VALUE ADDED TAX (AMENDMENT) BILL, 2026

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VALUE ADDED TAX (AMENDMENT) BILL, 2026

A BILL FOR AN ACT TO AMEND THE VALUE ADDED TAX ACT TO EXEMPT QUALIFYING UNPREPARED FOOD ITEMS AND CERTAIN IMPORTED GOODS FROM VALUE ADDED TAX, AND FOR CONNECTED PURPOSES

Enacted by the Parliament of The Bahamas

1. Short title and commencement.

(1) This Act, which amends the Value Added Tax Act (*Ch. 370A*), may be cited as the Value Added Tax (Amendment) Act, 2026.

(2) This Act shall come into operation on the 1st day of April, 2026.

2. Amendment of section 6 of the principal Act.

Subsection (1) of section 6 of the principal Act is amended, in paragraph (b), by the deletion of the words "if sold unprepared in a food store and", immediately after the words "*Fourth Schedule*".

3. Amendment of Second Schedule to the principal Act.

The Second Schedule to the principal Act is amended —

(a) in Part I – Exempt Supplies, by the insertion, immediately after item (18), of the following —

"(19) The wholesale and retail supply of goods referred to under Part III if sold unprepared by a food store.";

(b) in Part II – Exempt Imports of Goods, by the insertion, immediately after item 9, of the following —

"10. The import of goods referred to under Part III by a food store.";

(c) by the insertion, immediately after Part II, of the following —

"**Part III – Supply of Goods and Importations**

The following wholesale and retail taxable supplies and taxable importations shall be exempt, if imported by a food store and sold unprepared —

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION
02.01	**Meat of bovine animals, fresh or chilled.**
0201.1000	- Carcasses and half-carcasses
0201.2000	- Other cuts with bone in
0201.3000	- Boneless
02.02	**Meat of bovine animals frozen.**
0202.1000	- Carcasses and half-carcasses
0202.2000	- Other cuts with bone in
0202.3000	- Boneless
02.03	**Meat of swine, fresh, chilled or frozen.**
	- Fresh or chilled:
0203.1100	-- Carcasses and half-carcasses
0203.1200	-- Hams, shoulders and cuts thereof, with bone in
0203.1900	-- Other
	- Frozen:
0203.2100	-- Carcasses and half-carcasses
0203.2200	-- Hams, shoulders and cuts thereof, with bone in
0203.2900	-- Other
02.04	**Meat of sheep or goats, fresh, chilled or frozen.**
0204.1000	- Carcasses and half-carcasses of lamb, fresh or chilled
	- Other meat of sheep, fresh or chilled:
0204.2100	-- Carcasses and half-carcasses
0204.2200	-- Other cuts with bone in

0204.2300	-- Boneless
0204.3000	- Carcasses and half-carcasses of lamb, frozen
	- Other meat of sheep, frozen:
0204.4100	-- Carcasses and half-carcasses
0204.4200	-- Other cuts with bone in
0204.4300	-- Boneless
0204.50	- Meat of goats:
0204.5010	--- Carcasses and half-carcasses
0204.5090	--- Other cuts
02.05	**Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.**
0205.0000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen
02.06	**Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.**
0206.1000	- Of bovine animals, fresh or chilled
	- Of bovine animals,
	frozen:
0206.2100	-- Tongues
0206.2200	-- Livers
0206.2900	-- Other
0206.3000	- Of swine, fresh or chilled
	- Of swine, frozen:
0206.4100	-- Livers
0206.4900	-- Other
0206.8000	- Other, fresh or chilled
0206.9000	- Other, frozen
02.07	**Meat and edible offal, of the poultry of Heading 01.05, fresh, chilled or frozen.**
	- Of fowls*:*
0207.1100	-- Not cut in pieces, fresh or chilled

0207.1200	-- Not cut in pieces, frozen
0207.13	-- Cuts and offal, fresh or chilled:
0207.1310	--- Breasts
0207.1320	--- Drumsticks
0207.1330	--- Thighs
0207.1340	--- Wings
0207.1350	--- Leg quarters
0207.1390	--- Other cuts and offal
0207.14	-- Cuts and offal, frozen:
0207.1410	--- Breasts
0207.1420	--- Drumsticks
0207.1430	--- Thighs
0207.1440	--- Wings
0207.1450	--- Leg quarters
0207.1490	--- Other cuts and offal
	- Of turkeys:
0207.2400	-- Not cut in pieces, fresh or chilled
0207.2500	-- Not cut in pieces, frozen
0207.26	-- Cuts and offal, fresh or chilled:
0207.2610	--- Breasts
0207.2620	--- Drumsticks
0207.2630	--- Thighs
0207.2640	--- Wings
0207.2690	--- Other cuts and offal
0207.27	-- Cuts and offal, frozen:
0207.2710	--- Breasts
00207.2720	--- Drumsticks

0207.2730	--- Thighs
0207.2740	--- Wings
0207.2790	--- Other cuts and offal
	- Of ducks:
0207.4100	-- Not cut in pieces, fresh or chilled
0207.4200	-- Not cut in pieces, frozen
0207.4300	-- Fatty livers, fresh or chilled
0207.4400	-- Other, fresh or chilled
0207.4500	-- Other, frozen
	- Of geese:
0207.5100	-- Not cut in pieces, fresh or chilled
0207.5200	-- Not cut in pieces, frozen
0207.5300	-- Fatty livers, fresh or chilled
0207.5400	-- Other, fresh or chilled
0207.6000	- Of guinea fowls
02.08	**Other meat and edible meat offal, fresh, chilled or frozen.**
0208.1000	- Of rabbits or hares
0208.4000	- Of whales, dolphins and porpoises; of manatees and dugongs; of seals, sea lions, and walruses
0208.9000	- Other
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.**
0209.1000	- Of pigs
0209.9000	- Other
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:
0210.1100	-- Hams, shoulders and cuts thereof, with bone in

0210.12	-- Bellies (streaky) and cuts thereof:
0210.1210	--- Bacon
0210.1290	--- Other
0210.1900	-- Other
0210.20	- Meat of bovine animals:
0210.2010	--- Salted beef
0210.2090	--- Other
	- Other, including edible flours and meals of meat or meat offal:
0210.9200	-- Of whales, dolphins and porpoises; of manatees and dugongs; of seals, sea lions and walruses
0210.9900	-- Other
03.01	**Live fish.**
	- Other live fish:
0301.9100	-- Trout
0301.9200	-- Eels
0301.9300	-- Carp
0301.9400	-- Atlantic and Pacific bluefin tunas
0301.9500	-- Southern bluefin tunas
0301.99	-- Other:
0301.9920	--- Other (fresh water)
0301.9990	--- Other (salt water)
03.02	**Fish, fresh or chilled, excluding fish fillets and other fish meat of Heading 03.04.**
	- Salmonidae, excluding edible fish offal of Subheading 0302.91 to 0302.99:
0302.1100	-- Trout
0302.1300	-- Pacific salmon
0302.1400	-- Atlantic salmon and Danube salmon

0302.1900	-- Other
	- Flat fish, excluding edible fish offal of Subheading 0302.91 to 0302.99:
0302.2100	-- Halibut
0302.2200	-- Plaice
0302.2300	-- Sole
0302.2400	-- Turbots
0302.2900	-- Other
	- Tunas, skipjack tuna or stripe-bellied bonito, excluding edible fish offal of Subheading 0302.91 to 0302.99:
0302.3100	-- Albacore or longfinned tunas
0302.3200	-- Yellowfin tunas
0302.3300	-- Skipjack tuna
0302.3400	-- Bigeye tunas
0302.3500	-- Atlantic and Pacific bluefin tunas
0302.3600	-- Southern bluefin tunas
0302.3900	-- Other
	-Herrings, anchovies, sardines, sardinella, brisling or sprats, mackerel
	Indian mackerals, seerfishes, jack and horse mackerel, jacks, crevalles, cobia, silver pomfrets, Pacific saury, scads, capelin, swordfish, Kawakawa, bonitos, marlins, sailfishes, spearfish,excluding edible fish offal of Subheading 0302.91 to 0302.99:
0302.4100	-- Herrings
0302.4200	-- Anchovies
0302.4300	-- Sardines, sardinella, brisling or sprats
0302.4400	-- Mackerel
0302.4500	-- Jack and horse mackerel

