alfalfa	12	A	
1214900000	Nabos forrajeros, remolachas forrajeras, raíces forrajeras, heno, trébol, esparceta, coles forrajeras, altramuces, vezas y productos forrajeros similares, incluso en «pellets».	12	A	
1301200000	Goma arábica	0	A	
1301904000	Goma tragacanto	0	A	
1301909010	Goma laca	0	A	
1301909090	Demás gomas, resinas, gomorresinas y oleorresinas (por ejemplo: bálsamos), naturales	12	A	
1302111000	Concentrado de paja de adormidera	12	A	
1302119000	Demás jugos y extractos vegetales	12	A	
1302199900	Demás jugos y extractos vegetales, excepto presentados o acondicionados para la venta al por menor	12	A	
1404909010	Materias vegetales de las especies utilizadas principalmente para relleno, incluso en capas aun con soporte de otras materias, excepto “Kapok”	0	A	
1404909090	Demás productos vegetales no expresados ni comprendidos en otra parte.	12	A	
1501001000	Grasa de cerdo (incluida la manteca de cerdo)	12	E	
1501003000	Grasa de ave	12	E	
1502001100	Sebo en rama y demás grasas en bruto, desnaturalizados	12	A	
1502001900	Demás sebos en rama y demás grasas en bruto, excepto desnaturalizados	12	A	
1502009000	Demás grasa de animales de las especies bovina, ovina o caprina, excepto las de la partida 15.03	0	A	
1503000000	Estearina solar, aceite de manteca de cerdo, oleoestearina, oleomargarina y aceite de sebo, sin emulsionar, mezclar ni preparar de otro modo	0	A	
1505001000	Grasa de lana en bruto (suarda o suintina)	0	A	
1505009100	Lanolina	0	A	
1505009900	Demás grasas de lana y sustancias grasas derivadas	0	A	
1506001000	Aceite de pie de buey	0	A	
1506009000	Demás grasas y aceites animales, y sus fracciones, incluso refinados, pero sin modificar químicamente	0	A	
1507100000	Aceite de soja (soya) en bruto, incluso desgomado	0	A	
1507901000	Aceite de soja (soya), refinado, con adición de sustancias desnaturalizantes en una proporción inferior o igual al 1%	12	A	
1507909000	Aceite de soja (soya), refinado, excepto, con adición de sustancias desnaturalizantes en una proporción inferior o igual al 1%	12	A	

Tariff line	Description	Base rate	Dismantling category	Obs.
1508100000	Aceite de maní (cacahuete, cacahuete) en bruto	0	A	
1508900000	Aceite de maní (cacahuete, cacahuete) y sus fracciones, refinado, pero sin modificar químicamente.	12	A	
1509100000	Aceite de oliva virgen	12	E	
1509900000	Aceite de oliva y sus fracciones, refinado, pero sin modificar químicamente.	12	E	
1510000000	Demás aceites y sus fracciones obtenidos exclusivamente de aceituna, incluso refinados, pero sin modificar químicamente, y mezclas de estos aceites o fracciones con los aceites o fracciones de la partida 1509	12	C	
1511100000	Aceite de palma en bruto	12	B	
1511900000	Aceite de palma y sus fracciones, refinado, pero sin modificar químicamente.	12	C	
1512111000	Aceites de girasol en bruto	0	A	
1512112000	Aceites de cártamo en bruto	0	A	
1512191000	Demás aceites de girasol, excepto en bruto	12	B	
1512192000	Demás aceites de cártamo, excepto en bruto	12	B	
1512210000	Aceite de algodón en bruto, incluso sin gossipol	12	B	
1512290000	Demás aceites de algodón, excepto en bruto, incluso sin gossipol	12	B	
1513110000	Aceite de coco (de copra), en bruto	0	A	
1513190000	Demás aceite de coco (de copra) y sus fracciones	0	A	
1513211000	Aceites de almendra de palma, en bruto	12	A	
1513212000	Aceites de babasú, en bruto	0	A	
1513291000	Aceite refinado de almendra de palma	12	B	
1513292000	Aceite refinado de babasú	12	A	
1514110000	Aceites de nabo (de nabina) o de colza con bajo contenido de ácido erúxico, en bruto	0	A	
1514190000	Demás aceites de nabo (de nabina) o de colza con bajo contenido de ácido erúxico, excepto en bruto	12	A	
1514910000	Demás aceites en bruto	0	A	
1514990000	Demás aceites, excepto en bruto	12	A	
1515110000	Aceite de lino (de linaza), en bruto	0	A	
1515190000	Demás aceite de lino (de linaza), excepto en bruto	12	B	
1515210000	Aceite de maíz, en bruto	12	E	
1515290000	Aceite de maíz, excepto en bruto	12	E	
1515300000	Aceite de ricino y sus fracciones	0	A	
1515500000	Aceite de sésamo (ajonjolí) y sus fracciones	12	A	
1515900010	Aceite de tung y sus fracciones	0	A	
1515900090	Demás grasas y aceites vegetales fijos (incluido el aceite de jojoba), y sus fracciones, incluso refinados, pero sin modificar químicamente.	12	B	
1601000000	Embutidos y productos similares de carne, despojos o sangre; preparaciones alimenticias a base de estos productos	25	D	17%
1602100000	Preparaciones homogeneizadas	25	D	17%
1602200000	Preparaciones y conservas de hígado de cualquier animal	25	D	17%
1602311000	Preparaciones y conservas de pavo (gallipavo), en trozos sazonados y congelados	25	D	17%
1602319000	Demás preparaciones y conservas de pavo (gallipavo)	25	D	17%

Tariff line	Description	Base rate	Dismantling category	Obs.
1602321100	Preparaciones y conservas de gallo o gallina, medios y cuartos traseros, incluidos sus trozos	25	D	17%
1602321900	Demás preparaciones y conservas de gallo o gallina, en trozos sazonados y congelados	25	D	17%
1602329000	Demás preparaciones y conservas de gallo o gallina	25	D	17%
1602391000	Preparaciones y conservas de las demás aves de la partida 01.05, en trozos sazonados y congelados	25	D	17%
1602399000	Demás preparaciones y conservas de las demás aves de la partida 01.05, excepto en trozos sazonados y congelados	25	D	17%
1602410000	Jamones y trozos de jamón de la especie porcina	25	D	17%
1602420000	Paletas y trozos de paleta de la especie porcina	25	D	17%
1602490000	Demás, preparaciones y conservas de la especie porcina incluidas las mezclas	25	D	17%
1602500000	Preparaciones y conservas de la especie bovina	25	D	17%
1602900000	Demás preparaciones y conservas, incluidas las preparaciones de sangre de cualquier animal	25	D	17%
1701111000	Chancaca (panela, raspadura)	12	A	
1701119000	Azúcar en bruto de caña, sin adición de aromatizante ni colorante, excepto la chancaca (panela, raspadura)	25	A	
1701120000	Azúcar en bruto de remolacha, sin adición de aromatizante ni colorante	25	E	
1701910000	Azúcar de caña o de remolacha refinados y sacarosa químicamente pura, en estado sólido, con adición de aromatizante o colorante	12	B	
1701991000	Sacarosa químicamente pura	12	C	
1701999000	Demás azúcares de caña o de remolacha, en estado sólido.	25	E	
1702110000	Lactosa y jarabe de lactosa, con un contenido de lactosa superior o igual al 99% en peso, expresado en lactosa anhidra, calculado sobre producto seco	0	A	
1702191000	Lactosa	0	A	
1702192000	Jarabe de lactosa	12	C	
1702200000	Azúcar y jarabe de arce («maple»)	12	A	
1702301000	Glucosa y jarabe de glucosa, sin fructosa o con un contenido de fructosa, calculado sobre producto seco, inferior al 20% en peso, con un contenido de glucosa superior o igual al 99% en peso, expresado en glucosa anhidra, calculado sobre producto seco (Dextrosa)	0	A	
1702302000	Jarabe de glucosa	17	E	
1702309000	Glucosas, sin fructosa o con un contenido de fructosa, calculado sobre producto seco, inferior al 20% en peso.	12	C	
1702401000	Glucosa	17	C	
1702402000	Jarabe de glucosa	17	C	
1702600000	Demás fructosas y jarabe de fructosa, con un contenido de fructosa sobre producto seco superior al 50% en peso, excepto el azúcar invertido	12	E	
1703100000	Melaza de caña	12	A	
1703900000	Demás melazas procedentes de la extracción o del refinado del azúcar, excepto de caña	12	A	
1801001100	Cacao en grano, crudo, para siembra	12	A	
1801001900	Cacao en grano, crudo, excepto para siembra	12	A	
1801002000	Cacao en grano, entero o partido, tostado	12	A	

Tariff line	Description	Base rate	Dismantling category	Obs.
180200000	Cáscara, películas y demás residuos de cacao	12	A	
2001100000	Pepinos y pepinillos, preparados o conservados en vinagre o en ácido acético.	25	D	17%
2002100000	Tomates enteros o en trozos, preparados o conservados (excepto en vinagre o en ácido acético).	25	A	
2003100000	Hongos del género Agaricus preparados o conservados (excepto en vinagre o en ácido acético).	25	A	
2003200000	Trufas preparados o conservados (excepto en vinagre o en ácido acético).	25	A	
2003900000	Demás hongos preparados o conservados (excepto en vinagre o en ácido acético).	25	A	
2005100000	Hortalizas homogeneizadas preparadas o conservadas (excepto en vinagre o en ácido acético), sin congelar	25	A	
2005400000	Arvejas (guisantes, chícharos) (Pisum sativum) preparadas o conservadas (excepto en vinagre o en ácido acético), sin congelar	25	B	
2005510000	Frijoles (fréjoles, porotos, alubias, judías) (Vigna spp., Phaseolus spp.), desvainados, preparadas o conservadas (excepto en vinagre o en ácido acético), sin congelar	25	A	
2005590000	Demás frijoles (fréjoles, porotos, alubias, judías) (Vigna spp., Phaseolus spp.), preparadas o conservadas (excepto en vinagre o en ácido acético), sin congelar	25	A	
2005600000	Espárragos preparadas o conservadas (excepto en vinagre o en ácido acético), sin congelar	25	A	
2005700000	Aceitunas preparadas o conservadas (excepto en vinagre o en ácido acético), sin congelar	25	D	17%
2005910000	Brotos de bambú preparadas o conservadas (excepto en vinagre o en ácido acético), sin congelar	25	A	
2005991000	Alcachofas (alcauciles) preparadas o conservadas (excepto en vinagre o en ácido acético), sin congelar	25	A	
2005992000	Pimiento piquillo (Capsicum annum) preparadas o conservadas (excepto en vinagre o en ácido acético), sin congelar	25	A	
2005999000	Demás hortalizas y las mezclas de hortalizas preparadas o conservadas (excepto en vinagre o en ácido acético), sin congelar	25	A	
2008191000	Nueces de marañón (merey, cajuil, anacardo, «cajú») preparados o conservados de otro modo, incluso con adición de azúcar u otro edulcorante o alcohol,	25	A	
2008192000	Pistachos preparados o conservados de otro modo, incluso con adición de azúcar u otro edulcorante o alcohol,	25	A	
2008199000	Demás, incluidas las mezclas, preparados o conservados de otro modo, incluso con adición de azúcar u otro edulcorante o alcohol,	25	A	
2008201000	Piñas (ananás), preparados o conservados en agua con adición de azúcar u otro edulcorante, incluido el jarabe	25	A	
2008209000	Demás piñas (ananás), preparados o conservados de otro modo, incluso con adición de azúcar u otro edulcorante o alcohol,	25	A	
2008300000	Agrios (cítricos), preparados o conservados de otro modo, incluso con adición de azúcar u otro edulcorante o alcohol,	25	A	
2008400000	Peras, preparados o conservados de otro modo, incluso con adición de azúcar u otro edulcorante o alcohol,	25	A	

