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POLICY

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China - Peoples Republic of

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China Announces Tariff Reductions for Asia-Pacific Trade Agreement Members

Report Categories:

Trade Policy Monitoring

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Report Highlights:

On June 19, 2018, China's Ministry of Finance announced that as part of the Second Amendment to the Asia-Pacific Trade Agreement, China will reduce tariffs on imports of a number of products, including 415 agricultural and related products. These reductions apply to Bangladesh, India, Laos, South Korea, and Sri Lanka, who are members of the Asia-Pacific Trade Agreement. The new tariffs will be effective on July 1, 2018. The agricultural and related products receiving reduced tariffs include, soybeans, rapeseed, soybean meal, numerous fish and forestry products, and horticultural products, among others. 144 of the tariff reductions are on products that the United States is facing increased tariffs on from China, as part of China's response to the U.S. 232 and 301 Investigations. China has announced that it will enact tariffs in response to the U.S. 301 Investigation effective July 6, 2018.

Summary

On June 19, 2018, China's Ministry of Finance (MOF) issued the announcement; "Implementing the Conventional Tariff of the Second Amendment to the Asia-Pacific Trade Agreement" that states that China will reduce tariffs on imports of a number of products, including 415 agricultural and related products from the Asia-Pacific Trade Agreement member countries, which include, Bangladesh, India, Laos, South Korea, and Sri Lanka. The new tariffs will be effective on July 1, 2018.

The tariff reductions apply to numerous products, including soybeans, soybean meal, numerous fishery products, forestry products, hides and skins, and horticultural products, among others. The tariff rate for soybeans for the Asia-Pacific Trade Agreement members has been reduced to zero from the Most Favored Nation (MFN) rate of three percent. Rapeseed, soybean meal, fish meal, and barley tariffs have also been reduced to zero for members, from the MFN rates of nine, five, two, and three percent, respectively. Other products will see a reduction in the MFN rate ranging from 16 percent to less than one percent.

Out of the 415 agricultural and related products receiving tariff reductions, 144 of them are the same agricultural and related products that the United States is now facing increased tariffs on as part of China's response to the U.S. 232 and 301 Investigations. On June 16, 2018, MOF announced a revised list of U.S. products that are subject to an additional 25 percent tariff in response to the U.S. 301 Investigation. U.S. soybeans will face an applied tariff of 28 percent as of July 6, 2018. Please see GAIN report [CH 18034](#) for more information about these additional tariffs.

Below is an unofficial translation of the announcement by MOF and a translation of the new tariff schedule for the 415 agricultural and related products.

Disclaimer

In the event of a discrepancy or discrepancies between this summary and the complete regulation or announcement as published in Mandarin, the latter shall prevail.

**UNOFFICIAL TRANSLATION OF THE MINISTRY OF FINANCE
ANNOUNCEMENT**

State Council Tariff Committee Announcement on
“Implementing the Conventional Tariff of the Second Amendment to the Asia-Pacific Trade
Agreement”
Tariff Committee Notice [2018] No. 27

General Administration of Customs:

Pursuant to the Regulations of the People's Republic of China on Import and Export Tariffs and the Second Amendment to the Asia-Pacific Trade Agreement approved by the State Council, it has been decided that the imports of goods originating in Bangladesh, India, Laos, South Korea, and Sri Lanka will be applied to the conventional tariff of “the Second Amendment to the Asia-Pacific Trade Agreement” effective on July 1, 2018. The specific tariff schedule is attached.

It is hereby noticed.

