



Turkey No.1 (2021)

Free Trade Agreement

between the United Kingdom of Great Britain and Northern Ireland and the Republic
of Turkey (with Exchange of Letters)

Ankara, 29 December 2020

[The Agreement is not in force]

*Presented to Parliament
by the Secretary of State for Foreign, Commonwealth and Development Affairs
by Command of Her Majesty
February 2021*



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**FREE TRADE AGREEMENT BETWEEN THE UNITED KINGDOM OF
GREAT BRITAIN AND NORTHERN IRELAND AND THE REPUBLIC OF
TURKEY**

PREAMBLE

THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND,
(hereinafter referred to as “the United Kingdom”)

OF THE ONE PART,

and

THE REPUBLIC OF TURKEY (hereinafter referred to as “Turkey”)

OF THE OTHER PART (hereinafter each individually referred to as a “Party” or
collectively as “the Parties”),

RECOGNISING their longstanding and strong partnership, their important
economic, trade and investment relationship and the necessity to ensure continuity
of the existing bilateral trade preferences;

DESIRING to further strengthen their economic relationship as part of and in a
manner coherent with their overall relations, and convinced that the Free Trade
Agreement between the United Kingdom of Great Britain and Northern
Ireland and the Republic of Turkey (hereinafter this “Agreement”) will create a new
climate for the development of trade and investment between the Parties;

DESIRING to raise living standards, promote economic growth and stability, create
new employment opportunities and improve the general welfare by liberalising and
expanding mutual trade;

SEEKING to establish clear and mutually advantageous rules governing their trade
and to reduce or eliminate the barriers to mutual trade;

RESOLVED to contribute to the harmonious development and expansion of
international trade by removing obstacles to trade through this Agreement and to
avoid creating new barriers to trade between the Parties that could reduce the benefits
of this Agreement;

BUILDING on their respective rights and obligations under the Marrakesh
Agreement Establishing the World Trade Organization, done at Marrakesh
on 15 April 1994 and other multilateral, regional and bilateral agreements and
arrangements to which they are party;

RECOGNISING the importance of sustainable development, including urgent action to protect the environment and combat climate change and its impacts, and the role of trade in pursuing these objectives, consistent with rules and principles under multilateral environmental agreements to which they are party, including the United Nations Framework Convention on Climate Change (UNFCCC);

RECOGNISING the importance of trade facilitation in promoting efficient and transparent procedures to reduce costs and to ensure predictability for the trading communities of the Parties;

IN VIEW OF the Agreement establishing an Association between the European Economic Community and Turkey, signed on 12 September 1963, the Additional Protocols to and Decisions made under it relating to trade;

RECOGNISING the importance of transparency in international trade to the benefit of all stakeholders;

DETERMINED to establish a legal framework for strengthening their trade relations;

HAVE AGREED as follows:

CHAPTER 1

GENERAL DEFINITIONS AND INITIAL PROVISIONS

ARTICLE 1.1

Objectives

1. The Parties hereby establish a free trade area on goods and associated rules in accordance with this Agreement and consistent with Article XXIV of the GATT 1994.
2. The objective of this Agreement is to preserve preferential conditions relating to trade between the Parties, which resulted from the bilateral trading arrangements between the European Union and Turkey, and to provide a platform for further trade liberalisation and facilitation of trade between them.

ARTICLE 1.2

General definitions

For the purposes of this Agreement and unless otherwise specified:

Agreement means the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of Turkey;

Agreement on Agriculture means the Agreement on Agriculture, contained in Annex 1A to the WTO Agreement;

Anti-dumping Agreement means the Agreement on Implementation of Article VI of the GATT 1994, contained in Annex 1A to the WTO Agreement;

customs authority or **customs authorities** means:

- (a) for Turkey, the Ministry of Trade;
- (b) for the United Kingdom, Her Majesty's Revenue and Customs (HMRC) and any other authority competent for customs matters;

customs duty means a duty or charge of equivalent effect imposed on or in connection with the importation or exportation of a good, including any form of surtax or surcharge imposed on or in connection with that importation or exportation, but does not include:

- (a) a charge equivalent to an internal tax imposed consistently with Article III of the GATT 1994;
- (b) a measure applied in accordance with the provisions of Articles VI or XIX of the GATT 1994, the Anti-dumping Agreement, the SCM Agreement, the Safeguards Agreement, Article 5 of the Agreement on Agriculture or Article 22 of the DSU; or
- (c) a fee or other charge imposed consistently with Article VIII of the GATT 1994.

customs value means the value as determined in accordance with the Customs Valuation Agreement;

Customs Valuation Agreement means the Agreement on Implementation of Article VII of the GATT 1994, contained in Annex 1A to the WTO Agreement;

day means calendar day, including weekends and holidays;

DSU means the Understanding on Rules and Procedures Governing the Settlement of Disputes, contained in Annex 2 to the WTO Agreement;

enterprise means any entity constituted or organised under applicable law, whether or not for profit, and whether privately or publicly-owned or controlled, including any corporation, trust, partnership, sole proprietorship, joint venture, or similar organisation;

existing means in effect on the date of entry into force of this Agreement;

GATT 1994 means the General Agreement on Tariffs and Trade 1994, contained in Annex 1A to the WTO Agreement;

good of a Party means a domestic good as it is understood under the GATT 1994 or such a good as the Parties may decide, and includes an originating good of a Party;

GPA means the Agreement on Government Procurement contained in Annex 4 to the WTO Agreement, as amended by the Protocol Amending the Agreement on Government Procurement, done at Geneva on 30 March 2012;

Harmonized System (HS) means the Harmonized Commodity Description and Coding System, including all legal notes and amendments thereto developed by the WCO;

legitimate objective has the same meaning as under Article 2.2 of the TBT Agreement;

measure includes a law, regulation, rule, procedure, decision, administrative action, requirement, practice or any other form of measure by a Party;

originating has the meaning given in the Protocol on Rules of Origin and Origin Procedures;

person unless the context otherwise requires, includes natural and legal persons;

Safeguards Agreement means the Agreement on Safeguards, contained in Annex 1A to the WTO Agreement;

Sanitary or phytosanitary measure means any measure referred to in paragraph 1 of Annex A to the SPS Agreement;

SCM Agreement means the Agreement on Subsidies and Countervailing Measures, contained in Annex 1A to the WTO Agreement;

SPS Agreement means the Agreement on the Application of Sanitary and Phytosanitary Measures, contained in Annex 1A to the WTO Agreement;

TBT Agreement means the Agreement on Technical Barriers to Trade, contained in Annex 1A to the WTO Agreement;

territory means the territory where this Agreement applies as set out under Article 1.3;

TRIPS Agreement means the Agreement on Trade-Related Aspects of Intellectual Property Rights, contained in Annex 1C to the WTO Agreement;

WCO means the World Customs Organization;

WTO means the World Trade Organization; and

WTO Agreement means the Marrakesh Agreement Establishing the World Trade Organization, done at Marrakesh on April 15, 1994.

ARTICLE 1.3

Territorial application

This Agreement shall apply:

- (a) for Turkey, to the land territory, internal waters, the territorial sea and the airspace above them, as well as the maritime areas over which it has sovereign rights or jurisdiction for the purposes of exploration, exploitation and preservation of natural resources whether living or non-living pursuant to international law;
- (b) for the United Kingdom, to:
 - (i) the territory of the United Kingdom of Great Britain and Northern Ireland including its territorial sea and airspace;
 - (ii) all the areas beyond the territorial sea of the United Kingdom, including the sea-bed and subsoil of those areas, over which the United Kingdom may exercise sovereign rights or jurisdiction in accordance with international law;
 - (iii) the Bailiwicks of Guernsey and Jersey and the Isle of Man (including their airspace and the territorial sea adjacent to them), territories for whose international relations the United Kingdom is responsible, as regards:
 - (aa) Chapter 2 (National Treatment and Market Access);
 - (bb) Chapter 3 (Customs Administration and Trade Facilitation);
 - (cc) Chapter 6 (Sanitary and Phytosanitary Measures);
 - (dd) Protocol on Rules of Origin and Origin Procedures; and

- (iv) any territory for whose international relations the United Kingdom is responsible and to which this Agreement is extended.

ARTICLE 1.4

Territorial extension

1. On exchange of written notifications in accordance with Article 13.3(1), or at any time afterwards, this Agreement, or specified provisions of this Agreement, may be extended to any territories for whose international relations the United Kingdom is responsible, as may be agreed between the United Kingdom and Turkey.
2. At any time after this Agreement is applied to a territory for whose international relations the United Kingdom is responsible in accordance with paragraph 1, the United Kingdom may provide written notice to Turkey that this Agreement, or specified provisions of this Agreement, shall no longer apply to a territory for whose international relations the United Kingdom is responsible. The notification shall take effect six months after the giving of written notice.

ARTICLE 1.5

Relation to multilateral agreements

The Parties affirm their rights and obligations with respect to each other in accordance with the WTO Agreement, including the GATT 1994, GATS and its successor agreements and other multilateral agreements to which both Parties are party.

CHAPTER 2

NATIONAL TREATMENT AND MARKET ACCESS FOR GOODS

ARTICLE 2.1

Objective

The objective of this Chapter is to liberalise trade in goods in accordance with the provisions of this Agreement and in conformity with Article XXIV of the GATT 1994.

ARTICLE 2.2

Scope

This Chapter applies to trade in goods between the Parties, unless otherwise provided for in this Agreement.

ARTICLE 2.3

National treatment

Each Party shall accord national treatment to the goods of the other Party in accordance with Article III of the GATT 1994, including its interpretive notes, and to this end Article III of the GATT 1994 and its interpretive notes are incorporated into and made part of this Agreement, *mutatis mutandis*.

ARTICLE 2.4

Classification of goods

For the purposes of this Agreement, the classification of goods in trade between the Parties shall be governed by each Party's respective tariff nomenclature in conformity with the Harmonized System and its legal notes and amendments.

ARTICLE 2.5

Rules of origin

1. The Parties agree to apply preferential rules of origin in trade between them.
2. The Protocol on Rules of Origin and Origin Procedures lays down the rules of origin and related methods of administrative cooperation.

ARTICLE 2.6

Elimination of customs duties on industrial goods

1. Unless otherwise provided for in this Agreement, each Party shall eliminate all customs duties on originating industrial goods of the other Party.

2. For the purpose of this Article, industrial goods are defined as those products falling within Chapters 25 to 97 of the Harmonized System, with the exception of those products listed in Annex 2-A.

ARTICLE 2.7

Elimination of customs duties on agricultural goods

1. Unless otherwise provided for in this Agreement, each Party shall reduce or eliminate customs duties on originating agricultural goods of the other Party in accordance with Annex 2-B.
2. For the purpose of this Article, agricultural goods are defined as those products falling within Chapters 1 to 24 of the Harmonized System, and also any additional products listed in Annex 2-A.

ARTICLE 2.8

Export duties, taxes and other charges

1. Neither Party shall adopt or maintain any duty, tax, fees or other charges of any kind imposed on the export of goods to the territory of the other Party, unless the duty, tax, fee or charge is also applied to like goods destined for domestic consumption.
2. For the purpose of this Article, fees and other charges of any kind shall not include fees or other charges imposed in accordance with Article 2.9.

ARTICLE 2.9

Fees and charges

1. Each Party shall ensure, in accordance with Article VIII of the GATT 1994 and its interpretative notes, that all fees and charges within the scope of subparagraph 1(a) of Article VIII of the GATT 1994, imposed by that Party on, or in connection with, importation or exportation are limited to the amount of the approximate cost of services rendered, which shall not be calculated on an *ad valorem* basis, and shall not represent an indirect protection to domestic goods or a taxation of imports for fiscal purposes.
2. Each Party shall promptly publish all fees and charges it imposes in connection with importation or exportation, including any updates or changes to such fees and charges, in such a manner as to enable governments, traders and other interested parties, to become acquainted with them.