Tariff line	Description	Base rate	Dismantling category	Obs.
2008500000	Damascos (albaricoques, chabacanos), preparados o conservados de otro modo, incluso con adición de azúcar u otro edulcorante o alcohol,	25	A	
2008601000	Cerezas, preparados o conservados en agua con adición de azúcar u otro edulcorante, incluido el jarabe	25	A	
2008609000	Demás cerezas, preparados o conservados de otro modo, incluso con adición de azúcar u otro edulcorante o alcohol,	25	A	
2008702000	Duraznos (melocotones), incluidos los griñones y nectarinas, preparados o conservados en agua con adición de azúcar u otro edulcorante, incluido el jarabe	25	A	
2008709000	Demás duraznos (melocotones), incluidos los griñones y nectarinas, preparados o conservados de otro modo, incluso con adición de azúcar u otro edulcorante o alcohol,	25	A	
2008800000	Fresas (frutillas) preparados o conservados de otro modo, incluso con adición de azúcar u otro edulcorante o alcohol,	25	A	
2008920000	Mezclas de frutos y demás partes comestibles de plantas, preparados o conservados de otro modo, incluso con adición de azúcar u otro edulcorante o alcohol,	25	A	
2009110000	Jugo de naranja, sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante, congelado	25	D	9%
2009120000	Jugo de naranja, sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante, sin congelar, de valor Brix inferior o igual a 20	25	D	9%
2009190000	Demás jugos de naranja, sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante,	25	D	9%
2009210000	Jugo de toronja o pomelo, sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante, de valor Brix inferior o igual a 20	25	A	
2009290000	Demás jugo de toronja o pomelo, sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante,	25	A	
2009310000	Jugo de cualquier otro agrío (cítrico), sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante, de valor Brix inferior o igual a 20	25	B	
2009391000	Jugo de limón de la subpartida 0805.50.21, sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante	25	B	
2009399000	Demás jugo de cualquier otro agrío (cítrico), sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante,	25	B	
2009410000	Jugo de piña (ananá), sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante, de valor Brix inferior o igual a 20	25	A	
2009490000	Demás jugo de piña (ananá), sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante,	25	A	
2009500000	Jugo de tomate, sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante,	25	A	
2009610000	Jugo de uva (incluido el mosto), sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante, de valor Brix inferior o igual a 30	25	A	

Tariff line	Description	Base rate	Dismantling category	Obs.
2009690000	Demás jugo de uva (incluido el mosto), sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante,	25	A	
2009710000	Jugo de manzana, sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante, de valor Brix inferior o igual a 20	25	A	
2009790000	Demás jugos de manzana, sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante,	25	A	
2009801100	Jugo de papaya, sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante,	25	A	
2009801200	Jugo de «maracuyá» (parchita) (Passiflora edulis), sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante,	25	A	
2009801300	Jugo de guanábana (Annona muricata), sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante,	25	A	
2009801400	Jugo de mango, sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante,	25	A	
2009801500	Jugo de camu camu (Myrciaria dubia), sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante	25	A	
2009801900	Demás jugos de cualquier otra fruta o fruto, sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante,	25	A	
2009802000	Jugo de hortaliza , sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante,	25	A	
2009900000	Mezclas de jugos, sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante,	25	A	
2204100000	Vino espumoso	17	B	
2204210000	Demás vinos; mosto de uva en el que la fermentación se ha impedido o cortado añadiendo alcoholEn recipientes con capacidad inferior o igual a 2 l	17	B	
2204291000	Mosto de uva en el que la fermentación se ha impedido o cortado añadiendo alcohol (mosto apagado)	0	A	
2204299000	Vinos en capacidad superior a 2 litros	17	B	
2204300000	Demás mostos de uva	17	B	
2206000000	Demás bebidas fermentadas (por ejemplo: sidra, perada, aguamiel); mezclas de bebidas fermentadas y mezclas de bebidas fermentadas y bebidas no alcohólicas, no expresadas ni comprendidas en otra parte	17	A	
2207100000	Alcohol etílico sin desnaturalizar con grado alcohólico volumétrico superior o igual al 80% vol	12	A	
2302100000	Salvados, moyuelos y demás residuos del cernido, de la molienda o de otros tratamientos del maíz, incluso en «pellets»	12	A	
2302300000	Salvados, moyuelos y demás residuos del cernido, de la molienda o de otros tratamientos del trigo, incluso en «pellets»	12	A	
2302400010	Salvados, moyuelos y demás residuos del cernido, de la molienda o de otros tratamientos del arroz, incluso en «pellets»	12	A	
2302400090	Salvados, moyuelos y demás residuos del cernido, de la molienda o de otros tratamientos de los demás cereales, incluso en «pellets»	12	A	

Tariff line	Description	Base rate	Dismantling category	Obs.
2302500000	Salvados, moyuelos y demás residuos del cernido, de la molienda o de otros tratamientos de leguminosas	12	A	
2303100000	Residuos de la industria del almidón y residuos similares	12	A	
2303200000	Pulpa de remolacha, bagazo de caña de azúcar y demás desperdicios de la industria azucarera	12	A	
2303300000	Heces y desperdicios de cervecería o de destilería	12	A	
2304000000	Tortas y demás residuos sólidos de la extracción del aceite de soja (soya), incluso molidos o en «pellets»	0	A	
2305000000	Tortas y demás residuos sólidos de la extracción del aceite de maní (cacahuete, cacahuete), incluso molidos o en «pellets»	0	A	
2306100000	Tortas y demás residuos sólidos de la extracción de grasas o aceites de semillas de algodón, incluso molidos o en «pellets»	12	A	
2306200000	Tortas y demás residuos sólidos de la extracción de grasas o aceites de semillas de lino, incluso molidos o en «pellets»	0	A	
2306300000	Tortas y demás residuos sólidos de la extracción de grasas o aceites de semillas de girasol, incluso molidos o en «pellets»	12	A	
2306410000	Tortas y demás residuos sólidos de la extracción de grasas o aceites de semillas de semillas de nabo (nabina) o de colza, con bajo contenido de ácido erúxico, incluso molidos o en «pellets»	12	A	
2306490000	Demás tortas y demás residuos sólidos de la extracción de grasas o aceites de semillas de semillas de nabo (nabina) o de colza, incluso molidos o en «pellets»	12	A	
2306500000	Tortas y demás residuos sólidos de la extracción de grasas o aceites de semillas de coco o de copra, incluso molidos o en «pellets»	12	A	
2306600000	Tortas y demás residuos sólidos de la extracción de grasas o aceites de semillas de nuez o de almendra de palma, incluso molidos o en «pellets»	12	A	
2306900000	Demás tortas y demás residuos sólidos de la extracción de grasas o aceites vegetales, incluso molidos o en «pellets», excepto los de las partidas 23.04 ó 23.05	12	A	
2307000000	Lías o heces de vino; tártaro bruto	12	A	
2308001000	Harina de flores de marigold	12	A	
2308009000	Demás materias vegetales y desperdicios vegetales, residuos y subproductos vegetales, incluso en «pellets», de los tipos utilizados para la alimentación de los animales, no expresados ni comprendidos en otra parte	12	A	
2309101000	Alimentos para perros o gatos, acondicionados para la venta al por menor, presentados en latas herméticas	12	A	
2309109000	Demás alimentos para perros o gatos, acondicionados para la venta al por menor	12	A	
2401101000	Tabaco negro sin desvenar o desnervar	12	A	
2401102000	Tabaco rubio sin desvenar o desnervar	12	A	
2401201000	Tabaco negro total o parcialmente desvenado o desnervado	12	A	
2401202000	Tabaco rubio total o parcialmente desvenado o desnervado	12	A	
2401300000	Desperdicios de tabaco	12	A	
2402100000	Cigarros (puros) (incluso despuntados) y cigarrillos (puritos), que contengan tabaco	12	A	

Tariff line	Description	Base rate	Dismantling category	Obs.
2402201000	Cigarrillos de tabaco negro	12	A	
2402202000	Cigarrillos de tabaco rubio	12	A	
2402900000	Cigarros (puros) (incluso despuntados), cigarrillos (puritos) y cigarrillos de sucedáneos del tabaco.	12	A	
2403100000	Tabaco para fumar, incluso con sucedáneos de tabaco en cualquier proporción	12	A	
2403910000	Tabaco «homogeneizado» o «reconstituido»	12	A	
2403990000	Demás tabacos y sucedáneos del tabaco, elaborados;extractos y jugos de tabaco	12	A	
3501100000	Caseína	0	A	
3501901000	Colas de caseína	12	A	
3501909000	Caseinatos y demás derivados de la caseína	0	A	
3502110000	Ovulina seca	12	B	
3502190000	Demás ovulinas	12	B	
3502200000	Lactoalbúmina, incluidos los concentrados de dos o más proteínas del lactosuero	12	A	
3502901000	Albúminas	12	A	
3502909000	Albuminatos y demás derivados de las albúminas	0	A	
3505100000	Dextrina y demás almidones y féculas modificados	17	E	
3505200000	Colas	12	A	
3809100000	Aprestos y productos de acabado, aceleradores de tintura o de fijación de materias colorantes y demás productos y preparaciones, a base de materias amiláceas, de los tipos utilizados en la industria textil, del papel, del cuero o industrias simila	12	A	
3823110000	Acido esteárico	12	B	
3823120000	Acido oleico	12	B	
3823130000	Acidos grasos del «tall oil»	12	B	
3823190000	Demás acidos grasos monocarboxílicos industriales; aceites ácidos del refinado	0	A	
3823701000	Alcohol laurílico	0	A	
3823702000	Alcohol cetílico	0	A	
3823703000	Alcohol estearílico	0	A	
3823709000	Demás alcoholes grasos industriales	0	A	

ANNEX II

SWISS CONCESSIONS TO PERU

Tariff Line	Description	Preferential duty rate applied	Preferential duty rate MFN minus
01	Live animals	-	-
0101	Live horses, asses, mules and hinnies	<u>per unit</u>	<u>per unit</u>
	- pure-bred breeding animals:		
	- - horses:		
0101.1011	- - - within the limits of the tariff quota (Q. No. 1)	free	
	- other:		
	- - other:		
	- - - for slaughter:		
0101.9091	- - - - within the limits of the tariff quota (Q. No. 5)	80.00	
	- - - other:		
0101.9095	- - - - within the limits of the tariff quota (Q. No. 1)	free	
0102	Live bovine animals		
	- other:		
	- - for slaughter:		
0102.9011	- - - within the limits of the tariff quota (Q. No. 5)	85.00	
	- - other:		
0102.9091	- - - within the limits of the tariff quota (Q. No. 2)	free	
0103	Live swine		
	- other:		
	- - weighing less than 50 kg:		
0103.9110	- - - within the limits of the tariff quota (Q. No. 3) (breeding animals)		33.00
0103.9120	- - - within the limits of the tariff quota (Q. No. 6) (for slaughter)	30.00	
	- - weighing 50 kg or more:		
0103.9210	- - - within the limits of the tariff quota (Q. No. 3) (breeding animals)		10.00
0103.9220	- - - within the limits of the tariff quota (Q. No. 6) (for slaughter)	30.00	
0104	Live sheep and goats		
	- sheep:		
0104.1010	- - within the limits of the tariff quota (Q. No. 4) (breeding animals)		5.00
0104.1020	- - within the limits of the tariff quota (Q. No. 5) (for slaughter)	20.00	
	- goats:		
0104.2010	- - within the limits of the tariff quota (Q. No. 4) (breeding animals)	-	3.00
0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls	<u>per 100 kg gross</u>	<u>per 100 kg gross</u>
	- weighing not more than 185 g:		
0105.1100	- - fowls of the species Gallus domesticus	free	
0105.1200	- - turkeys	free	
0105.1900	- - other	free	
	- other:		
0105.9900	- - other	free	
0106	Other live animals		
	- mammals:		
0106.1100	- - primates	free	
ex0106.1200	- - whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia) ¹⁾	free 1)	
0106.1900	- - other	free	

