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China to Cut Tariffs on Agricultural Products

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Trade Policy Monitoring

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Report Highlights:

On July 1, China will cut most-favored-nation (MFN) tariffs for 1,449 taxable items, including several agricultural and seafood items. The tariff reductions include 388 food and agricultural related products such as seafood, processed meat, processed vegetable, sauces, and snack food products. The announcement will impact Chinese food agriculture related imports from the United States with an estimated value of \$1.9 billion in 2017, and lower average tariff rates from 15.2 percent to 6.9 percent. U.S. exporters should be aware of the new tariffs and check with local importers to verify changes in their tariff rate.

General Information:

This report summarizes two separate announcements from the Government of China relating to China's implementation of tariff reductions. This report contains official statements and unofficial translations of announcements from the Government of China, a summary of the products subject to the tariff, as well as (1) a table of updated MFN bound rate tariffs and (2) a table of updated applied tariffs that reflect tariff cuts.

On May 30, 2018, China's State Council Tariff Committee (SCTC) released a public announcement stating that effective July 1, China would implement tariff reductions on 1,499 consumer products, which will fall on average by 55.9 percent. An MFN tariff is one that World Trade Organization (WTO) member countries promise to impose on all of their trading partners who are also WTO members, unless the country is part of a preferential trade agreement. Due to the adjustment, provisional duties for 210 taxable items of imported goods will be eliminated. The new MFN bound tariffs will supersede previously announced provisional tariffs.

On May 31, China's Ministry of Finance announced details about the MFN tariff reductions, which supersede previous provisionally applied tariff reductions on 210 consumer products. Of the 1,499 products subject to MFN bound rate reductions, approximately 388 were food and agricultural products. Due to the adjustment, MFN temporary duties for 210 taxable items of imported goods will be eliminated. A total of 11 food and agricultural product duties will fall from an average of 11.6 percent to 6.2 percent.

Disclaimer: This summary is based on an initial review of the announcements and therefore should not, under any circumstances, be viewed as a definitive reading of the measures in question, or of its implications for U.S. agricultural trade interests. In the event of a discrepancy between this summary and the announcements as published in Chinese, the latter shall prevail.

OFFICIAL STATEMENT BY SCTC

Xinhua: China to cut import tariffs for 1,449 taxable items of daily consumer goods

Updated: Jun 1, 2018 8:45 AM

BEIJING — China will cut most-favored-nation (MFN) tariffs for 1,449 taxable items of daily consumer goods starting July 1, from an average tariff rate of 15.7 percent to 6.9 percent, an official statement said on May 31.

On average, the tariffs were cut by 55.9 percent, said the Customs Tariff Commission of the State Council.

An MFN tariff is one that World Trade Organization (WTO) member countries promise to impose all of their trading partners who are also WTO members, unless the country is part of a preferential trade agreement.

Due to the adjustment, MFN temporary duties for 210 taxable items of imported goods will be abolished, it said.

Significantly reducing the import tariffs for daily consumer goods is conducive to expanding China's opening-up and serves as a major measure and action of the country's initiative to open its market, the statement quoted an unnamed official of the commission as saying.

On May 30, the State Council announced a decision to further cut import tariffs for daily consumer goods.

The average tariff rate for clothing, shoes and hats, kitchenware, and sports and fitness supplies will be reduced from 15.9 percent to 7.1 percent, and that for home appliances such as washing machines and refrigerators from 20.5 percent to 8 percent.

The average tariff rate for cultured and fished aquatic products and processed food such as mineral water will be cut from 15.2 percent to 6.9 percent, according to a statement released after the meeting.

The average tariff rate for detergents, cosmetics such as skin care and hair care products, and some medicine and health products will be cut from 8.4 percent to 2.9 percent.

END OFFICIAL STATEMENT

Link: http://english.gov.cn/news/top_news/2018/06/01/content_281476167649586.htm

UNOFFICIAL TRANSLATION OF MINISTRY OF FINANCE ANNOUNCEMENT

**State Council Customs Tariff Commission
Notice on Reducing Import Duties of Consumer Goods for Daily Use**

Tariff Committee Notice [2018] No. 4

In order to further satisfy the people's need for a better life, promote supply-side structural reforms, and actively expand openness—starting from July 1, 2018, the MFN tariff rate for certain imported consumer goods will be reduced, involving 1,449 tax items. As a result of the MFN rate adjustment, starting from July 1, 2018, the provisional tariff rates of 210 items of most favored nations for imported goods will be eliminated, and the provisional rates of most favored nations for other products continued to be implemented. The specific tax items and tax rate adjustments are shown in the Annex.

It is hereby announced.

Attachment 1: Most-Favored-Nation National Tax Rate Adjustment for Imported Consumer Goods

Attachment 2: Most-Favored-Nation Provisional Tax Rate Adjustment Schedule for Imported Goods

State Council Customs Tariff Commission
May 31, 2018

Download attachment:

1. [Imported consumer goods most-favored-nation tax rate adjustment table.pdf](#)
2. [Most-favored-nation provisional tax rate adjustment table for imported goods.pdf](#)

END OFFICIAL TRANSLATION OF MINISTRY OF FINANCE ANNOUNCEMENT

Link: http://gss.mof.gov.cn/zhengwuxinxi/zhengcefabu/201805/t20180531_2914284.html

Table of MFN Bound Tariff Rates (Agricultural Commodities):