0302.4600	-- Cobia
0302.4700	-- Swordfish
0302.4900	- Other
	- Fish, excluding edible fish offal of Subheading 0302.91 to 0302.99:
0302.5100	-- Cod
0302.5200	-- Haddock
0302.5300	-- Coalfish
0302.5400	-- Hake
0302.5500	-- Alaska Pollack
0302.5600	-- Blue whitings
0302.5900	-- Other
	-Tilapias, catfish, carp, Catla,eels, Nile perch and snakeheads, excluding edible fish offal of Subheading 0302.90 to 0302.99:
0302.7100	-- Tilapias
0302.7200	-- Catfish
0302.7300	-- Carp
0302.7400	-- Eels
0302.7900	-- Other
	- Other fish, excluding edible fish offal of Subheading 0302.91 to 0302.99:
0302.8100	-- Dogfish and other sharks
0302.8200	-- Rays and skates
0302.8300	-- Toothfish
0302.8400	-- Seabass
0302.8500	-- Seabream

0302.89	-- Other:
0302.8920	--- Grouper
0302.8930	--- Jack
0302.8940	--- Snapper
0302.8950	--- Dolphin
0302.8960	--- Kingfish
0302.8980	--- Wahoo
0302.8990	--- Other
	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:
0302.9100	-- Livers, roes and milt
0302.9200	-- Shark fins
0302.9900	-- Other
03.03	**Fish, frozen, excluding fish fillets and other fish meat of Heading 03.04.**
	- Salmonidae, excluding edible fish offal of Subheading 0303.91 to 0303.99:
0303.1100	-- Sockeye salmon
0303.1200	-- Other Pacific salmon
0303.1300	-- Atlantic salmon and Danube salmon
0303.1400	-- Trout
0303.1900	-- Other
	-Tilapias, catfish, carp, eels, and Nile perch, excluding edible fish offal of Subheading 0303.91 to 0303.99:
0303.2300	-- Tilapias
0303.2400	-- Catfish
0303.2500	-- Carp

0303.2600	-- Eels
0303.2900	-- Other
	- Flat fish, excluding edible fish offal of Subheading 0303.91 to 0303.99:
0303.3100	-- Halibut
0303.3200	-- Plaice
0303.3300	-- Sole
0303.3400	-- Turbots
0303.3900	-- Other
	- Tunas, skipjack tuna, excluding edible fish offal of Subheading 0303.91 to 0303.99:
0303.4100	-- Albacore or longfinned tunas
0303.4200	-- Yellowfin tunas
0303.4300	-- Skipjack tuna
0303.4400	-- Bigeye tunas
0303.4500	-- Atlantic and Pacific bluefin tunas
0303.4600	-- Southern bluefin tunas
0303.4900	-- Other
	- Herrings, anchovies, sardines, sardinella, brisling or sprats, mackerel
	Indian mackerals, seerfishes, jack and horse mackerel, jacks, crevalles silver pomfrets, Pacific saury, scads, capelin, swordfish, Kawakawa, bonitos, marlins, sailfishes, spearfish, excluding edible fish offal of Subheading 0303.91 to 0303.99:
0303.5100	-- Herrings
0303.5300	-- Sardines, sardinella, brisling or sprats
0303.5400	-- Mackerel
0303.5500	-- Jack and horse mackerel

0303.5600	-- Cobia
0303.5700	-- Swordfish
0303.5900	-- Other
	- Fish, excluding edible fish offal of Subheading 0303.91 to 0303.99:
0303.6300	-- Cod
0303.6400	-- Haddock
0303.6500	-- Coalfish
0303.6600	-- Hake
0303.6700	-- Alaska Pollack
0303.6800	-- Blue whitings
0303.6900	-- Other
	- Other fish excluding edible fish offal of Subheading 0303.91 to 0303.99:
0303.8100	-- Dogfish and other sharks
0303.8200	-- Rays and skates
0303.8300	-- Toothfish
0303.8400	-- Seabass
0303.8900	-- Other:
0303.8920	--- Grouper
0303.8930	--- Jack
0303.8940	--- Snapper
0303.8950	--- Dolphin
0303.8960	--- Kingfish
0303.8980	--- Wahoo
0303.8990	--- Other

0303.9000	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal
0303.9100	-- Livers, roes and milt
0303.9200	-- Shark fins
0303.9900	-- Other
03.04	**Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.**
	- Fresh or chilled fillets of tilapias, catfish, carp, eels, Nile perch:
0304.3100	-- Tilapias
0304.3200	-- Catfish
0304.3300	-- Nile Perch
0304.3900	-- Other
	- Fresh or chilled fillets of other fish:
0304.4100	-- Pacific salmon, Atlantic salmon and Danube salmon
0304.4200	-- Trout
0304.4300	-- Flat fish
0304.4400	-- Fish
0304.4500	-- Swordfish
0304.4600	-- Toothfish
0304.4700	-- Dogfish and other sharks
0304.4800	-- Rays and skates
0304.49	-- Other:
0304.4910	--- Grouper
0304.4920	--- Jack
0304.4930	--- Snapper
0304.4990	--- Other
	- Other fresh or chilled:
0304.5100	-- Tilapias, catfish, carp, eels, Nile perch

0304.5200	-- Salmonidae
0304.5300	-- Fish
0304.5400	-- Swordfish
0304.5500	-- Toothfish
0304.5600	-- Dogfish and other sharks
0304.5700	-- Rays and skates
0304.5900	-- Other
	- Frozen fillets of tilapias, catfish, carp, eels, and Nile perch
0304.6100	-- Tilapias
0304.6200	-- Catfish
0304.6300	-- Nile Perch
0304.6900	-- Other
	- Frozen fillets of fish:
0304.7100	-- Cod
0304.7200	-- Haddock
0304.7300	-- Coalfish
0304.7400	-- Hake
0304.7500	-- Alaska Pollack
0304.7900	-- Other
	- Frozen fillets of other fish:
00304.8100	-- Pacific salmon, Atlantic salmon and Danube salmon
0304.8200	-- Trout
0304.8300	-- Flat fish
0304.8400	-- Swordfish
0304.8500	-- Toothfish

0304.8600	-- Herrings
0304.8700	-- Tunas, skipjack tuna
0304.8800	--Dogfish, other sharks, rays and skates
0304.89	-- Other:
0304.8910	--- Grouper
0304.8920	--- Jack
0304.8930	--- Snapper
0304.8990	--- Other
	- Other, frozen:
0304.9100	-- Swordfish
0304.9200	-- Toothfish
0304.9300	-- Tilapias, catfish, carp, eels , Nile perch
0304.9400	-- Alaska Pollack
0304.9500	-- Fish
0304.9600	-- Dogfish and other sharks
0304.9700	-- Rays and skates
0304.9900	-- Other
03.05	**Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process.**
0305.2000	- Livers, roes and milt of fish, dried, smoked, salted or in brine
	- Fish fillets, dried, salted or in brine, but not smoked:
0305.3100	-- Tilapias, catfish, carp, eels, and Nile perch
0305.3200	-- Fish
0305.3900	-- Other
	- Smoked fish, including fillets, other than edible fish offal:
0305.4100	-- Pacific salmon , Atlantic salmon and Danube salmon
0305.4200	-- Herrings

0305.4300	-- Trout
0305.4400	-- Tilapias, catfish, carp, eels, and Nile perch
0305.4900	-- Other
	- Dried fish, other than edible fish offal, whether or not salted but not smoked:
0305.5100	-- Cod
0305.5200	-- Tilapias, catfish, carp, eels, and Nile perch
0305.5300	-- Fish
0305.5400	-- Herrings, anchovies, sardines, sardinella brisling or sprats, mackerel, Indian mackerals, seerfishes, jacks, crevalles, cobia, silver ponfrets, Pacific saury, scads, capelin, and swordfish, bonitos, marlins, sailfishes, and spearfish
0305.5900	-- Other
	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:
0305.6100	-- Herrings
0305.6200	-- Cod
0305.6300	-- Anchovies
0305.6400	-- Tilapias, catfish, carp, eels, and Nile perch
0305.6900	-- Other
	- Fish fins, heads, tails, maws and other edible fish offal:
0305.7100	-- Shark fins
0305.7200	-- Fish heads, tails, and maws
0305.7900	-- Other
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.**
	- Frozen:

0306.11	-- Rock lobster and other sea crawfish:
0306.1110	--- Spiny lobsters, whole
0306.1120	--- Spiny lobsters, heads
0306.1130	--- Spiny lobsters, tails
0306.1140	--- Spiny lobsters meat,
0306.1150	--- Other Spiny lobsters,
0306.1190	--- Other
0306.1200	-- Lobsters
0306.14	-- Crabs:
0306.1410	--- Stone crab claws
0306.1420	--- Land crabs
0306.1490	--- Other marine crabs
0306.1500	-- Norway lobsters
0306.16	-- Cold-water shrimps and prawns:
0306.1610	--- Shrimps
0306.1620	--- Prawns
0306.17	-- Other shrimps and prawns:
0306.1710	--- Shrimps
0306.1720	--- Prawns
0306.1900	-- Other
	- Live, fresh or chilled:
0306.31	-- Rock lobster and other sea crawfish:
0306.3110	--- Spiny lobsters, live
0306.3120	--- Spiny lobsters, whole, fresh or chilled
0306.3130	--- Spiny lobsters heads of, fresh or chilled
0306.3140	--- Spiny lobsters, tails of, fresh or chilled

0306.3150	--- Spiny lobsters meat of, fresh or chilled
0306.3160	--- Other Spiny lobsters, fresh or chilled
0306.3190	--- Other
0306.3200	-- Lobsters
0306.33	-- Crabs:
0306.3310	--- Stone crab claws
0306.3320	--- Land crabs
0306.3390	--- Other marine crabs
0306.3400	-- Norway lobsters
0306.35	-- Cold-water shrimps and prawns:
0306. 3510	--- Shrimps
0306. 3520	--- Prawns
0306.36	-- Other shrimps and prawns:
0306. 3620	--- Shrimps, other
0306. 3690	--- Prawns
0306. 3900	-- Other
	- Other:
0306.91	-- Rock lobster and other sea crawfish:
0306.9110	--- Spiny lobsters, live
0306.9120	--- Spiny lobsters, whole, fresh or chilled
0306.9130	--- Spiny lobsters heads of, fresh or chilled
0306.9140	--- Spiny lobsters, tails of, fresh or chilled
0306.9150	--- Spiny lobsters meat of, fresh or chilled
0306.9160	--- Other Spiny lobsters, fresh or chilled
0306.9200	-- Lobsters
0306.93	-- Crabs:
0306.9310	--- Stone crab claws

0306.9320	--- Land crabs
0306.9390	--- Other marine crabs
0306.9400	-- Norway lobsters
0306.95	-- Shrimps and prawns:
0306.9510	--- Shrimps
0306.9520	--- Prawns
0306.9900	-- Other
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.**
	- Oysters:
0307.1100	-- Live, fresh or chilled
0307.1200	-- Frozen
0307.1900	-- Other
	- Scallops and other molluscs:
0307.2100	-- Live, fresh or chilled
0307.2200	-- Frozen
0307.2900	-- Other
	- Mussels:
0307.3100	-- Live, fresh or chilled
0307.3200	-- Frozen
0307.3900	-- Other
	- Cuttle fish and squid:
0307.4200	-- Live, fresh or chilled
0307.4300	-- Frozen
0307.4900	-- Other
	- Octopus:

0307.5100	-- Live, fresh or chilled
0307.5200	-- Frozen
0307.5900	-- Other
0307.6000	- Snails, other than sea snails
	- Clams, cockles and ark shells:
0307.7100	-- Live, fresh or chilled
0307.7200	-- Frozen
0307.7900	-- Other
	- Abalone and stromboid conchs*:*
0307.8100	-- Live, fresh or chilled abalone
0307.8200	-- Live, fresh or chilled stromboid conchs
0307.8300	-- Frozen abalone
0307.8400	-- Frozen stromboid conchs
0307.8700	-- Other abalone
0307.8800	-- Other stromboid conchs
	- Other:
0307.9100	-- Live, fresh or chilled
0307.9200	-- Frozen
0307.9900	-- Other
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.**
	- Sea cucumbers:
0308.1100	-- Live, fresh or chilled
0308.1200	-- Frozen
0308.1900	-- Other

	- Sea urchins*:*
0308.2100	-- Live, fresh or chilled
0308.2200	-- Frozen
0308.2900	-- Other
0308.3000	- Jellyfish
0308.9000	- Other
03.09	**Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption.**
0309.1000	- Of fish
0309.9000	- Other
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%:
0401.1010	--- Skimmed milk
0401.1090	--- Other
0401.20	- Of a fat content, by weight, exceeding 1% but not exceeding 6%:
0401.2010	--- 2% Low fat milk
0401.2020	--- Whole milk
0401.2090	--- Other
0401.4000	- Of a fat content, by weight, exceeding 6% but not exceeding 10%
0401.5000	- Of a fat content, by weight, exceeding 10%
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%:
0402.1010	--- Packaged for infants and young children
0402.1090	--- Other
	- 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:

0402.2110	--- Packaged for infant and young children
0402.2190	--- Other
0402.2900	-- Other
	- Other:
0402.91	-- Not containing added sugar or other sweetening matter:
0402.9110	--- Evaporated milk
0402.9190	--- Other
0402.9900	-- Other:
0402.9910	--- Sweetened condensed milk
0402.9990	--- Other
04.03	**Yogurt; buttermilk, curdled milk and cream, 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**.
0403.2000	- Yogurt
0403.9000	- Other
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.**
0404.1000	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter
0404.9000	- Other
04.05	**Butter and other fats and oils derived from milk; dairy spreads.**
0405.1000	- Butter
0405.2000	- Dairy spreads
0405.9000	- Other
04.06	**Cheese and curd.**
0406.1000	- Fresh (unripened or uncured) cheese, including whey cheese, and curd

0406.2000	- Grated or powdered cheese, of all kinds
0406.3000	- Processed cheese, not grated or powdered
0406.4000	- Blue-veined cheese
0406.9000	- Other cheese
04.07	**Birds' eggs, in shell, fresh, preserved or cooked.**
0407.2100	-- Of fowls
0407.2900	-- Other
0407.9000	- Others (other eggs preserved or cooked)
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:
0408.1100	-- Dried
0408.1900	-- Other
	- Other:
0408.9100	-- Dried
0408.9900	-- Other
04.09	**Natural honey.**
0409.0000	Natural honey
04.10	**Insects and other edible products of animal origin, not elsewhere specified or included.**
0410.1000	- Insects
0410.9000	- Other
07.01	**Potatoes, fresh or chilled.**
0701.1000	- Seed
0701.9000	- Other
07.02	**Tomatoes, fresh or chilled.**
0702.0000	Tomatoes, fresh or chilled

07.03	**Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.**
0703.10	- Onions and shallots:
0703.1010	--- Onions
0703.1020	--- Shallots
0703.2000	- Garlic
0703.9000	- Leeks and other alliaceous vegetables
07.04	**Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.**
0704.10	- Cauliflowers and broccoli:
0704.1010	--- Cauliflowers
0704.1020	--- Headed broccoli
0704.2000	- Brussels sprouts
0704.90	- Other:
0704.9010	--- Cabbages
0704.9090	--- Other
07.05	**Lettuce and cabbage, fresh or chilled.**
	- Lettuce:
0705.1100	-- Cabbage lettuce (head lettuce)
0705.19	-- Other:
0705.1910	--- Romaine
0705.1990	--- Other
	- Chicory:
0705.2100	-- Witloof chicory
0705.2900	-- Other
07.06	**Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.**
0706.10	- Carrots and turnips:
0706.1010	--- Carrots

0706.1020	--- Turnips
0706.90	- Other:
0706.9010	--- Salad Beetroot
0706.9020	--- Radishes
0706.9090	--- Other
07.07	**Cucumbers and gherkins, fresh or chilled.**
0707.00	- Cucumbers and gherkins, fresh or chilled:
0707.0010	--- Cucumbers
0707.0020	--- Gherkins
07.08	**Leguminous vegetables, shelled or unshelled, fresh or chilled.**
0708.1000	- Peas
0708.20	- Beans:
0708.2010	--- Blackeyed peas
0708.2020	--- Lima Beans
0708.2030	--- Cow peas
0708.2090	--- Other
0708.90	- Other leguminous vegetables:
0708.9010	--- Pigeon peas
0708.9090	--- Other
07.09	**Other vegetables, fresh or chilled.**
0709.2000	- Asparagus
0709.3000	- Egg-plants
0709.4000	- Celery other than celeriac
	- Mushrooms and truffles:
0709.5100	-- Mushrooms
0709.5400	-- Shiitake
0709.5500	-- Matsutake