Attachment: Conventional Tariff Rate of “Asia-Pacific Trade Agreement”
State Council Tariff Committee
June 19, 2018

Download attachment:
[Conventional Tariff Rate of "Asia Pacific Trade Agreement"](#)

END UNOFFICIAL TRANSLATION

Attachment 1. Tariff Schedule

2018 H.S. Code	Product Description	MFN Rate (%)	Agreement Rate Effective on July 1, 2018 (%)
01064190	Bees, other	10	9
01064990	Other insects	10	9
01069090	Other animals	10	9
03019190	Other, live trout	10.5	8
03019290	Other live eels	10	6.7
03019390	Other live carp	10.5	8
03019491	Atlantic Bluefin Tunas	10.5	8
03019492	Pacific Bluefin Tunas	10.5	8
03019590	Other live Southern Bluefin tunas	10.5	8
03019992	Puffer fish	10.5	8
03019993	Other cyprinidae fish	10.5	8
03019999	Other (including other live fish, and other endangered live fish)	10.5	8
03021900	Other (including other salmon, fresh or chilled)	12	8
03022100	Halibut, fresh or chilled	12	9
03022200	Plaice, fresh or chilled	12	9
03022300	Sole, fresh or chilled	12	9
03022400	Turbot	12	6
03022900	Other (10 digit codes includes arrowtooth halibut, fresh or chilled; other flat fish, fresh or chilled; tunas; skipjack or stripe bellied bonito)	12	6
03023100	Albacore or long finned tunas, fresh or chilled	12	9
03023200	Yellowfin tunas, fresh or chilled	12	9
03023300	Skipjack or stripe-bellied bonito, fresh or chilled	12	8
03023520	Pacific Blue Fin Tunas, fresh or chilled	12	8
03023900	Other (includes Herrings, anchovies, sardines, sardinella, brisling or sprats, mackerel, Indian mackerels, seer fishes, jack and horse mackerel, jacks, crevalles, cobia, silver pomfrets, Pacific saury, capelin, swordfish, Kawakawa, bonitos, marlins, sailfishes, spearfish)	12	8
03024100	Herring, fresh or chilled (Atlantic and Pacific Herrings)	12	8
03024200	Anchovies, fresh or chilled	12	8

03024300	Sardines, fresh or chilled	12	8
03024400	Mackerel, fresh or chilled	12	8
03024500	Jack and horse mackerel, fresh or chilled	12	8
03024600	Cobia, fresh or chilled	12	8
03024700	Swordfish, fresh or chilled	12	8
03024900	Other (Fish of the families Bregmacerosotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae)	12	8
03025100	Cod, fresh or chilled (Atlantic, Greenland, Pacific Cod)	12	8
03025200	Haddock, fresh or chilled	12	8
03025300	Coalfish, fresh or chilled	12	8
03025400	Hake, fresh or chilled	12	8
03025500	Alaska Pollack, fresh or chilled	12	8
03025600	Blue whittings, fresh or chilled	12	8
03025900	Other cod fish, fresh or chilled	12	8
03027200	Catfish, fresh or chilled	12	8
03027300	Carp, fresh or chilled	12	8
03027400	Eel, fresh or chilled	12	8
03027900	Nile perch, fresh or chilled	12	8
03028100	Dogfish and other sharks, fresh or chilled	12	9
03028200	Rays and skates, fresh or chilled	12	8
03028300	Toothfish, fresh or chilled	12	8
03028400	Seabass, fresh or chilled	12	8
03028500	Seabream, fresh or chilled	12	8
03028910	Scabber fish, fresh or chilled	12	8
03028920	Yellow croaker, fresh or chilled	12	8
03028930	Tilapia, fresh or chilled	12	8
03028940	Puffer fish, fresh or chilled	12	8
03028990	Other, fresh or chilled	12	8
03029200	Shark fins, fresh or chilled	12	9
03031100	Frozen sockeye salmon	10	6.7
03031200	Frozen other Pacific salmon	10	6.7
03031900	Frozen Salmonidae, nes	10	6.7
03032300	Frozen tilapias	10	5
03032400	Frozen catfish	10	5
03032500	Frozen carp	10	5
03032600	Frozen eels	12	8
03032900	Frozen Nile perch and snakeheads	10	5
03033110	Frozen Greenland halibut	10	6.7