Seri al No.	HS Cod e	English Description	Current MFN Rate	Revised MFN Rate
1	030 211 00	Trout (Salmo Trutta, Oncorhynchus-Mykiss,-Clarki,-Aquabonita,-Gilae,- Apache,-Chrysogaster), Fresh Or Chilled, Exc Fillets, Liver, Roe & Meat Of 0304	12	10
2	030 214 20	Same as above	10	7
3	030 219 00	Salmonidae, Excluding Fillets, Livers And Roes, Nesoi, Fresh Or Chilled	12	10
4	030 221 00	Halibut And Greenland Turbot (Reinhardtius Hippoglossoides, Hippoglossus Hippoglossus, Hippoglossus Stenolepis), No Fillet, Liver Or Roe, Fresh Or Chilled	12	7
5	030 222 00	Plaice (Pleuronectes Platessa), Excluding Fillets, Livers And Roes, Fresh Or Chilled	12	7
6	030 223 00	Sole (Solea Spp.), Excluding Fillets, Livers And Roes, Fresh Or Chilled	12	7
7	030 224 00	Turbots (Psetta Maxima, Scophthalmidae), Fresh Or Chilled	12	7
8	030 229 00	Flatfish, Nesoi, Excluding Fillets, Livers And Roes, Fresh Or Chilled	12	7
9	030 231 00	Albacore Or Longfinned Tunas (Thunnus Alalunga) Except Fillets, Livers And Roes, Fresh Or Chilled	12	7
10	030 232 00	Yellowfin Tunas (Thunnus Albacares), Excluding Fillets, Livers And Roes, Fresh Or Chilled	12	7
11	030 233 00	Skipjack Or Stripe-Bellied Bonito Tunas, Excluding Fillets, Livers And Roes, Fresh Or Chilled	12	7
12	030 234 00	Big Eye Tunas (Thunnus Obesus), Excluding Fillets, Livers, & Roes, Fresh Or Chilled	12	7
13	030 235 10	Atlantic And Pacific Bluefin Tunas (Thunnus Thynnus, Thunnus Orientalis), Fresh Or Chilled	12	7
14	030 235 20	Same as above	12	7
15	030 236 00	Southern Bluefin Tunas (Thunnus Maccoyii), Excluding Fillets, Livers & Roes; Fresh Or Chilled	12	7
16	030 239	Other Tuna, Excluding Fillets, Livers & Roes; Fresh Or Chilled	12	7

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17	030 241 00	Herrings (<i>Clupea Harengus</i> , <i>Clupea Pallasii</i>), Fresh Or Chilled	12	7
18	030 242 00	Anchovies (<i>Engraulis Spp.</i>), Fresh Or Chilled	12	7
19	030 243 00	Sardines (<i>Sardina Pichardus</i> , <i>Sardinops Spp.</i>), <i>Sardinella (Sardinella Spp.)</i> , Brislings Or Sprats (<i>Sprattus Sprattus</i>), Fresh Or Chilled	12	7
20	030 244 00	Mackerel (<i>Scomber Scombrus</i> , <i>Scomber Australasicus</i> , <i>Scomber Japonicus</i>), Fresh Or Chilled	12	7
21	030 245 00	Jack And Horse Mackerel (<i>Trachurus Spp.</i>), Fresh Or Chilled	12	7
22	030 246 00	Cobia (<i>Rachycentron Canadum</i>), Fresh Or Chilled	12	7
23	030 247 00	Swordfish (<i>Xiphias Gladius</i>), Fresh Or Chilled	12	7
24	030 249 00	Indian Mackrls, Seerfish, Jacks, Crevalles, Silver Pomfrets, Pacific Sury, Scard, Capelin, Kawakawa, Conitos, Marlin, Sailfish, Fresh/Chilled	12	7
25	030 251 00	Cod (<i>Gadus Morhua</i> , <i>Gadus Ogac</i> , <i>Gadus Macrocephalus</i>), Fresh Or Chilled	12	7
26	030 252 00	Haddock (<i>Melanogrammus Aeglefinus</i>), Fresh Or Chilled	12	7
27	030 253 00	Coalfish (<i>Pollachius Virens</i>), Fresh Or Chilled	12	7
28	030 254 00	Hake (<i>Merluccius Spp.</i> , <i>Urophycis Spp.</i>), Fresh Or Chilled	12	7
29	030 255 00	Alaska Pollock (<i>Theraga Chalcogramma</i>), Fresh Or Chilled	12	7
30	030 256 00	Blue Whitings (<i>Micromesistius Poutassou</i> , <i>Micromesistius Australis</i>), Fresh Or Chilled	12	7
31	030 259 00	Fish Of The Families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae & Muraenolepididae Fresh/Chilled, Nesoi	12	7
32	030 271 00	Tilapias (<i>Oreochromis Spp.</i>), Fresh Or Chilled	12	7
33	030	Catfish (<i>Pangasius Spp.</i> , <i>Silurus Spp.</i> , <i>Claris Spp.</i> , <i>Ictalurus Spp.</i>), Fresh	12	10

	272 00	Or Chilled		
34	030 273 00	Carp (Cyprinus Carpio, Carassius Carassius, Ctenopharyngodon Idellus, Hypophthalmichthys Spp., Cirrhinus Spp., Mylopharyngodon Piceus), Fresh/Chilled	12	7
35	030 274 00	Eels (Anguilla Spp.), Fresh Or Chilled	12	7
36	030 279 00	Nile Perch (Lates Niloticus) And Snakeheads (Channa Spp.), Fresh Or Chilled	12	7
37	030 281 00	Dogfish And Other Sharks, Fresh Or Chilled	12	7
38	030 282 00	Rays And Skates (Rajidae), Fresh Or Chilled	12	7
39	030 283 00	Toothfish (Dissostichus Spp.), Fresh Or Chilled	12	7
40	030 284 00	Seabass (Dicentrarchus Spp.), Fresh Or Chilled	12	7
41	030 285 00	Seabream (Sparidae), Fresh Or Chilled	12	7
42	030 289 10	Scabber Fish (Trichurius), Fresh Or Chilled	12	7
43	030 289 20	Yellow Croaker (Pseudosicaena), Fresh Or Chilled	12	7
44	030 289 30	Tilapia, Fresh Or Chilled	12	7
45	030 289 40	Puffer fish, Fresh Or Chilled	12	10
46	030 289 90	Fish, Fresh Or Chilled, Nesoi	12	7
47	030 291 00	Livers, Roes And Milt, Fresh Or Chilled	12	7
48	030 299 00	Other Fish, Fresh Or Chilled, Nesoi	10	7
49	030 311 00	Sockeye Salmon (Red Salmon) (Oncorhynchus Nerka), Frozen	10	7