Tariff Line	Description	Preferential duty rate applied	Preferential duty rate MFN minus
0106.2000	- reptiles (including snakes and turtles)	free	
	- birds:		
0106.3100	-- birds of prey	free	
0106.3200	-- psittaciformes (including parrots, parakeets, macaws and cockatoos)	free	
	-- other:		
0106.3990	--- other	free	
0106.9000	- other	free	
02	Meat and edible meat offal		
0201	Meat of bovine animals, fresh or chilled		
	- carcasses and half-carcasses:		
	-- of veal:		
0201.1011	--- within the limits of the tariff quota (Q. No. 5)	85.00	
	-- other:		
0201.1091	--- within the limits of the tariff quota (Q. No. 5)		9.00
	- other cuts with bone in:		
	-- of veal:		
0201.2011	--- within the limits of the tariff quota (Q. No. 5)		9.00
	-- other:		
0201.2091	--- within the limits of the tariff quota (Q. No. 5)		9.00
	- boneless:		
	-- of veal:		
0201.3011	--- within the limits of the tariff quota (Q. No. 5)		9.00
	-- other:		
0201.3091	--- within the limits of the tariff quota (Q. No. 5)		9.00
0202	Meat of bovine animals, frozen		
	- carcasses and half-carcasses:		
	-- of veal:		
0202.1011	--- within the limits of the tariff quota (Q. No. 5)	85.00	
	-- other:		
0202.1091	--- within the limits of the tariff quota (Q. No. 5)		9.00
	- other cuts with bone in:		
	-- of veal:		
0202.2011	--- within the limits of the tariff quota (Q. No. 5)		9.00
	-- other:		
0202.2091	--- within the limits of the tariff quota (Q. No. 5)		9.00
	- boneless:		
	-- of veal:		
0202.3011	--- within the limits of the tariff quota (Q. No. 5)		9.00
	-- other:		
0202.3091	--- within the limits of the tariff quota (Q. No. 5)		9.00
0203	Meat of swine, fresh, chilled or frozen		
	- fresh or chilled:		
	-- carcasses and half-carcasses:		
0203.1110	--- of wild boar	free	
	--- other:		
0203.1191	---- within the limits of the tariff quota (Q. No. 6)	30.00	
	-- hams, shoulders and cuts thereof, with bone in:		
0203.1210	--- of wild boar	free	
	--- other:		

Tariff Line	Description	Preferential duty rate applied	Preferential duty rate MFN minus
0203.1291	---- within the limits of the tariff quota (Q. No. 6)	40.00	
	-- other:		
0203.1910	--- of wild boar	free	
	--- other:		
0203.1981	---- within the limits of the tariff quota (Q. No. 6)	40.00	
	- frozen:		
	-- carcasses and half-carcasses:		
0203.2110	--- of wild boar	free	
	--- other:		
0203.2191	---- within the limits of the tariff quota (Q. No. 6)	30.00	
	-- hams, shoulders and cuts thereof, with bone in:		
0203.2210	--- of wild boar	free	
	--- other:		
0203.2291	---- within the limits of the tariff quota (Q. No. 6)	40.00	
	-- other:		
0203.2910	--- of wild boar	free	
	--- other:		
0203.2981	---- within the limits of the tariff quota (Q. No. 6)	40.00	
0204	Meat of sheep or goats, fresh, chilled or frozen		
	- carcasses and half-carcasses of lamb, fresh or chilled:		
0204.1010	-- within the limits of the tariff quota (Q. No. 5)	20.00	
	- other meat of sheep, fresh or chilled:		
	-- carcasses and half-carcasses:		
0204.2110	--- within the limits of the tariff quota (Q. No. 5)	20.00	
	-- other cuts with bone in:		
0204.2210	--- within the limits of the tariff quota (Q. No. 5)	20.00	
	-- boneless:		
0204.2310	--- within the limits of the tariff quota (Q. No. 5)	20.00	
	- carcasses and half-carcasses of lamb, frozen:		
0204.3010	-- within the limits of the tariff quota (Q. No. 5)	20.00	
	- other meat of sheep, frozen:		
	-- carcasses and half-carcasses:		
0204.4110	--- within the limits of the tariff quota (Q. No. 5)	20.00	
	-- other cuts with bone in:		
0204.4210	--- within the limits of the tariff quota (Q. No. 5)	20.00	
	-- boneless:		
0204.4310	--- within the limits of the tariff quota (Q. No. 5)	20.00	
	- meat of goats:		
0204.5010	-- within the limits of the tariff quota (Q. No. 5)	40.00	
0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen		
0205.0010	- within the limits of the tariff quota (Q. No. 5)	11.00	
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen		
	- of bovine animals, fresh or chilled:		
	-- tongues:		
0206.1011	--- within the limits of the tariff quota (Q. No. 5)		9.00
	-- livers:		
0206.1021	--- within the limits of the tariff quota (Q. No. 5)	144.00	
	-- other:		
0206.1091	--- within the limits of the tariff quota (Q. No. 5)		9.00

Tariff Line	Description	Preferential duty rate applied	Preferential duty rate MFN minus
	- of bovine animals, frozen:		
	- - tongues:		
0206.2110	- - - within the limits of the tariff quota (Q. No. 5)	70.00	
	- - livers:		
0206.2210	- - - within the limits of the tariff quota (Q. No. 5)		40.00
	- - other:		
0206.2910	- - - within the limits of the tariff quota (Q. No. 5)	100.00	
	- of swine, fresh or chilled:		
0206.3010	- - of wild boar	free	
	- - other:		
0206.3091	- - - within the limits of the tariff quota (Q. No. 5)	40.00	
	- of swine, frozen:		
	- - livers:		
0206.4110	- - - of wild boar	free	
	- - - other:		
0206.4191	- - - - within the limits of the tariff quota (Q. No. 5)	38.00	
	- - other:		
0206.4910	- - - of wild boar	free	
	- - - other:		
0206.4991	- - - - within the limits of the tariff quota (Q. No. 5)	38.00	
	- other, fresh or chilled:		
0206.8010	- - within the limits of the tariff quota (Q. No. 5)		9.00
	- other, frozen:		
0206.9010	- - within the limits of the tariff quota (Q. No. 5)		10.00
0207	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen		
	- of fowls of the species Gallus domesticus:		
	- - not cut in pieces, fresh or chilled:		
0207.1110	- - - within the limits of the tariff quota (Q. No. 6)		6.00
	- - not cut in pieces, frozen:		
0207.1210	- - - within the limits of the tariff quota (Q. No. 6)		15.00
	- - cuts and offal, frozen:		
	- - - breasts:		
0207.1481	- - - - within the limits of the tariff quota (Q. No. 6)		15.00
	- - - other:		
0207.1491	- - - - within the limits of the tariff quota (Q. No. 6)		15.00
	- of turkeys:		
	- - not cut in pieces, fresh or chilled:		
0207.2410	- - - within the limits of the tariff quota (Q. No. 6)		6.00
	- - not cut in pieces, frozen:		
0207.2510	- - - within the limits of the tariff quota (Q. No. 6)		6.00
	- - cuts and offal, frozen:		
	- - - breasts:		
0207.2781	- - - - within the limits of the tariff quota (Q. No. 6)		15.00
	- - - other:		
0207.2791	- - - - within the limits of the tariff quota (Q. No. 6)		30.00
	- of ducks, geese or guinea fowls:		
	- - not cut in pieces, fresh or chilled:		
	- - - ducks:		
0207.3211	- - - - within the limits of the tariff quota (Q. No. 6)		6.00

Tariff Line	Description	Preferential duty rate applied	Preferential duty rate MFN minus
	--- other:		
0207.3291	---- within the limits of the tariff quota (Q. No. 6)		6.00
	-- not cut in pieces, frozen:		
	--- ducks:		
0207.3311	---- within the limits of the tariff quota (Q. No. 6)		15.00
	--- other:		
0207.3391	---- within the limits of the tariff quota (Q. No. 6)		15.00
	- fatty livers, fresh or chilled:		
0207.3400	-- fatty livers, fresh or chilled	9.50	
	-- other, frozen:		
0207.3610	--- fatty livers		36.33
	--- other:		
0207.3691	---- within the limits of the tariff quota (Q. No. 6)		30.00
0208	Other meat and edible meat offal, fresh, chilled or frozen		
0208.1000	- of rabbit or hare	11.00	
0208.3000	- of primates	free	
0208.5000	- of reptiles (including snakes and turtles)	free	
	- other:		
0208.9010	-- of game animals	free	
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal		
	- meat of swine:		
	-- hams, shoulders and cuts thereof, with bone in:		
0210.1110	--- of wild boar	free	
	--- other:		
0210.1191	---- within the limits of the tariff quota (Q. No. 6)	150.00	
	-- other:		
0210.1910	--- of wild boar	free	
	--- other:		
0210.1991	---- within the limits of the tariff quota (Q. No. 6)	150.00	
04	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included		
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter		
	- in powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:		
	-- not containing added sugar or other sweetening matter:		
	--- milk:		
0402.2111	---- within the limits of the tariff quota (Q. No. 7)	25.00	
	- other:		
	-- not containing added sugar or other sweetening matter:		
0402.9110	--- milk		5.00
0406	Cheese and curd	free	
0407	Birds' eggs, in shell, fresh, preserved or cooked		
0407.0010	- within the limits of the tariff quota (Q. No. 9)	47.00	
0408	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		
	- other:		

Tariff Line	Description	Preferential duty rate applied	Preferential duty rate MFN minus
	-- dried:		
0408.9110	--- within the limits of the tariff quota (Q. No. 10)	239.00	
	-- other:		
0408.9910	--- within the limits of the tariff quota (Q. No. 11)	71.00	
0409.0000	Natural honey	19.00	
0410.0000	Edible products of animal origin, not elsewhere specified or included	free	
05	Products of animal origin, not elsewhere specified or included		
0504	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked		
0504.0010	- rennet bags	free	
	- other stomachs of animals of headings 0101 to 0104; tripe:		
0504.0039	-- other		0.50
0504.0090	- other	free	
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinized; powder and waste of these products		
0506.1000	- ossein and bones treated with acid	free	
0506.9000	- other	free	
0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption	<u>per application unit</u>	<u>per application unit</u>
	- bovine semen:		
0511.1010	-- within the limits of the tariff quota (Q. No. 12)	free	
	- other:		
	-- other:	<u>per 100 kg gross</u>	<u>per 100 kg gross</u>
0511.9980	--- other	free	
06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage		
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 1212		
	- bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant:		
0601.1010	-- tulips		17.00
0601.1090	-- other	free	
	- bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:		
0601.2010	-- chicory plants		1.40
0601.2020	-- with earth ball, in tubs or pots, other than tulips and chicory plants	free	
	-- other:		
0601.2091	--- in bud or in flower	free	
0601.2099	--- other	free	
0602	Other live plants (including their roots), cuttings and slips; mushroom spawn		
0602.1000	- unrooted cuttings and slips	free	
	- trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts:		
	-- plants (grown from seeds or scions):		
	--- other:		
0602.2051	---- with bare roots	free	
0602.2059	---- other		5.20
	-- other:		

Tariff Line	Description	Preferential duty rate applied	Preferential duty rate MFN minus
	--- with bare roots:		
0602.2079	---- other	free	
	--- other:		
0602.2089	---- other	free	
0602.3000	- rhododendrons and azaleas, grafted or not	free	
	- roses, grafted or not:		
0602.4010	-- rose wildstock and wild standard roses		5.20
	-- other:		
0602.4091	--- with bare roots	3.80	
0602.4099	--- other	3.80	
	- other:		
	-- seedlings or scions of useful plants; mushroom spawn:		
0602.9019	--- other		5.20
	-- other:		
ex0602.9091	--- with bare roots, for ornamental purposes	2.00	
ex0602.9091	--- with bare roots, other than for ornamental purposes	15.00	
0602.9099	--- other	4.60	
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared		
	- fresh:		
	-- roses:		
	--- from May 1 to October 25:		
0603.1110	---- within the limits of the tariff quota (Q. No. 13)	free	
0603.1120	---- other		25%
0603.1130	--- from October 26 to April 30	free	
	-- carnations:		
	--- from May 1 to October 25:		
0603.1210	---- within the limits of the tariff quota (Q. No. 13)	free	
0603.1220	---- other		25%
0603.1230	--- from October 26 to April 30	free	
	-- orchids:		
	--- from May 1 to October 25:		
0603.1310	---- within the limits of the tariff quota (Q. No. 13)	20.00	
0603.1320	---- other		20%
0603.1330	--- from October 26 to April 30	free	
	-- chrysanthemums:		
	--- from May 1 to October 25:		
0603.1410	---- within the limits of the tariff quota (Q. No. 13)	free	
0603.1420	---- other		25%
0603.1430	--- from October 26 to April 30	free	
	-- other:		
	--- from May 1 to October 25:		
	---- within the limits of the tariff quota (Q. No. 13):		
0603.1911	----- of ligneous plants	20.00	
0603.1919	----- other	20.00	
	---- other:		
0603.1921	----- of ligneous plants		20%
0603.1929	----- other		20%
	--- from October 26 to April 30:		