03033190	Other frozen halibut	10	6.7
03033200	Frozen plaice	12	8
03033300	Frozen sole	12	8
03033400	Frozen turbot	10	8
03033900	Frozen flat fish (excl. halibut, plaice & sole)	10	8
03034100	Frozen albacore or long finned tunas	12	9
03034200	Frozen yellowfin tunas	12	9
03034300	Frozen skipjack or stripe-bellied bonito	12	9
03034520	Frozen Pacific Bluefin tunas	12	9
03034900	Frozen tunas, other	12	9
03035100	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), frozen, excluding livers and roes	10	6.7
03035300	Frozen sardines, brisling or sprats	12	8
03035400	Frozen mackerel	10	6.7
03035500	Frozen jack and horse mackerel	10	5
03035600	Frozen cobia	10	5
03035700	Swordfish, frozen	10	5
03035900	Frozen Indian mackerel, Spanish mackerel	10	5
03036300	Cod, frozen	10	6.7
03036400	Frozen mackerel	12	8
03036500	Frozen coalfish	12	8
03036700	Frozen Alaska Pollack	10	5
03036800	Frozen blue whittings	10	5
03036900	Other fish in Bregmacerotidae et all, etc. frozen	10	5
03038100	Frozen dogfish & sharks	12	9
03038200	Frozen rays and skates	10	5
03038300	Toothfish, frozen	10	5
03038400	Frozen sea-bass	12	8
03038910	Frozen scabber fish (<i>trichurius</i>)	10	5
03038920	Frozen yellow croaker (<i>pseudosicaena</i>)	10	5
03038930	Frozen tilapia	10	5
03038990	Frozen fish	10	5
03039100	Frozen fish liver, roe and milt	10	9
03039200	Shark fins, frozen	12	9
03039900	Fins and other frozen fish offal	10	6.7
03043100	Tilapia, fresh or chilled fillets	12	9
03043200	Catfish, fresh or chilled fillets	12	9
03043300	Nile perch, fresh or chilled fillets	12	9

03043900	Other (includes fresh or chilled fillets or marbled eels, fresh or chilled fillets of European eels, fresh or chilled fillets of Carp, and snakeheads)	12	9
03044100	Pacific salmon, fresh or chilled fillets	12	9
03044200	Trout, fresh or chilled fillets	12	9
03044300	Flat fish, fresh or chilled fillets	12	9
03044400	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moriade, and Muraenolepididae, fresh or chilled fillets	12	9
03044500	Swordfish, fresh or chilled fillets	12	9
03044600	Toothfish, fresh or chilled fillets	12	9
03044700	Dogfish and other sharks, fresh or chilled fillets	12	9
03044800	Ray and skates, fresh or chilled fillets	12	9
03044900	Other fresh or chilled fillets	12	9
03045100	Tilapias, Catfish, Carp, eels, Nile perch, and snake-heads, fresh or chilled	12	9
03045200	Salmonoids, fresh or chilled	12	9
03045300	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moriade, and Muraenolepididae, fresh or chilled	12	9
03045400	Swordfish, fresh or chilled	12	9
03045500	Toothfish, fresh or chilled	12	9
03045600	Dogfish and other sharks, fresh or chilled	12	9
03045700	Ray and skates, fresh or chilled	12	9
03045900	Other, fresh or chilled	12	9
03053100	Tilapias, Catfish, Carp, eels, Nile perch, and snake-heads, fish fillets, dried, salted	10	7.8
03053200	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae, and Muraenolepididae, fish fillets, dried, salted	10	7.8
03053900	Other fish fillets, dried, salted	10	7.8
03056100	Herrings, salted or in brine, other than edible fish offal	16	11
03056200	Cod (Atlantic cod, Greenland cod, Pacific cod)	16	12
03056300	Anchovies, salted or in brine, other than edible fish offal	16	12
03061200	Frozen lobsters	10	7.2
03061611	Frozen shelled cold-water shrimps	8	4
03061612	Frozen northern pandalus	5	2.5
03061619	Frozen other cold-water shrimps	5	2.5
03061621	Frozen shelled cold-water prawns	8	4
03061629	Frozen other cold-water prawns	5	2.5