50	030 312 00	Pacific Salmon (<i>Oncorhynchus Gorbusha</i> , Keta, Tschawytscha, Kisutch, Masou And <i>Rhodurus</i>), Frozen, Nesoi	10	7
51	030 313 00	Atlantic Salmon (<i>Salmo Salar</i>) And Danube Salmon (<i>Hucho Hucho</i>), Frozen	10	7
52	030 323 00	Tilapias (<i>Oreochromis Spp.</i>), Frozen	10	7
53	030 326 00	Eels (<i>Anguilla Spp.</i>), Frozen	12	10
54	030 329 00	Nile Perch (<i>Lates Niloticus</i>) And Snakeheads (<i>Channa Spp.</i>), Frozen	10	7
55	030 331 10	Halibut And Greenland Turbot (<i>Reinhardtius Hippoglossoides</i> , <i>Hippoglossus Hippoglossus</i> , <i>Hippoglossus Stenolepis</i>) Except Fillets, Livers Or Roes, Frozen	10	7
56	030 332 00	Plaice (<i>Pleuronectes Platessa</i>), Excluding Fillets, Livers And Roes, Frozen	12	7
57	030 333 00	Sole (<i>Solea Spp.</i>), Excluding Fillets, Livers And Roes, Frozen	12	7
58	030 334 00	Turbots (<i>Psetta Maxima</i> , <i>Scophthalmidae</i>), Frozen	10	7
59	030 339 00	Flat Fish, Nesoi, Excluding Fillets, Livers And Roes, Frozen	10	7
60	030 341 00	Albacore Or Longfinned Tunas (<i>Thunnus Alalunga</i>), Excluding Fillets, Livers And Roes, Frozen	12	7
61	030 342 00	Yellowfin Tunas, (<i>Thunnus Albacares</i>), Excluding Fillets, Livers And Roes, Frozen	12	7
62	030 343 00	Skipjack Or Stripe-Bellied Bonito Tunas, Excluding Fillets, Livers And Roes, Frozen	12	7
63	030 344 00	Bigeye Tunas (<i>Thunnus Obesus</i>) Excluding Fillets, Livers & Roes, Frozen	12	7
64	030 345 10	Atlantic And Pacific Bluefin Tunas (<i>Thunnus Thynnus</i> , <i>Thunnus Orientalis</i>), Frozen	12	7
65	030 345 20	Same as above	12	7
66	030 346	Southern Bluefin Tunas (<i>Thunnus Maccoyii</i>), Other Than Fillets, Livers & Roes And Fish Of Heading 0304, Frozen	12	7

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67	030 349 00	Tunas Nesoi, Excluding Fillets, Livers And Roes, Frozen	12	7
68	030 351 00	Herrings (<i>Clupea Harengus</i> , <i>Clupea Pallasii</i>), Frozen	10	7
69	030 353 00	Sardines (<i>Sardina Pilchardus</i> , <i>Sardinops Spp.</i>), <i>Sardinella</i> (<i>Sardinella Spp.</i>), Brisling Or Sprats (<i>Sprattus Sprattus</i>), Frozen	12	7
70	030 354 00	Mackerel (<i>Scomber Scombrus</i> , <i>Scomber Australasicus</i> , <i>Scomber Japonicus</i>), Frozen	10	7
71	030 355 00	Jack And Horse Mackerel (<i>Trachurus Spp.</i>), Frozen	10	7
72	030 356 00	Cobia (<i>Rachycentron Canadum</i>), Frozen	10	7
73	030 357 00	Swordfish (<i>Xiphias Gladius</i>), Frozen	10	7
74	030 359 00	Anchovies (<i>Engraulis Spp.</i>), Excluding Livers And Roes	10	7
75	030 363 00	Cod (<i>Gadus Morhua</i> , <i>Gadus Ogac</i> , <i>Gadus Macrocephalus</i>), Frozen	10	7
76	030 364 00	Haddock (<i>Melanogrammus Aeglefinus</i>), Frozen	12	7
77	030 365 00	Coalfish (<i>Pollachius Virens</i>), Frozen	12	7
78	030 366 00	Hake (<i>Merluccius Spp.</i> , <i>Urophycis Spp.</i>), Frozen	12	7
79	030 367 00	Alaska Pollock (<i>Theraga Chalcogramma</i>), Frozen	10	7
80	030 368 00	Blue Whitings (<i>Micromesistius Poutassou</i> , <i>Micromesistius Australis</i>), Frozen	10	7
81	030 369 00	Fish Of The Families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae And Muraenolepididae, Frozen, Nesoi	10	7
82	030 381 00	Dogfish And Other Sharks, Frozen	12	7
83	030	Rays And Skates (<i>Rajidae</i>), Frozen	10	7

	382 00			
84	030 383 00	Toothfish (<i>Dissostichus Spp.</i>), Frozen	10	7
85	030 384 00	Seabass (<i>Dicentrarchus Spp.</i>), Frozen	12	7
86	030 389 10	Scabber Fish (<i>Trichurius</i>), Frozen	10	7
87	030 389 20	Yellow Croaker (<i>Pseudosicaena</i>), Frozen	10	7
88	030 389 30	Tilapia, Frozen	10	7
89	030 389 90	Fish, Frozen, Nesoi	10	7
90	030 391 00	Livers, Roes And Milt, Frozen	10	7
91	030 399 00	Fish Fins (Other Than Shark), Heads, Tails, Maws And Other Edible Fish Offals, Nesoi, Frozen	10	7
92	030 431 00	Tilapia (<i>Oreochromis Spp.</i>) Fillets, Fresh Or Chilled	12	7
93	030 432 00	Catfish (<i>Pangasius Spp.</i> , <i>Silurus Spp.</i> , <i>Clarias Spp.</i> , <i>Ictalurus Spp.</i>) Fillets, Fresh Or Chilled	12	7
94	030 433 00	Nile Perch (<i>Lates Niloticus</i>) Fillets, Fresh Or Chilled	12	7
95	030 439 00	Carp (<i>Cyprinus Carpio</i> , <i>Carassius Carassius</i> , <i>Ctenopharyngodon Idellus</i> , <i>Hypophthalmichthys Spp.</i> , Etc.) And Eel (<i>Anguilla Spp.</i>) Fillets, Fresh Or Chilled	12	7
96	030 441 00	Pacific Salmon (<i>Oncorhynchus Nerka</i> , <i>Gorbuscha</i> , <i>Keta</i> , Etc.), Atlantic Salmon (<i>Salmo Salar</i>) And Danube Salmon (<i>Hucho Hucho</i>) Fillets, Fresh Or Chilled	12	7
97	030 442 00	Trout (<i>Salmo Trutta</i> , <i>Oncorhynchus Mykiss</i> , <i>Clarki</i> , <i>Aguabonita</i> , <i>Gilae</i> , <i>Apache</i> And <i>Chrysogaster</i>) Fillets, Fresh Or Chilled	12	7
98	030 443 00	Flat Fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> And <i>Citharidae</i>) Fillets, Fresh Or Chilled	12	7
99	030 444 00	Fish Fillets Of The Families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> & <i>Muraenolepididae</i> , Fresh Or Chilled	12	7