Tariff Line	Description	Preferential duty rate applied	Preferential duty rate MFN minus
0603.1930	---- tulips	free	
	---- other:		
0603.1931	----- of ligneous plants	free	
0603.1939	----- other	free	
	- other:		
0603.9010	-- dried, natural	free	
0603.9090	-- other (bleached, dyed, impregnated, etc.)	free	
0604	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared		
	- mosses and lichens:		
0604.1010	-- fresh or not further prepared than dried	free	
0604.1090	-- other	free	
	- other:		
	-- fresh:		
	--- of ligneous plants:		
0604.9111	---- Christmas trees and conifer branches	free	
0604.9119	---- other	free	
0604.9190	--- other	free	
	-- other:		
0604.9910	--- not further prepared than dried	free	
0604.9990	--- other (bleached, dyed, impregnated, etc.)	free	
07	Edible vegetables and certain roots and tubers		
0701	Potatoes, fresh or chilled		
	- for sowing:		
0701.1010	-- within the limits of the tariff quota (Q. No. 14)		1.40
	- other:		
0701.9010	-- within the limits of the tariff quota (Q. No. 14)		3.00
0702	Tomatoes, fresh or chilled		
	- cherry tomatoes:		
0702.0010	-- from October 21 to April 30	free	
	- Peretti tomatoes (plum tomatoes):		
0702.0020	-- from October 21 to April 30	free	
	- other tomatoes of a diameter of 80 mm or more (beef tomatoes):		
0702.0030	-- from October 21 to April 30	free	
	- other:		
0702.0090	-- from October 21 to April 30	free	
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled		
	- onions and shallots:		
	-- onion sets:		
0703.1011	--- from May 1 to June 30	free	
	--- from July 1 to April 30:		
0703.1013	---- within the limits of the tariff quota (Q. No. 15)	free	
	-- other onions and shallots:		
	--- spring onions:		
0703.1020	---- from October 31 to March 31	free	
	---- from April 1 to October 30:		
0703.1021	----- within the limits of the tariff quota (Q. No. 15)	free	

Tariff Line	Description	Preferential duty rate applied	Preferential duty rate MFN minus
	--- flat white onions of a diameter not exceeding 35 mm:		
0703.1030	---- from October 31 to March 31	free	
	---- from April 1 to October 30:		
0703.1031	----- within the limits of the tariff quota (Q. No. 15)	free	
	--- wild onions:		
0703.1040	---- from May 16 to May 29	free	
	---- from May 30 to May 15:		
0703.1041	----- within the limits of the tariff quota (Q. No. 15)	free	
	--- other onions of a diameter of 70 mm or more:		
0703.1050	---- from May 16 to May 29	free	
	---- from May 30 to May 15:		
0703.1051	----- within the limits of the tariff quota (Q. No. 15)	free	
	--- onions of a diameter of less than 70 mm, red or white, other than those of subheadings 0703.1030/1039:		
0703.1060	---- from May 16 to May 29	free	
	---- from May 30 to May 15:		
0703.1061	----- within the limits of the tariff quota (Q. No. 15)	free	
	--- other onions:		
0703.1070	---- from May 16 to May 29	free	
	---- from May 30 to May 15:		
0703.1071	----- within the limits of the tariff quota (Q. No. 15)	free	
0703.1080	--- shallots	free	
0703.2000	- garlic	free	
	- leeks and other alliaceous vegetables:		
	-- long-tailed leeks (with a maximum of 1/6 of the tail green; if cut, white only), for packing in small capacity containers:		
0703.9010	--- from February 16 to the end of February	5.00	
	--- from March 1 to February 15:		
0703.9011	---- within the limits of the tariff quota (Q. No. 15)	free	
	-- other leeks:		
0703.9020	--- from February 16 to the end of February	5.00	
	--- from March 1 to February 15:		
0703.9021	---- within the limits of the tariff quota (Q. No. 15)	free	
0703.9090	-- other	free	
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled		
	- cauliflowers and headed broccoli:		
	-- cimone:		
0704.1010	--- from 1 December to 30 April	free	
	--- from May 1 to November 30:		
0704.1011	---- within the limits of the tariff quota (Q. No. 15)	free	
	-- romanesco:		
0704.1020	--- from 1 December to 30 April	free	
	--- from May 1 to November 30:		
0704.1021	---- within the limits of the tariff quota (Q. No. 15)	free	
	-- other:		
0704.1090	--- from 1 December to 30 April	free	
	--- from May 1 to November 30:		
0704.1091	---- within the limits of the tariff quota (Q. No. 15)	free	
	- Brussels sprouts:		

Tariff Line	Description	Preferential duty rate applied	Preferential duty rate MFN minus
0704.2010	-- from February 1 to August 31	5.00	
	-- from September 1 to January 31:		
0704.2011	--- within the limits of the tariff quota (Q. No. 15)	5.00	
	- other:		
	-- red cabbages:		
0704.9011	--- from May 16 to May 29	free	
	--- from May 30 to May 15:		
0704.9018	---- within the limits of the tariff quota (Q. No. 15)	free	
	-- white cabbages:		
0704.9020	--- from May 2 to May 14	free	
	--- from May 15 to May 1:		
0704.9021	---- within the limits of the tariff quota (Q. No. 15)	free	
	-- winter savoy cabbage:		
0704.9030	--- from March 16 to March 31	free	
	--- from April 1 to March 15:		
0704.9031	---- within the limits of the tariff quota (Q. No. 15)	free	
	-- Savoy cabbage:		
0704.9040	--- from May 11 to May 24	free	
	--- from May 25 to May 10:		
0704.9041	---- within the limits of the tariff quota (Q. No. 15)	free	
	-- sprouting broccoli:		
0704.9050	--- from 1 December to 30 April	free	
	--- from May 1 to November 30:		
0704.9051	---- within the limits of the tariff quota (Q. No. 15)	free	
	-- chinese cabbage:		
0704.9060	--- from March 2 to April 9	5.00	
	--- from April 10 to March 1:		
0704.9061	---- within the limits of the tariff quota (Q. No. 15)	5.00	
	-- pak-choi:		
0704.9063	--- from March 2 to April 9	5.00	
	--- from April 10 to March 1:		
0704.9064	---- within the limits of the tariff quota (Q. No. 15)	5.00	
	-- kohlrabi:		
0704.9070	--- from December 16 to March 14	5.00	
	--- from March 15 to December 15:		
0704.9071	---- within the limits of the tariff quota (Q. No. 15)	5.00	
	-- kale:		
0704.9080	--- from May 11 to May 24	5.00	
	--- from May 25 to May 10:		
0704.9081	---- within the limits of the tariff quota (Q. No. 15)	5.00	
0704.9090	-- other	5.00	
0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled		
	- lettuce:		
	-- cabbage lettuce (head lettuce):		
	--- iceberg lettuce without external leaves:		
0705.1111	---- from January 1 to the end of February	3.50	
	---- from March 1 to December 31:		
0705.1118	----- within the limits of the tariff quota (Q. No. 15)	3.50	
	--- batavia and other iceberg lettuce:		

Tariff Line	Description	Preferential duty rate applied	Preferential duty rate MFN minus
0705.1120	---- from January 1 to the end of February	3.50	
	---- from March 1 to December 31:		
0705.1121	----- within the limits of the tariff quota (Q. No. 15)	3.50	
	--- other:		
0705.1191	---- from December 11 to the end of February	5.00	
	---- from March 1 to December 10:		
0705.1198	----- within the limits of the tariff quota (Q. No. 15)	5.00	
	-- other:		
	--- cos lettuce:		
0705.1910	---- from December 21 to the end of February	5.00	
	---- from March 1 to December 20:		
0705.1911	----- within the limits of the tariff quota (Q. No. 15)	5.00	
	--- cut-and-come-again lettuce:		
	---- oak-leaf lettuce:		
0705.1920	----- from December 21 to the end of February	5.00	
	----- from March 1 to December 20:		
0705.1921	----- within the limits of the tariff quota (Q. No. 15)	5.00	
	---- red lollo:		
0705.1930	----- from December 21 to the end of February	5.00	
	----- from March 1 to December 20:		
0705.1931	----- within the limits of the tariff quota (Q. No. 15)	5.00	
	---- other lollo:		
0705.1940	----- from December 21 to the end of February	5.00	
	----- from March 1 to December 20:		
0705.1941	----- within the limits of the tariff quota (Q. No. 15)	5.00	
	---- other:		
0705.1950	----- from December 21 to the end of February	5.00	
	----- from March 1 to December 20:		
0705.1951	----- within the limits of the tariff quota (Q. No. 15)	5.00	
	--- other:		
0705.1990	---- from December 21 to February 14	5.00	
	---- from February 15 to December 20:		
0705.1991	----- within the limits of the tariff quota (Q. No. 15)	5.00	
	- chicory:		
	-- witloof chicory (Cichorium intybus var. foliosum):		
0705.2110	--- from May 21 to September 30	3.50	
	--- from October 1 to May 20:		
0705.2111	---- within the limits of the tariff quota (Q. No. 15)	3.50	
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled		
	- carrots and turnips:		
	-- carrots:		
	--- in bunches:		
0706.1010	---- from May 11 to May 24	2.00	
	---- from May 25 to May 10:		
0706.1011	----- within the limits of the tariff quota (Q. No. 15)	2.00	
	--- other:		
0706.1020	---- from May 11 to May 24	2.00	
	---- from May 25 to May 10:		
0706.1021	----- within the limits of the tariff quota (Q. No. 15)	2.00	

Tariff Line	Description	Preferential duty rate applied	Preferential duty rate MFN minus
	-- turnips:		
0706.1030	--- from January 16 to January 31	2.00	
	--- from February 1 to January 15:		
0706.1031	---- within the limits of the tariff quota (Q. No. 15)	2.00	
	- other:		
	-- salad beetroot:		
0706.9011	--- from 16 to 29 June	2.00	
	--- from June 30 to June 15:		
0706.9018	---- within the limits of the tariff quota (Q. No. 15)	2.00	
	-- salsify:		
0706.9021	--- from May 16 to September 14	3.50	
	--- from September 15 to May 15:		
0706.9028	---- within the limits of the tariff quota (Q. No. 15)	3.50	
	-- celeriac:		
	--- soup celeriac (with leaves, root diameter less than 7 cm):		
0706.9030	---- from January 1 to January 14	5.00	
	---- from January 15 to December 31:		
0706.9031	----- within the limits of the tariff quota (Q. No. 15)	5.00	
	--- other:		
0706.9040	---- from 16 to 29 June	5.00	
	---- from June 30 to June 15:		
0706.9041	----- within the limits of the tariff quota (Q. No. 15)	5.00	
	-- radishes (other than horse radishes):		
0706.9050	--- from January 16 to the end of February	5.00	
	--- from March 1 to January 15:		
0706.9051	---- within the limits of the tariff quota (Q. No. 15)	5.00	
	-- small radishes:		
0706.9060	--- from January 11 to February 9	5.00	
	--- from February 10 to January 10:		
0706.9061	---- within the limits of the tariff quota (Q. No. 15)	5.00	
0706.9090	-- other	5.00	
0707	Cucumbers and gherkins, fresh or chilled		
	- cucumbers:		
	-- salad cucumbers:		
0707.0010	--- from October 21 to April 14	5.00	
	--- from April 15 to October 20:		
0707.0011	---- within the limits of the tariff quota (Q. No. 15)	5.00	
	-- Nostrani or Slicer cucumbers:		
0707.0020	--- from October 21 to April 14	5.00	
	--- from April 15 to October 20:		
0707.0021	---- within the limits of the tariff quota (Q. No. 15)	5.00	
	-- cucumbers for preserving, of a length exceeding 6 cm but not exceeding 12 cm:		
0707.0030	--- from October 21 to April 14	5.00	
	--- from April 15 to October 20:		
0707.0031	---- within the limits of the tariff quota (Q. No. 15)	free	
	-- other cucumbers:		
0707.0040	--- from October 21 to April 14	5.00	
	--- from April 15 to October 20:		
0707.0041	---- within the limits of the tariff quota (Q. No. 15)	free	