03061711	Frozen shelled shrimps	8	4
03061719	Frozen other shrimps	5	2.5
03061721	Frozen shelled prawns	8	4
03061729	Frozen shelled prawns	5	2.5
03073200	Frozen Mussels	14	9.8
03073900	Dried/Salted/Smoked Mussels	14	9.8
03074310	Frozen Cuttle Fish and squid	12	10
03074910	Dried/Salted/Smoked Cuttle Fish and Squid	12	10
04021000	Milk & cream in solid forms, fat $\leq 1.5\%$	10	7
04022100	Milk & cream in solid forms, fat $> 1.5\%$, not sweetened	10	7
04052000	Dairy spreads	10	8.1
05040011	Hog casings, salted (excluding hog fat-ends)	20	10
05040012	Sheep casings, salted	18	9
05040013	Goat casings, salted	18	9
05040014	Hog fat-ends, salted	20	10
05040019	Casings, other	18	9
05040021	Cold, frozen gizzard	¥1.3/kg	10
05040029	Gizzard, other	20	10
05040090	Fresh, chilled, frozen, salted, dried guts, bladders and stomachs of other animals	20	10
05051000	Feathers of a kind used for stuffing; down	10	7.5
06011010	Stigma croci corms, dormant	4	2
06011029	Other lily corms, dormant	5	2.5
06011099	Other bulbs, tubers, tuberous roots, dormant,	5	2.5
06012000	Bulbs, tubers, tuberous roots, corms, chicory plants and roots, in growth or in flower	15	7.5
06022090	Trees, shrubs and bushes, of kinds which bear edible fruit or nuts, other	10	5
06029099	Other live plants, not for seed use	10	5
06031100	Fresh roses	10	5
06031200	Fresh carnations	10	5
06031300	Fresh orchids	10	5
06031400	Fresh chrysanthemums	10	5
06031500	Fresh Lily	10	5
06031900	Other fresh flowers	10	5
06039000	Cut flowers and flower buds, dried, dyed or otherwise prepared	23	11.5
07019000	Other potatoes, fresh or chilled	13	9
07031010	Onions, Fresh Or Chilled	13	6.5
07031020	Shallots, Fresh Or Chilled	13	6.5
07032010	Bulbs of Garlic, Fresh Or Chilled	13	6.5

07032020	Stems or seedlings of garlic, fresh or chilled	13	6.5
07032090	Other parts of garlic, fresh or chilled	13	6.5
07070000	Cucumbers & Gherkins, Fresh Or Chilled	13	6.5
07081000	Peas, fresh or chilled	13	6.5
07082000	Beans, fresh or chilled	13	6.5
07089000	Leguminous vegetables, fresh or chilled, nes	13	6.5
07092000	Asparagus, fresh or chilled	13	6.5
07093000	Aubergines, fresh or chilled	13	6.5
07096000	Fruits of genus Capsicum or Pimenta, fresh or chilled	13	6.5
07119031	Bamboo shoots, in brine	13	6.5
07119034	Garlic, in brine	13	6.5
07119039	Other vegetables, in brine; mixtures of vegetables	13	6.5
07119090	Other vegetables, provisionally preserved; mixture of vegetables	13	6.5
07123100	Dried Mushrooms Of The Genus Agaricus	13	9
07123910	Dried Shiitake	13	9
07123920	Dried Winter Mushroom	13	9
07123950	Dried Cepe (Boletus Edulis)	13	9
07123991	Dried Tripe Bacteria	13	9
07123999	Dried Mushrooms/Truffles, Nes	13	9
07133190	Other Dried Beans of the species Vigna Mungo	3	1.5
07133400	Bambara beans, dried, shelled	7	3.5
07133500	Dried Cow Peas, Shelled	7	3.5
07133900	Dried Beans (Vigna Spp./Phaseolus Spp.), Shelled	7	3.5
07142019	Other Fresh Sweet Potatoes	13	6.5
07142020	Dried Sweet Potatoes	13	6.5
07142030	Chilled or frozen sweet potatoes	13	6.5
07143000	Yams	13	6.5
07144000	Taros (Colocasia esculenta)	13	6.5
07145000	Yautia	13	6.5
07149010	Water chestnut, fresh or dried, chilled, frozen	13	6.5
07149029	Lotus roots, other, fresh or dried	13	6.5
07149090	Roots/Tubers With High Starch Content, Fresh or Chilled	13	6.5
08011100	Desiccated Coconuts	12	6
08011200	Coconuts In The Inner Shell (Endocarp)	12	6
08011990	Other fresh Coconuts	12	6
08028000	Areca Nuts	10	5
08031000	Plantains, Fresh Or Dried	10	6.9
08039000	Other Bananas, Fresh Or Dried	10	6.9
08043000	Pineapples, Fresh Or Dried	12	7.9
08044000	Avocados, Fresh Or Dried	25	12.5