100	030 445 00	Swordfish (<i>Xiphias Gladius</i>) Fillets, Fresh Or Chilled	12	7
101	030 446 00	Toothfish (<i>Dissostichus Spp.</i>) Fillets, Fresh Or Chilled	12	7
102	030 447 00	Dogfish And Other Shark Fillets, Fresh Or Chilled	12	7
103	030 448 00	Rays And Skates (<i>Rajidae</i>) Fillets, Fresh Or Chilled	12	7
104	030 449 00	Fish Fillets, Fresh Or Chilled, Nesoi	12	7
105	030 451 00	Tilapia, Catfish, Carp, Eel, Nile Perch And Snakehead Meat, Fresh Or Chilled, Excluding Fillets And Steaks	12	7
106	030 452 00	Salmonidae Meat, Fresh Or Chilled, Excluding Fillets And Steaks	12	7
107	030 453 00	Fish Meat Of The Families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , Etc., Fresh Or Chilled, Excluding Fillets And Steaks	12	7
108	030 454 00	Swordfish (<i>Xiphias Gladius</i>) Meat, Fresh Or Chilled, Excluding Fillets And Steaks	12	7
109	030 455 00	Toothfish (<i>Dissostichus Spp.</i>) Meat, Fresh Or Chilled, Excluding Fillets And Steaks	12	7
110	030 456 00	Dogfish And Other Shark Meat, Other Than Fillets, Fresh Or Chilled	12	7
111	030 457 00	Rays And Skates (<i>Rajidae</i>) Meat, Other Than Fillets, Fresh Or Chilled	12	7
112	030 459 00	Fish Meat, Fresh Or Chilled, Excluding Fillets And Steaks, Nesoi	12	7
113	030 461 00	Tilapia (<i>Oreochromis Spp.</i>) Fillets, Frozen	10	7
114	030 462 11	Catfish (<i>Pangasius Spp.</i> , <i>Silurus Spp.</i> , <i>Clarias Spp.</i> , <i>Ictalurus Spp.</i>) Fillets, Frozen	10	7
115	030 462 19	Same as above	10	7
116	030 462	Same as above	10	7

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117	030 463 00	Nile Perch (<i>Lates Niloticus</i>) Fillets, Frozen	10	7
118	030 469 00	Carp (<i>Cyprinus Carpio</i> , <i>Carassius Carassius</i> , <i>Ctenopharyngodon Idellus</i> , Etc), Eel (<i>Anguilla Spp.</i>) And Snakehead (<i>Channa Spp.</i>) Fillets, Frozen	10	7
119	030 471 00	Cod (<i>Gadus Morhua</i> , <i>Gadus Ogac</i> , <i>Gadus Macrocephalus</i>) Fillets, Frozen	10	7
120	030 472 00	Haddock (<i>Melanogrammus Aeglefinus</i>) Fillets, Frozen	10	7
121	030 473 00	Coalfish (<i>Pollachius Virens</i>) Fillets, Frozen	10	7
122	030 474 00	Hake (<i>Merluccius Spp.</i> , <i>Urophycis Spp.</i>) Fillets, Frozen	10	7
123	030 475 00	Alaska Pollock (<i>Theraga Chalcogramma</i>) Fillets, Frozen	10	7
124	030 479 00	Fish Fillets Of The Families Bregmaceroditae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae & Muraenolepididae Frozen Nesoi	10	7
125	030 481 00	Pacific Salmon (<i>Oncorhynchus Nerka</i> , <i>Gorbuscha</i> , <i>Keta</i> , Etc.), Atlantic Salmon (<i>Salmo Salar</i>) And Danube Salmon (<i>Hucho Hucho</i>) Fillets, Frozen	10	7
126	030 482 00	Trout (<i>Salmo Trutta</i> , <i>Oncorhynchus Mykiss</i> , <i>Clarki</i> , <i>Aguabonita</i> , <i>Gilae</i> , <i>Apache</i> And <i>Chrysogaster</i>) Fillets, Frozen	10	7
127	030 483 00	Flat Fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> And <i>Citharidae</i>) Fillets, Frozen	10	7
128	030 484 00	Swordfish (<i>Xiphias Gladius</i>) Fillets, Frozen	10	7
129	030 485 00	Toothfish (<i>Dissostichus Spp.</i>) Fillets, Frozen	10	7
130	030 486 00	Herring (<i>Clupea Harengus</i> , <i>Clupea Pallasii</i>) Fillets, Frozen	10	7
131	030 487 00	Tuna (Of The Genus <i>Thunnus</i>), Skipjack Or Stripe-Bellied Bonito (<i>Euthynnus (Katsuwonus) Pelamis</i>) Fillets, Frozen	10	7
132	030 488 00	Dogfish, Other Sharks, Rays And Skates (<i>Rajidae</i>), Fillets, Frozen	10	7
133	030	Fish Fillets, Frozen, Nesoi	10	7

	489 00			
134	030 491 00	Swordfish (<i>Xiphias Gladius</i>), Frozen, Nesoi	10	7
135	030 492 00	Toothfish (<i>Dissostichus Spp.</i>), Frozen, Nesoi	10	7
136	030 493 00	Tilapias (<i>Oreochromis Spp.</i>), Catfish, Carp, Eels (<i>Anguilla Spp.</i>), Nile Perch (<i>Lates Niloticus</i>) And Snakeheads (<i>Channa Spp.</i>), Frozen, Except Fillets	10	7
137	030 494 00	Alaska Pollock (<i>Theraga Chalcogramma</i>), Frozen, Except Fillets	10	7
138	030 495 00	Fish Of The Families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Moridae And Muraenolepididae, Frozen, Except Fillets, Nesoi	10	7
139	030 496 00	Dogfish And Other Sharks, Neois, Frozen	10	7
140	030 497 00	Rays And Skates (<i>Rajidae</i>), Nesoi, Frozen	10	7
141	030 499 00	Fish Meat, Frozen, Nesoi	10	7
142	030 510 00	Flours, Meals And Pellets Of Fish, Fit For Human Consumption	10	7
143	030 520 00	Fish Livers And Roes, Dried, Smoked, Salted Or In Brine	10	7
144	030 531 00	Tilapia, Catfish, Carp, Eel, Nile Perch And Snakehead Fillets, Dried, Salted Or In Brine, But Not Smoked	10	7
145	030 532 00	Fish Of The Families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae Etc Fillets, Dried, Salted, In Brine, Not Smoked	10	7
146	030 539 00	Fish Fillets, Dried, Salted Or In Brine, But Not Smoked, Nesoi	10	7
147	030 541 20	Pacific Salmon (<i>Oncorhynchus Spp.</i>), Atlantic Salmon (<i>Salmo Salar</i>), And Danube Salmon (<i>Hucho Hucho</i>), Including Fillets, Smoked	14	7
148	030 542 00	Herrings (<i>Clupea Harengus</i> , <i>Clupea Pallasii</i>), Including Fillets, Smoked	16	7
149	030 544 00	Tilapias (<i>Oreochromis Spp.</i>), Catfish, Carp, Eels (<i>Anguilla Spp.</i>), Nile Perch (<i>Lates Niloticus</i>) And Snakeheads (<i>Channa Spp.</i>), Smoked, Including Fillets	14	7