ARTICLE 2.10

Import and export restrictions

Unless otherwise provided for in this Agreement, neither Party shall adopt or maintain any prohibition or restriction on the importation of any good of the other Party or the exportation or sale for export of any good destined for the territory of the other Party, except in accordance with Article XI of the GATT 1994 and its interpretative notes. To this end, Article XI of the GATT 1994 and its interpretative notes are incorporated into and made part of this Agreement *mutatis mutandis*.

ARTICLE 2.11

Data sharing on preference utilisation

1. For the purposes of monitoring the functioning of this Agreement and calculating preference utilisation rates, each Party shall, upon request of the other Party, annually exchange import statistics starting one year after the entry into force of this Agreement. The Joint Committee may review the process and content of this data exchange.
2. The exchange of import statistics shall cover data pertaining to the most recent year available, including value and, where applicable, volume, at the tariff line level for imports of goods of the other Party benefitting from preferential duty treatment under this Agreement and those that received non-preferential treatment.

CHAPTER 3

CUSTOMS AND TRADE FACILITATION

ARTICLE 3.1

Scope

1. This Chapter shall apply to the matters relating to each Party's customs legislation, other trade-related laws and regulations and general administrative procedures related to trade, including their application to goods traded between the Parties, as well as the cooperation between the Parties.
2. This Chapter shall be implemented by each Party in accordance with its laws and regulations. Each Party shall use its available resources in an appropriate way to implement this Chapter.

ARTICLE 3.2

Definitions

For the purposes of this Chapter:

“Agreement on Trade Facilitation” means the Agreement on Trade Facilitation annexed to the Protocol Amending the Agreement establishing the World Trade Organization (decision of 27 November 2014);

“SAFE Framework” means the SAFE Framework of Standards to Secure and Facilitate Global Trade, adopted at the June 2005 World Customs Organisation Session in Brussels and as updated from time to time; and

“WCO Data Model” means the library of data components and electronic templates for the exchange of business data and compilation of international standards on data and information used in applying regulatory facilitation and controls in global trade, published by the WCO Data Model Project Team from time to time.

ARTICLE 3.3

Objectives and principles

1. The objectives of this Chapter are as follows:
 - (a) promoting trade facilitation for goods traded between the Parties while ensuring effective customs controls, taking into account the evolution of trade practices;
 - (b) ensuring transparency of each Party’s customs legislation and other trade-related laws and regulations and consistency thereof with applicable international standards;
 - (c) ensuring predictable, consistent, transparent and non-discriminatory application of each Party’s customs legislation and other trade-related laws and regulations;
 - (d) promoting simplification and modernisation of each Party’s customs procedures and practices;
 - (e) further developing risk management techniques to facilitate legitimate trade, while securing the international trade supply chain; and
 - (f) enhancing cooperation between the Parties in the field of customs matters and trade facilitation.

2. The Parties recognise the importance of customs and trade facilitation in the evolving global trading environment and will put in place customs arrangements that, where practicable, make use of all available facilitative arrangements and technologies.
3. The Parties affirm their rights and obligations under the Agreement on Trade Facilitation.
4. The Parties recognise that customs and international trade instruments and standards applicable in the area of customs and trade, such as the substantive elements of the following instrument and standards, should be taken into consideration for their import, export and transit requirements and procedures:
 - (a) the International Convention on the Simplification and Harmonization of Customs Procedures, done at Kyoto on 18 May 1973 as amended by the Protocol of Amendment to the International Convention on the Simplification and Harmonization of Customs Procedures of 18 May 1973, done at Brussels on 26 June 1999;
 - (b) the International Convention on the Harmonized Commodity Description and Coding System, done at Brussels on 14 June 1983 as amended by the Protocol of Amendment to the International Convention on the Harmonized Commodity Description and Coding System on 24 June 1986;
 - (c) the Customs Convention on the ATA Carnet for the Temporary Admission of Goods, done at Brussels on 6 December 1961;
 - (d) the Convention on Temporary Admission, done at Istanbul on 26 June 1990;
 - (e) the SAFE Framework; and
 - (f) the WCO Data Model.
5. The Parties recognise that legislation and other trade-related laws and regulations shall be non-discriminatory, and customs procedures shall be based upon the use of modern methods and effective controls to achieve the protection and facilitation of legitimate trade.
6. The Parties recognise that their customs procedures shall be no more administratively burdensome or trade restrictive than necessary to achieve legitimate objectives and that they should be applied in a manner that is predictable, consistent and transparent.
7. In order to ensure transparency, efficiency, integrity and accountability of operations, each Party shall:

- (a) review and simplify requirements and formalities wherever possible with a view to facilitating the rapid release and clearance of goods;
 - (b) consider the further simplification and standardisation of data and documentation required by customs authorities and other agencies in order to reduce the time and costs thereof for traders or operators, including small and medium-sized enterprises; and
 - (c) ensure that the highest standards of integrity is maintained, through the application of measures reflecting the principles of the relevant international conventions and instruments in this field.
8. The Parties shall seek to reinforce their cooperation with a view to ensuring that the relevant legislation and procedures, as well as the administrative capacity of the relevant administrations, fulfil the objectives set out in this Chapter.

ARTICLE 3.4

Transparency and publication

1. Each Party shall, as appropriate, provide for regular consultations between border agencies and traders or other interested parties within its territory.
2. Each Party shall, in accordance with its laws and regulations, ensure that new or amended laws and regulations of general application related to customs and trade facilitation issues are published or information on them made otherwise publicly available, as early as possible before their application, in order to enable traders and other interested parties to become acquainted with them.
3. Paragraphs 1 and 2 shall not apply to:
 - (a) changes to the rates of customs duties;
 - (b) measures that have a relieving effect;
 - (c) measures the effectiveness of which would be undermined as a result of compliance with paragraphs 1 and 2;
 - (d) measures applied in urgent circumstances; or
 - (e) minor changes to domestic law and legal system.
4. Each Party shall promptly make publicly available, in a non-discriminatory and easily accessible manner including online, its laws, regulations, general administrative procedures and guidelines, related to customs and trade facilitation issues. These include:

- (a) importation, exportation and transit procedures (including port, airport, and other entry point procedures), required forms and documents;
 - (b) applied rates of customs duties and taxes of any kind imposed on or in connection with importation or exportation;
 - (c) fees and charges imposed by or for governmental agencies on or in connection with importation, exportation or transit;
 - (d) rules for the classification or valuation of goods for customs purposes;
 - (e) laws, regulations and administrative rulings of general application relating to rules of origin;
 - (f) import, export or transit restrictions or prohibitions;
 - (g) penalty provisions against breaches of import, export or transit formalities;
 - (h) appeal procedures;
 - (i) agreements or parts thereof with any country or countries relating to importation, exportation or transit;
 - (j) procedures relating to the administration of tariff quotas;
 - (k) hours of operation and operating procedures for customs offices at ports and border crossing points; and
 - (l) points of contact for information enquiries.
5. Whenever practicable, information on general administrative procedures and guidelines, related to customs and trade facilitation and the information referred to in paragraph 4 shall also be made available in a mutually agreed official language of the WTO.
6. Each Party shall establish or maintain one or more enquiry points to address enquiries of interested parties concerning customs and other trade facilitation issues, and shall make information concerning the procedures for making such enquiries publicly available online.
7. A Party shall not require the payment of a fee for answering enquiries or providing required forms.
8. The enquiry points shall answer enquiries and provide the forms and documents within a reasonable time period set by each Party, which may vary depending on the nature or complexity of the request.

9. The information on fees and charges that shall be made publicly available in accordance with subparagraph 4(c) shall include the fees and charges that will be applied, the reason for such fees and charges, the responsible authority and when and how payment is to be made. Such fees and charges shall not be applied until information on them has been made publicly available.

ARTICLE 3.5

Data, documentation and automation

1. With a view to simplifying and minimising the complexity of import, export and transit formalities and documentation requirements, each Party shall ensure as appropriate, that such formalities, data and documentation requirements are adopted or applied:
 - (a) with a view to a rapid release of goods, in order to facilitate trade between the Parties; and
 - (b) in a manner that aims to reduce the time and cost of compliance for traders and operators.
2. Each Party shall promote the development and use of advanced systems, including those based on information and communications technology, to facilitate the exchange of electronic data between traders or operators and its customs authority and other trade-related agencies. This includes by:
 - (a) making electronic systems accessible to customs users;
 - (b) allowing a customs declaration to be submitted in electronic format;
 - (c) using electronic or automated risk management systems; and
 - (d) permitting or requiring the electronic payment of duties, taxes, fees and charges collected by its customs authority and incurred upon importation or exportation.
3. Each Party shall endeavour to make publicly available electronic versions of all existing publicly available trade administration documents.
4. Each Party shall endeavour to accept the electronic versions of trade administration documents as the legal equivalent of paper documents except where:
 - (a) there is a domestic or international legal requirement to the contrary; or
 - (b) doing so would reduce the effectiveness of the trade administration process.

5. The Parties shall endeavour to cooperate on the development of interoperable electronic systems, in order to facilitate trade between the Parties.
6. Each Party shall work towards further simplification of data and documentation required by their customs authorities or other related agencies.

ARTICLE 3.6

Simplified customs procedures

1. Each Party shall adopt or maintain measures allowing traders or operators fulfilling criteria specified in its laws and regulations to benefit from further simplification of customs procedures.
2. Each Party shall endeavour to ensure that these simplified procedures include:
 - (a) customs declarations containing a reduced set of data or supporting documents, including for the movement of low-value consignments;
 - (b) the acceptance of payment of customs duties and taxes at a later date after the release of those imported goods, within a period specified by the Party;
 - (c) the ability to clear goods from importer or exporter premises;
 - (d) the use of a guarantee with a reduced amount or a waiver from use of a guarantee.
3. The Parties agree to cooperate on and consider further measures to reduce the administrative burdens for economic operators in relation to import and export.

ARTICLE 3.7

Release of goods

1. Each Party shall adopt or maintain simplified customs procedures for the efficient release of goods in order to facilitate trade between the Parties and reduce costs for importers and exporters.
2. Each Party shall adopt or maintain procedures that:
 - (a) provide for the prompt release of goods within a period no longer than that required to ensure compliance with all applicable requirements and procedures, and as a maximum within 48 hours of the goods being presented to customs, provided:

- (i) the Party has received all information necessary to ensure compliance with all applicable requirements and procedures; and
 - (ii) the goods are not subject to physical inspection;
 - (b) if applicable and to the extent possible, provide for advance electronic submission and processing of import declarations and other information, including manifests, before physical arrival of goods to enable their release immediately upon arrival if no risk has been identified or if no other checks are to be performed;
 - (c) allow goods to be released at the point of presentation to its customs authority without temporary transfer to warehouses or other facilities, save for goods which the Party classifies as controlled or regulated goods, in accordance with its laws and regulations;
 - (d) allow controlled or regulated goods to be released at the point of presentation to its customs authority where possible, subject to any separate procedures which apply to those goods under the Party's laws and regulations;
 - (e) allow for the release of goods prior to the final determination of customs duties, taxes, fees and charges, if such a determination is not done prior to, or promptly upon arrival, and provided that all other regulatory requirements have been met. Before releasing the goods, the Party may require that an importer provides sufficient guarantee in the form of a surety, a deposit, or some other appropriate instrument; and
 - (f) if applicable and to the extent possible, provide for, in accordance with its laws and regulations, clearance of certain goods with minimum documentation.
3. Each Party shall use its best endeavours to adopt or maintain procedures under which goods in need of urgent clearance can be released promptly.
4. Each Party shall ensure that its authorities and agencies involved in border and other import and export controls cooperate and coordinate to facilitate trade by, among other things, ensuring a consistent user experience for traders at their respective borders to a reasonable extent.

ARTICLE 3.8

Risk management

1. Each Party shall adopt or maintain a risk management system using electronic data-processing techniques for customs control that enables its customs

authority to focus its inspection activities on high-risk consignments and expedite the release of low-risk consignments.