0709.5600	-- Truffles
0709.5900	-- Other
0709.60	- Fruits of *Pimenta:*
0709.6010	--- Sweet peppers
0709.6020	--- Hot peppers
0709.6090	--- Other
0709.7000	- Spinach
	- Other:
0709.9100	-- Globe artichokes
0709.9200	-- Olives
0709.93	-- Pumpkins, squash and gourds:
0709.9310	--- Pumpkin
0709.9320	--- Squash
0709.9390	--- Gourds
0709.99	- Other:
0709.9920	--- Okra
0709.9930	--- Corn
709.9940	--- Squash
709.9950	--- Beets
709.9990	--- Other
07.10	**Vegetables (uncooked or cooked by steaming or boiling in water), frozen.**
0710.1000	- Potatoes
	- Leguminous vegetables, shelled or unshelled:
0710.2100	-- Peas
0710.2200	-- Beans
0710.29	-- Other:
0710.2910	--- Pigeon peas

0710.2920	--- Beans, other
0710.2990	--- Other
0710.3000	- Spinach
0710.4000	- Sweet corn
0710.80	- Other vegetables:
0710.8010	--- Okra
0710.8020	--- Tomatoes
0710.8030	--- Brussels sprouts
0710.8040	--- Broccoli
0710.8050	--- Cauliflowers
0710.8060	--- Carrots
0710.8090	--- Other
0710.9000	- Mixtures of vegetables
07.11	**Vegetables provisionally preserved, but unsuitable in that state for immediate consumption.**
0711.2000	- Olives
0711.40	- Cucumbers and gherkins:
0711.4010	--- Cucumbers
0711.4090	--- Gherkins
	- Mushrooms and truffles:
0711.5100	-- Mushrooms
0711.5900	-- Other
0711.90	- Other vegetables; mixtures of vegetables:
0711.9010	--- Beans
0711.9020	--- Pigeon peas
0711.9030	--- Tomatoes
0711.9090	--- Other

07.12	**Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.**
0712.2000	- Onions
	- Mushrooms, wood ears, jelly fungi and truffles:
0712.3100	-- Mushrooms
0712.3200	-- Wood ears
0712.3300	-- Jelly fungi
0712.3400	-- Shiitake
0712.3900	-- Other
0712.90	- Other vegetables; mixtures of vegetables:
0712.9010	--- Tomatoes
0712.9090	--- Other
07.13	**Dried leguminous vegetables, shelled, whether or not skinned or split.**
0713.1000	- Peas
0713.2000	- Chickpeas
	- Beans:
0713.3100	-- Beans
0713.3200	-- Small red beans
0713.3300	-- Kidney beans, including white pea beans
0713.3400	-- Bambara beans
0713.3500	-- Cow peas
0713.39	- Other:
0713.3910	--- Blackeyed peas
0713.3920	--- Lima beans
0713.3990	--- Other
0713.4000	- Lentils

0713.5000	- Broad beans and horse beans
0713.6000	- Pigeon peas
0713.9000	- Other
07.14	**Cassava, 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	- Cassava:
0714.1010	--- Fresh
0714.1020	--- Dried
0714.1090	--- Other
0714.20	- Sweet potatoes:
0714.2010	--- Fresh
0714.2020	--- Dried
0714.2090	--- Other
0714.30	- Yams:
0714.3010	--- Fresh
0714.3020	--- Dried
0714.3090	--- Other
0714.40	- Taro:
0714.4010	--- Fresh
0714.4020	--- Dried
0714.4090	--- Other
0714.50	- Yautia:
0714.5010	--- Fresh
0714.5020	--- Dried
0714.5090	--- Other
0714.90	- Other:

0714.9010	--- Fresh
0714.9020	--- Dried
0714.9090	--- Other
08.01	**Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.**
	- Coconuts:
0801.1100	-- Desiccated
0801.1200	-- In the inner shell (endocarp)
0801.1900	-- Other
	- Brazil nuts:
0801.21	-- In shell:
0801.2110	--- Unpackaged (20 pounds or more)
0801.2190	--- Other
0801.22	-- Shelled:
0801.2210	--- Unpackaged (20 pounds or more)
0801.2290	--- Other
	- Cashew nuts:
0801.31	-- In shell:
0801.3110	--- Unpackaged (20 pound or more)
0801.3190	--- Other
0801.32	-- Shelled:
0801.3210	--- Unpackaged (20 pounds or more)
0801.3290	--- Other
08.02	**Other nuts, fresh or dried, whether or not shelled or peeled.**
	- Almonds:
0802.11	-- In shell:
0802.1110	--- Unpackaged (20 pounds. or more)
0802.1190	--- Other

0802.12	-- Shelled:
0802.1210	--- Unpackaged (20 pounds or more)
0802.1290	--- Other
	- Hazelnuts or fiberts:
0802.21	- In shell:
0802.2110	--- Unpackaged (20 pounds or more)
0802.2190	--- Other
0802.22	-- Shelled:
0802.2210	--- Unpackaged (20 pounds or more)
0802.2290	--- Other
	- Walnuts:
0802.31	-- In shell:
0802.3110	--- Unpackaged (20 pounds or more)
0802.3190	--- Other
0802.32	-- Shelled:
0802.3210	--- Unpackaged (20 pounds or more)
0802.3290	--- Other
	- Chestnuts:
0802.41	-- In shell:
0802.4110	--- Unpackaged (20 pounds or more)
0802.4190	--- Other
0802.42	-- Shelled:
0802.4210	--- Unpackaged (20 pounds or more)
0802.4290	--- Other
	- Pistachios:
0802.51	-- In shell:
0802.5110	--- Unpackaged (20 pounds or more)
0802.5190	--- Other

0802.52	-- Shelled:
0802.5210	--- Unpackaged (20 pounds or more)
0802.5290	--- Other
	- Macadamia nuts:
0802.61	-- In shell:
0802.6110	--- Unpackaged (20 pounds or more)
0802.6190	--- Other
0802.62	-- Shelled:
0802.6210	--- Unpackaged (20 pounds or more)
0802.6290	--- Other
0802.70	- Kola nuts (*Cola spp.*):
0802.7010	--- Unpackaged (20 pounds or more)
0802.7090	--- Other
0802.80	- Areca nuts:
0802.8010	--- Unpackaged (20 pounds or more)
0802.8090	--- Other
	- Other:
0802.91	-- Pine nuts, in shell:
0802.9110	--- Unpackaged (20 pounds or more)
0802.9120	--- Packaged
0802.9130	--- Other
0802.92	-- Pine nuts, shelled:
0802.9210	--- Unpackaged (20 pounds or more)
0802.9220	--- Packaged
0802.9230	--- Other
0802.99	-- Other:
0802.9910	--- Unpackaged (20 pounds or more)

0802.9920	--- Other
08.03	**Bananas, including plantains, fresh or dried.**
	- Bananas, including plantains, fresh or dried
0803.10	- Plantains:
0803.1030	--- Plantains, fresh
0803.104	--- Plantains, dried:
0803.1041	---- Unpackaged (20 pounds. or more)
0803.1049	---- Other
0803.90	- Other:
0803.9010	--- Bananas, fresh
0803.902	--- Bananas, dried:
0803.9021	---- Unpackaged (20 pounds. or more)
0803.9029	---- Other
08.04	**Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.**
0804.10	-- Dates:
0804.1010	--- Fresh
0804.102	--- Dried:
0804.1021	---- Unpackaged (20 pounds. or more)
0804.1029	---- Other
0804.20	-- Figs:
0804.2010	--- Fresh
0804.202	--- Dried:
0804.2021	---- Unpackaged (20 pounds. or more)
0804.2029	---- Other
0804.30	- Pineapples:
0804.3010	--- Fresh
0804.302	--- Dried:

0804.3021	---- Unpackaged (20 pounds. or more)
0804.3029	---- Other
0804.40	- Avocados:
0804.4010	--- Fresh
0804.402	--- Dried:
0804.4021	---- Unpackaged (20 pounds. or more)
0804.4029	---- Other
0804.50	- Guavas, mangoes and mangosteens:
0804.5010	--- Guavas, fresh
0804.502	--- Guavas, dried:
0804.5021	---- Unpackaged (20 pounds. or more)
0804.5029	---- Other
0804.5030	--- Mangoes, fresh
0804.504	--- Mangoes, dried:
0804.5041	---- Unpackaged (20 pounds. or more)
0804.5049	---- Other
0804.5050	--- Mangosteens, fresh
0804.506	--- Mangosteens, dried:
0804.5061	---- Unpackaged (20 pounds. or more)
0804.5069	---- Other
08.05	**Citrus fruit, fresh or dried.**
0805.10	- Oranges:
0805.1010	--- Orange, fresh
0805.102	--- Oranges, dried:
0805.1021	---- Unpackaged (20 pounds. or more)
0805.1029	---- Other
	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:

0805.21	-- Mandarins (including tangerines and satsumas):
0805.2110	--- Mandarins, fresh
0805.212	--- Mandarins, dried:
0805.2121	---- Unpackaged (20 pounds. or more)
0805.2129	---- Other
0805.2130	--- Tangerines, fresh
0805.214	--- Tangerines, dried:
0805.2141	---- Unpackaged (20 pounds. or more)
0805.2149	---- Other
0805.2150	--- Tangelos, fresh
0805.216	--- Tangelos, dried:
0805.2161	---- Unpackaged (20 pounds. or more)
0805.2169	---- Other
0805.22	-- Clemetines:
0805.2200	--- Clementines, fresh
0805.221	--- Clementines, dried:
0805.2211	---- Unpackaged (20 pounds. or more)
0805.2219	---- Other
0805.29	-- Other:
0805.2910	--- Other, fresh
0805.292	--- Other, dried:
0805.2921	---- Unpackaged (20 pounds. or more)
0805.2929	---- Other
0805.40	- Grapefruit and pomelos:
0805.4010	--- Fresh
0805.402	--- Dried:
0805.4021	---- Unpackaged (20 pounds. or more)
0805.4029	---- Other

0805.50	- Lemons:
0805.5010	--- Lemons, fresh
0805.502	--- Lemons, dried:
0805.5021	---- Unpackaged (20 pounds. or more)
0805.5029	---- Other
0805.5030	--- Limes, fresh
0805.504	--- Limes, dried:
0805.5041	---- Unpackaged (20 pounds. or more)
0805.5049	---- Other
0805.90	- Other:
0805.9010	--- Fresh
0805.902	--- Dried:
0805.9021	---- Unpackaged (20 pounds. or more)
0805.9029	---- Other
08.06	**Grapes, fresh or dried.**
0806.1000	- Fresh
0806.20	- Dried:
0806.2010	--- Unpackaged (20 pounds. or more)
0806.2090	--- Other
08.07	**Melons (including watermelons) and papaws (papayas), fresh.**
	- Melons (including watermelons):
0807.1100	-- Watermelons
0807.19	-- Other:
0807.1910	--- Muskmelons
0807.1920	--- Cantaloupes
0807.1930	--- Honeydews
0807.1990	--- Other
0807.2000	- Papaws (papayas)

08.08	**Apples, pears and quinces, fresh.**
0808.1000	- Apples
0808.3000	- Pears
0808.4000	- Quinces
08.09	**Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.**
0809.1000	- Apricots
	- Cherries:
0809.2100	-- Sour cherries
0809.2900	-- Other
0809.30	-- Peaches, including nectarines:
0809.3010	--- Peaches
0809.3020	--- Nectarines
0809.4000	- Plums and sloes
08.10	**Other fruit, fresh.**
0810.1000	- Strawberries
0810.2000	- Raspberries, blackberries, mulberries and loganberries
0810.3000	- Black, white or red currants and gooseberries
0810.4000	- Cranberries, and bilberries
0810.5000	- Kiwifruit
0810.6000	- Durians
0810.7000	- Persimmons
0810.90	-- Other:
0810.9010	--- Other tropical and sub-tropical fruit
0810.9090	--- Other
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.**
0811.1000	- Strawberries

0811.2000	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries
0811.90	- Other:
0811.9010	--- Grapefruit
0811.9020	--- Guava
0811.9030	--- Limes
0811.9040	--- Oranges
0811.9050	--- Pineapples
0811.9090	--- Other
08.12	**Fruit and nuts provisionally preserved, but unsuitable in that state for immediate consumption.**
0812.1000	- Cherries
0812.9000	- Other
08.13	**Fruit, dried, other than that of Headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.**
0813.10	- Apricots:
0813.1010	--- Unpackaged
0813.1090	--- Other
0813.20	- Prunes:
0813.2010	--- Unpackaged
0813.2090	--- Other
0813.30	- Apples:
0813.3010	--- Unpackaged
0813.3090	--- Other
0813.40	- Other fruit:
0813.4010	--- Unpackaged
0813.4090	--- Other
0813.50	- Mixtures of nuts or dried fruits of this Chapter:
0813.5010	--- Unpackaged

0813.5090	--- Other
08.14	**Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.**
0814.0000	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions
09.01	**Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.**
	- Coffee, not roasted:
0901.1100	-- Not decaffeinated
0901.12	-- Decaffeinated:
0901.1210	--- Decaffeinated, beans for blending
0901.1290	--- Other
	- Coffee roasted:
0901.2100	-- Not decaffeinated
0901.2200	-- Decaffeinated
0901.9000	- Other
09.02	**Tea, whether or not flavoured.**
0902.1000	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg. (6.6 lb.)
0902.2000	- Other green tea (not fermented)
0902.3000	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg (6.6 lb.)
0902.4000	- Other black tea (fermented) and other partly fermented tea
09.03	**Maté.**
0903.0000	Maté
09.04	**Pepper of the genus *Piper*; dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta*.**
	- Pepper:
0904.1100	-- Neither crushed nor ground

0904.12	-- Crushed or ground:
0904.1210	--- Black pepper
0904.1290	--- Other
	- Fruits of *Pimenta:*
0904.2100	-- Dried, neither crushed nor ground
0904.2200	-- Crushed or ground
09.05	**Vanilla.**
0905.1000	- Neither crushed nor ground
0905.2000	- Crushed or ground
09.06	**Cinnamon and cinnamon-tree flowers.**
	- Neither crushed nor ground:
0906.1100	-- Cinnamon
0906.1900	-- Other
0906.2000	- Crushed or ground
09.07	**Cloves (whole fruit, cloves and stems).**
0907.1000	- Neither crushed nor ground
0907.2000	- Crushed or ground
09.08	**Nutmeg, mace and cardamoms.**
	- Nutmeg:
0908.1100	-- Neither crushed nor ground
0908.1200	-- Crushed or ground
	- Mace:
0908.2100	-- Neither crushed nor ground
0908.2200	-- Crushed or ground
	- Cardamoms:
0908.3100	-- Neither crushed nor ground
0908.3200	-- Crushed or ground

09.09	**Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.**
	- Seeds of coriander:
0909.2100	-- Neither crushed nor ground
0909.2200	-- Crushed or ground
	- Seeds of cumin:
0909.3100	-- Neither crushed nor ground
0909.3200	-- Crushed or ground
	- Seeds of anise, badian, caraway or fennel; juniper berries:
0909.6100	-- Neither crushed nor ground
0909.6200	-- Crushed or ground
09.10	**Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.**
	- Ginger:
0910.1100	-- Neither crushed nor ground
0910.1200	-- Crushed or ground
0910.2000	- Saffron
0910.3000	- Turmeric
	- Other spices:
0910.9100	-- Mixtures referred to in Note 1 (b) to this Chapter
0910.99	-- Other:
0910.9910	--- Curry
0910.9920	--- Thyme and bay leaves
0910.9990	--- Other
10.01	**Wheat and meslin.**
	- Durum wheat:
1001.1100	-- Seed
1001.1900	-- Other

	- Other:
1001.9100	-- Seed
1001.9900	-- Other
10.02	**Rye.**
1002.1000	- Seed
1002.90	- Other:
1002.9090	--- Other
10.03	**Barley.**
1003.1000	- Seed
1003.90	- Other:
1003.9090	--- Other
10.04	**Oats.**
1004.1000	- Seed
1004.90	- Other:
1004.9090	--- Other
10.05	**Maize (corn).**
1005.1000	- Seed
1005.9000	- Other
10.06	**Rice.**
1006.1000	- Rice in the husk (paddy or rough)
1006.2000	- Husked (brown) rice
1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed:
1006.3010	--- Semi-milled white rice, in packages of not more than 10 kg
1006.3020	--- White rice in packages for retail sale
1006.3030	--- Other
1006.40	- Broken rice:
1006.4010	--- In packages for retail sale