150	030 549 00	Fish, Including Fillets, Smoked, Nesoi	14	7
151	030 551 00	Cod (Gadus Morhua, Gadus Ogac, Gadus Macrocephalus), Dried, Whether Or Not Salted But Not Smoked	16	7
152	030 552 00	Tilapia, Catfish, Eels, Nile Perch And Snakeheads, Fish Dried, Whether Or Not Salted But Not Smoked	16	7
153	030 553 00	Fish Of Specified Families, Dried, Other Than Offal, Whether Or Not Salted But Not Smoked	16	7
154	030 554 00	Herrings, Anchovies, Sardines, Sardinella, Brisling Or Sprats, Mackerel, Dried, Whether Or Not Salted But Not Smoked	16	7
155	030 559 90	Fish, Dried, Whether Or Not Salted But Not Smoked, Nesoi	16	7
156	030 561 00	Herrings (Clupea Harengus, Clupea Pallasii), Salted Or In Brine, But Not Dried Or Smoked	16	7
157	030 562 00	Cod (Gadus Morhua, Gadus Ogac, Gadus Macrocephalus), Salted Or In Brine, But Not Dried Or Smoked	16	7
158	030 563 00	Anchovies (Engraulis Supp.), Salted Or In Brine, But Not Dried Or Smoked	16	7
159	030 564 00	Tilapias, Catfish, Carp, Eels, Nile Perch And Snakeheads, In Brine, And Salted But Not Dried Or Smoked	16	10
160	030 569 10	Fish Nesoi, Salted Or In Brine, But Not Dried Or Smoked	16	7
161	030 569 20	Same as above	16	10
162	030 569 30	Same as above	16	7
163	030 569 90	Same as above	16	7
164	030 572 00	Fish Heads, Tails And Maws, Smoked, Dried, Salted Or In Brine	16	7
165	030 579 00	Fish Fins And Other Edible Offal, Smoked, Dried, Salted Or In Brine, Nesoi	16	7
166	030 611	Rock Lobster And Other Sea Crawfish (Palinurus Spp., Panulirus Spp., Jasus Spp.) Including In Shell, Cooked By Steaming Or By Boiling In	10	7

	00	Water, Frozen		
167	030 612 00	Lobsters (Homarus Spp.), Including In Shell, Cooked By Steaming Or By Boiling In Water, Frozen	10	7
168	030 614 10	Crabs, Including In Shell, Cooked By Steaming Or By Boiling In Water, Frozen	10	7
169	030 614 90	Same as above	10	7
170	030 615 00	Norway Lobsters (Nephrops Norvegicus), Frozen	16	7
171	030 616 11	Cold-Water Shrimps And Prawns (Pandalus Spp., Crangon Crangon), Frozen	8	7
172	030 616 21	Same as above	8	7
173	030 617 11	Shrimps And Prawns, Frozen, Other Than Cold-Water	8	7
174	030 617 21	Same as above	8	7
175	030 619 11	Crustaceans, Nesoi, Incl In Shell, Cooked By Steaming Or By Boiling In Water, Frozen, Incl Flours, Meals & Pellets Of Crustaceans Fit For Human Consumption	16	7
176	030 619 19	Same as above	16	7
177	030 619 90	Same as above	16	7
178	030 631 90	Rock Lobster And Other Sea Crawfish, Live, Fresh, Chilled	15	7
179	030 632 90	Lobsters (Homarus Spp.), Live, Fresh, Or Chilled	15	7
180	030 633 91	Crabs, Live, Fresh Or Chilled	14	7
181	030 633 99	Same as above	14	7
182	030 634 90	Norway Lobsters (Nephrops Norvegicus), Live, Fresh Or Chilled	14	7
183	030	Cold-Water Shrimp And Prawns (Pandalus Spp., Crangon Crangon), Live,	15	10

	635 20	Fresh Or Chilled		
184	030 635 90	Same as above	12	10
185	030 636 20	Shrimp And Prawns (Other Than Cold-Water), Live, Fresh Or Chilled	15	10
186	030 639 90	Other Live, Fresh Or Chilled Crustaceans, Including Flours, Meals And Pellets, Fit For Human	14	7
187	030 691 00	Rock Lobster And Sea Crawfish, Dried, Salted Or In Brine; Smoked	15	7
188	030 692 00	Lobsters, Other, Dried, Salted Or In Brine, Smoked	15	7
189	030 693 10	Crabs, Dried Salted Or In Brine, Smoked	14	7
190	030 693 20	Same as above	14	7
191	030 693 90	Same as above	14	7
192	030 694 00	Norway Lobsters Dried, Salted Or In Brine, Smoked	14	7
193	030 695 10	Shrimps And Prawns Dried, Salted Or In Brine, Smoked	12	10
194	030 695 90	Same as above	12	10
195	030 699 00	Other Crustaceans, Including Flours, Meals And Pellets, Fit For Human Consumption, Dried, Salted Or In Brine Or Smoked	14	7
196	030 711 90	Oysters, Live, Fresh Or Chilled	14	7
197	030 712 00	Oysters, Frozen	14	10
198	030 719 00	Oysters, Other Than Live, Fresh Or Chilled	14	10
199	030 721 90	Scallops, Including Queen Scallops, Of The Genera Pecten, Chlamys Or Placopecten, Live, Fresh Or Chilled	14	10