2. Each Party shall design and apply risk management in a manner so as to avoid arbitrary or unjustifiable discrimination, or disguised restrictions to international trade.
3. Each Party shall base risk management on assessment of risk through appropriate selectivity criteria.
4. Each Party may select, on a random basis, consignments for inspection activities referred to in paragraph 1 as part of its risk management.
5. In order to facilitate trade, each Party shall periodically review and update, as appropriate, the risk management system referred to in paragraph 1.

ARTICLE 3.9

Advance rulings

1. Each Party shall issue, through its customs authority, an advance ruling that sets forth the treatment to be provided to the goods concerned. That ruling shall be issued in a reasonable, time bound manner and in any event within 90 days, to an applicant that has submitted a written request, including in electronic format, provided that the request contains all necessary information in accordance with the laws and regulations of the issuing Party. A Party may request a sample of the good for which the applicant is seeking an advance ruling.
2. An advance ruling shall cover tariff classification of the goods, origin of goods including their qualification as originating goods under the Protocol on Rules of Origin and Origin Procedures or any other matter as the Parties may agree.
3. The advance ruling shall be valid for at least a three-year period after its issuance unless the law, facts or circumstances supporting the original advance ruling have changed.
4. A Party may decline to issue an advance ruling if:
 - (a) the law, facts or circumstances forming the basis of the advance ruling are the subject of administrative or judicial review;
 - (b) where the application is not based on factual information; or
 - (c) does not relate to any intended use of the advance ruling.

5. A Party that declines to issue an advance ruling shall promptly notify the applicant in writing, setting out the relevant facts and the basis for its decision.
6. Each Party shall publish online, at least:
 - (a) the requirements for an application for an advance ruling, including the information to be provided and the format;
 - (b) the time period by which it will issue an advance ruling; and
 - (c) the length of time for which the advance ruling is valid.
7. Where a Party revokes, modifies or invalidates an advance ruling, it shall provide written notice to the applicant setting out the relevant facts and the basis for its decision. Where the Party revokes, modifies or invalidates an advance ruling with retroactive effect, it may only do so where the ruling was based on incomplete, incorrect, inaccurate, false or misleading information provided by the applicant.
8. An advance ruling issued by a Party shall be binding on the applicant that sought it and on that Party in respect of that applicant.
9. Each Party shall provide, upon written request of an applicant, a review of the advance ruling or of the decision to revoke, modify or invalidate it.
10. Subject to any confidentiality requirements in its laws and regulations, a Party may publish its advance rulings, including online.

ARTICLE 3.10

Customs valuation

For the purposes of determining the customs value of goods traded between the Parties, the provisions of Part I of the Customs Valuation Agreement shall apply, *mutatis mutandis*.

ARTICLE 3.11

Authorised Economic Operator

1. Each Party shall establish or maintain a trade facilitation partnership programme for operators who meet specified criteria, hereinafter referred to as the Authorised Economic Operator (AEO) programme, in accordance with the SAFE Framework.

2. Each Party shall publish the specified criteria to qualify as an AEO. The specified criteria shall relate to compliance or the risk of non-compliance, in accordance with requirements specified in the Party's laws, regulations or procedures. The Parties may use the criteria set out in Article 7.7.2(a) of the Agreement on Trade Facilitation.
3. The specified criteria to qualify as an AEO shall not be designed or applied so as to afford or create arbitrary or unjustifiable discrimination between operators where the same conditions prevail. The specified criteria shall be designed or applied so as to allow the participation of small and medium-sized enterprises.
4. The AEO programme shall include specific benefits for such operators that meet the specified criteria, taking into account the commitments of each Party under Article 7.7.3 of the Agreement on Trade Facilitation.
5. The Parties are encouraged to enter into a mutual recognition arrangement in relation to their respective AEO programmes.

ARTICLE 3.12

Review and appeal

1. Each Party shall provide effective, prompt, non-discriminatory and easily accessible procedures to guarantee the right of appeal against a decision on a customs matter.
2. Each Party shall ensure that any person to whom it issues a decision on a customs matter has access within its territory to:
 - (a) an administrative appeal to, or a review by, an administrative authority higher than or independent of the official or office that issued the decision; or
 - (b) a judicial appeal or review of the decision.
3. Each Party shall provide that any person who has applied to a customs authority for a decision and has not obtained a decision on that application within the relevant time-limits be entitled to exercise the right of appeal.
4. Each Party shall provide a person to whom it issues an administrative decision with the reasons for the decision, so as to enable such a person to exercise the right of appeal.

ARTICLE 3.13

Penalties

1. Each Party shall provide for penalties for failure to comply with its customs laws, regulations or procedural requirements related to customs, the exportation, importation and transit of goods.
2. Each Party shall ensure that its customs laws and regulations provide that any penalties imposed for breaches of customs laws, regulations or procedural requirements be proportionate and non-discriminatory.
3. Each Party shall ensure that a penalty imposed by its customs authority for a breach of its customs laws, regulations or procedural requirements is imposed only on the person(s) legally responsible for the breach.
4. Each Party shall ensure that the penalty imposed depends on the facts and circumstances of the case and is commensurate with the degree and severity of the breach. Each Party shall avoid incentives or conflicts of interest in the assessment and collection of penalties and duties.
5. Each Party is encouraged to require its customs authority, when imposing a penalty for a breach of its customs laws, regulations or procedural requirements, to consider as a potential mitigating factor the voluntary disclosure of the breach prior to its discovery by the customs authority.
6. Each Party shall ensure that if a penalty is imposed for a breach of customs laws, regulations or procedural requirements, an explanation in writing is provided to the person(s) upon whom the penalty is imposed, specifying the nature of the breach and the applicable laws, regulations or procedural requirements under which the amount or range of penalty for the breach has been prescribed.
7. Each Party shall provide in its laws, regulations or procedures, or otherwise give effect to, a fixed and finite period within which its customs authority may initiate proceedings to impose a penalty relating to a breach of customs laws, regulations or procedural requirements.

ARTICLE 3.14

Customs cooperation and mutual administrative assistance

1. The Parties shall continue to cooperate in international fora, such as the WCO, to achieve mutually recognised goals, including those set out in the SAFE Framework.

2. The Parties shall cooperate in accordance with the Mutual Administrative Assistance Protocol in Customs Matters providing each other with mutual administrative assistance in customs matters and exchanging information, including on matters relating to suspected customs offences, as defined in that Protocol, and to the implementation of this Agreement.

ARTICLE 3.15

Single window

Each Party shall endeavour to develop or maintain single window systems to facilitate a single, electronic submission of all information required by its customs laws, other laws and regulations for the exportation, importation and transit of goods.

ARTICLE 3.16

Transit and transshipment

Each Party shall:

- (a) ensure the facilitation and effective control of transshipment operations and transit movements through its territory;
- (b) endeavour to promote and implement regional transit arrangements with a view to facilitating trade;
- (c) ensure cooperation and coordination between all concerned authorities and agencies in their respective territories to facilitate traffic in transit; and
- (d) allow goods intended for import to be moved within its territory under customs control from a customs office of entry to another customs office in its territory from where the goods would be released or cleared.

ARTICLE 3.17

Post-clearance audit

1. With a view to expediting the release of goods, each Party shall:
 - (a) adopt or maintain post-clearance audits to ensure compliance with its customs laws, regulations or procedural requirements;

- (b) conduct post-clearance audits in a risk-based manner, which may include appropriate selectivity criteria;
 - (c) conduct post-clearance audits in a transparent manner; and
 - (d) wherever practicable, use the result of post-clearance audit in applying risk management.
2. Where an audit is conducted and conclusive results have been achieved, the Party shall, without delay, notify the person whose record is audited of the results, the reasons for the results and the audited person's rights and obligations.
 3. The Parties acknowledge that the information obtained in a post-clearance audit may be used in further administrative or judicial proceedings.

ARTICLE 3.18

Customs brokers

1. The Parties agree that their respective customs provisions and procedures shall not require the mandatory use of customs brokers.
2. Each Party shall:
 - (a) publish measures on the use of customs brokers; and
 - (b) apply transparent, non-discriminatory and proportionate rules if and when licensing customs brokers.

ARTICLE 3.19

Pre-shipment inspections

Each Party shall not require the mandatory use of pre-shipment inspections as defined in the Agreement on Pre-shipment Inspection, contained in Annex 1A to the WTO Agreement, in relation to tariff classification and customs valuation¹.

¹ For greater certainty, this paragraph only applies to pre-shipment inspections covered by the Agreement on Pre-shipment Inspection, and does not preclude pre-shipment inspections for sanitary and phytosanitary purposes.

CHAPTER 4

TECHNICAL BARRIERS TO TRADE

ARTICLE 4

General provisions

1. Articles 2 through 9 of, and Annexes 1 and 3 to the TBT Agreement are incorporated into and made part of this Agreement, *mutatis mutandis*.
2. The Parties shall exchange titles and addresses of contact points with expertise on technical regulations in order to facilitate communication and the exchange of information.
3. Consultations shall be held at the request of the Party which considers that the other Party has taken a measure which is likely to create, or has created, an unnecessary obstacle to trade. Such consultations shall take place without undue delay after the receipt of the request with the objective of finding mutually acceptable solutions. If consultations are held outside the framework of the Joint Committee, it should be informed thereof. Such consultations may be conducted by any agreed method.
4. The Parties shall commence a review of this Article within three months of entry into force of the Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part (hereinafter the “EU-UK Trade and Cooperation Agreement”). This review shall be with a view to replacing, modernising or expanding this Article, and with consideration to replicating provisions on technical barriers to trade and incorporating any arrangement on the mutual recognition of conformity assessment results contained in the EU-UK Trade and Cooperation Agreement.
5. Following the review specified in paragraph 4, the Parties shall enter into negotiations and agree on the text replacing, modernising or expanding this Article, which may incorporate appropriate provisions replicating those contained in the EU-UK Trade and Cooperation Agreement, including any arrangement on the mutual recognition of conformity assessment results.
6. At any time the Parties may choose to instead pursue the review and negotiation of this Article under Article 13.2, in which case the scope of the

review and negotiations under Article 13.2 shall include technical barriers to trade.

CHAPTER 5

TRADE REMEDIES

ARTICLE 5.1

Anti-dumping and countervailing measures

1. The Parties reaffirm their rights and obligations arising under Article VI of the GATT 1994, the Anti-dumping Agreement and the SCM Agreement.
2. If a Party finds that dumping or countervailable subsidisation is taking place in trade with the other Party, it will, before the imposition of final measures, notify the other Party.
3. This Agreement does not confer any additional rights or obligations on either Party with regard to the conduct of investigations and application of anti-dumping and countervailing measures, referred to in paragraph 1.

ARTICLE 5.2

Safeguard measures

1. The Parties reaffirm their rights and obligations arising under Article XIX of the GATT 1994 and Safeguards Agreement.
2. A Party intending to adopt safeguard measures shall notify the other Party immediately of such measures and of the rules for their application.
3. This Agreement does not confer any additional rights or impose any additional obligations on either Party with regard to the conduct of investigations and application of safeguard measures, referred to in paragraph 1.

ARTICLE 5.3

Dispute settlement

This Chapter is not subject to dispute settlement under Chapter 12.

CHAPTER 6

SANITARY AND PHYTOSANITARY MEASURES

ARTICLE 6.1

Relation to the SPS Agreement

The Parties reaffirm their rights and obligations with respect to each other under the SPS Agreement.

ARTICLE 6.2

Cooperation

The Parties are prepared to undertake discussions on sanitary and phytosanitary issues of mutual interest, including on establishment of closer cooperation and exchange of information.

ARTICLE 6.3

Dispute settlement

This Chapter is not subject to dispute settlement under Chapter 12.

CHAPTER 7

COMPETITION POLICY

ARTICLE 7.1

Definition

For the purposes of this Chapter:

“anti-competitive business conduct” means anti-competitive agreements between enterprises, concerted practices or decisions by associations of enterprises, anti-competitive practices by an enterprise that is dominant in a market, and mergers with substantial anti-competitive effects.