1006.4090	--- Other
10.07	**Grain sorghum.**
1007.1000	- Seed
1007.9000	- Other
10.08	**Buckwheat, millet and canary seeds; other cereals.**
1008.1000	- Buckwheat
	- Millet:
1008.2100	-- Seed
1008.2900	-- Other
1008.3000	- Canary seeds
1008.4000	- Fonio
1008.5000	- Quinoa
1008.6000	- Triticale
1008.9000	- Other cereals
11.01	**Wheat or meslin flour.**
1101.0000	Wheat or meslin flour
11.02	**Cereal flours other than of wheat or meslin.**
1102.2000	- Maize (corn) flour
1102.90	- Other:
1102.9010	--- Rice
1102.9020	--- Rye
1102.9090	--- Other
11.03	**Cereal groats, meal and pellets.**
	- Groats and meal:
1103.1100	-- Of wheat
1103.13	-- Of maize (corn):
1103.1310	--- Groats hominy
1103.1320	--- Meal

1103.1900	-- Of other cereals
1103.2000	- Pellets
11.04	**Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of Heading 10.06; germ of cereals, whole, rolled, flaked or ground.**
	- Rolled or flaked grains:
1104.1200	-- Of oats
1104.1900	-- Of other cereals
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):
1104.2200	-- Of oats
1104.2300	-- Of maize (corn)
1104.2900	-- Of other cereals
1104.3000	- Germ of cereals, whole, rolled, flaked or ground
11.05	**Flour, meal, powder, flakes, granules and pellets of potatoes.**
1105.1000	- Flour, meal and powder
1105.2000	- Flakes, granules and pellets
11.06	**Flour, meal and powder of the dried leguminous vegetables of Heading 07.13, of sago or of roots or tubers of Heading 07.14 or of the products of Chapter 8.**
1106.1000	- Of the dried leguminous vegetables of Heading 07.13
1106.2000	- Of sago or of roots or tubers of Heading 07.14
1106.3000	- Of the products of Chapter 8
11.07	**Malt, whether or not roasted.**
1107.1000	- Not roasted
1107.2000	- Roasted
11.08	**Starches; inulin.**
	- Starches:

1108.1100	-- Wheat starch
1108.1200	-- Maize (corn) starch
1108.1300	-- Potato starch
1108.1400	-- Manioc (cassava) starch
1108.1900	-- Other starches
1108.2000	- Inulin
11.09	**Wheat gluten, whether or not dried.**
1109.0000	Wheat gluten, whether or not dried
12.01	**Soya beans, whether or not broken.**
1201.1000	- Seed
1201.9000	- Other
12.02	**Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.**
1202.3000	- Seed
	- Other:
1202.41	-- In shell:
1202.4110	--- Unpackaged ground nuts (20 pounds. or more)
1202.4190	--- Other packaged ground nuts
1202.42	-- Shelled, whether or not broken:
1202.4210	--- Unpackaged non-shell ground nuts (20 pounds. or more)
1202.4290	--- Other packaged non-shell ground nuts
12.03	**Copra.**
1203.0000	Copra
12.04	**Linseed, whether or not broken.**
1204.0000	Linseed, whether or not broken
12.05	**Rape or colza seeds, whether or not broken.**
1205.1000	- Low erucic acid rape or colza seeds

1205.9000	- Other
12.06	**Sunflower seeds, whether or not broken.**
1206.0000	Sunflower seeds, whether or not broken
12.07	**Other oil seeds and oleaginous fruits, whether or not broken.**
1207.1000	- Palm nuts and kernels
	- Cotton seeds:
1207.2100	-- Seed
1207.2900	-- Other
1207.3000	- Castor oil seeds
1207.4000	- Sesame seeds
1207.5000	- Mustard seeds
1207.6000	- Safflower seeds
1207.7000	- Melon seeds
	- Other:
1207.9100	-- Poppy seeds
1207.9900	-- Other
12.08	**Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.**
1208.1000	- Of soya beans
1208.9000	- Other
12.09	**Seeds, fruit and spores, of a kind used for sowing.**
1209.1000	- Sugar beet seeds
	- Seeds of forage plants:
1209.2100	-- Lucerne seeds
1209.2200	-- Clover seeds
1209.2300	-- Fescue seeds
1209.2400	-- Kentucky blue grass seeds
1209.2500	-- Rye grass seeds

1209.2900	-- Other
1209.3000	- Seeds of herbaceous plants cultivated principally for their flowers
	- Other:
1209.9100	-- Vegetable seeds
1209.9900	-- Other
12.10	**Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.**
1210.1000	- Hop cones, neither ground nor powdered nor in the form of pellets
1210.2000	- Hop cones, ground, powdered or in the form of pellets; lupulin
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.**
1211.2000	- Ginseng roots
1211.3000	- Coca leaf
1211.4000	- Poppy straw
1211.5000	- Ephedra
1211.6000	- Bark of African cherry
1211.90	- Other:
1211.9010	--- Cascarilla bark
1211.9030	--- Herbal Teas
1211.9040	--- Licorice roots, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered
1211.9090	--- Other
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:
1212.2100	-- Fit for human consumption
	- Other:
1212.9100	-- Sugar beet
1212.9200	-- Locust beans
1212.9300	-- Sugar cane
1212.9400	-- Chicory roots
1212.9900	-- Other
12.13	**Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.**
1213.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets:
1213.0090	--- Other
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 meal and pellets:
1214.1090	--- Other
1214.90	- Other:
1214.9090	--- Other (not animal food)
13.01	**Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).**
1301.2000	- Gum Arabic
1301.9000	- Other
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:
1302.1200	-- Of liquorice
1302.1300	-- Of hops

1302.1400	-- Of ephedra
1302.1900	-- Other
1302.2000	- Pectic substances, pectinates and pectates
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:
1302.3100	-- Agar-agar
1302.3200	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds
15.01	**Pig fat (including lard) and poultry fat, other than that of Heading 02.09 or 15.03.**
1501.1000	- Lard
1501.2000	- Other pig fat
1501.9000	- Other
15.02	**Fats of bovine animals, sheep or goats, other than those of Heading 15.03.**
1502.1000	- Tallow
1502.9000	- Other
15.03	**Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.**
1503.0000	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared
15.04	**Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.**
1504.1000	- Fish-liver oils and their fractions
1504.2000	- Fats and oils and their fractions, of fish, other than liver oils
1504.3000	- Fats and oils and their fractions, of marine mammals
15.05	**Wool grease and fatty substances derived therefrom (including lanolin).**

1505.0000	Wool grease and fatty substances derived therefrom (including lanolin)
15.06	**Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.**
1506.0000	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified
15.07	**Soya-bean oil and its fractions, whether or not refined, but not chemically modified.**
1507.9000	- Other
15.08	**Ground-nut oil and its fractions, whether or not refined, but not chemically modified.**
1508.9000	- Other
15.09	**Olive oil and its fractions, whether or not refined, but not chemically modified.**
1509.2000	- Extra virgin
1509.3000	- Virgin olive oil
1509.4000	- Other virgin olive oils
1509.9000	- Other
15.10	**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 15.09.**
1510.9000	- Other
15.11	**Palm oil and its fractions, whether or not refined, but not chemically modified.**
1511.9000	- Other
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:
1512.1900	-- Other
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:

1513.1900	-- Other
1513.2900	-- Other
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:
1514.1900	-- Other
1514.9900	-- Other
15.15	**Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.**
	- Linseed oil and its fractions:
1515.1900	-- Other
	- Maize (corn) oil and its fractions:
1515.2900	--Other
1515.3000	-Castor oil and its fractions
1515.5000	-Sesame oil and its fractions
1515.6000	-Microbial fats and oils and their fractions
1515.9000	-Other
15.16	**Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.**
1516.1000	-Animal fats and oils and their fractions
1516.2000	-Vegetable fats and oils and their fractions
1516.3000	-Microbial fats and oils and their fractions
15.17	**Margarine; edible mixtures or preparations of animal, vegetable or microbial 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 15.16.**
1517.1000	- Margarine, excluding liquid margarine
1517.90	- Other:
1517.9010	--- Imitation lard