Tariff Line	Description	Preferential duty rate applied	Preferential duty rate MFN minus
0707.0050	- gherkins	3.50	
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled		
	- peas (<i>Pisum sativum</i>):		
	-- sugar peas (<i>mange-tout</i>):		
0708.1010	--- from 16 August to 19 May	free	
	--- from May 20 to August 15:		
0708.1011	---- within the limits of the tariff quota (Q. No. 15)	free	
	-- other:		
0708.1020	--- from 16 August to 19 May	free	
	--- from May 20 to August 15:		
0708.1021	---- within the limits of the tariff quota (Q. No. 15)	free	
	- beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):		
0708.2010	-- beans which must be shelled	free	
	-- <i>piattoni</i> or <i>coco</i> beans:		
0708.2021	--- from November 16 to June 14	free	
	--- from June 15 to November 15:		
0708.2028	---- within the limits of the tariff quota (Q. No. 15)	free	
	-- asparagus beans or long beans:		
0708.2031	--- from November 16 to June 14	free	
	--- from June 15 to November 15:		
0708.2038	---- within the limits of the tariff quota (Q. No. 15)	free	
	-- string beans (extra fine, at least 500/kg):		
0708.2041	--- from November 16 to June 14	free	
	--- from June 15 to November 15:		
0708.2048	---- within the limits of the tariff quota (Q. No. 15)	free	
	-- other:		
0708.2091	--- from November 16 to June 14	free	
	--- from June 15 to November 15:		
0708.2098	---- within the limits of the tariff quota (Q. No. 15)	free	
	- other leguminous vegetables:		
	-- other:		
	--- for human consumption:		
0708.9080	---- from 1 November to 31 May	free	
	---- from June 1 to October 31:		
0708.9081	----- within the limits of the tariff quota (Q. No. 15)	5.00	
0708.9090	--- other	free	
0709	Other vegetables, fresh or chilled		
	- asparagus:		
	-- green asparagus:		
0709.2010	--- from June 16 to April 30	free	
	--- from May 1 to June 15:		
0709.2011	---- within the limits of the tariff quota (Q. No. 15)	free	
0709.2090	-- other	2.50	
	- aubergines (<i>egg-plants</i>):		
0709.3010	-- from October 16 to May 31	free	
	-- from June 1 to October 15:		
0709.3011	--- within the limits of the tariff quota (Q. No. 15)	5.00	
	- celery other than <i>celeriac</i> :		
	-- green celery:		
0709.4010	--- from January 1 to April 30	5.00	

Tariff Line	Description	Preferential duty rate applied	Preferential duty rate MFN minus
	--- from May 1 to December 31:		
0709.4011	---- within the limits of the tariff quota (Q. No. 15)	5.00	
	-- blanched celery:		
0709.4020	--- from January 1 to April 30	5.00	
	--- from May 1 to December 31:		
0709.4021	---- within the limits of the tariff quota (Q. No. 15)	5.00	
	-- other:		
0709.4090	--- from January 1 to January 14	5.00	
	--- from January 15 to December 31:		
0709.4091	---- within the limits of the tariff quota (Q. No. 15)	5.00	
	- mushrooms and truffles:		
0709.5100	-- mushrooms of the genus Agaricus	free	
0709.5900	-- other	free	
	- fruits of the genus Capsicum or of the genus Pimenta:		
	-- sweet peppers:		
0709.6011	--- from 1 November to 31 March	free	
0709.6012	--- from April 1 to October 31		5.00
0709.6090	-- other	free	
	- spinach, New Zealand spinach and orache spinach (garden spinach):		
	-- spinach, New Zealand spinach:		
0709.7010	--- from December 16 to February 14	5.00	
	--- from February 15 to December 15:		
0709.7011	---- within the limits of the tariff quota (Q. No. 15)	5.00	
0709.7090	-- other	3.50	
	- other:		
	-- cardoons:		
	--- from October 1 to March 10:		
0709.9018	---- within the limits of the tariff quota (Q. No. 15)	free	
	-- parsley:		
0709.9040	--- from January 1 to March 14	5.00	
	--- from March 15 to December 31:		
0709.9041	---- within the limits of the tariff quota (Q. No. 15)	5.00	
	-- courgettes (including courgette flowers):		
0709.9050	--- from October 31 to April 19	5.00	
	--- from April 20 to October 30:		
0709.9051	---- within the limits of the tariff quota (Q. No. 15)	5.00	
0709.9080	-- water cress and dandelions	3.50	
	-- globe artichokes:		
0709.9083	--- from 1 November to 31 May	free	
	--- from June 1 to October 31:		
0709.9084	---- within the limits of the tariff quota (Q. No. 15)	5.00	
	-- other:		
0709.9099	--- other	3.50	
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen		
0710.80	- other vegetables:		
ex0710.8090	-- other, asparagus, artichokes, capsicum, pimenta	27.5	
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption		

Tariff Line	Description	Preferential duty rate applied	Preferential duty rate MFN minus
0711.2000	- olives	free	
0711.4000	- cucumbers and gherkins	free	
	- mushrooms and truffles:		
0711.5100	- - mushrooms of the genus Agaricus	free	
0711.5900	- - other	free	
	- other vegetables; mixtures of vegetables:		
0711.9020	- - capers	free	
ex0711.9090	- - other, capsicum , onions, pimenta	free	
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared		
0712.2000	- onions	free	
	- mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles:		
0712.3100	- - mushrooms of the genus Agaricus	free	
0712.3200	- - wood ears (Auricularia spp.)	free	
0712.3300	- - jelly fungi (Tremella spp.)	free	
0712.3900	- - other	free	
	- other vegetables; mixtures of vegetables:		
	- - potatoes, cut or sliced, but not further prepared:		
0712.9021	- - - within the limits of the tariff quota (Q. No. 14)	10.00	
	- - other:		
ex0712.9081	- - - in containers holding more than 5 kg, garlic and tomatos, not mixed	free	
ex0712.9089	- - - other, garlic and tomatos not mixed	free	
0713	Dried leguminous vegetables, shelled, whether or not skinned or split		
	- peas (Pisum sativum):		
	- - whole, unprocessed:		
0713.1019	- - - other	free	
	- - other:		
0713.1099	- - - other	free	
	- chickpeas (garbanzos):		
	- - whole, unprocessed:		
0713.2019	- - - other	free	
	- - other:		
0713.2099	- - - other	free	
	- beans (Vigna spp., Phaseolus spp.):		
	- - beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek:		
	- - - whole, unprocessed:		
0713.3119	- - - - other	free	
	- - - other:		
0713.3199	- - - - other	free	
	- - small red (Adzuki) beans (Phaseolus or Vigna angularis):		
	- - - whole, unprocessed:		
0713.3219	- - - - other	free	
	- - - other:		
0713.3299	- - - - other	free	
	- - kidney beans, including white pea beans (Phaseolus vulgaris):		
	- - - whole, unprocessed:		
0713.3319	- - - - other	free	

Tariff Line	Description	Preferential duty rate applied	Preferential duty rate MFN minus
	- - - other:		
0713.3399	- - - - other	free	
	- - other:		
	- - - whole, unprocessed:		
0713.3919	- - - - other	free	
	- - - other:		
0713.3999	- - - - other	free	
	- lentils:		
	- - whole, unprocessed:		
0713.4019	- - - other	free	
	- - other:		
0713.4099	- - - other	free	
	- broad beans (<i>Vicia faba</i> var. major) and horse beans (<i>Vicia faba</i> var. equina, <i>Vicia faba</i> var. minor):		
	- - whole, unprocessed:		
	- - - for sowing:		
0713.5015	- - - - horse beans (<i>Vicia faba</i> var. minor)	free	
0713.5018	- - - - other	free	
0713.5019	- - - other	free	
	- - other:		
0713.5099	- - - other	free	
	- other:		
	- - whole, unprocessed:		
0713.9019	- - - other	free	
	- - other:		
0713.9099	- - - other	free	
0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith		
	- manioc (cassava):		
0714.1090	- - other	free	
	- sweet potatoes:		
0714.2090	- - other	free	
	- other:		
0714.9090	- - other	free	
08	Edible fruit and nuts; peel of citrus fruit or melons		
0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled		
	- coconuts:		
0801.1100	- - desiccated	free	
0801.1900	- - other	free	
	- Brazil nuts:		
0801.2100	- - in shell	free	
0801.2200	- - shelled	free	
	- cashew nuts:		
0801.3100	- - in shell	free	
0801.3200	- - shelled	free	
0802	Other nuts, fresh or dried, whether or not shelled or peeled		
	- almonds:		

Tariff Line	Description	Preferential duty rate applied	Preferential duty rate MFN minus
0802.1100	-- in shell	free	
0802.1200	-- shelled	free	
	- hazelnuts or filberts (<i>Corylus</i> spp.):		
	-- shelled:		
0802.2290	--- other	free	
	- walnuts:		
	-- in shell:		
0802.3190	--- other	free	
	-- shelled:		
0802.3290	--- other	free	
0802.4000	- chestnuts (<i>Castanea</i> spp.)	free	
0802.5000	- pistachios	free	
0802.6000	- macadamia nuts	free	
	- other:		
0802.9020	-- tropical fruit and tropical nuts	free	
0802.9090	-- other	free	
0803.0000	Bananas, including plantains, fresh or dried	free	
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried		
0804.1000	- dates	free	
	- figs:		
0804.2010	-- raw	free	
0804.2020	-- dried	free	
0804.3000	- pineapples	free	
0804.4000	- avocados	free	
0804.5000	- guavas, mangoes and mangosteens	free	
0805	Citrus fruit, fresh or dried		
0805.1000	- oranges	free	
0805.2000	- mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	free	
0805.4000	- grapefruit, including pomelos	free	
0805.5000	- lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus Latifolia</i>)	free	
0805.9000	- other	free	
0806	Grapes, fresh or dried		
	- fresh:		
	-- table grapes:		
ex0806.1012	--- from December 1st to July 14	free	
0806.2000	- dried	free	
0807	Melons (including watermelons) and papaws (papayas), fresh		
	- melons (including watermelons):		
0807.1100	-- watermelons	free	
0807.1900	-- other	free	
0807.2000	- papaws (papayas)	free	
0808	Apples, pears and quinces, fresh		
	- apples:		
	-- for cider making or distilling:		
0808.1011	--- within the limits of the tariff quota (Q. No. 20)		2.00
	-- other apples:		
	--- in open packings:		

Tariff Line	Description	Preferential duty rate applied	Preferential duty rate MFN minus
0808.1021	---- from June 15 to July 14		2.00
	---- from July 15 to June 14:		
0808.1022	----- within the limits of the tariff quota (Q. No. 17)		2.00
	--- in other packings:		
0808.1031	---- from June 15 to July 14		2.50
	---- from July 15 to June 14:		
0808.1032	----- within the limits of the tariff quota (Q. No. 17)		2.50
	- pears and quinces:		
	-- for cider making or distilling:		
0808.2011	--- within the limits of the tariff quota (Q. No. 20)		2.00
	-- other pears and quinces:		
	--- in open packings:		
0808.2021	---- from April 1 to June 30		2.00
	---- from July 1 to March 31:		
0808.2022	----- within the limits of the tariff quota (Q. No. 17)		2.00
	--- in other packings:		
0808.2031	---- from April 1 to June 30		2.50
	---- from July 1 to March 31:		
0808.2032	----- within the limits of the tariff quota (Q. No. 17)		2.50
0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh		
	- apricots:		
	-- in open packings:		
0809.1011	--- from 1 September to 30 June		3.00
	--- from 1 July to 31 August:		
0809.1018	----- within the limits of the tariff quota (Q. No. 18)		3.00
	-- in other packings:		
0809.1091	--- from September 1 to June 30		5.00
	--- from 1 July to 31 August:		
0809.1098	----- within the limits of the tariff quota (Q. No. 18)		5.00
	- cherries:		
0809.2010	-- from September 1 to May 19		3.00
	-- from May 20 to August 31:		
0809.2011	--- within the limits of the tariff quota (Q. No. 18)		3.00
0809.40	- plums and sloes:		
	-- in open packings:		
	--- plums:		
0809.4012	---- from October 1 to June 30		3.00
	---- from July 1 to September 30:		
0809.4013	----- within the limits of the tariff quota (Q. No. 18)		3.00
0809.4015	--- sloes		3.00
	-- in other packings:		
	--- plums:		
0809.4092	---- from October 1 to June 30		10.00
	---- from July 1 to September 30:		
0809.4093	----- within the limits of the tariff quota (Q. No. 18)		10.00
0809.4095	--- sloes		10.00
0810	Other fruit, fresh		
	- strawberries:		
0810.1010	-- from September 1 to May 14	free	