ARTICLE 7.2

Competition law

1. The Parties recognise the importance of free and undistorted competition in their trade relations. The Parties acknowledge that anti-competitive business conduct has the potential to distort the proper functioning of markets and undermine the benefits of trade liberalisation.
2. The Parties shall take appropriate measures to proscribe anti-competitive business conduct, recognising that such measures will enhance the fulfilment of the objectives of this Agreement.
3. The Parties recognise the importance of cooperation and coordination to further enhance effective competition law enforcement. Their respective competition authorities shall endeavour to coordinate and cooperate, including through notification, consultation and exchange of non-confidential information, in the enforcement of their respective competition law to fulfil the objectives of this Agreement.
4. The measures referred to in paragraph 2 shall be consistent with the principles of transparency, non-discrimination and procedural fairness. Exclusions from the application of competition law shall be transparent. A Party shall make available to the other Party public information concerning such exclusions provided under its competition law.

ARTICLE 7.3

Application of competition law to publicly owned or controlled enterprises

Each Party shall ensure that the measures referred to in paragraph 2 of Article 7.2 apply to that Party's publicly owned or controlled enterprises to the extent required by its law.

ARTICLE 7.4

Dispute settlement

This Chapter shall not be subject to dispute settlement under Chapter 12.

CHAPTER 8

GOVERNMENT PROCUREMENT

ARTICLE 8

General provisions

The Parties shall consult on the mutual opening of their respective government procurement markets, using in particular the GPA as a framework for future dialogue.

CHAPTER 9

INTELLECTUAL PROPERTY RIGHTS

ARTICLE 9

General provisions

1. The Parties confirm the importance of ensuring adequate and effective protection and enforcement of intellectual, industrial and commercial property rights.
2. The Parties shall provide suitable and effective protection of intellectual, industrial and commercial property rights in line with the TRIPS Agreement.
3. The Parties shall ensure an adequate and effective implementation of the obligations arising from the following multilateral conventions on intellectual, industrial and commercial property rights:
 - (a) the Berne Convention for the Protection of Literary and Artistic Works, done at Berne on 9 September 1886, as revised at Paris on 24 July 1971, and as amended on 28 September 1979;
 - (b) the Rome Convention for the Protection of Performers, Producers of Phonograms and Broadcasting Organisations, done at Rome on 26 October 1961;
 - (c) the Paris Convention for the Protection of Industrial Property, done at Paris on 20 March 1883, as revised at Stockholm on 14 July 1967, and as amended on 28 September 1979;

- (d) the Nice Agreement Concerning the International Classification of Goods and Services for the Purposes of the Registration of Marks, done at Nice on 15 June 1957, as revised at Geneva on 13 May 1977, and as amended on 28 September 1979;
 - (e) the Patent Cooperation Treaty (PCT), done at Washington on 19 June 1970, as amended on 28 September 1979 and modified on 3 February 1984;
 - (f) the Protocol Relating to the Madrid Agreement Concerning the International Registration of Marks, adopted at Madrid on 27 June 1989;
 - (g) the Budapest Treaty on the International Recognition of the Deposit of Microorganisms for the Purposes of Patent Procedure, done at Budapest on 28 April 1977, as amended on 26 September 1980; and
 - (h) the International Convention for the Protection of New Varieties of Plants, done at Paris on 2 December 1961, as revised on 19 March 1991.
4. The Joint Committee may decide that paragraph 3 also applies to other multilateral conventions or international agreements relating to intellectual, industrial and commercial property rights to which both Parties are party.
 5. The Joint Committee shall monitor the implementation and application of the intellectual, industrial and commercial property rights provisions of this Agreement. The Joint Committee shall make recommendations which may include the establishment of a subcommittee on intellectual, industrial and commercial property rights.
 6. For the purpose of this Agreement, intellectual, industrial and commercial property rights include in particular copyright, including the copyright in computer programmes, and related rights, patents, industrial designs, topographies of integrated circuits and geographical indications including trademarks as well as protection against unfair competition as referred to in Article 10 (bis) of the Paris Convention for the Protection of Industrial Property, and protection of undisclosed information on know-how.
 7. Each Party shall be free to establish its own regime for the exhaustion of intellectual, industrial and commercial property rights subject to the relevant provisions of the TRIPS Agreement.

CHAPTER 10

ADMINISTRATIVE AND INSTITUTIONAL PROVISIONS

ARTICLE 10.1

Establishment of the United Kingdom-Turkey Joint Committee

1. A Joint Committee comprising representatives of both Parties is hereby established. The Joint Committee shall be co-chaired by representatives of both Parties at a ministerial level or their respective designees.
2. The Joint Committee shall hold its first meeting within one year of the date of entry into force of this Agreement. Thereafter, the Joint Committee shall meet at such times as may be agreed by the Parties. The Joint Committee may meet in person or by other means, as agreed between the Parties.
3. To ensure this Agreement operates properly and effectively, the Joint Committee shall:
 - (a) review and monitor the implementation and operation of this Agreement and, if necessary, make recommendations to the Parties to ensure the proper functioning of this Agreement;
 - (b) supervise and coordinate the work of subcommittees, working groups or other bodies established under this Agreement;
 - (c) adopt at its first meeting its own rules of procedure; and
 - (d) consider any other matter under this Agreement as the representatives of the Parties agree.
4. To ensure this Agreement operates properly and effectively, the Joint Committee may:
 - (a) establish, merge or dissolve subcommittees, working groups or other bodies and determine their composition, function and duties;
 - (b) recommend to the Parties amendments to this Agreement;
 - (c) at the request of either Party, adopt decisions to amend any Annex or Protocol to this Agreement to ensure its proper functioning;
 - (d) adopt interpretations of the provisions of this Agreement, which shall be binding on the Parties and all subcommittees, working groups or other bodies set up under this Agreement;

- (e) make recommendations to assist in the resolution of disputes between the Parties; and
- (f) take any other action in the exercise of its functions as the Parties may agree.

ARTICLE 10.2

Decision and recommendations of the Joint Committee

1. The Joint Committee may take decisions where provided for in this Agreement. Decisions of the Joint Committee shall be binding on the Parties. The Parties shall take the necessary measures to implement the decisions.
2. The Joint Committee may make recommendations relevant for the implementation and operation of this Agreement.
3. Decisions and recommendations of the Joint Committee shall be made by consensus and adopted either in person or in writing.

ARTICLE 10.3

Amendments

1. The Parties may agree, in writing, to amend this Agreement. An amendment shall enter into force on the first day of the second month following the receipt of the later written notification by which the Parties notify each other that they have completed their respective legal requirements and procedures for the entry into force of that amendment, or on such a date as the Parties may agree.
2. Notwithstanding paragraph 1, the Joint Committee may decide to amend an Annex or Protocol to this Agreement on a proposal from either Party. The Parties may adopt the Joint Committee's decision subject to their respective applicable legal requirements and procedures.

CHAPTER 11

EXCEPTIONS

ARTICLE 11.1

General exceptions

Article XX of the GATT 1994 and its interpretive notes are incorporated into and made part of this Agreement, *mutatis mutandis*.

ARTICLE 11.2

Security exceptions

Nothing in this Agreement shall be construed as:

- (a) requiring a Party to provide any information the disclosure of which it considers contrary to its essential security interests;
- (b) preventing a Party from taking any action, which it considers necessary for the protection of its essential security interests, including action:
 - (i) relating to fissionable and fusionable materials or the materials from which they are derived;
 - (ii) relating to the production of or trade in arms, ammunition and implements of war as well as to the production of or trade in other goods and materials as carried out directly or indirectly for the purpose of supplying military and other security establishments;
 - (iii) taken in time of war or other emergency in international relations; or
- (c) preventing a Party from taking any action in pursuance of its obligations under the Charter of the United Nations for the purpose of maintaining international peace and security.

ARTICLE 11.3

Restrictions in case of balance of payments and external financing difficulties

1. Where a Party experiences serious balance-of-payments, capital movements, or external financing difficulties that cause or threaten to cause serious

macroeconomic difficulties related to monetary and exchange rate policies, it may adopt or maintain restrictive measures with regard to capital movements, payments or transfers.

2. The measures referred to in paragraph 1 shall:
 - (a) be consistent with the Articles of the Agreement of the International Monetary Fund (IMF), as applicable;
 - (b) not exceed those necessary to deal with the circumstances described in paragraph 1;
 - (c) be temporary and phased out progressively as the situation specified in paragraph 1 improves;
 - (d) avoid unnecessary damage to the commercial, economic and financial interests of the other Party or of third countries; and
 - (e) be non-discriminatory compared to third countries in like situations.
3. Each Party may adopt restrictive measures in order to safeguard its external financial position or balance-of-payments. Those measures shall be in accordance with the GATT 1994 and the Understanding on the Balance of Payments provisions of the GATT 1994, contained in Annex 1A to the WTO Agreement.
4. A Party maintaining or having adopted measures referred to in paragraphs 1 and 2 shall notify the other Party in writing, along with the rationale for their imposition, within 45 days of their adoption or maintenance.
5. If restrictions are adopted or maintained under this Article, the Parties shall promptly hold consultations at the Joint Committee, unless consultations are held in other fora. The consultations shall assess the balance-of payments or external financial difficulty that led to the measures, taking into account, *inter alia*, factors such as:
 - (a) the nature and extent of the difficulties;
 - (b) the external economic and trading environment; and
 - (c) alternative corrective measures which may be available.
6. The consultations pursuant to paragraph 5 shall address the compliance of any restrictive measures with paragraphs 1 and 2. The Parties shall accept all findings of statistical nature and other facts presented by the IMF relating to foreign exchange, monetary reserves, balance-of-payments. The Parties' conclusions on compliance shall be based on the assessment by the IMF of the

balance-of-payments and the external financial situation of the Party concerned.

ARTICLE 11.4

Taxation measures

1. For the purposes of this Article:
 - (a) “tax convention” means a convention for the avoidance of double taxation, or any other international taxation agreement or arrangement;
 - (b) “taxes” and “taxation measures” include excise duties, but do not include:
 - (i) a “customs duty” as defined in Article 1.2;
 - (ii) a fee or other charge in connection with the importation commensurate with the cost of services rendered; or
 - (iii) an antidumping or a countervailing duty.
2. Except as provided in this Article, nothing in this Agreement applies to taxation measures.
3. Nothing in this Agreement affects the rights and obligations of either Party, under any tax convention. In the event of any inconsistency between this Agreement and any such tax convention, the tax convention prevails to the extent of the inconsistency.
4. In the case of a tax convention between the Parties, if an issue arises as to whether any inconsistency exists between this Agreement and the tax convention, the issue shall be referred by the Parties to the competent authorities under, or in respect of, that tax convention.
5. Notwithstanding paragraph 3:
 - (a) Article 2.3, and such other measures as are necessary to give effect to that Article, apply to taxation measures to the same extent as does Article III of the GATT 1994 including its interpretative notes; and
 - (b) Article 2.8 applies to taxation measures.

CHAPTER 12

DISPUTE SETTLEMENT

ARTICLE 12.1

Scope

This Chapter applies to any dispute concerning the application and interpretation of the provisions of this Agreement, unless otherwise provided for in this Agreement.

ARTICLE 12.2

Definition

For the purposes of this Chapter:

“Rules of Procedure” mean the rules of procedure adopted by the Joint Committee under paragraph 3 of Article 12.6.

ARTICLE 12.3

Referral to the Joint Committee

1. A Party may submit to the Joint Committee any dispute relating to the application or interpretation of the provisions referred to in Article 12.1 by delivering written notification to the other Party.
2. The Joint Committee may settle the dispute by decision.
3. Each Party shall take the measures necessary to comply with such decision.

ARTICLE 12.4

Request for the establishment of an arbitration panel

1. Where the dispute cannot be settled within 60 days of the date of the submission of the dispute to the Joint Committee, the complaining Party may refer the matter to arbitration by requesting the establishment of an arbitration panel in accordance with paragraph 2.

2. The request for the establishment of an arbitration panel shall be made in writing to the Party complained against and the Joint Committee. The complaining Party shall identify in its request the specific measure at issue, and it shall explain how such measure constitutes a breach of the provisions referred to in Article 12.1.