200	030 722 00	Scallops, Including Queen Scallops, Of The Genera Pecten, Chlamys Or Placopecten, Frozen	14	10
201	030 729 00	Scallops, Including Queen Scallops, Of The Genera Pecten, Chlamys Or Placopecten, Frozen, Dried, Salted Or In Brine	14	10
202	030 731 90	Mussels (Mytilus Spp., Perna Spp.), Live, Fresh Or Chilled	14	10
203	030 732 00	Mussels (Mytilus Spp., Perna Spp.), Frozen	14	10
204	030 739 00	Mussels (Mytilus Spp., Perna Spp.), Frozen, Dried, Salted Or In Brine	14	10
205	030 751 00	Octopus, Live, Fresh Or Chilled	17	7
206	030 752 00	Octopus, Frozen	17	7
207	030 759 00	Octopus, Frozen, Dried, Salted Or In Brine	17	7
208	030 760 90	Snails, Other Than Sea Snails, Live, Fresh, Chilled, Frozen, Dried, Salted Or In Brine	14	7
209	030 771 91	Clams, Cockles And Ark Shells (Families Arcidae, Arctiidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Etc) Live, Fresh Or Chilled	14	10
210	030 771 99	Same as above	14	10
211	030 781 90	Abalone (Haliotis Spp.), Live, Fresh Or Chilled	14	10
212	030 782 90	Stromboid Conchs, Live, Fresh Or Chilled	14	10
213	030 791 90	Molluscs, Live, Fresh Or Chilled, Nesoi	14	7
214	030 792 00	Other Molluscs, Including Flours, Meals And Pellets, Fit For Human Consumption, Frozen	10	7
215	030 799 00	Molluscs, Including Flours, Meals And Pellets Of Molluscs, Fit For Human Consumption, Nesoi	10	7
216	030 811	Sea Cucumbers (Stichopus Japonicus, Holothurioidea), Live, Fresh Or Chilled	14	10

	90			
217	030 821 90	Sea Urchins (Strongylocentrotus Spp., Paracentrotus Lividus, Loxechinus Albus, Echichinus Esculentus), Live, Fresh Or Chilled	14	10
218	030 830 19	Jellyfish (Rhopilema Spp.), Live, Fresh, Chilled, Frozen, Dried, Salted Or In Brine; Smoked; Edible Flours Meals And Pellets Of Jellyfish	14	7
219	030 890 12	Aquatic Invertebrates, Live, Fresh, Chilled, Frozen, Dried, Salted Or In Brine, Nesoi; Smoked; Flours, Meals And Pellets Fit For Human Consumption	14	7
220	030 890 19	Same as above	14	7
221	030 890 90	Same as above	10	7
222	160 100 10	Sausages And Similar Products, Of Meat, Meat Offal Or Blood; Food Preparations Based On These Products	15	5
223	160 100 20		15	5
224	160 100 30		15	5
225	160 210 00	Homogenized Preparations Of Meat, Meat Offal Or Blood	15	5
226	160 220 00	Animal Livers, Prepared Or Preserved, Nesoi	15	5
227	160 231 00	Meat Or Meat Offal Of Turkeys, Prepared Or Preserved, Nesoi	15	5
228	160 232 10	Prepared Or Preserved Chicken Meat, Meat Offal Or Blood, NESOI	15	5
229	160 232 91		15	5
230	160 232 92		15	5
231	160 232 99		15	5
232	160 239 10	Meat Or Meat Offal Of Chickens, Ducks, Geese And Guineas, Prepared Or Preserved, Nesoi	15	5
233	160	Meat Or Meat Offal Of Chickens, Ducks, Geese And Guineas, Prepared Or	15	5

	239 91	Preserved, Nesoi		
234	160 239 99	Meat Or Meat Offal Of Chickens, Ducks, Geese And Guineas, Prepared Or Preserved, Nesoi	15	5
235	160 241 00	Hams And Cuts Thereof Of Swine, Prepared Or Preserved, Nesoi	15	5
236	160 242 00	Shoulders And Cuts Thereof Of Swine, Prepared Or Preserved, Nesoi	15	5
237	160 249 10	Meat, Meat Offal Or Mixtures Of Swine, Prepared Or Preserved, Nesoi	15	5
238	160 249 90	Same as above	15	5
239	160 250 10	Meat Or Meat Offal Of Bovine Animals, Prepared Or Preserved, Nesoi	12	5
240	160 250 90			5
241	160 290 10	Meat Or Meat Offal Prepared Or Preserved, Nesoi, Including Preparations Of Blood Of Any Animal	15	5
242	160 290 90	5		
243	160 300 00	Extracts And Juices Of Meat, Fish Or Crustaceans, Molluscs Or Other Aquatic Invertebrates	23	5
244	160 411 10	Salmon, Prepared Or Preserved, Whole Or In Pieces, But Not Minced	12	10
245	160 411 90	10		
246	160 412 00	Herrings, Prepared Or Preserved, Whole Or In Pieces, But Not Minced	12	5
247	160 415 00	Mackerel, Prepared Or Preserved, Whole Or In Pieces, But Not Minced	12	5
248	160 416 00	Anchovies, Prepared Or Preserved, Whole Or In Pieces, But Not Minced	12	5
249	160 417 00	Eels, Prepared Or Preserved Whole Or In Pieces, But Not Minced	12	5

250	160 419 20	Fish, Nesoi, Prepared Or Preserved, Whole Or In Pieces, But Not Minced	12	5
251	160 419 31	5		
252	160 419 39	5		
253	160 419 90	5		
254	160 420 19	Fish, Prepared Or Preserved, Nesoi, Including Products Containing Meat Of Crustaceans, Molluscs, Etc., And Fish Balls, Cakes And Puddings	12	5
255	160 420 99	5		
256	160 431 00	Caviar	12	5
257	160 432 00	Caviar Substitutes Prepared From Fish Eggs	12	5
258	160 563 00	Jellyfish, Prepared Or Preserved	15	5
259	190 120 00	Mixes And Doughs For The Preparation Of Bread, Pastry, Cakes, Biscuits And Other Bakers	25	10
260	190 211 00	Pasta, Uncooked, Not Stuffed Or Otherwise Prepared, Containing Eggs	15	10
261	190 219 00	Other Pasta, Uncooked, Not Stuffed Or Otherwise Prepared	15	10
262	190 220 00	Pasta, Stuffed , Whether Or Not Cooked Or Otherwise Prepared	15	10
263	190 230 10	Rice Vermicelli	15	10
264	190 230 20	Bean Vermicelli	15	10
265	190 230 30	Instant Noodle	15	10
266	190 230	Other Pasta	15	10