1517.9020	--- Liquid margarine
1517.9090	--- Other margarines
16.01	**Sausages and similar products, of meat, meat offal, blood or of insects; food preparations based on these products.**
1601.0000	Sausages and similar products, of meat, meat offal or blood or insects; food preparations based on these products
16.02	**Other prepared or preserved meat, meat offal, blood or insects.**
1602.10	-- Homogenised preparations:
1602.1010	--- Packaged for infants
1602.1020	--- For dietetic use
1602.1090	--- Other
1602.2000	- Of liver of any animal
	- Of poultry of Heading 01.05:
1602.31	-- Of turkeys:
1602.3110	--- Breasts
1602.3120	--- Turkey sliced/unsliced for sandwich
1602.3190	--- Other
1602.32	-- Of fowls:
1602.3210	--- Breasts, uncooked
1602.3220	--- Breasts, other
1602.3230	--- Other, uncooked
1602.3290	--- Other
1602.3900	-- Other
	- Of swine:
1602.41	-- Hams and cuts thereof:
1602.4110	--- Sliced/unsliced for sandwich
1602.4190	--- Other hams and cuts thereof
1602.4200	-- Shoulders and cuts thereof

1602.49	-- Other, including mixtures:
1602.4910	--- Sliced/unsliced for sandwich
1602.4990	--- Other
1602.50	- Of bovine animals:
1602.5010	--- Corned beef in airtight containers
1602.5020	--- Roasted beef in airtight containers
1602.5030	--- Containing more than 20% by weight of meat, with macaroni, spaghetti and the like
1602.5090	--- Other
1602.90	- Other, including preparations of blood of any animal:
1602.9010	---Beef sliced/unsliced for sandwich
1602.9090	--- Other, including preparations of blood of any animal
16.03	**Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.**
1603.0000	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates
16.04	**Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.**
	- Fish, whole or in pieces, but not minced:
1604.11	-- Salmon:
1604.1110	--- In airtight containers
1604.1190	--- Other
1604.12	-- Herrings:
1604.1210	--- In airtight containers
1604.1290	--- Other
1604.13	-- Sardines, sardinella and brisling or sprats:
1604.1310	--- In airtight containers
1604.1390	--- Other
1604.14	-- Tunas, skipjack tuna and bonito:

1604.1410	--- In airtight containers
1604.1490	--- Other
1604.15	-- Mackerel:
1604.1510	--- In airtight containers
1604.1590	--- Other
1604.16	-- Anchovies:
1604.1610	--- In airtight containers
1604.1690	--- Other
1604.17	-- Eels:
1604.1710	--- In airtight containers
1604.1790	--- Other
1604.18	-- Shark fins:
1604.1810	--- In airtight containers
1604.1890	--- Other
1604.19	-- Other:
1604.1910	--- In airtight containers
1604.1990	--- Other
1604.20	- Other prepared or preserved fish:
	--- In airtight containers
1604.2010	
1604.2020	--- Containing more than 20% by weight of fish, with macaroni, spaghetti and the like
1604.2030	--- Packaged for infant and young children
1604.2090	--- Other
	- Caviar and caviar substitutes:
1604.31	-- Caviar:
1604.3110	--- In airtight containers

1604.3190	--- Other
1604.32	-- Caviar substitutes:
1604.3210	--- In airtight containers
1604.3290	--- Other
16.05	**Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.**
1605.1000	- Crab
	- Shrimps and prawns:
1605.2100	-- Not in airtight container
1605.2900	-- Other
1605.3000	- Lobster
1605.4000	- Other crustaceans
	-Molluscs:
1605.5100	-- Oysters
1605.5200	-- Scallops, including queen scallops
1605.5300	-- Mussels
1605.5400	-- Cuttle fish and squid
1605.5500	-- Octopus
1605.5600	-- Clams, cockles and arkshells
1605.5700	-- Abalone
1605.5800	-- Snails, other than sea snails
1605.5900	-- Other
	-- Other aquatic invertebrates:
1605.6100	-- Sea cucumbers
1605.6200	-- Sea urchins
1605.6300	-- Jellyfish
1605.6900	-- Other
17.01	**Cane or beet sugar and chemically pure sucrose, in solid form.**

	- Raw sugar not containing added flavouring or colouring matter:
1701.1200	-- Beet sugar
1701.1300	-- Cane sugar specified in Subheading Note 2 to this Chapter
1701.1400	-- Other cane sugar
	- Other:
1701.9100	-- Containing added flavouring or colouring matter
1701.99	-- Other:
1701.9910	--- Sugar, white
1701.9990	--- Other
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:
1702.1100	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter
1702.1900	-- Other
1702.20	- Maple sugar and maple syrup:
1702.2010	--- Maple sugar
1702.2020	--- Maple syrup
1702.3000	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose
1702.4000	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar
1702.5000	- Chemically pure fructose
1702.6000	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar
1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:
1702.9010	--- Cane syrup
1702.9020	--- Corn syrup

1702.9030	--- Table syrup
1702.9090	--- Other
17.03	**Molasses resulting from the extraction or refining of sugar.**
1703.1000	- Cane molasses
1703.9000	- Other
17.04	**Sugar confectionery (including white chocolate), not containing cocoa.**
1704.90	- Other:
1704.9020	--- Throat pastilles and cough drops
18.01	**Cocoa beans, whole or broken, raw or roasted.**
1801.0000	Cocoa beans, whole or broken, raw or roasted
18.02	**Cocoa shells, husks, skins and other cocoa waste.**
1802.0000	Cocoa shells, husks, skins and other cocoa waste
18.03	**Cocoa paste, whether or not defatted.**
1803.1000	- Not defatted
1803.2000	- Wholly or partly defatted
18.04	**Cocoa butter, fat and oil.**
1804.0000	Cocoa butter, fat and oil
18.05	**Cocoa powder, not containing added sugar or other sweetening matter.**
1805.0000	Cocoa powder, not containing added sugar or other sweetening matter
18.06	**Chocolate and other food preparations containing cocoa.**
1806.1000	- Cocoa powder, containing added sugar or other sweetening matter
1806.2000	- Other preparations in blocks, slabs or bars weighing more than 2 kg (4.4 pounds) or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg (4.4 pounds)
	- Other, in blocks, slabs or bars:

1806.3100	-- Filled
1806.3200	-- Not filled
1806.90	- Other:
1806.9010	--- Packaged for infants and young children
1806.9090	--- Other
19.01	**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 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.**
1901.1000	- Preparations suitable for infants or young children, put up for retail sale
1901.2000	- Mixes and doughs for the preparation of bakers' wares of Heading 19.05
1901.90	- Other:
1901.9010	--- 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
1901.9090	--- Other
19.02	**Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.**
1902.1100	-- Containing eggs
1902.1900	-- Other
1902.2000	- Stuffed pasta, whether or not cooked or otherwise prepared
1902.30	- Other pasta:
1902.3010	--- Noodles
1902.3090	--- Other
1902.4000	- Couscous
19.03	**Tapioca and substitutes therefor prepared from starch, in the**

	form of flakes, grains, pearls, siftings or in similar forms.
1903.0000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms
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:
1904.1010	--- For infants or young children use
1904.1090	--- Other
1904.20	- Corn flakes and cereal:
1904.2010	--- For infants and young children
1904.2090	--- Other
1904.3000	- Bulgur wheat
1904.9000	- Other
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.**
1905.1000	- Crispbread
1905.2000	- Gingerbread and the like
	- Sweet biscuits; waffles and wafers:
1905.3100	-- Sweet biscuits
1905.3200	-- Waffles and wafers
1905.4000	- Rusks, toasted bread and similar toasted products
1905.90	- Other:
1905.9010	--- Bread
1905.9020	--- Pastries and cakes
1905.9030	--- Packaged for infants and young children