08045010	Guavas, Fresh Or Dried	15	7.5
08045020	Mangoes, Fresh Or Dried	15	10.6
08045030	Mangosteens, Fresh Or Dried	15	7.5
08055000	Lemons And Limes, Fresh Or Dried	11	5.5
08059000	Citrus Fruit, Fresh Or Dried	30	15
08071100	Watermelons, Fresh	25	12.5
08071910	Hami Melons, Fresh	12	6
08071920	Cantaloupe and Galia melons, fresh	12	6
08071990	Other melons, fresh	12	6
08083010	Ya Pears and Snowy Pears, Fresh	12	10
08083020	Fragrant pears, fresh	12	10
08105000	Kiwifruit, Fresh	20	16.4
08107000	Persimmons, Fresh	20	16.4
08109010	Lychee, Fresh	30	20.1
08109070	Wax Apple, Fresh	20	16.4
08109080	Dragon Fruit, Fresh	20	16.4
08109090	Other Fruit, Fresh	20	16.4
09021010	Green tea, flavored, in immediate packing of a content not exceeding 3 kg	15	7.5
09021090	Green tea, other, in immediate packing of a content not exceeding 3 kg	15	7.5
09022010	Green tea, flavored, in immediate packing of a content exceeding 3 kg	15	7.5
09022090	Green tea, other, in immediate packing of a content exceeding 3 kg	15	7.5
09023010	Black tea, Oolong tea, in immediate packing of a content not exceeding 3 kg	15	7.5
09023020	Black tea, Pu-er tea, in immediate packing of a content not exceeding 3 kg	15	7.5
09023090	Black tea, other, in immediate packing of a content not exceeding 3 kg	15	7.5
09024010	Black tea, Oolong tea, in immediate packing of a content exceeding 3 kg	15	7.5
09024020	Black tea, Pu-er tea, in immediate packing of a content exceeding 3 kg	15	7.5
09024090	Black tea, other, in immediate packing of a content exceeding 3 kg	15	7.5
09041200	Pepper, crushed or ground	20	10
09042100	Chili, dried, neither crushed nor ground	20	10
09042200	Chili, crushed or ground	20	10
09093100	Seeds of cumin, neither crushed nor ground	15	7.5
09093200	Seeds of cumin, crushed or ground	15	7.5
09101100	Ginger, neither crushed nor ground	15	7.5