Tariff Line	Description	Preferential duty rate applied	Preferential duty rate MFN minus
	-- from May 15 to August 31:		
0810.1011	--- within the limits of the tariff quota (Q. No. 19)	free	
	- raspberries, blackberries, mulberries and loganberries:		
	-- raspberries:		
0810.2010	--- from 15 September to 31 May	free	
	--- from June 1 to September 14:		
0810.2011	---- within the limits of the tariff quota (Q. No. 19)	free	
	-- blackberries:		
0810.2020	--- from 1 November to 30 June	free	
	--- from July 1 to October 31:		
0810.2021	---- within the limits of the tariff quota (Q. No. 19)	free	
0810.2030	-- mulberries and loganberries	free	
0810.4000	- cranberries, bilberries and other fruits of the genus Vaccinium	free	
0810.5000	- kiwifruit	free	
0810.6000	- durians	free	
	- other:		
0810.9092	-- tropical fruit and tropical nuts	free	
	-- black, white or red currants:		
0810.9093	--- from September 16 to June 14		5.00
	--- from June 15 to September 15:		
0810.9094	---- within the limits of the tariff quota (Q. No. 19)		5.00
0810.9096	-- gooseberries		5.00
0810.9099	-- other	free	
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter		
0811.1000	- strawberries	15.50	
	- raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries:		
0811.2010	-- raspberries containing added sugar or other sweetening matter	26.00	
0811.2090	-- other	15.50	
	- other:		
0811.9010	-- bilberries	free	
	-- tropical fruit and tropical nuts:		
0811.9021	--- carambolas	free	
0811.9029	--- other	free	
0811.9090	-- other	free	
0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption		
	- other:		
0812.9010	-- tropical fruit and tropical nuts	free	
ex0812.9080	-- other, other than strawberry	3.50	
0813	Fruit, dried, other than that of headings Nos. 0801 to 0806; mixtures of nuts or dried fruits of this Chapter		
0813.1000	- apricots	free	
	- prunes:		
0813.2010	-- whole	free	
0813.2090	-- other	free	
0813.3000	- apples	29.00	

Tariff Line	Description	Preferential duty rate applied	Preferential duty rate MFN minus
	- other fruit:		
	- - pears:		
0813.4011	- - - whole	7.60	
0813.4019	- - - other	free	
	- - other:		
	- - - other stone fruit, whole:		
0813.4089	- - - - other	free	
	- - - other:		
ex0813.4099	- - - - other, tropical fruits	2.00	
	- mixtures of nuts or dried fruits of this Chapter:		
	- - of nuts of headings 0801 or 0802:		
	- - - containing by weight more than 50% of almonds and/or walnuts:		
ex0813.5019	- - - - other, containing tropical fruits	free	
	- - - other:		
ex0813.5029	- - - - other, containing tropical fruits	free	
0814.0000	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	free	
09	Coffee, tea, mate and spices		
0904	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or the genus Pimenta		
	- pepper:		
0904.1100	- - neither crushed nor ground	free	
0904.1200	- - crushed or ground	free	
	- fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground:		
0904.2010	- - unworked	free	
0904.2090	- - other	free	
0905.0000	Vanilla	free	
0906	Cinnamon and cinnamon-tree flowers		
	- neither crushed nor ground:		
0906.1100	- - cinnamon (<i>Cinnamomum zeylanicum</i> Blume)	free	
0906.1900	- - other	free	
0906.2000	- broken or powdered	free	
0907.0000	Cloves (whole fruit, cloves and stems)	free	
0908	Nutmeg, mace and cardamoms		
	- nutmeg:		
0908.1010	- - unprocessed	free	
0908.1090	- - other	free	
	- mace:		
0908.2010	- - unworked	free	
0908.2090	- - other	free	
	- cardamoms:		
0908.3010	- - unworked	free	
0908.3090	- - other	free	
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries		
0909.1000	- seeds of anise or badian	free	
0909.2000	- seeds of coriander	free	
0909.3000	- seeds of cumin	free	

Tariff Line	Description	Preferential duty rate applied	Preferential duty rate MFN minus
0909.4000	- seeds of caraway	free	
0909.5000	- seeds of fennel; juniper berries	free	
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices		
0910.1000	- ginger	free	
0910.2000	- saffron	free	
0910.3000	- turmeric (curcuma)	free	
	- other spices:		
0910.9100	- - mixtures referred to in Note 1 b) to this Chapter	free	
0910.9900	- - other	free	
10	Cereals		
1005	Maize (corn)		
	- other:		
	- - other:		
1005.9090	- - - other	free	
1006	Rice		
	- husked (brown) rice:		
1006.2090	- - other	free	
	- semi-milled or wholly milled rice, whether or not polished or glazed:		
1006.3010	- - for the manufacture of brewers' malt or beer		3.00
1006.3090	- - other	free	
	- broken rice:		
1006.4010	- - for the manufacture of brewers' malt or beer		3.00
1006.4090	- - other	free	
1007	Grain sorghum		
	- other:		
1007.0090	- - other	free	
1008	Buckwheat, millet and canary seed; other cereals		
	- other cereals:		
	- - other:		
	- - - other:		
	- - - - for human consumption:		
	- - - - - other:		
ex1008.9059	- - - - - other, quinoa, kiwicha	free	
1008.9099	- - - - other	free	
11	Products of the milling industry; malt; starches; inulin; wheat gluten		
1102	Cereal flours other than of wheat or meslin		
	- maize (corn) flour:		
1102.2090	- - other	free	
1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground		
	- germ of cereals, whole, rolled, flaked or ground:		
	- - other:		
	- - - other:		
1104.3099	- - - - other	free	
1106	Flour, meal and powder of the dried leguminous vegetables of heading 0713, of sago or of roots or tubers of heading 0714 or of the products of Chapter 8		

Tariff Line	Description	Preferential duty rate applied	Preferential duty rate MFN minus
	- of the dried leguminous vegetables of heading 0713:		
1106.1090	- - other	free	
	- of sago or of roots or tubers of heading 0714:		
1106.2090	- - other	free	
	- of the products of Chapter 8:		
1106.3090	- - other	free	
1107	Malt, whether or not roasted		
	- not roasted:		
	- - not broken:		
1107.1019	- - - other	free	
	- roasted:		
	- - not broken:		
1107.2019	- - - other	free	
1108	Starches; inulin		
	- starches:		
	- - wheat starch:		
1108.1110	- - - for making beer		5.00
1108.1190	- - - other	free	
	- - maize (corn) starch:		
1108.1210	- - - for making beer		5.00
1108.1290	- - - other	free	
	- - potato starch:		
1108.1310	- - - for making beer		3.00
1108.1390	- - - other	free	
	- - manioc (cassava) starch:		
1108.1410	- - - for making beer		6.00
1108.1490	- - - other	free	
	- - other starches:		
	- - - rice starch:		
1108.1911	- - - - for making beer		3.00
1108.1919	- - - - other	free	
	- - - other:		
1108.1991	- - - - for making beer		5.00
1108.1999	- - - - other	free	
	- inulin:		
1108.2010	- - for making beer		5.00
1108.2090	- - other	free	
12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder		
1201	Soya beans, whether or not broken		
	- other:		
1201.0099	- - other		0.10
1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken		
	- in shell:		
	- - other:		
1202.1091	- - - for human consumption	free	
1202.1099	- - - other		0.10
	- shelled, whether or not broken:		
	- - other:		

Tariff Line	Description	Preferential duty rate applied	Preferential duty rate MFN minus
1202.2091	--- for human consumption	free	
1202.2099	--- other		0.10
1203	Copra		
1203.0090	- other		0.10
1204	Linseed, whether or not broken		
	- other:		
1204.0099	-- other		0.10
1205	Rape or colza seeds, whether or not broken		
	- low erucic acid rape or colza seeds:		
	-- rape seeds:		
	--- other:		
1205.1031	---- for human consumption		0.10
1205.1039	---- other		0.10
	-- colza seeds:		
	--- other:		
1205.1061	---- for human consumption		0.10
1205.1069	---- other		0.10
	- other:		
	-- rape seeds:		
	--- other:		
1205.9031	---- for human consumption		0.10
1205.9039	---- other		0.10
	-- colza seeds:		
	--- other:		
1205.9061	---- for human consumption		0.10
1205.9069	---- other		0.10
1206	Sunflower seeds, whether or not broken		
	- not hulled:		
	-- other:		
1206.0031	--- for human consumption		0.10
1206.0039	--- other		0.10
	- hulled:		
	-- other:		
1206.0061	--- for human consumption		0.10
1206.0069	--- other		0.10
1207	Other oil seeds and oleaginous fruits, whether or not broken		
	- cotton seeds:		
	-- other:		
1207.2091	--- for human consumption		0.10
1207.2099	--- other		0.10
	- sesamum seeds:		
	-- other:		
1207.4091	--- for human consumption		0.10
1207.4099	--- other		0.10
	- mustard seeds:		
	-- other:		
1207.5091	--- for human consumption		0.10
1207.5099	--- other		0.10
	- other:		
	-- poppy seeds:		

Tariff Line	Description	Preferential duty rate applied	Preferential duty rate MFN minus
	--- other:		
1207.9118	---- for human consumption		0.10
1207.9119	---- other		0.10
	-- other:		
	--- shea nuts (karite nuts):		
	---- other:		
1207.9927	---- for human consumption		0.10
1207.9929	---- other		0.10
	--- other:		
	---- other:		
1207.9998	---- for human consumption		0.10
1207.9999	---- other		0.10
1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard		
	- of soya beans:		
1208.1090	-- other	free	
	- other:		
1208.9090	-- other	free	
1209	Seeds, fruit and spores, of a kind used for sowing		
	- sugar beet seed:		
1209.1090	-- other	free	
	- seeds of forage plants:		
1209.2100	-- lucerne (alfalfa) seed	free	
1209.2200	-- clover (Trifolium spp.) seed	free	
1209.2300	-- fescue seed	free	
1209.2400	-- Kentucky blue grass (Poa pratensis L.) seed	free	
1209.2500	-- rye grass (Lolium multiflorum Lam., Lolium perenne L.) seed	free	
	-- other:		
	--- seeds of vetches or lupines:		
1209.2919	---- other	free	
1209.2960	--- timothy grass seed	free	
1209.2980	--- seeds of cock's foot grass, yellow oat grass, tall oat grass, brome grass and the like	free	
1209.2990	--- other	free	
	seeds of herbaceous plants cultivated principally for their flowers		
1209.3000	- seeds of herbaceous plants cultivated principally for their flowers	free	
	- other:		
1209.9100	-- vegetable seeds	free	
	-- other:		
	--- other:		
1209.9999	---- other	free	
1210	Hoph cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin		
1210.1000	- hop cones, neither ground nor powdered nor in the form of pellets	free	
1210.2000	- hop cones, ground, powdered or in the form of pellets; lupulin	free	
1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered		
1211.2000	- ginseng roots	free	

Tariff Line	Description	Preferential duty rate applied	Preferential duty rate MFN minus
1211.3000	- coca leaf	free	
1211.4000	- poppy straw	free	
1211.9000	- other	free	
1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included		
	- other:		
	-- sugar beet:		
1212.9190	--- other	free	
	-- other:		
	--- dried chicory roots:		
1212.9919	---- other	free	
	--- locust beans, including locust bean seeds:		
1212.9921	---- locust bean seeds	free	
	---- other:		
1212.9929	----- other	free	
	--- other:		
1212.9999	---- other	free	
1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets		
	- lucerne (alfalfa) meal and pellets:		
1214.1090	-- other	free	
	- other:		
1214.9090	-- other	free	
13	Lac; gums, resins and other vegetable saps and extracts		
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)		
1301.2000	- gum arabic	free	
	- other:		
1301.9010	-- natural balsams	free	
1301.9080	-- other	free	
15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes		
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified		
	- other:		
ex1506.0091	-- in tanks or metal drums, for technical purposes	free	
ex1506.0099	-- other, for technical purposes	free	
1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified		
	- crude oil:		
ex1508.1090	-- other, for technical purposes	free	
	- other:		
	-- fractions having a fusion point higher than that of ground-nut oil:		
	--- other:		
ex1508.9018	---- in tanks or metal drums, for technical purposes	free	
ex1508.9019	---- other, for technical purposes	free	

