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POLICY

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Egypt's New Tariff Lines: Little Impact on Food and Agricultural Products

Report Categories:

Agricultural Situation, Agriculture in the Economy, Agriculture in the News, FAIRS Subject Report
SP1 - Expand International Marketing Opportunities, SP2 - Prevent or Resolve Barriers to Trade that
Hinder U.S. Food and Agricultural Exports

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Report Highlights:

Presidential Decree No. 419/2018 amends some customs tariff categories previously listed in
Presidential Decree No. 184/2013. The amendments published in the official gazette on September 9,
2018, came into effect on 12 September. The new law seeks to conform Egypt's customs nomenclature
to the harmonized system (HS).

General Information:

Presidential Decree No. 419/2018 amends some customs tariff categories previously listed in Presidential Decree No. 184/2013. The amendments published in the official gazette on September 9, 2018, came into effect on 12 September.

The amended customs tariff schedule reaffirms Egypt's commitment to the international nomenclature for the classification of products [Harmonized System \(HS\) \(originally introduced in 1988 and with the latest changes/revisions entering into force in 2017\)](#). Egypt's customs tariff covers 5791 items, 60 percent of which are raw materials, capital and strategic goods. Intermediate goods (994 items) account for 17 percent of the new tariff schedule; consumer-oriented goods represent 20 percent.

Decree 419/2018 aims to bring Egypt's customs tariff into conformity with the latest version of the international harmonized system, to reform and eliminate distortions in tariff systems, to safeguard national interests, and to abide by international standards. The new tariff lines aim to protect industry and achieve a tariff balance between intermediate inputs and final products.

FAS Cairo has not discerned any meaningful tariff impact on food and agricultural products (see Appendix I). The main features of the amendments have been the inclusion of new, detailed HS codes for fish, fishery products, yoghurt and other imported food products. The amendments are not exceptional, taking place each five years to remain compatible with international standards.

APPENDIX I

HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
01	Live Animals			
01.01	Live horses, asses, mules and hinnies:			
	- Horses:			
0101.21	- - Purebred breeding animals		5	change
0101.29	- - Other	5	5	none
0101.30	- Asses	5	5	none
0101.90	- Other:	5	5	none
01.02	Live bovine animals:			
	- Cattle:			
0102.21	- - Purebred breeding animals	0	0	none
0102.29	- - Other:	0	0	none
	- Buffalo:			
0102.31	- - Purebred breeding animals	0	0	none
0102.39	- - Other	0	0	none
0102.90	- Other	0	0	none
01.03	Live swine:			
0103.10	- Purebred breeding animals	5	5	none
	- Other:			
0103.91	- - Weighing less than 50 kg each	5	5	none
0103.92	- - Weighing 50 kg or more each	5	5	none
01.04	Live sheep and goats:			
0104.10	- Sheep	0	0	none
0104.20	- Goats	0	0	none
01.05	Live poultry of the following kinds: Chickens, ducks, geese, turkeys and guineas:			
	- Weighing not more than 185 g:			
0105.11	- - Gallus Domesticus Chickens	5	5	none
0105.12	- - Turkeys	5	5	none
0105.13	- - Ducks	5	5	none
0105.14	- - Geese	5	5	none
0105.15	- - Guinea fowls	5	5	none
	- Other:			
0105.94	- - Gallus Domesticus Chickens	5	5	none
0105.99	- - Other	5	5	none
01.06	Other live animals:			
	- Mammals:			
0106.11	- - Primates	5	5	none
0106.12	- - Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	5	5	none

HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
0106.13	- - Camels and other camelids (Camelidae)	0	0	none
0106.14	- - Rabbits and hares	5	5	none
0106.19	- - Other:	5	5	none
0106.20	- Reptiles (including snakes and turtles)	5	5	none
	- Birds:			
0106.31	- - Birds of prey	5	5	none
0106.32	- - Psittaciformes (including parrots, parakeets, macaws and cockatoos)	5	5	none
0106.33	- - Ostriches; emus (Dromaius novaehollandiae)	5	5	none
0106.39	- - Other	5	5	none
	- Insects:			
0106.41	- - Bees	5	5	none
0106.49	- - Other	5	5	none
0106.90	- Other	5	5	none
02	MEAT AND EDIBLE MEAT OFFAL			
02.01	Meat of bovine animals, fresh or chilled:			
0201.10	- Carcasses and half-carcasses:	0	0	none
0201.20	- Other cuts with bone in:	0	0	none
0201.30	- Boneless:	0	0	none
02.02	Meat of bovine animals, frozen:			
0202.10	- Carcasses and half-carcasses:	0	0	none
0202.20	- Other cuts with bone in:	0	0	none
0202.30	- Boneless:	0	0	none
02.03	Meat of swine, fresh, chilled, or frozen:			
	- Fresh or chilled:			
0203.11	- - Carcasses and half-carcasses	20	20	none
0203.12	- - Hams, shoulders and cuts thereof, with bone in:	30	30	none
0203.19	- - Other:	30	30	none
	- Frozen:			
0203.21	- - Carcasses and half-carcasses	20	20	none
0203.22	- - Hams, shoulders and cuts thereof, with bone in:	30	30	none
0203.29	- - Other:	30	30	none
02.04	Meat of sheep or goats, fresh, chilled or frozen:			
0204.10	- Carcasses and half-carcasses of lamb, fresh or chilled	0	0	none
	- Other meat of sheep, fresh or chilled:			
0204.21	- - Carcasses and half-carcasses	0	0	none
0204.22	- - Other cuts with bone in:	0	0	none
0204.23	- - Boneless:	0	0	none

HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
0204.30	- Carcasses and half-carcasses of lamb, frozen	0	0	none
	- Other meat of sheep, frozen:			
0204.41	- - Carcasses and half-carcasses	0	0	none
0204.42	- - Other cuts with bone in:	0	0	none
0204.43	- - Boneless:	0	0	none
0204.50	- Meat of goats	0	0	none
02.05	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	5	5	none
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen:			
0206.10	- Of bovine animals, fresh or chilled	5	5	none
	- Of bovine animals, frozen:			
0206.21	- - Tongues	5	5	none
0206.22	- - Livers	5	5	none
0206.29	- - Other	5	5	none
0206.30	- Of swine, fresh or chilled	30	30	none
	- Of swine, frozen:			
0206.41	- - Livers	30	30	none
0206.49	- - Other	30	30	none
0206.80	- Other, fresh or chilled	5	5	none
0206.90	- Other, frozen	5	5	none
02.07	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen:			
	- Gallus Domesticus Chicken:			
0207.11	- - Not cut in pieces, fresh or chilled	30	30	none
0207.12	- - Not cut in pieces, frozen	30	30	none
0207.13	- - Cuts and offal, fresh or chilled	30	30	none
0207.14	- - Cuts and offal, frozen	30	30	none
	- Of turkeys:			
0207.24	- - Not cut in pieces, fresh or chilled	30	30	none
0207.25	- - Not cut in pieces, frozen:	30	30	none
0207.26	- - Cuts and offal, fresh or chilled	30	30	none
0207.27	- - Cuts and offal, frozen	30	30	none
	- Of ducks:			
0207.41	- - Not cut in pieces, fresh or chilled	30	30	none
0207.42	- - Not cut in pieces, frozen	30	30	none
0207.43	- - Fatty livers, fresh or chilled	30	30	none
0207.44	- - Other, fresh or chilled	30	30	none
0207.45	- - Other, frozen	30	30	none
	- Of geese:			
0207.51	- - Not cut in pieces, fresh or chilled	30	30	none

HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
0207.52	- - Not cut in pieces, frozen	30	30	none
0207.53	- - Fatty livers, fresh or chilled	30	30	none
0207.54	- - Other, fresh or chilled	30	30	none
0207.55	- - Other, frozen	30	30	none
0207.60	- Of guinea fowls:	30	30	none
02.08	Other meat and edible meat offal, fresh, chilled or frozen:			
0208.10	- Of rabbits or hares	30	30	none
0208.30	- Of primates	30	30	none
0208.40	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia).	30	30	none
0208.50	- Of reptiles (including snakes and turtles)	30	30	none
0208.60	- Of camels and other camelids (Camelidae)	0	0	none
0208.90	- Other:	30	30	none
02.09	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked:			
0209.10	- Of pigs	20	20	none
0209.90	- Other	20	20	none
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:			
	- Meat of swine:			
0210.11	- - Hams, shoulders and cuts thereof, with bone in	30	30	none
0210.12	- - Bellies (streaky) and cuts thereof	30	30	none
0210.19	- - Other	30	30	none
0210.20	- Meat of bovine animals	30	30	none
	- Other, including edible flours and meals of meat or meat offal:			
0210.91	- - Of primates	30	30	none
0210.92	- - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	30	30	none
0210.93	- - Of reptiles (including snakes and turtles)	30	30	none
0210.99	- - Other	20	20	none

HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
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03	FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES			
03.01	Live fish:			
	- Ornamental fish			
0301.11	- - Freshwater	30	30	none
0301.19	- - Other	30	30	none
	- Other live fish			
0301.91	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	5	5	none
0301.92	- - Eels (<i>Anguilla</i> spp.)	5	5	none
0301.93	- - Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)	5	5	none
0301.94	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	5	5	none
0301.95	- - Southern Bluefin tunas (<i>Thunnus maccoyii</i>)	5	5	none
0301.99	- - Other	5	5	none
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304:			
	- Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99:			
0302.11	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	5	5	none
0302.13	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	5	5	none
0302.14	- - Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	5	5	none
0302.19	- - Other	5	5	none
	- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99:			
0302.21	- - Halibut and Greenland turbot (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	5	5	none
0302.22	- - Plaice (<i>Pleuronectes platessa</i>)	5	5	none
HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
0302.23	- - Sole (<i>Solea</i> spp.)	5	5	none

0302.24	- - Turbots (<i>Psetta maxima</i>)	5	5	none
0302.29	- - Other	5	5	none
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99:			
0302.31	- - Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	5	5	none
0302.32	- - Yellowfin tunas (<i>Thunnus albacares</i>)	5	5	none
0302.33	- - Skipjack or stripe-bellied bonito	5	5	none
0302.34	- - Bigeye tunas (<i>Thunnus obesus</i>)	5	5	none
0302.35	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	5	5	none
0302.36	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	5	5	none
0302.39	- - Other	5	5	none
	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99 :			
0302.41	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	5	5	none
0302.42	- - Anchovies (<i>Engraulis</i> spp.)	5	5	none
0302.43	- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	5	5	none
0302.44	- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	5	5	none
0302.45	- - Jack and horse mackerel (<i>Trachurus</i> spp.):	5	5	none
0302.46	- - Cobia (<i>Rachycentron canadum</i>) :	5	5	none
0302.47	- - Swordfish (<i>Xiphias gladius</i>)	5	5	none
HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
0302.49	- - Other		5	change
	- Fish of the families Bregmacerotidae, Euclichthyidae Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0302.91 to 0302.99:			
0302.51	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus</i>	5	5	none

	macrocephalus)			
0302.52	- - Haddock (<i>Melanogrammus aeglefinus</i>)	5	5	none
0302.53	- - Coalfish (<i>Pollachius virens</i>)	5	5	none
0302.54	- - Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.):	5	5	none
0302.55	- - Alaska pollock (<i>Theragra chalcogramma</i>):	5	5	none
0302.56	- - Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>):	5	5	none
0302.59	- - Other	5	5	none
	- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding edible fish offal of subheadings 0302.91 to 0302.99 :			
0302.71	- - Tilapias (<i>Oreochromis</i> spp.):	5	5	none
0302.72	- - Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.):	5	5	none
0302.73	- - Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megakobrama</i> spp.)	5	5	none
0302.74	- - Eels (<i>Anguilla</i> spp.)	5	5	none
0302.79	- - Other	5	5	none
	- Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99:			
0302.81	- - Dogfish and other sharks	5	5	none
0302.82	- - Rays and skates (<i>Rajidae</i>)	5	5	none
0302.83	- - Toothfish (<i>Dissostichus</i> spp.)	5	5	none
0302.84	- - Seabass (<i>Dicentrarchus</i> spp.):	5	5	none
0302.85	- - Seabream (<i>Sparidae</i>):	5	5	none
0302.89	- - Other	5	5	none
HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:			
0302.91	- - Livers, roes and milt:		5	change
0302.92	- - Shark fins		5	change
0302.99	- - Other		5	change
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 0304:			

	- Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99:			
0303.11	- - Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	0	0	none
0303.12	- - Other Pacific salmon (<i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	0	0	none
0303.13	- - Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	0	0	none
0303.14	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	0	0	none
0303.19	- - Other	0	0	none
	- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding edible fish offal of subheadings 0303.91 to 0303.99			
0303.23	- - Tilapias (<i>Oreochromis</i> spp.)	0	0	none
0303.24	- - Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	0	0	none
0303.25	- - Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megakobrama</i> spp.)	0	0	none
0303.26	- - Eels (<i>Anguilla</i> spp.)	0	0	none
0303.29	- - Other	0	0	none
HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
	- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99:			
0303.31	- - Halibut and Greenland turbot (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	0	0	none
0303.32	- - Plaice (<i>Pleuronectes platessa</i>)	0	0	none
0303.33	- - Sole (<i>Solea</i> spp.)	0	0	none
0303.34	- - Turbots (<i>Psetta maxima</i>)	0	0	none
0303.39	- - Other	0	0	none

	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99:			
0303.41	- - Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	0	0	none
0303.42	- - Yellowfin tunas (<i>Thunnus albacares</i>)	0	0	none
0303.43	- - Skipjack or stripe-bellied bonito	0	0	none
0303.44	- - Bigeye tunas (<i>Thunnus obesus</i>)	0	0	none
0303.45	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	0	0	none
0303.46	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	0	0	none
0303.49	- - Other	0	0	none
	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99:			
0303.51	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	0	0	none
0303.53	- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	0	0	none
0303.54	- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	0	0	none
HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
0303.55	- - Jack and horse mackerel (<i>Trachurus</i> spp.)	0	0	none
0303.56	- - Cobia (<i>Rachycentron canadum</i>)	0	0	none
0303.57	- - Swordfish (<i>Xiphias gladius</i>)	0	0	none
0303.59	- - Other		0	none
	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0303.91 to 0303.99:			
0303.63	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0303.91 to 0303.99:	0	0	none

0303.64	-- Haddock (<i>Melanogrammus aeglefinus</i>)	0	0	none
0303.65	-- Coalfish (<i>Pollachius virens</i>)	0	0	none
0303.66	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	0	0	none
0303.67	-- Alaska pollock (<i>Theragra chalcogramma</i>)	0	0	none
0303.68	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	0	0	none
0303.69	-- Other - Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99:	0	0	none
0303.81	-- Dogfish and other sharks	0	0	none
0303.82	-- Rays and skates (<i>Rajidae</i>)	0	0	none
0303.83	-- Toothfish (<i>Dissostichus</i> spp.)	0	0	none
0303.84	-- Sea Bass (<i>Dicentrachus</i> spp.)	0	0	none
0303.89	-- Other - Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:	0	0	none
0303.91	-- Livers, roes and milt:		0	none
0303.92	-- Livers, roes and milt:		0	none
0303.99	-- Other		0	none
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen: - Fresh or chilled fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla</i> <i>Catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus</i> <i>hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)			
HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
0304.31	-- Tilapias (<i>Oreochromis</i> spp.)	0	0	none
0304.32	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	0	0	none
0304.33	-- Nile perch (<i>Lates niloticus</i>)	0	0	none
0304.39	-- Other - Fresh or chilled fillets of other fish -- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	0	0	none
0304.41	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and	0	0	none

	Oncorhynchus chrysogaster)			
0304.43	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	0	0	none
0304.44	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	0	0	none
0304.45	-- Swordfish (Xiphias gladius)	0	0	none
0304.46	-- Toothfish (Dissostichus spp.)	0	0	none
0304.47	-- Dogfish and other sharks		0	none
0304.48	-- Rays and skates (Rajidae)		0	none
0304.49	-- Other - Other, fresh or chilled	0	0	none
0304.51	-- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	0	0	none
0304.52	-- Salmonidae	0	0	none
0304.53	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	0	0	none
0304.54	-- Swordfish (Xiphias gladius)	0	0	none
0304.55	-- Toothfish (Dissostichus spp.)	0	0	none
HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
0304.56	-- Dogfish and other sharks		0	none
0304.57	-- Rays and skates (Rajidae)		0	none
0304.59	-- Other - Frozen fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	0	0	none
0304.61	-- Tilapias (Oreochromis spp.)	0	0	none
0304.62	-- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	0	0	none