09101200	Ginger, crushed or ground	15	7.5
09103000	Turmeric	15	7.5
09109100	Mixtures of spices	15	7.5
10039000	Barley, other (not for seed)	3	0
11063000	Flour, meal and powder of the products of Chapter 8	20	10
12019010	Yellow Soya Beans, Not For Cultivation	3	0
12019020	Black Soya Beans, Not For Cultivation	3	0
12019030	Green Soya Beans, Not For Cultivation	3	0
12019090	Other Soya Beans, Not For Cultivation	3	0
12030000	Copra	15	7.5
12051090	Low erucic acid rape or colza seeds, other, not for cultivation	9	0
12059090	Rape or colza seeds, other, not for cultivation	9	0
12074090	Sesame seeds, other, not for cultivation	10	9
12112020	Wild ginseng (other than American ginseng), fresh, chilled, frozen or dried	20	16.4
12115000	Ephedra, fresh, chilled, frozen or dried	9	4.5
12119011	Radix angelicae sinensis, fresh, chilled, frozen or dried	6	3
12119012	Radix pseudo ginseng fresh, chilled, frozen or dried	6	3
12119013	Radix codonopsis, fresh, chilled, frozen or dried	6	3
12119014	Rhizoma coptidis, fresh, chilled, frozen or dried	6	3
12119015	Flos Crysantemi, fresh, chilled, frozen or dried	6	3
12119016	Cordyceps sinensis, fresh, chilled, frozen or dried	6	3
12119017	Bulbs fritillariae tunbergii, fresh, chilled, frozen or dried	6	3
12119018	Rhizoma ligustici, fresh, chilled, frozen or dried	6	3
12119019	Rhizoma pinelliae, fresh, chilled, frozen or dried	6	3
12119021	Radix paeoniae lactiflorae, fresh, chilled, frozen or dried	6	3
12119022	Rhizoma gastrodiae, fresh, chilled, frozen or dried	6	3
12119023	Radix astragali, fresh, chilled, frozen or dried	6	3
12119024	Rhubarb, fresh, chilled, frozen or dried	6	3
12119025	Rhizoma atractylodis macrocephalae, fresh, chilled, frozen or dried	6	3
12119026	Radix remanniae, fresh, chilled, frozen or dried	6	3
12119027	Flos sophorae, fresh, chilled, frozen or dried	6	3
12119028	Cortex eucommiae, fresh, chilled, frozen or dried	6	3
12119029	Poria, fresh, chilled, frozen or dried	6	3
12119031	Fructus lycii, fresh, chilled, frozen or dried	6	3
12119032	Bantaroï seeds, fresh, chilled, frozen or dried	6	3
12119033	Aloes wood	3	1.5

12119034	Adenophora axilliflora, fresh, chilled, frozen or dried	6	3
12119037	Scutellaria root, fresh, chilled, frozen or dried	6	3
12119038	Flower and leaves of linden tree, fresh, chilled, frozen or dried	6	3
12119039	Other plants, of a kind used primarily in pharmacy, fresh, chilled, frozen or dried	6	3
12119050	Plants, of a kind used primarily in perfumery, fresh, chilled, frozen or dried	8	4
12119091	Derris roots and pyrethrum	3	1.5
12119099	Other plants, of a kind used or insecticidal or fungicidal, fresh, chilled, frozen or dried	9	4.5
12122110	Sea tangle, fit for human consumption	20	10
12122120	Black moss, fit for human consumption	20	10
12122131	Dried Pinnatifida, fit for human consumption	15	7.5
12122132	Fresh Pinnatifida, fit for human consumption	15	7.5
12122139	Pinnatifida, other, fit for human consumption	15	7.5
12122141	Dried Laver, fit for human consumption	15	7.5
12122142	Fresh Laver, fit for human consumption	15	7.5
12122149	Laver, other, fit for human consumption	15	7.5
12122161	Dried Eucheuma, fit for human consumption	15	7.5
12122169	Eucheuma, other, fit for human consumption	15	7.5
12122171	Dried Garcilaria, fit for human consumption	15	7.5
12122179	Garcilaria, other, fit for human consumption	15	7.5
12122190	Other seaweeds and algae, fit for human consumption	15	7.5
12122910	Sargass, fit for human consumption	15	7.5
12122990	Other seaweeds and algae, not fit for human consumption	15	7.5
12129200	Locust beans	20	10
13021400	Saps and extracts of ephedra	20	15
13021940	Saps and extracts of Gingko	20	15
13021990	Saps and extracts of other plants	20	15
13023200	Mucilage and thickeners, derived from locust beans, locust bean seeds or guar seeds	15	10
14049010	Raw vegetable materials of a kind used primarily in dyeing or tanning	5	4.3
15021000	Tallow	8	0
15029000	Other fats of bovine animals, sheep or goats	8	0
15131100	Coconut oil, crude	9	4.5
15131900	Other coconut oil and its fractions	9	4.5
16041700	Prepared/Preserved Eels, Whole/Pieces	12	9.8
16041800	Prepared/Preserved Shark's Fin, Whole/Pieces	12	9.8
16041931	Prepared/Preserved Channel Catfish, Whole/Pieces	12	9.8
16041939	Other Prepared/Preserved Catfish, Whole/pieces	12	9.8