Tariff Line	Description	Preferential duty rate applied	Preferential duty rate MFN minus
	--- other:		
ex1508.9098	---- in tanks or metal drums, for technical purposes	free	
ex1508.9099	---- other, for technical purposes	free	
1509	Olive oil and its fractions, whether or not refined, but not chemically modified		
	- virgin:		
	-- other:		
1509.1091	--- in glass containers holding not more than 2 litres	61.00	
1509.1099	--- other	87.00	
	- other:		
	-- other:		
1509.9091	--- in glass containers holding not more than 2 litres	60.60	
1509.9099	--- other	87.00	
1510	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 1509		
	- other:		
ex1510.0091	-- unworked, for technical purposes	free	
ex1510.0099	-- other, for technical purposes	free	
1511	Palm oil and its fractions, whether or not refined, but not chemically modified		
	- crude oil:		
ex1511.1090	-- other, for technical purposes	free	
	- other:		
	-- fractions having a fusion point higher than that of palm oil:		
	---- other:		
ex1511.9018	---- in tanks or metal drums, for technical purposes	free	
ex1511.9019	---- other, for technical purposes	free	
	-- other:		
	--- other:		
ex1511.9098	---- in tanks or metal drums, for technical purposes	free	
ex1511.9099	---- other, for technical purposes	free	
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified		
	- sunflower-seed or safflower oil and fractions thereof:		
	-- crude oil:		
ex1512.1190	--- other, for technical purposes	free	
1512.19	-- other:		
	--- fractions having a fusion point higher than that of sunflower-seed oil or safflower oil:		
	---- other:		
ex1512.1918	---- in tanks or metal drums, for technical purposes	free	
ex1512.1919	---- other, for technical purposes	free	
	--- other:		
	---- other:		
ex1512.1998	---- in tanks or metal drums, for technical purposes	free	
ex1512.1999	---- other, for technical purposes	free	
	- cotton-seed oil and its fractions:		
	-- crude oil, whether or not gossypol has been removed:		
ex1512.2190	--- other, for technical purposes	free	

Tariff Line	Description	Preferential duty rate applied	Preferential duty rate MFN minus
	-- other:		
	--- other:		
ex1512.2991	---- in tanks or metal drums, for technical purposes	free	
ex1512.2999	---- other, for technical purposes	free	
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified		
	- coconut (copra) oil and its fractions:		
	-- crude oil:		
ex1513.1190	--- other, for technical purposes	free	
	-- other:		
	--- fractions having a fusion point higher than that of coconut (copra) oil:		
	---- other:		
ex1513.1918	----- in tanks or metal drums, for technical purposes	free	
ex1513.1919	----- other, for technical purposes	free	
	--- other:		
	---- other:		
ex1513.1998	----- in tanks or metal drums, for technical purposes	free	
ex1513.1999	----- other, for technical purposes	free	
	- palm kernel or babassu oil and fractions thereof:		
	-- crude oil:		
ex1513.2190	--- other, for technical purposes	free	
	-- other:		
	--- fractions having a fusion point higher than that of palm kernel or babassu oil:		
	---- other:		
ex1513.2918	----- in tanks or metal drums, for technical purposes	free	
ex1513.2919	----- other, for technical purposes	free	
	--- other:		
	---- other:		
ex1513.2998	----- in tanks or metal drums, for technical purposes	free	
ex1513.2999	----- other, for technical purposes	free	
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified		
	- low erucic acid rape or colza oil and its fractions:		
	-- crude oil:		
ex1514.1190	--- other, for technical purposes	free	
	-- other:		
	--- other:		
ex1514.1991	---- in tanks or metal drums, for technical purposes	free	
ex1514.1999	---- other, for technical purposes	free	
	- other:		
	-- crude oil:		
ex1514.9190	--- other, for technical purposes	free	
	-- other:		
	--- other:		
ex1514.9991	---- in tanks or metal drums, for technical purposes	free	
ex1514.9999	---- other, for technical purposes	free	
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified		

Tariff Line	Description	Preferential duty rate applied	Preferential duty rate MFN minus
	- maize (corn) oil and its fractions:		
	-- crude oil:		
ex1515.2190	--- other, for technical purposes	free	
	-- other:		
	--- other:		
ex1515.2991	---- in tanks or metal drums, for technical purposes	free	
ex1515.2999	---- other, for technical purposes	free	
	- castor oil and its fractions:		
	-- other:		
ex1515.3091	--- in tanks or metal drums, for technical purposes	free	
ex1515.3099	--- other, for technical purposes	free	
	- sesame oil and its fractions:		
	-- crude oil:		
ex1515.5019	--- other, for technical purposes	free	
	-- other:		
	--- other:		
ex1515.5091	---- in tanks or metal drums, for technical purposes	free	
ex1515.5099	---- other, for technical purposes	free	
	- other:		
	-- cereal-germ oil:		
	--- other:		
ex1515.9013	---- crude, for technical purposes	free	
	---- other:		
ex1515.9018	----- in tanks or metal drums, for technical purposes	free	
ex1515.9019	----- other, for technical purposes	free	
	-- jojoba oil and its fractions:		
	--- other:		
ex1515.9028	---- in tanks or metal drums, for technical purposes	free	
ex1515.9029	---- other, for technical purposes	free	
	-- other:		
	--- other:		
ex1515.9098	---- in tanks or metal drums, for technical purposes	free	
ex1515.9099	---- other, for technical purposes	free	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared		
	- vegetable fats and oils and their fractions:		
	-- other:		
	--- in tanks or metal drums:		
ex1516.2093	---- other, for technical purposes	free	
	--- other:		
ex1516.2098	---- other, for technical purposes	free	
1518	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included		
	- inedible mixtures of vegetable oils:		
ex1518.0019	-- other, for technical purposes	free	

Tariff Line	Description	Preferential duty rate applied	Preferential duty rate MFN minus
	- epoxidized soya-bean oil:		
1518.0089	-- other	free	
16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates		
1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products		
	- other:		
	-- of the animals of headings 0101 0104, except wild boars:		
1601.0021	--- within the limits of the tariff quota (Q. No. 6)	110.00	
	-- of the poultry of heading 0105:		
1601.0031	--- within the limits of the tariff quota (Q. No. 6)		15.00
1601.0049	-- other	110.00	
1602	Other prepared or preserved meat, meat offal or blood		
	- homogenized preparations:		
1602.1010	-- within the limits of the tariff quota (Q. No. 5)		42.50
	- of liver of any animal:		
1602.2010	-- with a basis of goose liver	free	
	- of the poultry of heading 0105:		
	-- of turkeys:		
1602.3110	--- within the limits of the tariff quota (Q. No. 6)		25.00
	-- of fowls of the species Gallus domesticus:		
1602.3210	--- within the limits of the tariff quota (Q. No. 6)		25.00
	-- other:		
1602.3910	--- within the limits of the tariff quota (Q. No. 6)		25.00
	- of swine:		
	-- hams and cuts thereof:		
	--- tinned ham:		
1602.4111	---- within the limits of the tariff quota (Q. No. 6)		52.00
17	Sugars and sugar confectionery		
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel		
	- maple sugar and maple syrup:		
1702.2020	-- syrup	free	
	- other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:		
	-- solid:		
1702.9022	--- beet sugar and cane sugar, caramelised		19.30
1702.9023	--- maltodextrine		12.10
1702.9028	--- other		18.70
18	Cocoa and cocoa preparations		
1801.0000	Cocoa beans, whole or broken, raw or roasted	free	
1802	Cocoa shells, husks, skins and other cocoa waste		
1802.0090	- other	free	
20	Preparations of vegetables, fruit, nuts or other parts of plants		
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid		
	- other:		
	-- fruit and nuts:		

Tariff Line	Description	Preferential duty rate applied	Preferential duty rate MFN minus
2001.9011	- - - tropical	free	
	- - vegetables and other edible parts of plants:		
	- - - other:		
2001.9092	- - - - palm hearts; yams, sweet potatoes and similar edible plant parts of tariff heading 0714	free	
ex2001.9098	- - - - other, fruits of the genus Capsicum or Pimenta, olives, capers and artichokes	free	
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid		
	- tomatoes, whole or in pieces:		
2002.1010	- - in containers holding more than 5 kg	2.50	
2002.1020	- - in containers holding not more than 5 kg	4.50	
	- other:		
2002.9010	- - in containers holding more than 5 kg	free	
	- - in containers holding not more than 5 kg:		
2002.9021	- - - tomato pulp, purée and concentrates, in airtight containers, of a dry extract content of 25% or more by weight, composed of tomatoes and water, whether or not salted or otherwise seasoned	free	
2002.9029	- - - other	free	
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid		
2003.1000	- mushrooms of the genus Agaricus	free	
2003.2000	- truffles	free	
2003.9000	- other	free	
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006		
	- other vegetables and mixtures of vegetables:		
	- - in containers holding more than 5 kg:		
2004.9011	- - - asparagus	21.00	
2004.9012	- - - olives	free	
2004.9018	- - - other vegetables	32.50	
	- - - mixtures of vegetables:		
2004.9039	- - - - other mixtures	32.50	
	- - in containers holding not more than 5 kg:		
2004.9041	- - - asparagus	11.00	
2004.9042	- - - olives	free	
2004.9049	- - - other vegetables	45.50	
	- - - mixtures of vegetables:		
2004.9069	- - - - other mixtures	45.50	
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006		
	- peas (Pisum sativum):		
2005.4090	- - other	45.50	
	- beans (Vigna spp., Phaseolus spp.):		
	- - beans, shelled:		
2005.5190	- - - other	45.50	
	- asparagus:		
2005.6010	- - in containers holding more than 5 kg	15.50	
2005.6090	- - other	7.00	
	- olives:		

Tariff Line	Description	Preferential duty rate applied	Preferential duty rate MFN minus
2005.7010	-- in containers holding more than 5 kg	free	
2005.7090	-- other	free	
	- other vegetables and mixtures of vegetables:		
	-- bamboo shoots:		
2005.9110	--- in containers holding more than 5 kg	17.50	
2005.9190	--- other	24.50	
	-- other:		
	--- other, in containers holding more than 5 kg:		
ex2005.9911	---- other vegetables, fruits of the genus Capsicum or Pimenta, capers and artichokes	10.00	
	---- mixtures of vegetables:		
ex2005.9939	----- other mixtures, fruits of the genus Capsicum or Pimenta, capers and artichokes	10.00	
	--- in containers holding not more than 5 kg:		
ex2005.9941	---- other vegetables, fruits of the genus Capsicum or Pimenta, capers and artichokes	15.00	
	---- mixtures of vegetables:		
ex2005.9969	----- other mixtures, fruits of the genus Capsicum or Pimenta, capers and artichokes	15.00	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)		
2006.0010	- tropical fruit, tropical nuts and tropical fruit-peel	free	
ex2006.0080	- other, other than apples and pears	free	
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included		
	- nuts, ground-nuts and other seeds, whether or not mixed together:		
	-- other, including mixtures:		
2008.1910	--- tropical fruit and tropical nuts	free	
2008.1990	--- other	3.50	
2008.2000	- pineapples	free	
	- citrus fruit:		
2008.3010	-- pulp, not containing added sugar or other sweetening matter	5.50	
2008.3090	-- other	free	
	- peaches, including nectarines:		
2008.7010	-- pulp, not containing added sugar or other sweetening matter	free	
2008.7090	-- other	free	
2008.8000	- strawberries	19.50	
	- other, including mixtures other than those of subheading 2008.19:		
	-- mixtures:		
2008.9211	--- of tropical fruit and tropical nuts	free	
2008.9299	--- other	8.00	
	-- other:		
	--- pulp, not containing added sugar or other sweetening matter:		
2008.9911	---- of tropical fruits	free	
2008.9919	---- other	13.00	
	--- other:		
	---- other fruit:		
2008.9996	----- tropical fruit and tropical nuts	free	
2008.9997	----- other	20.00	