ARTICLE 12.5

Composition of the arbitration panel

1. The arbitration panel shall be composed of three arbitrators.
2. Each Party shall appoint one arbitrator within 30 days of the date of receipt of the request for the establishment of the arbitration panel. If a Party fails to appoint an arbitrator within that period, the other Party may request the Chair of the Joint Committee, or the Chair's delegate, to draw by lot the second arbitrator from a sub-list established under Article 12.6, which shall be the sub-list of the Party whose arbitrator has not yet been appointed.
3. The two arbitrators so designated shall appoint by agreement a chairperson who shall not be a national of either Party. If they cannot agree within two months after the date on which the second arbitrator has been appointed, either Party may request the Chair of the Joint Committee, or the Chair's delegate, to draw by lot the chairperson from the sub-list of chairpersons established under Article 12.6.

ARTICLE 12.6

List of arbitrators

The Joint Committee shall, at its first meeting after the entry into force of this Agreement, establish a list of at least 15 individuals, chosen on the basis of knowledge of international trade law, objectivity, reliability and sound judgment, who are willing and able to serve as arbitrators. The list shall be composed of three sub-lists: one sub-list for each Party and one sub-list of individuals who are not nationals of either Party to act as chairpersons. Each sub-list shall include at least five individuals. The Joint Committee may review the list at any time and shall ensure that the list conforms with this Article.

ARTICLE 12.7

Arbitration award

1. The arbitration panel shall issue an award to the Parties within 120 days of the date of establishment of the arbitration panel. The arbitration award shall contain:
 - (a) findings of fact;
 - (b) the determination of the panel as to whether:
 - (i) the measure at issue is inconsistent with obligations under this Agreement; or
 - (ii) a Party has otherwise failed to carry out its obligations under this Agreement;
 - (c) any other determination requested in the terms of reference; and
 - (d) the reasons for the finding and determinations.
2. The arbitration award shall be binding on the Parties.
3. The Joint Committee shall adopt the Rules of Procedure at its first meeting. Arbitration panels shall apply these Rules of Procedure, including any subsequent amendments to them made by the Joint Committee, in disputes under this Chapter. The Parties may agree, for the purposes of a dispute under this Chapter, that different rules of procedure shall apply, and the arbitration panel for that dispute shall apply such rules if they are so agreed.

ARTICLE 12.8

Compliance with arbitration award

1. If the arbitration panel finds that the measure of the Party complained against is inconsistent with its obligations under this Agreement, or that it has failed to carry out its obligations under this Agreement, the Party complained against shall take any measure necessary to promptly comply in good faith with the arbitration award. If immediate compliance is not possible, the Parties shall endeavour to agree on a reasonable period of time for compliance. If the Parties are unable to agree on a reasonable period of time within 45 days of the date of the issuance of the arbitration award, the complaining Party may request the original arbitration panel to determine the length of the reasonable period of time for compliance. The arbitration panel shall notify its determination to the Parties no later than 30 days after the date of the request.

2. The reasonable period of time determined by the arbitration panel shall not exceed 12 months from the date of issuance of the arbitration award to the Parties. The length of the reasonable period of time may be extended by mutual agreement of the Parties.
3. The Party complained against shall inform the complaining Party in writing on its progress to comply with the arbitration award at least one month before the expiry of the reasonable period of time.

ARTICLE 12.9

Compliance review

1. The Party complained against shall, no later than the date of expiry of the reasonable period of time, notify the complaining Party of any measures taken to comply with the arbitration award.
2. Where there is disagreement between the Parties on the existence of measures taken to comply with the arbitration award, or their consistency with the provisions of this Agreement, the complaining Party may request in writing, no later than 20 days after the notification made in accordance with paragraph 1, the original arbitration panel to examine the matter. The arbitration panel shall notify its decision to the Parties no later than 60 days after the date of referral of the matter.

ARTICLE 12.10

Compensation and suspension of concessions or other obligations

1. If the Party complained against fails to notify the complaining Party of any measure taken to comply with the arbitration award, or notifies the complaining Party that it is impracticable to comply with the arbitration award within the reasonable period of time, or the original panel finds, in accordance with paragraph 2 of Article 12.9, that the measures taken to comply with the arbitration award as notified by the Party complained against are inconsistent with the provisions of this Agreement, that Party shall, if so requested by the complaining Party, enter into consultations with a view to agreeing on mutually satisfactory compensation or any alternative arrangement.
2. If no mutually satisfactory compensation or alternative arrangement has been agreed within 20 days from the receipt of the request for consultation, the complaining Party may notify the other Party of the level of intended suspension of concessions or other obligations, which shall be equivalent to the level of nullification or impairment that is caused by the failure of the Party complained against to comply with the arbitration award.

3. In considering what concessions or other obligations to suspend, the complaining Party shall apply the following principles and procedures:
 - (a) the general principle is that the complaining Party should first seek to suspend concessions or other obligations in the same sector(s) as that in which the arbitration panel has found an inconsistency with this Agreement;
 - (b) if the complaining Party considers that it is not practicable or effective to suspend concessions or other obligations in the same sector(s), it may seek to suspend concessions or other obligations in other sectors that are subject to dispute settlement under this Chapter. The complaining Party shall indicate the reasons for its decision to suspend concessions or other obligations in a different sector.
4. The complaining Party shall have the right to implement the suspension of concessions or other obligations 10 days after the date on which it provides notification in accordance with paragraph 2, unless the Party complained against has requested the original arbitration panel to examine the matter pursuant to paragraph 5.
5. If the Party complained against considers that the intended level of suspension of concessions or other obligations is not equivalent to the nullification or impairment or that the complaining Party has failed to follow the principles and procedures set out in paragraph 3, it may request, no later than 10 days after the date of receipt of the notification referred to in paragraph 2 for the original arbitration panel to examine the matter. The arbitration panel shall notify its decision to the Parties no later than 60 days after the date of the request. Concessions or other obligations shall not be suspended until the panel has notified its decision.
6. Any compensation or suspension of concessions or other obligations shall be temporary and shall only apply until the arbitration award has been complied with, or until the Parties have agreed on a mutually acceptable solution.

ARTICLE 12.11

Compliance review after the adoption of temporary remedies

1. Upon notification by the Party complained against to the complaining Party of the measures taken to comply with the arbitration award and if the complaining Party confirms that the measures taken achieve compliance, the complaining Party shall terminate the suspension of concessions or other obligations or the application of compensation or any alternative arrangement, no later than 10 days after the complaining Party confirms that it agrees that the arbitration award has been complied with.

2. If the Parties do not reach an agreement on whether the measures are consistent with the provisions of this Agreement within 30 days of the date of notification in accordance with paragraph 1, the responding Party shall request in writing the original arbitration panel to examine the matter.
3. The arbitration panel shall notify its decision to the Parties no later than 60 days after the date of the request.
4. If the arbitration panel decides that the measures notified in accordance with paragraph 1 are consistent with the provisions of this Agreement, the suspension of concessions or other obligations or the application of compensation or any alternative arrangement, shall be terminated no later than 10 days after the date of the decision. If the arbitration panel decides that the measures notified in accordance with paragraph 1 are inconsistent with the provisions of this Agreement, the suspension of concessions or other obligations, or the application of the compensation or any alternative arrangement, may continue. Where relevant, the level of suspension of concessions or other obligations or of the compensation or any alternative arrangement shall be adapted in light of the decision of the arbitration panel.

CHAPTER 13

FINAL PROVISIONS

ARTICLE 13.1

Transparency

1. For the purposes of this Article, “measure of general application” means any law, regulation, rule, administrative decision, or administrative procedure, of general application with respect to any matter covered by this Agreement.
2. Each Party shall ensure that measures of general application in respect of any matter covered by this Agreement are promptly published or made available in such a manner as to enable interested persons and the other Party to become acquainted with them. To the extent possible, each Party shall make these measures available online.
3. Each Party shall, to the extent possible, endeavour to allow for a reasonable interval between the time when those measures of general application are published or made publicly available and the time when they enter into force, except in duly justified cases.

4. When requested by the other Party, a Party shall, to the extent possible, promptly provide information and respond to questions pertaining to measures of general application that materially affect the operation of this Agreement.
5. The Parties recognise that the responses provided to the enquiries referred to in paragraph 4 may not be definitive or legally binding but for information purposes only, unless otherwise provided for in the laws and regulations of the Party providing the responses.
6. Information provided under paragraph 4 is without prejudice as to whether the measure is consistent with this Agreement.
7. To administer a measure of general application in a consistent, impartial and reasonable manner, each Party shall ensure that its administrative proceedings applying such a measure to a particular person, good or service of the other Party in a specific case:
 - (a) whenever possible, provide reasonable notice to persons that are directly affected by a proceeding, in accordance with domestic procedures, when a proceeding is initiated, including a description of the nature of the proceeding, a statement of the legal authority under which the proceeding is initiated and a general description of the issues in controversy;
 - (b) provide a person referred to in subparagraph (a) a reasonable opportunity to present facts and arguments in support of its position prior to any final administrative action, when permitted by time, the nature of the proceeding and public interest; and
 - (c) are conducted in accordance with its law.
8. Each Party shall establish or maintain judicial, quasi-judicial or administrative tribunals or procedures for the purpose of a prompt review and, if warranted, correction of final administrative actions regarding matters covered by this Agreement. Each Party shall ensure that its tribunals are impartial and independent of the office or authority entrusted with administrative enforcement and that they do not have any substantial interest in the outcome of the matter.
9. Each Party shall ensure that, in any tribunals or procedures referred to in paragraph 8, the parties to the proceeding are provided with the right to:
 - (a) a reasonable opportunity to support or defend their respective positions; and
 - (b) a decision based on the evidence and submissions of record or, if required by its law, the record compiled by the administrative authority.

10. Each Party shall ensure, subject to appeal or further review as provided for in its law, that such decisions are implemented by and govern the practice of the offices or authorities with respect to the administrative action at issue.
11. Nothing in this Agreement shall require either Party to disclose confidential information, the disclosure of which would impede law enforcement, or otherwise be contrary to the public interest, or which would prejudice the legitimate commercial interests of any economic operator.
12. This Article applies without prejudice to any other specific provisions of this Agreement.

ARTICLE 13.2

Review and further negotiations

1. With the objective of maintaining and developing close economic and trade relations between them, no later than two years after the date of entry into force of this Agreement, the Parties shall commence a review of this Agreement with a view to replacing, modernising or expanding it.
2. The review shall include, but not be limited to: trade in agricultural goods, trade in services, investment, subsidies, sustainable development, environment, climate change, labour, anti-corruption, digital economy, small and medium-sized enterprises and intellectual property.
3. A Party shall give due consideration to any proposal, by the other Party, of topics to be included in the scope of the review.
4. Following the review specified in paragraph 1, the Parties shall endeavour to hold further negotiations on replacing or modernising any existing areas of this Agreement, and expanding the coverage of this Agreement to additional areas agreed upon.
5. The Joint Committee shall be responsible for identifying any barriers to such negotiation and setting timescales for the resolution of such barriers.

ARTICLE 13.3

Entry into force and termination

1. This Agreement is subject to ratification. The Parties shall notify each other in writing, through diplomatic channels, of the completion of their respective legal requirements for the entry into force of this Agreement.

2. This Agreement shall enter into force on the date of the receipt of the later of the notifications between the Parties pursuant to the first paragraph.
3. Pending entry into force, this Agreement or specific provisions thereof shall apply as of 1 January 2021 for both Parties, on the condition that the Parties notify each other to that effect through diplomatic channels before that date.
4. Either Party may terminate this Agreement after it has entered into force by providing written notice through diplomatic channels of its intent to terminate the Agreement to the other Party. Termination shall take effect six months after the date on which a Party has provided that written notice to the other Party, or on such other date as the Parties may agree.

ARTICLE 13.4

Annexes, Appendices and Protocols

The Annexes, Appendices and Protocols to this Agreement shall form an integral part thereof.