1905.9090	--- Other
20.01	**Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.**
2001.1000	- Cucumbers and gherkins
2001.90	- Other:
2001.9010	--- Beans
2001.9020	--- Pigeon peas
2001.9030	--- Tomatoes
2001.9040	--- Other vegetables
2001.9050	--- Mangoes
2001.9060	--- Guava
2001.9070	--- Other tropical and subtropical fruit
2001.9080	--- Onions
2001.9090	--- Other
20.02	**Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.**
2002.10	- Tomatoes, whole or in pieces:
2002.1010	--- Tomatoes, whole, canned
2002.1020	--- Tomatoes, whole, other
2002.1030	--- Tomatoes, in pieces canned
2002.1040	--- Tomatoes in pieces, other
2002.90	- Other:
2002.9010	--- Tomato juice of which the dry weight content is 7% or more
2002.9020	--- Tomato paste
2002.9030	--- Tomato puree
2002.9090	--- Other
20.03	**Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.**
2003.1000	- Mushrooms

2003.9000	- Other
20.04	**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of Heading 20.06.**
2004.1000	- Potatoes
2004.90	- Other vegetables and mixtures of vegetables:
2004.9010	--- Pigeon peas
2004.9020	--- Beans
2004.9030	--- Okra
2004.9090	--- Other
20.05	**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of Heading 20.06.**
2005.10	- Homogenised vegetables:
2005.1010	--- Packaged for infants and young children
2005.1020	--- For dietetic use
2005.1090	--- Other
2005.2000	- Potatoes
2005.4000	- Peas
	- Beans:
2005.5100	-- Beans, shelled
2005.5900	-- Other
2005.6000	- Asparagus
2005.7000	- Olives
2005.8000	- Sweet corn
	- Other vegetables and mixtures of vegetables:
2005.9100	-- Bamboo Shoots
2005.99	-- Other:

2005.9910	--- Pigeon peas, canned
2005.9920	--- Pigeon Peas, Other
2005.9930	--- Okra
2005.9990	--- Other
20.06	**Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).**
2006.0000	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)
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.**
2007.10	- Homogenised preparations:
2007.1010	--- Packaged for infant use
2007.1020	--- For dietetic use
2007.1090	--- Other
	- Other:
2007.91	-- Citrus fruit:
2007.9110	--- Orange marmalade
2007.9190	--- Other of citrus
2007.99	- Other:
2007.9910	--- Guava jam
2007.9920	--- Guava jelly
2007.9930	--- Guava marmalade
2007.9940	--- Pineapple jam
2007.9950	--- Pineapple jelly
2007.9960	--- Strawberry jam
2007.9970	--- Strawberry jelly
2007.9990	--- Other

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, ground-nuts and other seeds, whether or not mixed together:
2008.11	-- Ground-nuts:
2008.1110	--- Peanut butter
2008.1120	--- Almond butter
2008.1190	--- Other
2008.1900	-- Other, including mixtures
2008.2000	- Pineapples
2008.30	- Citrus fruit:
2008.3010	--- Grapefruit
2008.3020	--- Limes
2008.3030	--- Oranges
2008.3090	--- Other
2008.4000	- Pears
2008.5000	- Apricots
2008.6000	- Cherries
2008.7000	- Peaches, including nectarines
2008.8000	- Strawberries
	- Other, including mixtures other than those of Subheading 2008.19:
2008.9100	-- Palm hearts
2008.9300	-- Cranberries
2008.9700	-- Mixtures
2008.99	-- Other:
2008.9910	--- Guava
2008.9920	--- Sweet potatoes
2008.9930	--- Yam

2008.9990	--- Other
20.09	**Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.**
	- Orange juice:
2009.1100	-- Frozen
2009.1200	-- Not frozen, containing sugar of a Brix value not exceeding 20
2009.1900	-- Other
	- Grapefruit juice; pomelo juice:
2009.2100	-- Of a Brix value not exceeding 20
2009.2900	-- Other
	- Juice of any other single citrus fruit:
2009.3100	-- Of a Brix value not exceeding 20
2009.39	-- Other:
2009.3910	---Lemon juice
2009.3920	---Lime juice
2009.3990	---Other
	- Pineapple juice:
2009.4100	-- Of a Brix value not exceeding 20
2009.4900	-- Other
2009.5000	- Tomato Juice
	- Grape juice (including grape must):
2009.6100	-- Of a Brix value not exceeding 30
2009.6900	-- Other
	- Apple Juice:
2009.7100	-- Of a Brix value not exceeding 20
2009.7900	-- Other
	- Juice of any other single fruit, nut, or vegetable:

2009.8100	-- Cranberry
2009.89	-- Other:
2009.8910	--- Guava
2009.8930	--- Prune
2009.8990	--- Other
2009.9000	- Mixtures of juices
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 mate; 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:
2101.1100	-- Extracts, essences and concentrates
2101.1200	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee
2101.2000	- 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
2101.3000	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof
21.02	**Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of Heading 30.02); prepared baking powders.**
2102.1000	- Active yeasts
2102.2000	- Inactive yeasts; other single-cell micro-organisms, dead
2102.3000	- Prepared baking powders
21.03	**Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.**
2103.1000	- Soya sauce
2103.20	- Tomato ketchup and other tomato sauces:
2103.2010	--- Tomato ketchup

2103.2020	--- Pasta and Pizza sauce
2103.2090	--- Other tomato sauces
2103.3000	- Mustard flour and meal and prepared mustard
2103.90	- Other:
2103.9010	--- Mayonnaise
2103.9020	--- Salad dressings
2103.9030	--- Cooking wine, cooking cognac and the like.
2103.9090	--- Other
21.04	**Soups and broths and preparations.**
2104.1000	- Soups and broths and preparations therefor
2104.20	- Homogenised composite food preparations:
2104.2010	--- Packaged for infant use
2104.2020	--- For dietetic use
2104.2090	--- Other
21.05	**Ice cream and other edible ice, whether or not containing cocoa.**
2105.00	- Ice cream and other edible ice, whether or not containing cocoa:
2105.0010	--- Ice cream
2105.0090	--- Other
21.06	**Food preparations not elsewhere specified or included.**
2106.1000	- Protein concentrates and textured protein substances
2106.90	- Other:
2106.9010	--- Packaged for infant and young children use
2106.9020	--- Vitamins
2106.9030	--- Supplements (in liquid, tablet or powder form)
2106.9040	--- Herbal Teas
2106.9050	--- Tofu
2106.9090	--- Other

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.**
2201.10	- Mineral waters and aerated waters:
2201.1010	--- Mineral waters and naturally aerated waters
2201.1090	--- Other aerated waters
2201.90	- Other:
2201.9010	--- Fresh water (natural, ordinary water)
2201.9090	--- Other
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 nut or vegetable juices of Heading 20.09.**
2202.1010	--- Aerated waters
2202.1090	- Other
2202.9100	-- Non-alcoholic beer
2202.99	-- Other:
2202.9930	--- Malt beverages
2202.9940	--- Fruit drinks
2202.9950	--- Nutritional Supplements used as a meal replacements
2202.9960	--- Soy, Almond, Coconut, Cashew and other vegetable plant base milk
2202.9990	--- Other
22.09	**Vinegar and substitutes for vinegar obtained from acetic acid.**
2209.0000	Vinegar and substitutes for vinegar obtained from acetic acid

”.

4. Amendment of Fourth Schedule to the principal Act.

The Fourth Schedule to the principal Act is amended —

(a) by the deletion of Part I;

(b) by renumbering the heading “Part II” as new “Part I”;

(c) by the insertion, immediately after new Part I, of the following subheading and Chapeau —

"**REDUCED-RATED SUPPLY OF GOODS AND IMPORTATIONS**

The following wholesale and retail taxable supplies and taxable importations shall be chargeable at the reduced rate of five percent (5%) :".

OBJECTS AND REASONS

This Bill seeks to amend the Value Added Tax Act to eliminate VAT on qualifying unprepared food items, thereby reducing the cost of essential goods for consumers and on certain taxable imported goods.

Clause 1 of this Bill provides for the Short title and commencement provisions.

Clause 2 of this Bill amends section 6 of the principal Act by removing specific wording related to unprepared food sold in food stores.

Clause 3 of this Bill amends the Second Schedule. Part I (Exempt Supplies) is amended to include the wholesale and retail supply of unprepared goods sold by food stores as exempt from VAT. Part II (Exempt Imports of Goods) is amended to exempt the importation of unprepared goods by food stores from VAT. A new Part III is inserted to specify the wholesale and retail taxable supplies and taxable importations that qualify for VAT exemptions.

Clause 4 of this Bill amends the *Fourth Schedule* to align with broader amendments to reduce the VAT on essential items which are imported or purchased by consumers.