Tariff Line	Description	Preferential duty rate applied	Preferential duty rate MFN minus
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter		
	- orange juice:		
	-- frozen:		
2009.1110	--- not containing added sugar or other sweetening matter	free	
2009.1120	--- containing added sugar or other sweetening matter	35.00	
	-- not frozen, of a Brix value not exceeding 20:		
2009.1210	--- not containing added sugar or other sweetening matter	free	
2009.1220	--- containing added sugar or other sweetening matter	35.00	
	-- other:		
2009.1930	--- not containing added sugar or other sweetening matter	free	
2009.1940	--- containing added sugar or other sweetening matter	35.00	
	- grapefruit (including pomelo) juice:		
	-- of a Brix value not exceeding 20:		
2009.2120	--- containing added sugar or other sweetening matter	35.00	
	-- other:		
2009.2910	--- not containing added sugar or other sweetening matter	free	
2009.2920	--- containing added sugar or other sweetening matter	35.00	
	- juice of any other single citrus fruit:		
	-- of a Brix value not exceeding 20:		
	--- not containing added sugar or other sweetening matter:		
2009.3111	---- crude lemon juice (whether or not stabilized)	free	
ex2009.3119	---- other, lemon juice and lime juice	free	
	-- other:		
	--- not containing added sugar or other sweetening matter:		
2009.3911	---- agro-cotto	free	
ex2009.3919	---- other, lemon juice and lime juice	free	
	- pineapple juice:		
	-- of a Brix value not exceeding 20:		
2009.4110	--- not containing added sugar or other sweetening matter	free	
2009.4120	--- containing added sugar or other sweetening matter	free	
	-- other:		
2009.4910	--- not containing added sugar or other sweetening matter	free	
2009.4920	--- containing added sugar or other sweetening matter	free	
2009.5000	- tomato juice	free	
	- grape juice (including grape must):		
	-- other:		
2009.6910	--- within the limits of the tariff quota (Q. No. 22)	50.00	
	- juice of any other fruit or vegetable:		
2009.8010	-- vegetable juice	10.00	
	-- other:		
	--- not containing added sugar or other sweetening matter:		
2009.8081	---- of tropical fruit	free	
2009.8089	---- other	14.00	
	--- containing added sugar or other sweetening matter:		
2009.8098	---- of tropical fruit	free	
2009.8099	---- other	45.50	
	- mixtures of juices:		
	-- vegetable juices:		

Tariff Line	Description	Preferential duty rate applied	Preferential duty rate MFN minus
	--- containing pome-fruit juices:		
2009.9011	---- within the limits of the tariff quota (Q. No. 21)	6.00	
2009.9029	--- other	13.00	
	-- other:		
	--- other, not containing added sugar or other sweetening matter:		
	---- other:		
2009.9061	---- with a basis of juices of tropical fruits or tropical nuts	free	
ex2009.9069	---- other, not containing grape juice or strawberry juice	free	
	---- other:		
2009.9098	---- with a basis of tropical-fruits juices	free	
ex2009.9099	---- other, not containing grape juice or strawberry juice	free	
22	Beverages, spirits and vinegar		
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009		
2204.1000	- sparkling wine	65.00	
	- other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
	-- in containers holding 2 litres or less:		
2204.2150	--- sweet wine, specialities and mistelles	7.50	
	-- other:		
2204.2950	--- sweet wine, specialities and mistelles	7.50	
		<u>per litre</u>	<u>per litre</u>
2204.3000	- other grape must	free	
23	Residues and waste from the food industries; prepared animal fodder	<u>per 100 kg gross</u>	<u>per 100 kg gross</u>
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves		
	- flours, meals and pellets, of meat or meat offal; greaves:		
2301.1090	-- other	free	
2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants		
	- of maize (corn):		
2302.1090	-- other	free	
	- of wheat:		
2302.3090	-- other	free	
	- of other cereals:		
	-- of rice:		
2302.4080	--- other	free	
	-- other:		
2302.4099	--- other	free	
	- of leguminous plants:		
2302.5090	-- other	free	
2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets	-	-
	- residues of starch manufacture and similar residues:		
2303.1090	-- other	<u>free</u>	-
	- beet-pulp, bagasse and other waste of sugar manufacture:		
2303.2090	-- other	free	

Tariff Line	Description	Preferential duty rate applied	Preferential duty rate MFN minus
	- brewing or distilling dregs and waste:		
2303.3090	- - other	free	
2304	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil		
2304.0090	- other	free	
2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil		
2305.0090	- other	free	
2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305		
	- of cotton seeds:		
2306.1090	- - other	free	
	- of linseed:		
2306.2090	- - other	free	
	- of sunflower seeds:		
2306.3090	- - other	free	
	- of rape or colza seeds:		
	- - of low erucic acid rape or colza seeds:		
2306.4190	- - - other	free	
	- - other:		
2306.4990	- - - other	free	
	- of coconut or copra:		
2306.5090	- - other	free	
	- of palm nuts or kernels:		
2306.6090	- - other	free	
	- other:		
	- - of maize (corn) germ:		
2306.9019	- - - other	free	
	- - other:		
2306.9029	- - - other	free	
2307.0000	Wine lees; argol	free	
2308	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included		
2308.0090	- other	free	
2309	Preparations of a kind used in animal feeding		
	- other:		
2309.9020	- - forage preparations, with a basis of crushed shells; bird feeds, mineral	free	
	- - fish or marine mammal solubles, unmixed, whether or not concentrated or powdered:		
2309.9049	- - - other	free	
	- - other:		
	- - - for bovine or equine animals, sheep, goats, swine, rabbits or poultry:		
	- - - - not containing milk or whey powder:		
2309.9082	- - - - preparations of mineral materials, whether or not containing trace elements, vitamins or active medicinal ingredients		12.00
2309.9090	- - - other	free	
24	Tobacco and manufactured tobacco substitutes		

Tariff Line	Description	Preferential duty rate applied	Preferential duty rate MFN minus
2401	Unmanufactured tobacco; tobacco refuse		
	- tobacco, not stemmed/stripped:		
2401.1010	- - for the industrial manufacture of cigars, cigarettes, smoking tobacco, chewing tobacco, roll tobacco and snuff	free	
	- tobacco, partly or wholly stemmed/stripped:		
2401.2010	- - for the industrial manufacture of cigars, cigarettes, smoking tobacco, chewing tobacco, roll tobacco and snuff	free	
	- tobacco refuse:		
2401.3010	- - for the industrial manufacture of cigars, cigarettes, smoking tobacco, chewing tobacco, roll tobacco and snuff	free	
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes		
2402.1000	- cigars, cheroots and cigarillos, containing tobacco	free	
	- cigarettes containing tobacco:		
2402.2010	- - weighing more than 1.35 g each	free	
2402.2020	- - weighing not more than 1.35 g each	free	
2403	Other manufactured tobacco and manufactured tobacco substitutes; «homogenized» or «reconstituted» tobacco; tobacco extracts and essences		
	- other:		
2403.9100	- - «homogenized» or «reconstituted» tobacco	free	
	- - other:		
2403.9910	- - - chewing tobacco, roll tobacco and snuff	free	
2403.9920	- - - tobacco extracts	free	
2403.9930	- - - tobacco essences	free	
3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives		
3502.2000	- milk albumin, including concentrates of two or more whey proteins	free	
3502.9000	- other	free	
3505	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches		
	- dextrins and other modified starches:		
3505.1090	- - other	free	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols		
	- industrial monocarboxylic fatty acids; acid oils from refining:		
3823.1300	- - tall oil fatty acids	free	
3823.7000	- industrial fatty alcohols	free	

¹ An import ban for whale products is applied on the basis of the Convention of International Trade in Endangered Species of Wild Fauna and Flora (CITES Convention)

ANNEX III

PRICE BAND SYSTEM OF PERU

The products specified below are subject to the Price Band System established in the Supreme Decree No 115-2001-EF and its amendments, in accordance with Article 10 (Price Band System) of this Agreement.

Línea Arancelaria	Descripción
0401100000	Leche y nata (crema), sin concentrar, sin adición de azúcar ni otro edulcorante, con un contenido de materias grasas inferior o igual al 1% en peso
0401200000	Leche y nata (crema), sin concentrar, sin adición de azúcar ni otro edulcorante, con un contenido de materias grasas superior al 1% pero inferior o igual al 6%, en peso
0402101000	Leche y nata (crema), en polvo, gránulos o demás formas sólidas, con un contenido de materias grasas inferior o igual al 1,5% en peso, con adición de azúcar u otro edulcorante, en envases de contenido neto inferior o igual a 2,5 kg.
0402109000	Leche y nata (crema), en polvo, gránulos o demás formas sólidas, con un contenido de materias grasas inferior o igual al 1,5% en peso, con adición de azúcar u otro edulcorante, en envases de contenido neto superior a 2,5 kg.
0402211100	Leche y nata (crema), en polvo, gránulos o demás formas sólidas, con un contenido de materias grasas superior o igual al 26% en peso, sobre producto seco, sin adición de azúcar ni otro edulcorante, en envases de contenido neto inferior o igual a 2,5 kg
0402211900	Leche y nata (crema), en polvo, gránulos o demás formas sólidas, con un contenido de materias grasas superior o igual al 26% en peso, sobre producto seco, sin adición de azúcar ni otro edulcorante, en envases de contenido neto superior a 2,5 Kg.
0402219100	Leche y nata (crema), en polvo, gránulos o demás formas sólidas, con un contenido de materias grasas superior al 1,5% pero inferior al 26% en peso, sobre producto seco, sin adición de azúcar ni otro edulcorante, en envases de contenido neto inferior o igual a 2,5 kg
0402219900	Leche y nata (crema), en polvo, gránulos o demás formas sólidas, con un contenido de materias grasas superior al 1,5% pero inferior al 26% en peso, sobre producto seco, sin adición de azúcar ni otro edulcorante, en envases de contenido superior a 2,5 kg.
0402291100	Leche y nata (crema), en polvo, gránulos o demás formas sólidas, con un contenido de materias grasas superior o igual al 26% en peso, sobre producto seco, con adición de azúcar u otro edulcorante, en envases de contenido neto inferior o igual a 2,5 kg
0402291900	Leche y nata (crema), en polvo, gránulos o demás formas sólidas, con un contenido de materias grasas superior o igual al 26% en peso, sobre producto seco, con adición de azúcar u otro edulcorante, en envases de contenido neto superior a 2,5 kg
0402299100	Leche y nata (crema), en polvo, gránulos o demás formas sólidas, con un contenido de materias grasas superior al 1,5% pero inferior al 26% en peso, sobre producto seco, con adición de azúcar u otro edulcorante, en envases de contenido neto inferior o igual a 2,5 kg
0402299900	Leche y nata (crema), en polvo, gránulos o demás formas sólidas, con un contenido de materias grasas superior al 1,5% pero inferior al 26% en peso, sobre producto seco, con adición de azúcar u otro edulcorante, en envases de contenido neto superior a 2,5 kg
0402991000	Leche condensada
0404109000	Demás lactosuero, aunque esté modificado, incluso concentrado o con adición de azúcar u otro edulcorante
0405100000	Mantequilla (manteca)
0405902000	Grasa láctea anhidra («butteroil»)
0405909000	Demás materias grasas de la leche
0406300000	Queso fundido, excepto el rallado o en polvo
0406904000	Queso con un contenido de humedad inferior al 50% en peso, calculado sobre una base totalmente desgrasada
0406905000	Queso con un contenido de humedad superior o igual al 50% pero inferior al 56%, en peso,

Línea Arancelaria	Descripción
	calculado sobre una base totalmente desgrasada
0406906000	Quesos con un contenido de humedad superior o igual al 56% pero inferior al 69%, en peso, calculado sobre una base totalmente desgrasada
0406909000	Demás quesos
1005901100	Maíz amarillo, excepto para siembra
1005901200	Maíz blanco, excepto para siembra
1005909000	Demás maíces, excepto para siembra
1006109000	Demás arroces, excepto para siembra
1006200000	Arroz descascarillado (arroz cargo o arroz pardo)
1006300000	Arroz semiblanqueado o blanqueado, incluso pulido o glaseado
1006400000	Arroz partido
1007009000	Demás sorgo de grano (granífero), excepto para siembra
1103130000	Grañones y sémola, de maíz
1108120000	Almidón de maíz
1108130000	Fécula de papa (patata)
1701119000	Azúcar en bruto de caña, sin adición de aromatizante ni colorante, excepto la chancaca (panela, raspadura)
1701120000	Azúcar en bruto de remolacha, sin adición de aromatizante ni colorante
1701999000	Demás azúcares de caña o de remolacha, en estado sólido.
1702302000	Jarabe de glucosa
1702600000	Demás fructosas y jarabe de fructosa, con un contenido de fructosa sobre producto seco superior al 50% en peso, excepto el azúcar invertido
2309909000	Demás preparaciones de los tipos utilizados para la alimentación de los animales.
3505100000	Dextrina y demás almidones y féculas modificados