ARTICLE 13.5

Authentic texts

This Agreement is drawn up in duplicate in the English and Turkish languages, each of these texts being equally authentic. In case of inconsistency, the English text shall prevail.

IN WITNESS WHEREOF, the undersigned, duly authorised to this effect, have signed this Agreement.

DONE at Ankara on the 29 December 2020

**For the United Kingdom
of Great Britain
and Northern Ireland:**

DOMINICK CHILCOTT

For the Republic of Turkey:

RUHSAR PEKCAN

ANNEXES TO THE FREE TRADE AGREEMENT BETWEEN THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE REPUBLIC OF TURKEY

ANNEX 2-A

List of Products Referred to in Article 2.6 and 2.7

HS Code	Product Description
2905.43	Mannitol
2905.44	D-glucitol (sorbitol)
3302.10.29	Mixtures of odoriferous substances and mixtures
3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivates:
3505.10.10	Dextrins
3505.10.90	Other
3505.20	Glues
3809.10	With a basis of amylaceous substances
3824.60	Sorbitol, other than that of subheading 2905.44
4501	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork:
5301	Flax, raw or processed but not spun; flax low and waste (incl. yarn waste and garneted stock)
5302	True hemp (<i>Cannabis sativa</i> L.), raw or processed but not spun: low and waste of true hemp (incl. yarn and garneted stock)

ANNEX 2-B

ARRANGEMENTS ON THE IMPORTATION OF AGRICULTURAL GOODS

ANNEX 2-B-1

Arrangements Applicable to the Importation into Turkey of Agricultural Goods Originating in the United Kingdom

CN Code	Product Description	Preferential tariff treatment (*)	Tariff Quota		Notes
			Preferential tariff treatment under Quota	Tariff Quota (in tons net weight)	
0102.21.10.00.00	Heifers (female bovines that have never calved)	0%	-	-	
0102.21.30.00.00	Cows				
0102.21.90.00.00	Other				
0102.29.05.00.00	Of the sub-genus Bibos or of the sub-genus Poephagus	NP	50% reduction	671	
0102.29.10.00.00	Of a weight not exceeding 80 kg				
0102.29.21.00.00	For slaughter				
0102.29.41.00.00	For slaughter				
0102.29.49.00.00	Other				
0102.29.51.00.11	Of a weight exceeding 400 kg				
0102.29.51.00.19	Other				
0102.29.59.00.00	Other				
0102.29.61.00.11	Female cows of a weight exceeding 400 kg				
0102.29.61.00.19	Other				
0102.29.69.00.00	Other				
0102.29.91.00.11	Male cows of a weight exceeding 400 kg				
0102.29.91.00.19	Other				
0102.29.99.00.00	Other				
0102.39.90.00.00	Other				
0102.90.99.00.00	Other				
0102.29.29.00.00	Other				
0102.39.10.00.00	Domestic species				
0102.90.91.00.00	Domestic species	NP	50% reduction with maximum duty of 30 %	834	
0201.20.20.00.00	"Compensated" quarters				
0201.20.30.00.00	Unseparated or separated forequarters				
0201.20.50.00.00	Unseparated or separated hindquarters				
0201.20.90.00.00	Other				

0202.20.10.00.00	"Compensated" quarters				
0202.20.30.00.00	Unseparated or separated forequarters				
0202.20.50.00.00	Unseparated or separated hindquarters				
0202.20.90.00.00	Other				
0201.20.20.00.00	"Compensated" quarters				
0201.20.30.00.00	Unseparated or separated forequarters				
0201.20.50.00.00	Unseparated or separated hindquarters				
0201.20.90.00.00	Other				
0202.20.10.00.00	"Compensated" quarters	NP	30 % reduction with maximum duty of 43 %	2,350	
0202.20.30.00.00	Unseparated or separated forequarters				
0202.20.50.00.00	Unseparated or separated hindquarters				
0202.20.90.00.00	Other				
0210.11.11.00.00	Hams and cuts thereof	NP	52%	42	
0210.11.19.00.00	Shoulders and cuts thereof				
0210.11.31.00.00	Hams and cuts thereof				
0210.11.39.00.00	Shoulders and cuts thereof				
0210.11.90.00.00	Other				
0210.12.11.00.00	Salted or in brine				
0210.12.19.00.00	Dried or smoked				
0210.12.90.00.00	Other				
0210.19.10.00.00	Bacon sides or spencers				
0210.19.20.00.00	Three-quarter sides or middles				
0210.19.30.00.00	Fore-ends and cuts thereof				
0210.19.40.00.00	Loins and cuts thereof				
0210.19.50.00.00	Other				
0210.19.60.00.00	Fore-ends and cuts thereof				
0210.19.70.00.00	Loins and cuts thereof				
0210.19.81.00.00	Boneless				
0210.19.89.00.00	Other				
0210.19.90.00.00	Other				
0210.20.10.00.00	With bone in				
0210.20.90.00.00	Boneless				
0210.91.00.00.00	Of primates				
0210.92.10.00.00	Of whales, dolphins and porpoises (mammals of the order Ceracea): of manatees and dugongs (mammals of the order Sirenia)				
0210.92.91.00.00	Meat				
0210.92.92.00.00	Offal				
0210.92.99.00.00	Edible flours and meals of meat or meat offal				
0210.93.00.00.00	Of reptiles (including snakes and turtles)				
0210.99.10.00.00	Of horses, salted, in brine or dried				

0210.99.21.00.00	With bone in				
0210.99.29.00.00	Boneless				
0210.99.31.00.00	Of reindeer				
0210.99.39.00.00	Other				
0210.99.41.00.00	Livers				
0210.99.49.00.00	Other				
0210.99.51.00.00	Thick skirt and thin skirt				
0210.99.59.00.00	Other				
0210.99.71.10.00	Livers of ducks				
0210.99.71.20.00	Livers of geese				
0210.99.79.00.00	Other				
0210.99.85.00.00	Other				
0210.99.90.00.00	Edible flours and meals of meat or meat offal				
0402.10.11.00.00	In immediate packings of a net content not exceeding 2,5 kg	NP	0%	417	These quotas are foreseen for imports under the inward processing scheme.
0402.10.19.00.00	Other				
0402.10.91.00.00	In immediate packings of a net content not exceeding 2,5 kg				
0402.10.99.00.00	Other				
0402.21.11.00.00	In immediate packings of a net content not exceeding 2,5 kg	NP	0%	417	These quotas are foreseen for imports under the inward processing scheme.
0402.21.18.00.00	Other				
0402.21.91.00.00	In immediate packings of a net content not exceeding 2,5 kg				
0402.21.99.00.00	Other				
0403.10.51.10.00	Containing added cocoa	0% + AC	-	-	See Note
0403.10.51.90.00	Other	0% + AC	-	-	See Note
0403.10.53.10.00	Containing added cocoa	0% + AC	-	-	See Note
0403.10.53.90.00	Other	0% + AC	-	-	See Note
0403.10.59.10.00	Containing added cocoa	0% + AC	-	-	See Note
0403.10.59.90.00	Other	0% + AC	-	-	See Note
0403.10.91.10.00	Containing added cocoa	0% + AC	-	-	See Note
0403.10.91.90.00	Other	0% + AC	-	-	See Note
0403.10.93.10.00	Containing added cocoa	0% + AC	-	-	See Note
0403.10.93.90.00	Other	0% + AC	-	-	See Note
0403.10.99.10.00	Containing added cocoa	0% + AC	-	-	See Note
0403.10.99.90.00	Other	0% + AC	-	-	See Note
0403.90.71.10.00	Containing added cocoa	0% + AC	-	-	See Note
0403.90.71.90.00	Other	0% + AC	-	-	See Note
0403.90.73.10.00	Containing added cocoa	0% + AC	-	-	See Note
0403.90.73.90.00	Other	0% + AC	-	-	See Note
0403.90.79.10.00	Containing added cocoa	0% + AC	-	-	See Note

0403.90.79.90.00	Other	0% + AC	-	-	See Note
0403.90.91.10.00	Containing added cocoa	0% + AC	-	-	See Note
0403.90.91.90.00	Other	0% + AC	-	-	See Note
0403.90.93.10.00	Containing added cocoa	0% + AC	-	-	See Note
0403.90.93.90.00	Other	0% + AC	-	-	See Note
0403.90.99.10.00	Containing added cocoa	0% + AC	-	-	See Note
0403.90.99.90.00	Other	0% + AC	-	-	See Note
0404.10.02.00.00	Not exceeding 1,5 %	NP	30%	117	
0404.10.04.00.00	Exceeding 1,5 % but not exceeding 27 %				
0404.10.06.00.00	Exceeding 27 %				
0404.10.12.00.00	Not exceeding 1,5 %				
0404.10.14.00.00	Exceeding 1,5 % but not exceeding 27 %				
0404.10.16.00.00	Exceeding 27 %				
0404.10.26.00.00	Not exceeding 1,5 %				
0404.10.28.00.00	Exceeding 1,5 % but not exceeding 27 %				
0404.10.32.00.00	Exceeding 27 %				
0404.10.34.00.00	Not exceeding 1,5 %				
0404.10.36.00.00	Exceeding 1,5 % but not exceeding 27 %				
0404.10.38.00.00	Exceeding 27 %				
0404.10.48.00.00	Not exceeding 1,5 %				
0404.10.52.00.00	Exceeding 1,5 % but not exceeding 27 %				
0404.10.54.00.00	Exceeding 27 %				
0404.10.56.00.00	Not exceeding 1,5 %				
0404.10.58.00.00	Exceeding 1,5 % but not exceeding 27 %				
0404.10.62.00.00	Exceeding 27 %				
0404.10.72.00.00	Not exceeding 1,5 %				
0404.10.74.00.00	Exceeding 1,5 % but not exceeding 27 %				
0404.10.76.00.00	Exceeding 27 %				
0404.10.78.00.00	Not exceeding 1,5 %				
0404.10.82.00.00	Exceeding 1,5 % but not exceeding 27 %				
0404.10.84.00.00	Exceeding 27 %				
0404.90.21.00.00	Not exceeding 1,5 %				
0404.90.23.00.00	Exceeding 1,5 % but not exceeding 27 %				
0404.90.29.00.00	Exceeding 27 %				
0404.90.81.00.00	Not exceeding 1,5 %				
0404.90.83.00.00	Exceeding 1,5 % but not exceeding 27 %				
0404.90.89.00.00	Exceeding 27 %				
0405.10.11.00.00	In immediate packings of a net content not exceeding 1 kg	NP	0%	617	
0405.10.19.00.00	Other				
0405.10.30.00.00	Recombined butter				
0405.10.50.00.00	Whey butter				

0405.10.90.00.00	Other				
0405.20.90.00.00	Of a fat content, by weight, of more than 75 % but less than 80 %				
0405.90.10.00.00	Of a fat content, by weight, of 99,3 % or more and of a water content, by weight, not exceeding 0,5 %				
0405.90.90.00.00	Other				
0405.20.10.00.00	Of a fat content, by weight, of 39 % or more but less than 60 %	0% + AC	-	-	See Note
0405.20.30.00.00	Of a fat content, by weight, of 60 % or more but not exceeding 75 %	0% + AC	-	-	See Note
0406.30.10.00.00	In the manufacture of which no cheeses Other than Emmentaler, Gruyère and Appenzell have been used and which may contain, as an addition, Glarus herb cheese (known as Schabziger); put up for retail sale, of a fat content by weight in the dry matter not ex	NP	0%	50	
0406.30.31.00.00	Not exceeding 48 %				
0406.30.39.00.00	Exceeding 48 %				
0406.30.90.00.00	Of a fat content, by weight, exceeding 36 %				
0406.90.01.00.00	For processing				
0406.90.13.00.00	Emmentaler				
0406.90.15.00.11	Gruyère				
0406.90.15.00.12	Sbrinz				
0406.90.17.00.00	Bergkäse, Appenzell				
0406.90.18.00.00	Fromage fribourgeois, Vacherin Mont d'Or and Tête de Moine				
0406.90.21.00.00	Cheddar				
0406.90.23.00.00	Edam				
0406.90.25.00.00	Tilsit				
0406.90.29.00.00	Kashkaval				
0406.90.32.00.11	Tulum cheese (Turkish aged goat milk cheese)	NP	0%	333	
0406.90.32.00.12	Beyaz peynir (White cheese in brine, made up from unpasteurized milk)				
0406.90.32.00.91	Tulum cheese (Turkish aged goat milk cheese)				
0406.90.32.00.92	Beyaz peynir (White cheese in brine, made up from unpasteurized milk)				
0406.90.35.00.00	Kefalo-Tyri				
0406.90.37.00.00	Finlandia				
0406.90.39.00.00	Jarlsberg				
0406.90.50.00.00	Cheese of sheep's milk or buffalo milk in containers containing brine, or in sheepskin or goatskin bottles				
0406.90.61.00.00	Grana Padano, Parmigiano Reggiano				
0406.90.63.00.00	Fiore Sardo, Pecorino				