16041990	Prepared/Preserved Fish, Whole/Pieces	12	9.8
16042011	Prepared/Preserved Shark's Fin In Airtight Containers	12	9.8
16042019	Other Prepared/Preserved Fish In Airtight Containers	12	9.8
16042091	Other Prepared/Preserved Shark's Fin	12	9.8
16042099	Other Prepared/Preserved Fish	12	9.8
16055100	Oysters, Prepared Or Preserved	5	3.9
16055200	Scallops (Incl. Queen Scallops), Prepared Or Preserved	5	3.9
16055300	Mussels, Prepared Or Preserved	5	3.9
16055400	Cuttle Fish And Squid, Prepared Or Preserved	5	3.9
16055500	Octopus, Prepared Or Preserved	5	3.9
16055610	Clams, Prepared Or Preserved	5	3.9
16055620	Cockles And Arkshells, Prepared Or Preserved	5	3.9
16055700	Abalone, Prepared Or Preserved	5	3.9
16055800	Snails (Excl. Sea Snails), Prepared Or Preserved	5	3.9
16055900	Other Mollusks, Prepared Or Preserved	5	3.9
16056100	Sea Cucumbers, Prepared Or Preserved	5	3.9
16056200	Sea Urchins, Prepared Or Preserved	5	3.9
16056900	Other Aquatic Invertebrates, Prepared Or Preserved	5	3.9
17041000	Chewing gum, whether or not sugarcoated	12	9.5
17049000	Other sugar confectionery, not containing cocoa	10	8.2
18062000	Other food preparations containing cocoa, of a content exceeding 2kg	10	7.7
18063100	Other food preparations containing cocoa in blocks, slabs or bars, filled	8	6.4
18063200	Other food preparations containing cocoa in blocks, slabs or bars, not filled	10	7.7
18069000	Other food preparations containing cocoa in blocks, slabs or bars, other	8	6.4
19023030	Instant noodle	15	13.1
19023090	Other pasta	15	13.1
19053100	Sweet biscuits	15	12.3
19053200	Waffles and wafers	15	12.3
19059000	Other bread, pastry, cakes, biscuits and other baker's wares	20	17.2
20081910	Walnut meats, in airtight containers	20	10
20081920	Other nuts, in airtight containers	13	6.5
20081991	Chestnut seed	10	5
20081992	Sesame, otherwise prepared or preserved	10	5
20081999	Other nuts, otherwise prepared or preserved	10	5
20089931	Seasoned laver	15	13.8
20093110	Lemon juice, of a brix value not exceeding 20	18	16.7

20093190	Juice of any other single citrus fruit, of a brix value not exceeding 20	18	16.7
20093910	Lemon juice, of a brix value exceeding 20	18	16.7
20093990	Juice of any other single citrus fruit, of a brix value exceeding 20	18	16.7
20098100	Cranberry juice	20	10
20098912	Mango juice	20	17.4
20098913	Passion-fruit juice	20	17.4
20098914	Guava juice	20	17.4
20098915	Pear juice	20	10
20098919	Other juice of any other single fruit	20	10
20098920	Other juice of any other single vegetable	20	10
20099010	Mixtures of fruit juice	20	17.4
21012000	Extracts, essences and concentrates, of tea, or mate	32	16
21039010	Gourmet powder	21	18.3
21039090	Other condiments	21	18.5
21069040	Coconut juice	10	9
21069050	Seal oil capsules	20	18.4
21069090	Food preparations not elsewhere specified or included	20	18.4
22029100	Non-alcoholic beer	35	29.4
22029900	Other non-alcoholic beverages	35	29.4
22086000	Vodka	10	8.8
22087000	Liqueurs and cordials	10	8.8
22089010	Tequila, Mezcal	10	8.8
22089020	Chinese distilled spirits	10	8.8
22089090	Other distilled spirits and spirituous beverages	10	8.8
23012010	Flours, meals and pellets, of a kind used in animal feeding	2	0
23012090	Other meals and pellets of aquatic products, unfit for human consumption	5	0
23040010	Oil-cake	5	0
23040090	Other solid residues resulting from the extraction of soybean oil	5	0
23065000	Oil-cake or solid residues resulting from the extraction of coconut or copra	5	2.5
23099010	Preparations or use in making the complete feeds or supplementary feeds	5	2.5
23099090	Other preparations of a kind used in animal feeding	6.5	3.3
24011010	Flue-cured tobacco, not stemmed/stripped	10	9.4
24031100	Water pipe tobacco specified in Subheading Note to this Chapter	57	50.2
24031900	Other smoking tobacco	57	50.2