	90			
267	190 240 00	Couscous	25	10
268	190 300 00	Tapioca and substitutes therefore prepared from starch	15	10
269	190 410 00	Prepared foods obtained by the swelling or roasting of cereals or cereal products	25	10
270	190 420 00	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted and roasted food	30	10
271	190 430 00	Bulgur Wheat	30	10
272	190 490 00	Cereals, in grain form, Pre-Cooked Or Otherwise Prepared	30	10
273	190 510 00	Crispbread	20	10
274	190 520 00	Gingerbread and the like	20	10
275	190 531 00	Sweet biscuits	15	10
276	190 532 00	Waffles and wafers	15	10
277	190 540 00	Rusks, toasted bread and similar toasted products	20	10
278	190 590 00	Other Bread, Pastry, Cakes, Biscuits (including empty capsule or paper made of sticky rice)	20	10
279	200 110 00	Cucumbers and gherkins prepared or preserved by vinegar or acetic acid	25	5
280	200 190 10	Garlic prepared or preserved by vinegar or acetic acid	25	5
281	200 190 90	Other fruit, vegetables and edible parts of plants, prepared or preserved by vinegar or acetic acid	25	5
282	200 210 10	Prepared/Preserved Tomatoes, Not By Vinegar, Whole/Pieces, In Airtight Containers	19	5
283	200	Prepared/Preserved Tomatoes Not By Vinegar, Whole/Pieces	25	5

	210 90			
284	200 290 11	Tomato Paste, In Airtight Containers Weighing Not less than 5 kg	20	5
285	200 290 19	Tomato Paste, In Airtight Containers, weighing more than 5 kg	20	5
286	200 290 90	Prepared/Preserved Tomatoes, Minced, Not By Vinegar	18	5
287	200 310 11	Prepared/Preserved Small White Agaric, In Airtight Container, not by vinegar	25	5
288	200 310 19	Prepared/Preserved The Agaricus Mushrooms, In Airtight Container, Not by Vinegar	25	5
289	200 310 90	Prepared/Preserved Mushrooms Of Genus Agaricus, Not By Vinegar	25	5
290	200 390 10	Prepared/Preserved Other Mushrooms, In Airtight Container	25	5
291	200 390 90	Prepared/Preserved Other Mushrooms, not by Vinegar	25	5
292	200 410 00	Potatoes, Prepared Etc., No Vinegar Etc., Frozen	13	5
293	200 490 00	Vegetables Nesoi, Prep Etc., No Vinegar Etc, Frozen	25	5
294	200 510 00	Homogenized Vegetables (Baby Food Etc), Not Frozen	25	5
295	200 520 00	Potatoes, Prepared Etc. No Vinegar Etc, Not Frozen	15	5
296	200 540 00	Peas (Pisum Sativum) Prep/Pres Nesoi, Not Frozen	25	5
297	200 551 11	Red Bean Paste, In Airtight Containers	25	5
298	200 551 19	Other Beans,Shelled,In Airtight Containers	25	5
299	200 551 91	Red Bean Paste, Non-Frozen,Otherwise Than In Airtight container	25	5

300	200 551 99	Other Prepared/Preserved Beans, Non-Frozen/Shelled	25	5
301	200 559 10	Prepared/Preserved Beans In Shell, In Airtight Container	25	5
302	200 559 90	Prepared/Preserved Beans In Shell, Not By Vinegar/Frozen	25	5
303	200 560 10	Prepared/Preserved Asparagus, In Airtight Containers, Not by Vinegar	25	5
304	200 560 90	Other Prepared/Preserved Asparagus, In Airtight Containers, Not by vinegar, not frozen	25	5
305	200 570 00	Olives Prepared/Preserved Ex Vinegar/Acetic Acid Not Frozen	10	5
306	200 580 00	Sweet Corn, Prepared/Preserved Nesoi, Not Frozen	10	5
307	200 591 10	Prepared/Preserved Bamboo Shoots, In Airtight Containers	25	5
308	200 591 90	Prepared/Preserved Bamboo Shoots, Not By Vinegar/Frozen,	25	5
309	200 599 20	Prepared/Preserved Broad Beans, In Airtight Containers,	25	5
310	200 599 40	Prepared/Preserved Hot Pickeld Mustard Tubers, Not By Vinegar	25	5
311	200 599 50	Prepared/Preserved Chueh Tsai, Salted	25	5
312	200 599 60	Prepared/Preserved Scallion, Salted	25	5
313	200 599 91	Other Prepared/Preserved Vegetable/Mixt. Can, Not By Vinegar	25	5
314	200 599 99	Prepared/Preserved Vegetable/Mixt., Not By Vinegar/Frozen	25	5
315	200 600 10	Jujubes Preserved By Sugar	30	5
316	200 600	Olives Preserved By Sugar	30	5

	20			
317	200 600 90	Vegetables & Fruit & Nuts & Other P. Of Plants, Preserved by sugar	30	5
318	200 710 00	Homogenized Preparations Of Fruit (Baby Food Etc)	30	5
319	200 791 00	Citrus Fruit Jams, Jellies, Marmalades, Pastes Etc	30	5
320	200 811 10	Ground-Nut Kernels, In Airtight Containers	30	5
321	200 811 20	Roasted Ground-Nuts	30	5
322	200 811 30	Ground-Nut Butter	30	5
323	200 811 90	Other Prepared/Preserved Ground-Nuts, Nes	30	5
324	200 819 10	Walnut Meats, In Airtight Containers	20	5
325	200 819 20	Other Prepared/Preserved Nuts/Seeds, In Airtight Containers	13	5
326	200 819 91	Prepared/Preserved Chestnut Seed, not by vinegar	10	5
327	200 819 92	Prepared/Preserved Sesame, not by vinegar	10	5
328	200 819 99	Other Prepared/Preserved Nuts Or Seeds, Nes	10	5
329	200 820 10	Prepared/Preserved Pineapples, In Airtight Container	15	5
330	200 820 90	Prepared/Preserved Pineapples, Not by vinegar	15	5
331	200 830 10	Prepared/Preserved Citrus Fruit, In Airtight Containers	20	5
332	200 830 90	Prepared/Preserved Citrus Fruit, Not by vinegar	20	5
333	200	Prepared/Preserved Pears, In Airtight Containers	20	5