0406.90.69.00.00	Other								
0406.90.73.00.00	Provolone								
0406.90.74.00.00	Maasdam								
0406.90.75.00.00	Asiago, Caciocavallo, Montasio, Ragusano								
0406.90.76.00.00	Danbo, Fontal, Fontina, Fynbo, Havarti, Maribo, Samsö								
0406.90.78.00.00	Gouda								
0406.90.79.00.00	Esrom, Italico, Kernhem, Saint-Nectaire, Saint-Paulin, Taleggio								
0406.90.81.00.00	Cantal, Cheshire, Wensleydale, Lancashire, Double Gloucester, Blarney, Colby, Monterey								
0406.90.82.00.00	Camembert								
0406.90.84.00.00	Brie								
0406.90.85.00.00	Kefalograviera, Kasseri								
0406.90.86.00.00	Exceeding 47% but not exceeding 52%								
0406.90.89.00.00	Exceeding 52% but not exceeding 62%								
0406.90.92.00.00	Exceeding 62 % but not exceeding 72 %								
0406.90.93.00.00	Exceeding 72 %								
0406.90.99.00.11	Gruyère, Chester, Parmesan, Dutch and similar cheeses								
0406.90.99.00.12	Dil cheese (Tongue shaped mozzarella type unsalted cheese)								
0406.90.99.00.19	Other								
0406.90.01.00.00	For processing					NP	0%	167	
0406.90.13.00.00	Emmentaler								
0406.90.15.00.11	Gruyère								
0406.90.15.00.12	Sbrinz								
0406.90.17.00.00	Bergkäse, Appenzell								
0406.90.18.00.00	Fromage fribourgeois, Vacherin Mont d'Or and Tête de Moine								
0406.90.21.00.00	Cheddar								
0406.90.23.00.00	Edam								
0406.90.25.00.00	Tilsit								
0406.90.32.00.91	Tulum cheese (Turkish aged goat milk cheese)								
0406.90.32.00.92	Beyaz peynir (White cheese in brine, made up from unpasteurized milk)								
0406.90.35.00.00	Kefalo-Tyri								
0406.90.37.00.00	Finlandia								
0406.90.39.00.00	Jarlsberg								
0406.90.61.00.00	Grana Padano, Parmigiano Reggiano								
0406.90.63.00.00	Fiore Sardo, Pecorino								
0406.90.69.00.00	Other								
0406.90.73.00.00	Provolone								

0406.90.75.00.00	Asiago, Caciocavallo, Montasio, Ragusano				
0406.90.76.00.00	Danbo, Fontal, Fontina, Fynbo, Havarti, Maribo, Samsö				
0406.90.78.00.00	Gouda				
0406.90.79.00.00	Esrom, Italice, Kernhem, Saint-Nectaire, Saint-Paulin, Taleggio				
0406.90.81.00.00	Cantal, Cheshire, Wensleydale, Lancashire, Double Gloucester, Blarney, Colby, Monterey				
0406.90.82.00.00	Camembert				
0406.90.84.00.00	Brie				
0406.90.85.00.00	Kefalograviera, Kasseri				
0406.90.93.00.00	Exceeding 72 %				
0406.90.99.00.11	Gruyère, Chester, Parmesan, Dutch and similar cheeses				
0406.90.99.00.12	Dil cheese (Tongue shaped mozzarella type unsalted cheese)				
0406.90.99.00.19	Other				
0408.11.80.00.00	Other	NP	24%	13	
0501.00.00.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair	0%	-	-	
0502.10.00.10.00	Pigs bristles	0%	-	-	
0502.10.00.90.00	Other	0%	-	-	
0502.90.00.00.00	Other	0%	-	-	
0505.10.10.00.00	Raw	0%	-	-	
0505.10.90.00.00	Other	0%	-	-	
0505.90.00.00.00	Other	0%	-	-	
0506.10.00.00.00	Ossein and bones treated with acid	0%	-	-	
0506.90.00.00.00	Other	0%	-	-	
0507.10.00.00.00	Ivory; ivory powder and waste	0%	-	-	
0507.90.00.00.11	Horns	0%	-	-	
0507.90.00.00.12	Nails	0%	-	-	
0507.90.00.00.19	Other	0%	-	-	
0508.00.00.00.11	Coral	0%	-	-	
0508.00.00.00.12	Snail shell	0%	-	-	
0508.00.00.00.13	Shells of crustaceans	0%	-	-	
0508.00.00.00.14	Powder and waste of empty shells	0%	-	-	
0508.00.00.00.19	Other	0%	-	-	
0510.00.00.10.00	Cantharides	0%	-	-	
0510.00.00.90.11	Bile (whether or not dried)	0%	-	-	
0510.00.00.90.19	Other	0%	-	-	
0511.91.10.00.00	Fish waste	0%	-	-	
0511.99.31.00.00	Raw	0%	-	-	
0511.99.39.00.00	Other	0%	-	-	

0511.99.85.20.00	Horse hair and waste thereof (whether or not contained with other materials or self-contained in sheets)	0%	-	-	
0601.10.10.00.00	Hyacinths	NP	0%	33	
0601.10.20.00.00	Narcissi				
0601.10.30.00.00	Tulips				
0601.10.40.00.00	Gladioli				
0601.10.90.10.00	Other flower bulbs				
0601.10.90.90.00	Other				
0601.20.10.00.11	Chicory plants				
0601.20.10.00.12	Chicory roots				
0601.20.30.00.11	Orchid bulbs				
0601.20.30.00.12	Hyacinth bulbs				
0601.20.30.00.13	Narcissi bulbs				
0601.20.30.00.14	Tulip bulbs				
0601.20.90.10.11	Of gladioli				
0601.20.90.10.19	Other				
0601.20.90.90.00	Other				
0602.90.10.00.00	Mushroom spawn	NP	0%	567	
0602.90.20.00.00	Pineapple plants				
0602.90.30.00.00	Vegetable and strawberry plants				
0602.90.41.00.11	Cuttings				
0602.90.41.00.12	Saplings				
0602.90.41.00.29	Other				
0602.90.45.00.11	Cuttings				
0602.90.45.00.12	Saplings				
0602.90.46.00.00	With bare roots				
0602.90.47.00.00	Conifers and evergreens				
0602.90.48.00.00	Other				
0602.90.50.00.00	Other outdoor plants				
0602.90.70.00.11	Cuttings				
0602.90.70.00.12	Young plants				
0602.90.99.00.00	Other				
0603.11.00.00.00	Roses	NP	0%	17	
0603.12.00.00.00	Carnations				
0603.13.00.00.00	Orchids				
0603.14.00.00.00	Chrysanthemums				
0603.15.00.00.00	Lilies (Lilium spp.)				
0603.19.10.00.00	Gladioli				
0603.19.20.00.00	Ranunculi				
0603.19.70.00.00	Other				
0604.20.11.00.00	Reindeer moss	NP	0%	17	

0604.20.19.00.00	Other				
0604.20.20.00.00	Christmas trees				
0604.20.40.00.00	Conifer branches				
0604.20.90.00.11	Other				
0604.20.90.00.19	Other				
0604.90.11.00.00	Reindeer moss				
0604.90.19.00.00	Other				
0604.90.91.00.00	Not further prepared than dried				
0604.90.99.00.00	Other				
0701.10.00.00.00	Seed	NP	0%	1000	
0709.51.00.00.00	Mushrooms of the genus Agaricus	NP	7%	17	
0710.22.00.00.00	Beans (Vigna spp., Phaseolus spp.)	NP	11.5%	17	
0710.40.00.00.00	Sweet corn	0% + AC	-	-	See Note
0711.90.30.00.00	Sweet corn	0% + AC	-	-	See Note
0808.10.10.00.00	Cider apples, in bulk, from 16 September to 15 December	NP	0%	292	
0808.10.80.00.19	Other				
0808.30.10.00.00	Perry pears, in bulk, from 1 August to 31 December	NP	30%	83	
0808.30.90.00.00	Other				
0808.40.00.00.00	Quinces				
0809.30.10.00.00	Nectarines	NP	0%	167	From 15 July to 31 December
0809.30.90.00.00	Other				
0810.90.20.00.11	Tamarinds, cashew apples, lychees, jackfruit, sapodillo plums	NP	0%	167	
0810.90.20.00.12	Passionfruit, carambola and pitahaya	NP	0%	83	
0810.70.00.00.00	Persimmons (Trabzon hurması)				
0810.90.75.00.11	Pomegranate				
0810.90.75.00.12	Medlar	NP	0%	83	
0810.90.75.00.13	Rosehip				
0810.90.75.00.17	Other				
0811.10.11.00.00	With a sugar content exceeding 13 % by weight	NP	20%	17	
0811.10.19.00.00	Other				
0811.10.90.00.00	Other				
0902.10.00.00.00	Green tea (not fermented) in immediate packings of a content not exceeding 3kg				
0902.20.00.00.00	Other green tea (not fermented)				
0902.30.00.00.00	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3kg	NP	Maximum duty: 45%	33	
0902.40.00.00.00	Other black tea (fermented) and Other partly fermented tea				
0903.00.00.00.00	Maté	0%	-	-	
1001.11.00.00.00	Seed	NP	0%		

1001.19.00.00.00	Other				
1001.91.10.00.00	Spelt				
1001.91.20.00.11	Common wheat				
1001.91.20.00.12	Meslin				
1001.91.90.00.00	Other			5,001	From 1 September to 31 May
1001.99.00.00.11	Common wheat				
1001.99.00.00.12	Meslin				
1001.99.00.00.13	Spelt				
1001.11.00.00.00	Seed	NP	0%	16,670	From 1 September to 31 May
1001.19.00.00.00	Other				
1001.91.10.00.00	Spelt				
1001.91.20.00.11	Common wheat				
1001.91.20.00.12	Meslin				
1001.91.90.00.00	Other	NP	0%	33,340	From 1 September to 31 May
1001.99.00.00.11	Common wheat				
1001.99.00.00.12	Meslin				
1001.99.00.00.13	Spelt				
1002.10.00.00.00	Seed	NP	0%	3,751	From 1 September to 31 May
1002.90.00.00.00	Other				
1003.90.00.00.12	Barley for malt	NP	0%	8,252	From 1 September to 31 May
1004.10.00.00.00	Seed				
1004.90.00.00.00	Other	NP	50% reduction	834	From 1 September to 31 May
1005.90.00.00.11	Corn, used for making popcorn	NP	0%	8,942	From 1 September to 31 May
1005.90.00.00.19	Other				
1005.90.00.00.11	Corn, used for making popcorn	NP	0%	8,668	From 1 December to 31 May
1005.90.00.00.19	Other				
1006.30.21.00.00	Round grain				
1006.30.23.00.00	Medium grain				
1006.30.25.00.00	Of a length/width ratio greater than 2 but less than 3				
1006.30.27.00.00	Of a length/width ratio equal to or greater than 3				
1006.30.42.00.00	Round grain				
1006.30.44.00.00	Medium grain	NP	0%	4,668	
1006.30.46.00.00	Of a length/width ratio greater than 2 but less than 3				
1006.30.48.00.00	Of a length/width ratio equal to or greater than 3				
1006.30.61.00.00	Round grain				
1006.30.63.00.00	Medium grain				
1006.30.65.00.00	Of a length/width ratio greater than 2 but less than 3				