41012011	Not split whole hides and skins of bovine animals, within weight scope, have undergone a reversible tanning process	8	6
41015011	Whole hides and skins, of a weight exceeding 16kg, of bovine animals, have undergone a reversible tanning	8.4	7
41019011	Other, including bus, bends and boilies, of bovine animals, have undergone a reversible tanning process	8.4	7
41022190	Raw skins of sheep or lambs, without wool on, pickled, other than those have undergone a reversible tanning process	9	8
41022990	Raw skins of sheep or lambs, without wool on, other than those have undergone a reversible tanning process	7	6
41041111	Hides and skins of bovine animals, full grains, unsplit; grain splits, in the wet state, wet-blue,	7	3.5
41041119	Other hides and skins of bovine animals, full grains, unsplit; grain splits, in the wet state,	8	4
41041120	Hides and skins of equine animals, full grains, unsplit; grain splits, in the wet state	5	2.5
41041911	Other hides and skins of bovine animals, wet-blue	6	3
41041919	Other hides and skins of bovine animals, in the wet state	7	3.5
41041920	Other hides and skins of equine animals, in the wet state	7	3.5
41044100	Hides and skins, full grains, unsplit; grain splits, in the dry state	5	3.5
41044910	For machinery belting	5	3.5
41044990	Other, in the dry state	7	4.9
41051010	Skins of sheep or lambs, wet-blue	14	7
41051090	Skins of sheep or lambs, in the wet state, other	10	5
41053000	Skins of sheep or lambs, in the dry state	8	5.6
41062100	Hides and skins of goats or kids, in the wet state	14	12
41062200	Hides and skins of goats or kids, in the dry state	14	9.8
41120000	Leather further prepared after tanning or crusting, of sheep or lamb, without wool on	8	5.6
41131000	Leather further prepared after tanning or crusting, of goats or kids, without wool on	14	9.8
41142000	Patent leather and patent laminated leather; metalized leather	10	9
42010000	Saddlery and harness for any animal, of any material	20	12
43011000	Raw furskins of mink, whole	15	12
43016000	Raw furskins of fox, whole	20	14
43018010	Raw furskins of rabbit or hare, whole	20	14

43018090	Raw furskins of other animals, whole	20	14
43021100	Tanned or dressed furskins, whole, unassembled, of mink	12	8.4
43021910	Tanned or dressed furskins, whole, unassembled, of precious furskins (marten, fox, otter, and marmot)	10	7
44083911	Sheets for veneering, whether or not planed, sanded, spiced or end-jointed, of a thickness not exceeding 6mm, of laminated plywood	10	7
44083920	Sheets for plywood, whether or not planed, sanded, spiced or end-jointed, of a thickness not exceeding 6mm, of tropical wood	4	3.6
44089011	Other veneer sheets, whether or not planed, sanded, spiced or end-jointed, of a thickness not exceeding 6mm, of laminated plywood	4	2.8
44089013	Veneer sheets, whether or not planed, sanded, spiced or end-jointed, of a thickness not exceeding 6mm, of bamboo	4	2.8
44129999	Other board, veneer particle board	4	2.8