	840 10			
334	200 840 90	Prepared/Preserved Pears, Not by vinegar	20	5
335	200 850 00	Prepared/Preserved Apricots, Not by vinegar	20	5
336	200 860 10	Prepared/Preserved Cherries, In Airtight Container	20	5
337	200 860 90	Prepared/Preserved Cherries, Not by vinegar	20	5
338	200 870 10	Prepared/Preserved Peaches, In Airtight Containers	10	5
339	200 870 90	Prepared/Preserved Peaches, Not by vinegar	20	5
340	200 880 00	Prepared/Preserved strawberries, not from vinegar	15	5
341	200 897 00	Prepared/Preserved mixed fruit, Not by vinegar	10	5
342	200 899 10	Prepared/Preserved Lychee Can	20	5
343	200 899 20	Prepared/Preserved Longan Can	15	5
344	200 899 32	Salted Sea Tangle	15	10
345	200 899 33	Salted Pinnatifida	15	10
346	200 899 34	Baked Laver	15	10
347	200 899 39	Prepared Or Preserved Seaweeds And Algae, Not by vinegar	15	10
348	200 899 40	Water Chestnut, in airtight container	25	5
349	200 899 90	Fruits And Other Edible Parts Of Plants Nesoi - Prepared Whether Or Not Sugared, Sweetened Or Spirited	15	5

350	200 921 00	Grapefruit Juice, Brix Value <=20,Nt Fort W Vitamin	15	5
351	200 931 10	Lemon Juice, Brix Value<=20	18	5
352	200 931 90	Juice Of A Single Citrus Fruit, Brix Value<=20	18	5
353	200 941 00	Juice Of A Pineapple Juice, Brix Value<=20	10	5
354	200 950 00	Tomato Juice	30	5
355	200 961 00	Grape Juice Of A Brix Value ≤ 20, Not Fort W/Vitamins	20	5
356	200 971 00	Apple Juice Of A Birx Value ≤20,Nt Fort W Vitamin	20	5
357	200 981 00	Cranberry Juice Nt Fortified Unfermented No Spirit	20	5
358	200 989 12	Mango Juice	20	5
359	200 989 13	Passion-Fruit Juice	20	5
360	200 989 14	Guava Juice	20	5
361	200 989 15	Pear Juice	20	5
362	200 989 19	Other Juice Of Singe Fruit	20	5
363	200 989 20	Other Juice Of Singe vegetable	20	5
364	200 990 10	Mixtures of fruit juices	20	5
365	200 990 90	Mixtures Of Vegetable Juices, Mixtures Of Fruit & vegetable juices	20	5
366	210 112	Coffee Extracts, Essences And Concentrates And Preparations Of These Extracts, Essences Or Concentrates Or With A Basis Of Coffee	30	12

	00			
367	210 120 00	Tea Or Mate Extracts, Essences And Concentrates, And Preparations With A Basis Of These Products Or With A Basis Of Tea Or Mate	32	12
368	210 130 00	Chicory, Roasted, And Other Roasted Coffee Substitutes And Extracts, Essences And Concentrates Thereof	32	12
369	210 310 00	Soy Sauce	28	12
370	210 320 00	Tomato Ketchup And Other Tomato Sauces	15	12
371	210 330 00	Mustard Flour And Meal And Prepared Mustard	15	12
372	210 390 10	Sauces And Preparations Therefor, Nesoi; Mixed Condiments And Mixed Seasonings	21	12
373	210 390 20	Sauces And Preparations Therefor, Nesoi; Mixed Condiments And Mixed Seasonings	21	12
374	210 390 90	Sauces And Preparations Therefor, Nesoi; Mixed Condiments And Mixed Seasonings	21	12
375	210 410 00	Soups And Broths And Preparations Therefor	15	12
376	210 420 00	Homogenized Composite Food Preparations Put Up For Retail Sale As Infant (Or Dietetic) Food, In Containers Of A Net Weight Not Over 250 G (8.83 Oz.)	32	12
377	210 500 00	Ice Cream And Other Edible Ice, Whether Or Not Containing Cocoa	19	12
378	210 690 50	Food Preparations Nesoi	20	5
379	210 690 90	Food Preparations Nesoi	20	5
380	220 110 10	Mineral Waters (not containing added sugar or other sweetening matter or flavoured)	20	5
381	220 110 20	Aerated waters (not containing added sugar or other sweetening matter or flavoured)	10	5
382	220 190 11	Packaged natural waters	10	5
383	220	Unpackaged natural waters	10	5

	190 19			
384	220 190 90	Other waters, ice and snow (not containing added sugar or other sweetening matter or flavoured)	10	5
385	220 210 00	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	20	5
386	220 291 00	Non-alcoholic beer	35	5
387	220 299 00	Other non-alcoholic beverages, excluding fruit and vegetable juice	35	5
388	220 900 00	Vinegar and substitutes for vinegar obtained from acetic acid	20	5

Table of Adjusting Provisional Tariff Rate for Import Commodities (Agricultural Commodities):

Serial No.	EX (note)	HS Code	Commodity	Adjusted MFN Rate (%)	Provisional Applied Rate (%)
1		03063290	Live/Fresh/Chilled Lobsters	7	10
2	ex	03063399	Other Live/Fresh/Chilled Crabs	7	7
3		03079190	Live/Fresh/Chilled Geoduck	7	10
4		16010010	Sausage and similar products with a natural casing	5	8
5		16010020	Other sausage and similar products	5	8
6		20071000	Cooked or boiled fruit homogenized preparations	5	15
7		21031000	Soy sauce	12	15
8		21069050	Seal oil capsules	5	10
9		22011010	Mineral waters (with no added flavor, sugar or sweeteners)	5	10
10		22029900	Other non-alcoholic beverages, not including fruit or vegetable juices	5	20
11		22090000	Vinegar and substitutes for vinegar obtained from acetic acid	5	15

Note: “ex” indicates that commodities applicable to tentative rate should be within the scope of the harmonized schedule tariff code and should be determined by the specific product description. Other commodity descriptions are for reference only and their specific commodity scope should be determined by the scope as described by the HS codes in China Import and Export Tariffs.