0304.63	-- Nile perch (<i>Lates niloticus</i>)	0	0	none
0304.69	-- Other - Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	0	0	none
0304.71	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	0	0	none
0304.72	-- Haddock (<i>Melanogrammus aeglefinus</i>)	0	0	none
0304.73	-- Coalfish (<i>Pollachius virens</i>)	0	0	none
0304.74	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	0	0	none
0304.75	-- Alaska pollock (<i>Theragra chalcogramma</i>)	0	0	none
0304.79	-- Other - Frozen fillets of other fish	0	0	none
0304.81	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	0	0	none
0304.82	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	0	0	none
0304.83	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	0	0	none
0304.84	-- Swordfish (<i>Xiphias gladius</i>)	0	0	none
0304.85	-- Toothfish (<i>Dissostichus spp.</i>)	0	0	none
HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
0304.86	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	0	0	none
0304.87	-- Tuna (of the genus <i>Thunnus</i>), skipjack or stripe- bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>)	0	0	none
0304.88	-- Dogfish, other sharks, rays and skates (<i>Rajidae</i>)		0	none
0304.89	-- Other - Other, frozen	0	0	none
0304.91	-- Swordfish (<i>Xiphias gladius</i>)	0	0	none
0304.92	-- Toothfish (<i>Dissostichus spp.</i>)	0	0	none
0304.93	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	0	0	none
0304.94	-- Alaska pollock (<i>Theragra chalcogramma</i>)	0	0	none

0304.95	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska pollock (Theragra chalcogramma)	0	0	none
0304.96	- - Dogfish and other sharks		0	none
0304.97	- - Rays and skates (Rajidae)		0	none
0304.99	- - Other	0	0	none
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption			
0305.10	- Flours, meals and pellets of fish, fit for human consumption	20	20	none
0305.20	- Livers, roes and milt of fish, dried, smoked, salted or in brine	20	20	none
0305.31	- Fish fillets, dried, salted or in brine, but not smoked	20	20	none
0305.32	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	20	20	none
0305.39	- - Other	20	20	none
HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
0305.41	- Smoked fish, including fillets, other than edible fish offal - - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	20	20	none
0305.42	- - Herrings (Clupea harengus, Clupea pallasii)	20	20	none
0305.43	- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	20	20	none
0305.44	- - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	20	20	none
0305.49	- - Other - Dried fish, other than edible fish offal, whether or not salted but not smoked	20	20	none
0305.51	- - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	5	5	none

0305.52	- - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)		5	change
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HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
0305.53	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)		5	change
0305.54	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>)		5	change
0305.59	- - Other - Fish, salted but not dried or smoked and fish in brine, other than edible fish offal	5	5	none none
030561	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	5	5	none
030562	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	5	5	none
030563	- - Anchovies (<i>Engraulis</i> spp.)	5	5	none

030564	- - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	5	5	none
030569	- - Other - Fish fins, heads, tails, maws and other edible fish offal	5	5	none
0305.71	- - Shark fins	5	5	none
0305.72	- - Fish heads, tails and maws	5	5	none
0305.79	- - Other	5	5	none

HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption			
	- Frozen			
0306.11	-- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	20	20	none
0306.12	-- Lobsters (Homarus spp.)	20	20	none
0306.14	-- Crabs	20	20	none
0306.15	-- Norway lobsters (Nephrops norvegicus)	20	20	none
0306.16	-- Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	20	20	none
0306.17	-- Other shrimps and prawns	20	20	none
0306.19	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	20	20	none
	- Live, fresh or chilled			
0306.31	-- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	20	20	none
0306.32	-- Lobsters (Homarus spp.)	20	20	none
0306.33	-- Crabs		20	change
0306.34	-- Norway lobsters (Nephrops norvegicus)	20	20	none
0306.35	-- Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	20	20	none
0306.36	-- Other shrimps and prawns	20	20	none
0306.39	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	20	20	none
	- Other:			
0306.91	-- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)		20	change
0306.92	-- Lobsters (Homarus spp.)		20	change
0306.93	-- Crabs		20	change
0306.94	-- Norway lobsters (Nephrops norvegicus)		20	change
0306.95	-- Shrimps and prawns		20	change

HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
0306.99	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption		20	change
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption			
	- Oysters			
0307.11	-- Live, fresh or chilled	20	20	none
0307.12	-- Frozen		20	change
0307.19	-- Other	20	20	none
	- Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten			
0307.21	-- Live, fresh or chilled	20	20	none
0307.22	-- Frozen		20	change
0307.29	-- Other	20	20	none
	- Mussels (Mytilus spp., Perna spp.)			
0307.31	-- Live, fresh or chilled	20	20	none
0307.32	-- Frozen		20	change
0307.39	-- Other	20	20	none
	- Cuttle fish and squid			
0307.42	-- Live, fresh or chilled		20	change
0307.43	-- Frozen		20	change
0307.49	-- Other	20	20	none
	- Octopus (Octopus spp.)			
0307.51	-- Live, fresh or chilled	20	20	none
0307.52	-- Frozen		20	change
0307.59	-- Other	20	20	none
0307.60	- Snails, other than sea snails	20	20	none
	- Clams, cockles and ark shells (families Arcidae, Arctiidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae)			
0307.71	-- Live, fresh or chilled	20	20	none
0307.72	-- Frozen		20	change
030779	-- Other	20	20	none
	- Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.)			
0307.81	-- Live, fresh or chilled abalone (Haliotis spp.)	20	20	none
0307.82	-- Live, fresh or chilled stromboid conchs (Strombus spp.)		20	change

HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
0307.83	-- Frozen abalone (Haliotis spp.)		20	change
0307.84	-- Frozen stromboid conchs (Strombus spp.)		20	change
0307.87	-- Other abalone (Haliotis spp.)		20	change
0307.88	-- Other stromboid conchs (Strombus spp.) - Other, including flours, meals and pellets, fit for human consumption		20	change
0307.91	-- Live, fresh or chilled	20	20	none
0307.92	-- Frozen		20	change
0307.99	-- Other	20	20	none
03.08	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption - Sea cucumbers (Stichopus japonicus, Holothuroidea)			
0308.11	-- Live, fresh or chilled	20	20	none
0308.12	-- Frozen		20	change
0308.19	-- Other - Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus)	20	20	none
0308.21	-- Live, fresh or chilled	20	20	none
0308.22	-- Frozen		20	change
0308.29	-- Other	20	20	none
0308.30	- Jellyfish (Rhopilema spp.)	20	20	none
0308.90	- Other	20	20	none
04	DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED			
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter			
0401.10	- Of a fat content, by weight, not exceeding 1%	5	5	none
0401.20	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	5	5	none
0401.40	- Of a fat content, by weight, exceeding 6% but not exceeding 10%	5	5	none

HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
0401.50	- Of a fat content, by weight, exceeding 10%	5	5	none
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter			
0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	0	0	none
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%			
0402.21	-- Not containing added sugar or other sweetening matter			none
0402.2110	--- For children "Half Cream"	0	0	none
0402.2120	--- Cream	20	20	none
0402.2190	--- Other:			none
0402.2191	---- In packages not less in wieght than 10kgm	0	0	none
0402.2199	---- Other	10	10	none
0402.29	-- Other:			none
0402.2910	--- For children "Half Cream"	0	0	none
0402.2920	--- Cream	20	20	none
0402.2990	--- Other:			none
0402.2991	---- In packages not less in wieght than 10kgm	0	0	none
0402.2999	---- Other	10	10	none
	- Other:			
0402.91	-- Not containing added sugar or other sweetening matter			none
0402.9110	--- Milk in forms other than blocks or powder:			none
0402.9111	---- Put up for retail sale	20	20	none
0402.9119	---- Other	10	10	none
0402.9120	--- Cream	20	20	none
0402.99	-- Other:			none
04029910	--- Milk in forms other than blocks or powder :			none
04029911	---- Put up for retail sale	20	20	none
04029919	---- Other	10	10	none
04029920	--- Cream	20	20	none
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa			
0403.10	- Yogurt	5	5	none

HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
0403.90	- Other	5	5	none
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included			
0404.10	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	0	0	none
	- Other:			
0404.9010	--- In packages not less in weight than 10kg	2	2	none
0404.9090	--- Other:	5	5	none
04.05	Butter and other fats and oils derived from milk; dairy spreads			
	- Butter			
0405.1010	--- In packages of a weight less than 10 kgs	5	5	none
0405.1090	--- Other	0	0	none
	- Dairy spreads			none
0405.2010	--- In packages of a weight less than 10 kgs	5	5	none
0405.2090	--- Other	0	0	none
	- Other:			
0405.9010	--- In packages of a weight less than 10 kgs	5	5	none
0405.9090	--- Other	0	0	none
04.06	Cheese and curd			
0406.10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	10	10	none
0406.20	- Grated or powdered cheese, of all kinds	10	10	none
0406.30	- Processed cheese, not grated or powdered	10	10	none
0406.40	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	10	10	none
	- Other cheese			
0406.9010	--- In packages of a weight not less than 10 kgs	0	0	none
0406.9090	--- Other	10	10	none
04.07	Birds' eggs, in shell, fresh, preserved or cooked			
	- Fertilised eggs for incubation			
0407.11	-- Of fowls of the species <i>Gallus domesticus</i>	5	5	none
0407.19	-- Other	5	5	none
	- Other fresh eggs			
0407.21	-- Of fowls of the species <i>Gallus domesticus</i>	5	5	none
0407.29	-- Other	5	5	none

HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
0407.90	- Other	5	5	none
04.08	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter			
	- Egg yolks			
0408.11	-- Dried	10	10	none
0408.19	-- Other	20	20	none
	- Other			
0408.91	-- Dried	10	10	none
0408.99	-- Other	20	20	none
0409.00	Natural honey	5	5	none
0410.00	Edible products of animal origin, not elsewhere specified or included	10	10	none
05	PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED			
0501.00	Human hair, unworked, whether or not washed or scoured; waste of human hair	2	2	none
05.02	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair			
0502.10	- Pigs', hogs' or boars' bristles and hair and waste thereof	2	2	none
0502.90	- Other	2	2	none
05.03				
0504.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	2	2	none
05.05	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers			
0505.10	- Feathers of a kind used for stuffing; down	2	2	none
0505.90	- Other	2	2	none
05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products			
0506.10	- Ossein and bones treated with acid	2	2	none

HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
0506.90	- Other	2	2	none
05.07	Ivory, tortoiseshell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products			
0507.10	- Ivory; ivory powder and waste	2	2	none
0507.90	- Other	2	2	none
050800	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof	2	2	none
05.09				
051000	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved	2	2	none
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption			
0511.10	- Bovine semen - Other:	0	0	none
0511.91	- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	2	2	none
0511.99	- - Other:			
0511.9910	- - - Silkworm Eggs		0	none
0511.9990	- - - Other		2	change
06	LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE			
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 1212			
0601.10	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	2	2	none
0601.20	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	2	2	none
06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn			

HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
0602.10	- Unrooted cuttings and slips	2	2	none
0602.20	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	2	2	none
0602.30	- Rhododendrons and azaleas, grafted or not	2	2	none
0602.40	- Roses, grafted or not	2	2	none
0602.90	- Other	2	2	none
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared			
	- Fresh:			
0603.11	-- Roses	40	40	none
0603.12	-- Carnations	40	40	none
0603.13	-- Orchids	40	40	none
0603.14	-- Chrysanthemums	40	40	none
0603.15	-- Lilies (Lilium spp.)	40	40	none
0603.19	-- Other	40	40	none
0603.90	- Other	40	40	none
06.04	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			
0604.20	- Fresh	2	2	none
0604.90	- Other	2	2	none
07	EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS			
07.01	Potatoes, fresh or chilled			
0701.10	- Seed	2	2	none
0701.90	- Other	5	5	none
0702.00	Tomatoes, fresh or chilled	5	5	none
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled			
0703.10	- Onions and shallots	5	5	none
	- Garlic			none
0703.2010	--- Seed	2	2	none
0703.2090	--- Other	5	5	none
0703.90	- Leeks and other alliaceous vegetables	5	5	none
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled			
0704.10	- Cauliflowers and headed broccoli	5	5	none

HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
0704.20	- Brussels sprouts	5	5	none
0704.90	- Other	5	5	none
07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled			
	- Lettuce:			
0705.11	- - Cabbage lettuce (head lettuce)	5	5	none
0705.19	- - Other	5	5	none
	- Chicory:			
0705.21	- - Witloof chicory (<i>Cichorium intybus</i> var. foliosum)	5	5	none
0705.29	- - Other	5	5	none
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled			
0706.10	- Carrots and turnips	5	5	none
0706.90	- Other	5	5	none
0707.00	Cucumbers and gherkins, fresh or chilled	5	5	none
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled			
0708.10	- Peas (<i>Pisum sativum</i>)	5	5	none
0708.20	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	5	5	none
0708.90	- Other leguminous vegetables	5	5	none
07.09	Other vegetables, fresh or chilled			
0709.20	- Asparagus	5	5	none
0709.30	- Aubergines (eggplants)	5	5	none
0709.40	- Celery other than celeriac	5	5	none
	- Mushrooms and truffles			
0709.51	- - Mushrooms of the genus <i>Agaricus</i>	5	5	none
0709.59	- - Other	5	5	none
0709.60	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	5	5	none
0709.70	- Spinach, New Zealand spinach and orache spinach (garden spinach)	5	5	none
	- Other:			
0709.91	- - Globe artichokes	5	5	none
0709.92	- - Olives	5	5	none
0709.93	- - Pumpkins, squash and gourds (<i>Cucurbita spp.</i>)	5	5	none
0709.99	- - Other	5	5	none
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen			
0710.10	- Potatoes	5	5	none
	- Leguminous vegetables, shelled or unshelled			

HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
0710.21	-- Peas (<i>Pisum sativum</i>)	5	5	none
071022	-- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	5	5	none
0710.29	-- Other	5	5	none
071030	- Spinach, New Zealand spinach and orache spinach (garden spinach)	5	5	none
071040	- Sweetcorn	5	5	none
071080	- Other vegetables	5	5	none
071090	- Mixtures of vegetables	5	5	none
07.11	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			
0711.20	- Olives	10	10	none
0711.40	- Cucumbers and gherkins	10	10	none
	- Mushrooms and truffles:			
0711.51	-- Mushrooms of the genus <i>Agaricus</i>	10	10	none
0711.59	-- Other	10	10	none
0711.90	- Other vegetables; mixtures of vegetables	10	10	none
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared			
0712.20	- Onions	10	10	none
	- Mushrooms, wood ears (<i>Auricularia</i> spp.), jelly fungi (<i>Tremella</i> spp.) and truffles			
0712.31	-- Mushrooms of the genus <i>Agaricus</i>	10	10	none
0712.32	-- Wood ears (<i>Auricularia</i> spp.)	10	10	none
0712.33	-- Jelly fungi (<i>Tremella</i> spp.)	10	10	none
0712.39	-- Other	10	10	none
0712.90	- Other vegetables; mixtures of vegetables	10	10	none
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split			
071310	- Peas (<i>Pisum sativum</i>)	2	2	none
071320	- Chickpeas (<i>garbanzos</i>)	2	2	none
	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):			
071331	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	2	2	none
071332	-- Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	2	2	none
071333	-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	2	2	none
071334	-- Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>)	2	2	none

HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
071335	-- Cow peas (<i>Vigna unguiculata</i>)	2	2	none
071339	-- Other	2	2	none
071340	- Lentils	0	0	none
071350	- Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>)	0	0	none
071360	- Pigeon peas (<i>Cajanus cajan</i>)	2	2	none
071390	- Other	2	2	none
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith			
0714.10	- Manioc (cassava)	5	5	none
0714.20	- Sweet potatoes	5	5	none
0714.30	- Yams (<i>Dioscorea</i> spp.)	5	5	none
0714.40	- Taro (<i>Colocasia</i> spp.)	5	5	none
0714.50	- Yautia (<i>Xanthosoma</i> spp.)	5	5	none
0714.90	- Other	5	5	none
08	EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS			
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled			
	- Coconuts:			
0801.11	-- Desiccated	10	10	none
0801.12	-- In the inner shell (endocarp)	10	10	none
0801.19	-- Other	10	10	none
	- Brazil nuts:			
0801.21	-- In shell	10	10	none
0801.22	-- Shelled	10	10	none
	- Cashew nuts:			
0801.31	-- In shell	20	20	none
0801.32	-- Shelled	20	20	none
HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
08.02	Other nuts, fresh or dried, whether or not shelled or peeled			
	- Almonds			
0802.11	-- In shell	20	20	none
0802.12	-- Shelled	20	20	none

HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
	- Hazelnuts or filberts (Corylus spp.)			
0802.21	-- In shell	20	20	none
0802.22	-- Shelled	20	20	none
	- Walnuts			
0802.31	-- In shell	20	20	none
0802.32	-- Shelled	20	20	none
	- Chestnuts (Castanea spp.)			
0802.41	-- In shell	20	20	none
0802.42	-- Shelled	20	20	none
	- Pistachios			
0802.51	-- In shell	20	20	none
0802.52	-- Shelled	20	20	none
	- Macadamia nuts			
0802.61	-- In shell	10	10	none
0802.62	-- Shelled	10	10	none
0802.70	- Kola nuts (Cola spp.)	10	10	none
0802.80	- Areca nuts	10	10	none
0802.90	- Other	20	20	none
08.03	Bananas, including plantains, fresh or dried			
0803.10	- Plantains	60	60	none
0803.90	- Other	60	60	none
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried			
0804.10	- Dates	20	20	none
0804.20	- Figs	20	20	none
0804.30	- Pineapples	40	40	none
0804.40	- Avocados	40	40	none
0804.50	- Guavas, mangoes and mangosteens	45	45	none
08.05	Citrus fruit, fresh or dried			
0805.10	- Oranges	60	60	none
	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids			
0805.21	-- Mandarins (including tangerines and satsumas)		60	change
0805.22	-- Clementines		60	change
0805.29	-- Other		60	change

HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
0805.40	- Grapefruit, including pomelos	10	10	none
0805.50	- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	10	10	none
0805.90	- Other	10	10	none
08.06	Grapes, fresh or dried			
0806.10	- Fresh	40	40	none
0806.20	- Dried	40	40	none
08.07	Melons (including watermelons) and papaws (papayas), fresh			
	- Melons (including watermelons)			
0807.11	- - Watermelons	10	10	none
0807.19	- - Other	10	10	none
0807.20	- Papaws (papayas)	10	10	none
08.08	Apples, pears and quinces, fresh			
0808.10	- Apples	40	40	none
0808.30	- Pears	40	40	none
0808.40	- Quinces	30	30	none
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh			
0809.10	- Apricots	60	60	none
	- Cherries:			
0809.21	- - Sour cherries (Prunus cerasus)	10	10	none
0809.29	- - Other	10	10	none
0809.30	- Peaches, including nectarines	60	60	none
0809.40	- Plums and sloes	60	60	none
08.10	Other fruit, fresh			
0810.10	- Strawberries	10	10	none
0810.20	- Raspberries, blackberries, mulberries and loganberries	10	10	none
0810.30	- Black-, white- or redcurrants and gooseberries	10	10	none
0810.40	- Cranberries, bilberries and other fruit of the genus Vaccinium	10	10	none
0810.50	- Kiwifruit	20	20	none
0810.60	- Durians	10	10	none
0810.70	- Persimmons	10	10	none
0810.90	- Other	10	10	none
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter			

HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
0811.10	- Strawberries	10	10	none
0811.20	- Raspberries, blackberries, mulberries, loganberries, black-, white- or redcurrants and gooseberries	10	10	none
0811.90	- Other	20	20	none
08.12	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			
0812.10	- Cherries	10	10	none
0812.90	- Other	10	10	none
08.13	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of this chapter			
081310	- Apricots	30	30	none
081320	- Prunes	30	30	none
081330	- Apples	20	20	none
081340	- Other fruit	30	30	none
081350	- Mixtures of nuts or dried fruits of this chapter	20	20	none
081400	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	10	10	none
09	COFFEE, TEA, MATÉ AND SPICES			
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion			
0901.11	- Coffee, not roasted			
0901.12	- - Not decaffeinated	0	0	none
0901.21	- - Decaffeinated	0	0	none
0901.21	- Coffee, roasted			
0901.22	- - Not decaffeinated	10	10	none
0901.22	- - Decaffeinated	10	10	none
0901.9010	- Other:			
0901.9010	- - Coffee husks and skins	5	5	none
0901.9090	- - Other	20	20	none
09.02	Tea, whether or not flavoured			
0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3kg	2	2	none
0902.20	- Other green tea (not fermented)	2	2	none

HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	2	2	none
0902.40	- Other black tea (fermented) and other partly fermented tea	2	2	none
0903.00	Maté	5	5	none
09.04	Pepper of the genus Piper; dried or crushed or ground fruit of the genus Capsicum or of the genus Pimenta			
	- Pepper (Piper)			
0904.11	-- Neither crushed nor ground	2	2	none
0904.12	-- Crushed or ground	2	2	none
	- Fruit of the genus Capsicum or of the genus Pimenta			
0904.21	-- Dried, neither crushed nor ground	2	2	none
0904.22	-- Crushed or ground	2	2	none
09.05	Vanilla			
0905.10	- Neither crushed nor ground	2	2	none
0905.20	- Crushed or ground	2	2	none
09.06	Cinnamon and cinnamon-tree flowers			
	- Neither crushed nor ground			
0906.11	-- Cinnamon (Cinnamomum zeylanicum Blume)	2	2	none
0906.19	-- Other	2	2	none
090620	- Crushed or ground	2	2	none
09.07	Cloves (whole fruit, cloves and stems)			
0907.10	- Neither crushed nor ground	2	2	none
0907.20	- Crushed or ground	2	2	none
09.08	Nutmeg, mace and cardamoms			
	- Nutmeg:			
0908.11	-- Neither crushed nor ground	2	2	none
0908.12	-- Crushed or ground	2	2	none
	- Mace:			
0908.21	-- Neither crushed nor ground	2	2	none
0908.22	-- Crushed or ground	2	2	none
	- Cardamoms:			
0908.31	-- Neither crushed nor ground	2	2	none
0908.32	-- Crushed or ground	2	2	none
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries			
	- Seeds of coriander			
0909.21	-- Neither crushed nor ground	2	2	none
0909.22	-- Crushed or ground	2	2	none
	- Seeds of cumin			

HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
0909.31	-- Neither crushed nor ground	2	2	none
0909.32	-- Crushed or ground	2	2	none
	- Seeds of anise, badian, caraway or fennel; juniper berries			
0909.61	-- Neither crushed nor ground	2	2	none
0909.62	-- Crushed or ground	2	2	none
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices			
	- Ginger			
0910.11	-- Neither crushed nor ground	2	2	none
0910.12	-- Crushed or ground	2	2	none
0910.20	- Saffron	2	2	none
0910.30	- Turmeric (curcuma)	2	2	none
	- Other spices			
0910.91	-- Mixtures referred to in note 1(b) to this chapter	2	2	none
0910.99	-- Other	2	2	none
10	CEREALS			
10.01	Wheat and meslin			
	- Durum wheat			
1001.11	-- Seed	0	0	none
1001.19	-- Other	0	0	none
	- Other:			
1001.91	-- Seed	0	0	none
1001.99	-- Other	0	0	none
10.02	Rye			
1002.10	- Seed	0	0	none
1002.90	- Other	0	0	none
10.03	Barley			
1003.10	- Seed	0	0	none
1003.90	- Other	0	0	none
10.04	Oats			
1004.10	- Seed	0	0	none
1004.90	- Other	0	0	none
10.05	Maize (corn)			
1005.10	- Seed	0	0	none
1005.90	- Other	0	0	none
10.06	Rice			
1006.10	- Rice in the husk (paddy or rough)	0	0	none
1006.20	- Husked (brown) rice	0	0	none

HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed	0	0	none
1006.40	- Broken rice	0	0	none
10.07	Grain sorghum			
1007.10	- Seed	0	0	none
1007.90	- Other	0	0	none
10.08	Buckwheat, millet and canary seed; other cereals			
1008.10	- Buckwheat	5	5	none
	- Millet			
1008.21	-- Seed	5	5	none
1008.29	-- Other	5	5	none
1008.30	- Canary seed	5	5	none
1008.40	- Fonio (Digitaria spp.)	5	5	none
1008.50	- Quinoa (Chenopodium quinoa)	5	5	none
1008.60	- Triticale	5	5	none
1008.90	- Other cereals	5	5	none
11	PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN			
1101.00	Wheat or meslin flour	2	2	none
11.02	Cereal flours other than of wheat or meslin			
1102.20	- Maize (corn) flour	2	2	none
1102.90	- Other	2	2	none
11.03	Cereal groats, meal and pellets			
	- Groats and meal			
1103.11	-- Of wheat	2	2	none
1103.13	-- Of maize (corn)	2	2	none
1103.19	-- Of other cereals	2	2	none
1103.20	- Pellets	2	2	none
11.04	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			
	- Rolled or flaked grains			
1104.12	-- Of oats	5	5	none
1104.19	-- Of other cereals	5	5	none
	- Other worked grains (for example, hulled, pearled, sliced or kibbled)			
1104.22	-- Of oats	5	5	none
1104.23	-- Of maize (corn)	5	5	none
1104.29	-- Of other cereals	5	5	none

HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
1104.30	- Germ of cereals, whole, rolled, flaked or ground	5	5	none
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes			
110510	- Flour, meal and powder	5	5	none
110520	- Flakes, granules and pellets	5	5	none
11.06	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			
1106.10	- Of the dried leguminous vegetables of heading 0713	5	5	none
1106.20	- Of sago or of roots or tubers of heading 0714	5	5	none
1106.30	- Of the products of Chapter 8	5	5	none
11.07	Malt, whether or not roasted			
1107.10	- Not roasted	10	10	none
1107.20	- Roasted	10	10	none
11.08	Starches; inulin			
	- Starches			
110811	-- Wheat starch	5	5	none
110812	-- Maize (corn) starch	5	5	none
110813	-- Potato starch	5	5	none
110814	-- Manioc (cassava) starch	5	5	none
110819	-- Other starches	5	5	none
110820	- Inulin	5	5	none
1109.00	Wheat gluten, whether or not dried	0	0	none
12	OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER			
12.01	Soya beans, whether or not broken			
120110	- Seed	0	0	none
120190	- Other	0	0	none
12.02	Groundnuts, not roasted or otherwise cooked, whether or not shelled or broken			
1202.30	- Seed	5	5	none
	- Other:			
1202.41	-- In shell	5	5	none
1202.42	-- Shelled, whether or not broken	5	5	none
1203.00	Copra	5	5	none
1204.00	Linseed, whether or not broken	2	2	none
12.05	Rape or colza seeds, whether or not broken			
1205.10	- Low erucic acid rape or colza seeds	5	5	none

HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
1205.90	- Other	5	5	none
1206.00	Sunflower seeds, whether or not broken	2	2	none
12.07	Other oil seeds and oleaginous fruits, whether or not broken			
1207.10	- Palm nuts and kernels	2	2	none
	- Cotton seeds			
1207.21	-- Seed	2	2	none
1207.29	-- Other	2	2	none
1207.30	- Castor oil seeds	2	2	none
1207.40	- Sesamum seeds	0	0	none
1207.50	- Mustard seeds	0	0	none
1207.60	- Safflower (Carthamus tinctorius) seeds	2	2	none
1207.70	- Melon seeds	2	2	none
	- Other:			
1207.91	-- Poppy seeds	5	5	none
1207.99	-- Other	2	2	none
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard			
1208.10	- Of soya beans	5	5	none
1208.90	- Other	5	5	none
12.09	Seeds, fruit and spores, of a kind used for sowing			
1209.10	- Sugar beet seeds	0	0	none
	- Seeds of forage plants			
1209.21	-- Lucerne (alfalfa) seeds	0	0	none
1209.22	-- Clover (Trifolium spp.) seeds	0	0	none
1209.23	-- Fescue seeds	0	0	none
1209.24	-- Kentucky blue grass (Poa pratensis L.) seeds	0	0	none
1209.25	-- Ryegrass (Lolium multiflorum Lam., Lolium perenne L.) seeds	0	0	none
1209.29	-- Other	0	0	none
1209.30	- Seeds of herbaceous plants cultivated principally for their flowers	0	0	none
	- Other:			
1209.91	-- Vegetable seeds	0	0	none
1209.99	-- Other	0	0	none
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin			
1210.10	- Hop cones, neither ground nor powdered nor in the form of pellets	5	5	none

HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
1210.20	- Hop cones, ground, powdered or in the form of pellets; lupulin	5	5	none
12.11	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, chilled, frozen or dried, whether or not cut, crushed or powdered			
1211.20	- Ginseng roots	2	2	none
1211.30	- Coca leaf	2	2	none
1211.40	- Poppy straw	2	2	none
1211.50	- Ephedra		2	change
1211.90	- Other	2	2	none
12.12	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 Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included			
	- Seaweeds and other algae			
1212.21	- - Fit for human consumption	2	2	none
1212.29	- - Other	2	2	none
	- Other			
1212.91	- - Sugar beet	2	2	none
1212.92	- - Locust beans (carob)	2	2	none
1212.93	- - Sugar cane	2	2	none
1212.94	- - Chicory roots	2	2	none
1212.99	- - Other	2	2	none
1213.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	2	2	none
12.14	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			
1214.10	- Lucerne (alfalfa) meal and pellets	2	2	none
1214.90	- Other	2	2	none
13	LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS			
13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)			
1301.20	- Gum Arabic	0	0	none

HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
1301.90	- Other	0	0	none
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products			
	- Vegetable saps and extracts			
1302.11	-- Opium	2	2	none
1302.12	-- Of liquorice	0	0	none
1302.13	-- Of hops	2	2	none
1302.14	-- Of ephedra		2	change
1302.19	-- Other	0	0	none
1302.20	- Pectic substances, pectinates and pectates - Mucilages and thickeners, whether or not modified, derived from vegetable products	0	0	none
1302.31	-- Agar-agar - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	0	0	none
1302.32		0	0	none
1302.39	-- Other	0	0	none
14	VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED			
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)			
1401.10	- Bamboos	5	5	none
1401.20	- Rattans	5	5	none
1401.90	- Other	5	5	none
[14.02]				
[14.03]				
14.04	Vegetable products not elsewhere specified or included			
1404.20	- Cotton linters	2	2	none
1404.90	- Other	2	2	none
15	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES			
15.01	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503			
1501.10	- Lard	10	10	none
1501.20	- Other pig fat	10	10	none

HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
1501.90	- Other	10	10	none
15.02	Fats of bovine animals, sheep or goats, other than those of heading 1503			
1502.10	- Tallow	5	5	none
1502.90	- Other	5	5	none
1503.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	5	5	none
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified			
1504.10	- Fish-liver oils and their fractions	5	5	none
1504.20	- Fats and oils and their fractions, of fish, other than liver oils	5	5	none
1504.30	- Fats and oils and their fractions, of marine mammals	5	5	none
1505.00	Wool grease and fatty substances derived therefrom (including lanolin)	5	5	none
1506.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	5	5	none
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified			
1507.10	- Crude oil, whether or not degummed	0	0	none
1507.90	- Other	0	0	none
15.08	Groundnut oil and its fractions, whether or not refined, but not chemically modified			
1508.10	- Crude Oil	5		
	- Other:			
1508.9010	- - - Put up for retail sale	10	10	none
1508.9090	- - - Other	5	5	none
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified			
	- Virgin			
1509.1010	- - - Put up for retail sale	10	10	none
1509.1090	- - - Other	5	5	none
	- Other			
1509.9010	- - - Put up for retail sale	10	10	none
1509.9090	- - - Other	5	5	none

HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
1510.00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509			
1510.0010	- - - Put up for retail sale	10	10	none
1510.0090	- - - Other	5	5	none
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified			
1511.10	- Crude oil	0	0	none
1511.90	- Other	0	0	none
15.12	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			
1512.11	- - Crude oil	0	0	none
1512.19	- - Other	0	0	none
	- Cotton-seed oil and its fractions			
1512.21	- - Crude oil, whether or not gossypol has been removed	0	0	none
1512.29	- - Other	0	0	none
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified			
	- Coconut (copra) oil and its fractions:			
1513.11	- - Crude oil	0	0	none
1513.19	- - Other:			
1513.1910	- - - Put up for retail sale	10	10	none
1513.1990	- - - Other	0	0	none
	- Palm kernel or babassu oil and fractions thereof			
1513.21	- - Crude oil	0	0	none
1513.29	- - Other	0	0	none
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified			
	- Low-erucic-acid rape or colza oil and its fractions			
1514.11	- - Crude oil	0	0	none
1514.19	- - Other	0	0	none
	- Other:			
1514.91	- - Crude oil	0	0	none
1514.99	- - Other:			

HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
1514.9910	--- Put up for retail sale	10	10	none
1514.9990	--- Other	5	5	none
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified			
	- Linseed oil and its fractions			
1515.11	-- Crude oil	0	0	none
1515.19	-- Other	10	10	none
	- Maize (corn) oil and its fractions			
1515.21	-- Crude oil	0	0	none
1515.29	-- Other	0	0	none
1515.30	- Castor oil and its fractions	5	5	none
	- Sesame oil and its fractions			
1515.5010	--- Put up for retail sale	10	10	none
1515.5090	--- Other:			
1515.5091	---- Half refined	2	2	none
1515.5099	---- Other	5	5	none
	- Other:			
1515.9010	--- Put up for retail sale	10	10	none
1515.9090	--- Other	5	5	none
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared			
1516.10	- Animal fats and oils and their fractions	20	20	none
	- Vegetable fats and oils and their fractions			
1516.2010	--- Cocoa butter substitutes	0	0	none
1516.2090	--- Other	10	10	none
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 1516			
	- Margarine, excluding liquid margarine:			
1517.1010	--- Put up for retail sale in packages = < 10 kg	20	20	none
1517.1090	--- Other	5	5	none
	- Other:			
1517.9010	--- Liquid margarine			
1517.9011	---- Put up for retail sale in packages = < 10 kg	20	20	none
1517.9019	---- Other	5	5	none
1517.9090	--- Other			

HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
1517.9091	----- Put up for retail sale	30	30	none
1517.9099	----- Other	10	10	none
1518.00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised 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	10	10	none
[15.19] 1520.00	Glycerol, crude; glycerol waters and glycerol lyes	2	2	none
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured			
1521.10	- Vegetable waxes	5	5	none
1521.90	- Other	5	5	none
1522.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	2	2	none
16	PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES			
1601.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	30	30	none
16.02	Other prepared or preserved meat, meat offal or blood			
1602.10	- Homogenized preparations	20	20	none
1602.20	- Of liver of any animal	20	20	none
	- Of poultry of heading 0105:			
1602.31	- - Of turkeys	20	20	none
1602.32	- - Of fowls of the species Gallus domesticus	20	20	none
1602.39	- - Other	20	20	none
	- Of swine			
1602.41	- - Hams and cuts thereof	30	30	none
1602.42	- - Shoulders and cuts thereof	30	30	none
1602.49	- - Other, including mixtures	30	30	none
1602.50	- Of bovine animals	20	20	none
1602.90	- Other, including preparations of blood of any animal		20	change

HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	5	5	none
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs			
1604.11	-- Salmon	5	5	none
1604.12	-- Herrings	5	5	none
1604.13	-- Sardines, sardinella and brisling or sprats	5	5	none
1604.14	-- Tuna, skipjack and bonito (Sarda spp.)	5	5	none
1604.15	-- Mackerel	5	5	none
1604.16	-- Anchovies	5	5	none
1604.17	-- Eels	5	5	none
1604.18	-- Shark fins		5	change
1604.19	-- Other	5	5	none
1604.20	- Other prepared or preserved fish	10	10	none
	- Caviar and caviar substitutes			
1604.31	-- Caviar	40	40	none
1604.32	-- Caviar substitutes	40	40	none
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved			
1605.10	- Crab	40	40	none
	- Shrimps and prawns			
1605.21	-- Not in airtight containers	40	40	none
160529	-- Other	40	40	none
160530	- Lobster	40	40	none
160540	- Other crustaceans	40	40	none
	- Molluscs			
160551	-- Oysters	40	40	none
160552	-- Scallops, including queen scallops	40	40	none
160553	-- Mussels	40	40	none
160554	-- Cuttlefish and squid	40	40	none
160555	-- Octopus	40	40	none
160556	-- Clams, cockles and arkshells	40	40	none
160557	-- Abalone	40	40	none
160558	-- Snails, other than sea snails	40	40	none
160559	-- Other	40	40	none
	- Other aquatic invertebrates			
160561	-- Sea cucumbers	40	40	none
160562	-- Sea urchins	40	40	none
160563	-- Jellyfish	40	40	none

HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
160569	-- Other	40	40	none
17	SUGARS AND SUGAR CONFECTIONERY			
17.01	Cane or beet sugar and chemically pure sucrose, in solid form			
	- Raw sugar not containing added flavouring or colouring matter			
1701.12	-- Beet sugar	20	20	none
1701.13	-- Cane sugar specified in subheading note 2 to this chapter	20	20	none
1701.14	-- Other cane sugar	20	20	none
	- Other:			
1701.91	-- Containing added flavouring or colouring matter	20	20	none
1701.99	-- Other:			
1701.9910	--- Chemically pure saccharose	5	5	none
1701.9990	--- Other	20	20	none
17.02	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			
	- Lactose and lactose syrup			
1702.11	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter:			
1702.1110	--- Pharmacopoeial	2	2	none
1702.1190	--- Other	10	10	none
1702.19	-- Other:			
1702.1910	--- Pharmacopoeial	2	2	none
1702.1990	--- Other	10	10	none
1702.20	- Maple sugar and maple syrup			
1702.2010	Pharmacopoeial	2	2	none
1702.2090	Other	10	10	none
	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose			
17023010	--- Pharmacopoeial	2	2	none
17023090	--- Other	10	10	none
	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar			
17024010	--- Pharmacopoeial	2	2	none
17024090	--- Other	10	10	none

HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
170250	- Chemically pure fructose	5	5	none
170260	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	10	10	none
	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose			
1702.9010	- - - Chemically pure maltose	5	5	none
1702.9090	- - - Other	10	10	none
17.03	Molasses resulting from the extraction or refining of sugar			
1703.10	- Cane molasses	10	10	none
1703.90	- Other	10	10	none
17.04	Sugar confectionery (including white chocolate), not containing cocoa			
1704.10	- Chewing gum, whether or not sugar-coated	60	60	none
1704.90	- Other	60	60	none
18	COCOA AND COCOA PREPARATIONS			
1801.00	Cocoa beans, whole or broken, raw or roasted	0	0	none
1802.00	Cocoa shells, husks, skins and other cocoa waste	0	0	none
18.03	Cocoa paste, whether or not defatted			
1803.10	- Not defatted	0	0	none
1803.20	- Wholly or partly defatted	0	0	none
1804.00	Cocoa butter, fat and oil	2	2	none
1805.00	Cocoa powder, not containing added sugar or other sweetening matter	2	2	none
118.06	Chocolate and other food preparations containing cocoa			
1806.10	- Cocoa powder, containing added sugar or other sweetening matter	20	20	none
	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg			
180620	- Other, in blocks, slabs or bars	20	20	none
180631	- - Filled	40	40	none
180632	- - Not filled	40	40	none
180690	- Other	40	40	none

HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
19	PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS			
	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included			
19.01	- Preparations suitable for infants or young children, put up for retail sale			
	- - - Preparations of infant milk, similar to mother's milk and dairy preparations children, half creamy or acidic or therapeutic	0	0	none
1901.1010				
1901.1090	- - - Other	5	5	none
1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 1905	20	20	none
	- Other:			
	- - - Preparations of infant milk, similar to mother's milk and dairy preparations children, half creamy or acidic or herapeutic not for retail sale	0	0	none
1901.9010				
1901.9020	- - - Other preparations for infant food, not for retail sale	5	5	none
1901.9030	- - - Dairy substitutes for calves feed	5	5	none
1901.9040	- - - Food for patients with tumors and the failure of the digestive system, kidney and liver	0	0	none
1901.9090	- - - Other	10	10	none
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared			
	- Uncooked pasta, not stuffed or otherwise prepared			
1902.11	- - Containing eggs	30	30	none
1902.19	- - Other	30	30	none
1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared	30	30	none
1902.30	- Other pasta	30	30	none
1902.40	- Couscous	30	30	none

HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
1903.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms			
1903.0010	--- Of potato starch	10	10	none
1903.0090	--- Other	5	5	none
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included			
1904.10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	30	30	none
1904.20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	30	30	none
1904.30	- Bulgur wheat	30	30	none
1904.90	- Other	30	30	none
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products			
1905.10	- Crispbread	60	60	none
1905.20	- Gingerbread and the like	60	60	none
	- Sweet biscuits; waffles and wafers			
1905.31	-- Sweet biscuits	60	60	none
1905.32	-- Waffles and wafers	60	60	none
1905.40	- Rusks, toasted bread and similar toasted products	60	60	none
	- Other:			
1905.9010	--- Empty cachets of a kind suitable for pharmaceutical use	2	2	none
1905.9090	--- Other	30	30	none
20	PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS			
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid			
2001.10	- Cucumbers and gherkins	20	20	none
2001.90	- Other	20	20	none
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid			

HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
2002.10	- Tomatoes, whole or in pieces	20	20	none
2002.90	- Other	5	5	none
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid			
2003.10	- Mushrooms of the genus Agaricus	20	20	none
2003.90	- Other	20	20	none
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006			
2004.10	- Potatoes	20	20	none
2004.90	- Other vegetables and mixtures of vegetables	20	20	none
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006			
	- Homogenised vegetables			
2005.10	Homogenised vegetables put up for retail sale as infant food or for dietetic purposes, in containers of <= 250 g			
2005.1010	- - - For infant food	5	5	none
2005.1090	- - - Other	20	20	none
2005.20	- Potatoes	20	20	none
2005.40	- Peas (Pisum sativum)	20	20	
	- Beans (Vigna spp., Phaseolus spp.)			
2005.51	- - Beans, shelled	20	20	none
2005.59	- - Other	20	20	none
2005.60	- Asparagus	20	20	none
2005.70	- Olives	20	20	none
2005.80	- Sweetcorn (Zea mays var.saccharata)	20	20	none
	- Other vegetables and mixtures of vegetables			
2005.91	- - Bamboo shoots	20	20	none
2005.99	- Other	20	20	none
2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	20	20	none
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter			
	- Homogenised preparations			
2007.1010	- - - For infant food	5	5	none
2007.1090	- - - Other	20	20	none
	- Other:			

HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
2007.91	-- Citrus fruit	20	20	none
2007.99	-- Other	20	20	none
20.08	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, groundnuts and other seeds, whether or not mixed together			
2008.11	-- Groundnuts	20	20	none
2008.19	-- Other, including mixtures	60	60	none
2008.20	- Pineapples	40	40	none
2008.30	- Citrus fruit	60	60	none
2008.40	- Pears	60	60	none
2008.50	- Apricots	60	60	none
2008.60	- Cherries	60	60	none
2008.70	- Peaches, including nectarines	60	60	none
2008.80	- Strawberries	60	60	none
	- Other, including mixtures other than those of subheading 2008.19			
2008.91	-- Palm hearts	20	20	none
2008.93	-- Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>)	20	20	none
2008.97	-- Mixtures:			
2008.9710	--- Put up for retail sale in packages + < 10 kg	60	60	none
2008.9790	--- Other	40	40	none
2008.99	-- Other:			
2008.9910	--- For put up for retail sale in packages + < 10 kg	60	60	none
2008.9990	--- Other	20	20	none
20.09	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			
2009.11	-- Frozen	60	60	none
2009.12	-- Not frozen, of a Brix value not exceeding 20	60	60	none
2009.19	-- Other	60	60	none
	- Grapefruit (including pomelo) juice			
2009.21	-- Of a Brix value not exceeding 20	60	60	none
2009.29	-- Other	60	60	none
	- Juice of any other single citrus fruit			

HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
200931	-- Of a Brix value not exceeding 20	60	60	none
200939	-- Other - Pineapple juice	60	60	none
200941	-- Of a Brix value not exceeding 20	60	60	none
200949	-- Other	60	60	none
200950	- Tomato juice - Grape juice (including grape must)	60	60	none
200961	-- Of a Brix value not exceeding 30	60	60	none
200969	-- Other - Apple juice	60	60	none
200971	-- Of a Brix value not exceeding 20	60	60	none
200979	-- Other - Juice of any other single fruit or vegetable	60	60	none
200981	-- Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice	60	60	none
200989	-- Other - Mixtures of juices	60	60	none
2009.9010	--- Put up for retail sale in packages + < 10 kg	60	60	none
2009.9090	--- Other	40	40	none
21	MISCELLANEOUS EDIBLE PREPARATIONS			
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof			
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee			
2101.11	-- Extracts, essences and concentrates	30	30	none
2101.12	-- Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	30	30	none
2101.20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté	30	30	none
2101.30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	30	30	none

HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading[3002]); prepared baking powders			
2102.10	- Active yeasts	10	10	none
2102.20	- Inactive yeasts; other single-cell micro-organisms, dead	10	10	none
	- Prepared powders for fermentation:			
2102.3010	--- For medical use	2	2	none
2102.3090	--- Other	10	10	none
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard			
2103.10	- Soya sauce	20	20	none
2103.20	- Tomato ketchup and other tomato sauces	20	20	none
2103.30	- Mustard flour and meal and prepared mustard	20	20	none
210390	- Other	20	20	none
21.04	Soups and broths and preparations therefor; homogenised composite food preparations			
2104.10	- Soups and broths and preparations therefor	20	20	none
	- Homogenised composite food preparations			
2104.2010	--- Infant food	5	5	none
2104.2090	--- Other	30	30	none
2105.00	Ice cream and other edible ice, whether or not containing cocoa	45	45	none
21.06	Food preparations not elsewhere specified or included			
210610	- Protein concentrates and textured protein substances	5	5	none
	- Other:			
2106.9010	--- Food for patients with tumors and the failure of the digestive system, kidney and liver	0	0	none
	--- Compound alcoholic preparations, not on the basis of odoriferous substances, of a kind used in the beverage industry. (The tourism sector, as determined by the Minister of Finance in agreement with the Minister of Tourism, shall be subject to a tax rate of 300% or to the category in which it is in whichever is lower.)			
2106.9020		3000	3000	none
2106.9090	--- Other	5	5	none
22	BEVERAGES, SPIRITS AND VINEGAR			
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow			

HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
2201.10	- Mineral waters and aerated waters	30	30	none
2201.90	- Other	30	30	none
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009			
2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	30	30	none
	- Other:			
2202.91	- - Non-alcoholic beer	30	30	none
2202.99	- - Other	30	30	none
2203.00	Beer made from malt	1200	1200	none
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009			
2204.10	- Sparkling wine	3000	3000	none
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol			
2204.21	- - In containers holding 2 litres or less	1800	1800	none
2204.22	- - In containers holding more than 2 litres but not more than 10 litres	1800	1800	none
2204.29	- - Other	1800	1800	none
2204.30	- Other grape must	600	600	none
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances			
2205.10	- In containers holding 2 litres or less	3000	3000	none
2205.90	- Other	3000	3000	none
2206.00	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	3000	3000	none
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength			
2207.10	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher:			
2207.1010	- - - Pharmacopoeial	2	2	none
2207.1090	- - - Other	10	10	none

HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
2207.20	- Ethyl alcohol and other spirits, denatured, of any strength	10	10	none
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages			
2208.20	- Spirits obtained by distilling grape wine or grape marc	3000	3000	none
2208.30	- Whiskies	3000	3000	none
2208.40	- Rum and other spirits obtained by distilling fermented sugar-cane products	3000	3000	none
2208.50	- Gin and Geneva	3000	3000	none
2208.60	- Vodka	3000	3000	none
2208.70	- Liqueurs and cordials	3000	3000	none
	- Other:			none
2208.9010	- - - Ethyl alcohol but not denatured	30	30	none
2208.9090	- - - Other	3000	3000	none
2209.00	Vinegar and substitutes for vinegar obtained from acetic acid	30	30	none
23	RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER			
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves			
2301.10	- Flours, meals and pellets, of meat or meat offal; greaves	2	2	none
2301.20	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	2	2	none
23.02	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			
2302.10	- Of maize (corn)	2	2	none
230230	- Of wheat	2	2	none
230240	- Of other cereals	2	2	none
230250	- Of leguminous plants	2	2	none
23.03	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			
2303.10	- Residues of starch manufacture and similar residues	2	2	none

HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
2303.20	- Beet-pulp, bagasse and other waste of sugar manufacture	2	2	none
2303.30	- Brewing or distilling dregs and waste	2	2	none
2304.00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	5	5	none
2305.00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil	2	2	none
23.06	Oilcake 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			
2306.10	- Of cotton seeds	2	2	none
2306.20	- Of linseed	2	2	none
2306.30	- Of sunflower seeds	2	2	none
	- Of rape or colza seeds			
2306.41	- - Of low erucic acid rape or colza seeds	2	2	none
2306.49	- - Other	2	2	none
2306.50	- Of coconut or copra	2	2	none
230660	- Of palm nuts or kernels	2	2	none
230690	- Other	2	2	none
2307.00	Wine lees; argol	5	5	none
230800	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	2	2	none
23.09	Preparations of a kind used in animal feeding			
230910	- Dog or cat food, put up for retail sale	40	40	none
	- Other:			
2309.9010	- - - Additions contain vitamins or anti-bacterial (antibiotic)	0	0	none
2309.9090	- - - Other	5	5	none
24	TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES			
24.01	Unmanufactured tobacco; tobacco refuse			
240110	- Tobacco, not stemmed/stripped	EGP9/net kg	EGP9/net kg	none
240120	- Tobacco, partly or wholly stemmed/stripped	EGP6.1/net kg	EGP6.1/net kg	none

HS Code	Description	Decree 184/2013 and subsequent amendments	Decree 419/2018	Change/None
240130	- Tobacco refuse	EGP6.1/net kg	EGP6.1/net kg	none
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes			
2402.10	- Cigarettes containing tobacco	EGP150/net kg	EGP150/net kg	none
2402.20	- Cigarettes containing tobacco	EGP100/net kg	EGP100/net kg	none
	- Other:			
2402.9010	--- Cigarettes	EGP100/net kg	EGP100/net kg	none
2402.9090	--- Other	EGP150/net kg	EGP150/net kg	none
24.03	Other manufactured tobacco and manufactured tobacco substitutes; 'homogenised' or 'reconstituted' tobacco; tobacco extracts and essences			
	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion			
2403.11	-- Water-pipe tobacco (excl. tobacco-free. See subheading note 1.)	EGP9/net kg	EGP9/net kg	none
2403.19	-- Other	EGP9/net kg	EGP9/net kg	none
	- Other:			
240391	-- 'Homogenised' or 'reconstituted' tobacco	EGP8/net kg	EGP8/net kg	none
240399	-- Other:			
24039910	--- Tobacco minced or chopped or chewable	EGP9/net kg	EGP9/net kg	none
24039920	--- Tobacco extracts and essences	20	20	none
24039990	--- Other, including snuff	EGP8/net kg	EGP8/net kg	none
2501.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water	2	2	none