1006.30.67.00.00	Of a length/width ratio equal to or greater than 3				
1006.30.92.00.00	Round grain				
1006.30.94.00.00	Medium grain				
1006.30.96.00.00	Of a length/width ratio greater than 2 but less than 3				
1006.30.98.00.00	Of a length/width ratio equal to or greater than 3				
1104.12.90.00.00	Flaked	NP	50% reduction	17	
1107.10.11.00.00	In the form of flour				
1107.10.19.00.00	Other				
1107.10.91.00.11	In the form of flour				
1107.10.91.00.19	Other				
1107.10.99.00.11	Of barley	NP	0%	83	
1107.10.99.00.19	Other				
1107.20.00.00.11	Wheat				
1107.20.00.00.12	Barley				
1107.20.00.00.19	Other				
1206.00.91.00.11	Shelled; in grey and white striped shell				
1206.00.91.00.19	Other	NP	0%	167	From 1 January to 31 August
1206.00.99.00.11	Snacks				
1206.00.99.00.19	Other				
1207.29.00.00.00	Other	NP	0%	250	
1207.70.00.00.00	Melon seeds				
1209.21.00.00.00	Lucerne (alfalfa) seed				
1209.22.10.00.00	Red clover (<i>Trifolium pratense</i> L.)				
1209.22.80.00.00	Other				
1209.23.11.00.00	Meadow fescue (<i>Festuca pratensis</i> Huds.) seed				
1209.23.15.00.00	Red fescue (<i>Festuca rubra</i> L.) seed				
1209.23.80.00.11	Sheep grass (<i>Festuca ovina</i> L.) seed				
1209.23.80.00.19	Other				
1209.24.00.00.00	Kentucky blue grass (<i>Poa pratensis</i> L.) seed	NP	0%	175	
1209.25.10.00.00	Italian ryegrass (including westerwolds) (<i>Lolium multiflorum</i> Lam.)				
1209.25.90.00.00	Perennial ryegrass (<i>Lolium perenne</i> L.)				
1209.29.45.00.11	Vetch of the species <i>Vicia sativa</i> L.				
1209.29.45.00.12	Vetch of the species <i>Vicia sativa</i> L.				
1209.29.45.00.13	Seeds of species <i>Poa palustris</i> L., <i>Poa trivialis</i> L.				
1209.29.45.00.14	Seeds of orchard grass (<i>Dactylis glomerata</i> L.)				
1209.29.45.00.15	Seeds of bentgrass (<i>Agrostis</i>)				

1209.29.45.00.16	Seeds of Timothy-grass (Pheleum pratense)				
1209.29.50.00.00	Lupine seed				
1209.29.60.00.00	Fodder beet seed (Beta vulgaris var,alba)				
1209.29.80.00.11	Italian ryegrass (Lolium X hybridum Hausskn.)				
1209.29.80.00.12	Seeds of wood bluegrass (Poa nemoralis L.)				
1209.29.80.00.13	Seeds of false oat-grass (Arrhenatherum elatius (L.)J and C presl.)				
1209.29.80.00.14	Sainfoins (Onobrychis sativa L.)				
1209.29.80.00.15	Ervil (Bitter vetch) (Vicia ervilia Willd.)				
1209.29.80.00.16	Seeds of sorghum				
1209.29.80.00.17	Seeds of fodder turnip (Brassica Rapa Rapa)				
1209.29.80.00.18	Other				
1209.30.00.00.00	Seeds of herbaceous plants cultivated principally for their flowers				
1209.91.30.00.00	Salad beet seed or beetroot seed (Beta vulgaris var,conditiva)				
1209.91.80.00.11	Zucchini seed				
1209.91.80.00.12	Tomato seed				
1209.91.80.00.13	Cucumber seed				
1209.91.80.00.14	Onion seed				
1209.91.80.00.15	Carrot seed				
1209.91.80.00.16	Lettuce seed				
1209.91.80.00.17	Cauliflower seed				
1209.91.80.00.18	Parsley seed				
1209.91.80.00.21	Spinach seed				
1209.91.80.00.22	Okra seed				
1209.91.80.00.23	Iceberg lettuce seed				
1209.91.80.00.24	Pepper seed				
1209.91.80.00.25	Aubergine (egg-plant) seed				
1209.91.80.00.26	Raddish seed				
1209.91.80.00.29	Other vegetable seeds				
1209.99.10.00.00	Forest-tree seeds				
1209.99.91.00.00	Seeds of plants cultivated principally for their flowers, Other than those of subheading No 1209 30				
1209.99.99.10.00	Fruit-tree seeds				
1209.99.99.90.11	Tobacco seed				
1209.99.99.90.18	Other				
1209.10.00.00.00	Sugar beet seed	NP	0%	50	
1301.20.00.00.00	Gum Arabic	0%	-	-	
1301.90.00.10.00	Incense	0%	-	-	

1301.90.00.21.00	For medical uses	0%	-	-	
1301.90.00.29.00	Other	0%	-	-	
1301.90.00.31.00	For medical uses	0%	-	-	
1301.90.00.39.00	Other	0%	-	-	
1301.90.00.41.00	Lac	0%	-	-	
1301.90.00.91.00	For medical uses	0%	-	-	
1301.90.00.99.00	Other	0%	-	-	
1302.11.00.10.00	Medicinal	0%	-	-	
1302.11.00.90.11	Concentrate of opium poppy stems	0%	-	-	
1302.11.00.90.12	Opium	0%	-	-	
1302.12.00.10.11	Liquorice extract	0%	-	-	
1302.12.00.10.12	Liquorice essence	0%	-	-	
1302.12.00.90.11	Liquorice extract	0%	-	-	
1302.12.00.90.12	Liquorice essence	0%	-	-	
1302.13.00.00.00	Of hops	0%	-	-	
1302.14.00.00.00	Of ephedra	0%	-	-	
1302.19.05.00.00	Vanilla oleoresin	0%	-	-	
1302.19.70.10.00	Medicinal	0%	-	-	
1302.19.70.91.00	Obtained from tanacetum or roots of plants containing rotenone	0%	-	-	
1302.19.70.99.10	Obtained from stevia rabudiana plant	0%	-	-	
1302.19.70.99.90	Other	0%	-	-	
1302.20.10.90.12	Pectates	0%	-	-	
1302.20.90.90.12	Pectates	0%	-	-	
1302.31.00.10.00	Etherified and esterified	0%	-	-	
1302.31.00.90.00	Other	0%	-	-	
1302.32.10.10.00	Etherified and esterified	0%	-	-	
1302.32.10.90.00	Other	0%	-	-	
1302.32.90.10.00	Etherified and esterified	0%	-	-	
1302.32.90.90.00	Other	0%	-	-	
1302.39.00.10.00	Etherified and esterified	0%	-	-	
1302.39.00.90.00	Other	0%	-	-	
1401.10.00.00.00	Bamboos	0%	-	-	
1401.20.00.00.00	Rattans	0%	-	-	
1401.90.00.10.00	Reeds	0%	-	-	
1401.90.00.90.11	Willow	0%	-	-	
1401.90.00.90.12	Raffia	0%	-	-	
1401.90.00.90.13	Stems of cereal plants, scoured, bleached or dyed	0%	-	-	
1401.90.00.90.19	Other	0%	-	-	
1404.20.00.00.00	Cotton linters	0%	-	-	

1404.90.00.10.00	Hard seeds, pips, hulls and nuts of a kind used for carving (i, e, corozo and doum palm)	0%	-	-	
1404.90.00.20.00	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material	0%	-	-	
1404.90.00.30.00	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles	0%	-	-	
1404.90.00.91.00	Henna	0%	-	-	
1404.90.00.92.11	Dyer's rocket	0%	-	-	
1404.90.00.92.12	Aleppo oak (Quercus infectoria)	0%	-	-	
1404.90.00.92.13	Somak	0%	-	-	
1404.90.00.92.14	Acorn	0%	-	-	
1404.90.00.92.15	Acorn cup	0%	-	-	
1404.90.00.92.16	Roots of walnut	0%	-	-	
1404.90.00.92.19	Other	0%	-	-	
1404.90.00.99.11	Sapnaria officinalis	0%	-	-	
1404.90.00.99.19	Other	0%	-	-	
1502.10.10.10.00	Bone fat; fats obtained from waste	NP	0%	500	
1502.10.10.90.00	Other				
1502.10.90.00.00	Other				
1502.90.10.10.00	bone fat; fats obtained from waste				
1502.90.10.90.00	Other				
1502.90.90.00.11	Fats of bovine animals				
1502.90.90.00.12	Fats of sheep or goats				
1505.00.10.00.00	Wool grease, crude	0%	-	-	
1505.00.90.00.11	Lanolin	0%	-	-	
1505.00.90.00.19	Other	0%	-	-	
1506.00.00.00.11	Fats of animals of genus equus, hippopotamus, bear, rabbit, land crab, turtle and similar (incl. fats obtained from bones, bone marrow and waste)	0%	-	-	
1506.00.00.00.12	Fats and oils obtained from trotters	0%	-	-	
1506.00.00.00.13	Liquid bone oil	0%	-	-	
1506.00.00.00.19	Other	0%	-	-	
1507.10.10.00.00	For technical or industrial uses Other than the manufacture of foodstuffs for human consumption	NP	0%	10,002	From 1 January to 31 August
1507.10.90.00.00	Other				
1507.90.10.00.00	For technical or industrial uses Other than the manufacture of foodstuffs for human consumption (a)	NP	50% reduction	333	From 1 January to 31 August
1507.90.90.00.00	Other				

1512.11.10.00.00	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	NP	0%	3,067	From 1 January to 31 August
1512.11.91.00.00	Sunflower-seed oil				
1512.11.99.00.00	Safflower oil				
1514.11.10.00.00	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	NP	0%	1,767	From 1 January to 31 August
1514.11.90.00.00	Other				
1514.91.10.00.00	For technical or industrial uses other than the manufacture of foodstuffs for human consumption				
1514.91.90.00.00	Other				
1515.90.11.11.00	Crude oil	0%	-	-	
1515.90.11.19.00	Other	0%	-	-	
1516.20.10.00.00	Hydrogenated castor oil, so called "opal-wax"	0%	-	-	
1517.10.10.00.00	Containing more than 10 % but not more than 15 % by weight of milk fats	0% + AC	-	-	See Note
1517.90.10.00.00	Containing more than 10 % but not more than 15 % by weight of milk fats	0% + AC	-	-	See Note
1517.90.93.00.00	Edible mixtures or preparations of a kind used as mould release preparations	0%	-	-	
1518.00.10.00.00	Linnoxyn	0%	-	-	
1518.00.91.00.00	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516	0%	-	-	
1518.00.95.10.00	Oils (for industrial uses)	0%	-	-	
1518.00.95.90.00	Other	0%	-	-	
1518.00.99.00.00	Other	0%	-	-	
1520.00.00.10.00	Glycerol, crude	0%	-	-	
1520.00.00.90.00	Other	0%	-	-	
1521.10.00.10.00	Vegetable waxes, crude	0%	-	-	
1521.10.00.90.00	Other	0%	-	-	
1521.90.10.00.00	Spermaceti, whether or not refined or coloured	0%	-	-	
1521.90.91.00.11	Beeswax	0%	-	-	
1521.90.91.00.19	Other insect waxes	0%	-	-	
1521.90.99.00.11	Beeswax	0%	-	-	
1521.90.99.00.19	Other insect waxes	0%	-	-	
1522.00.10.00.00	Degras	0%	-	-	
1602.10.00.00.00	Homogenised preparations	NP	30%	67	
1701.99.10.00.11	Crystal sugar	NP	20 % reduction with a maximum duty of 50 %	13,336	
1701.99.10.00.12	Cube sugar				
1701.99.10.00.13	Chemically pure saccharose (hard form)				

1701.99.10.00.15	Powder sugar				
1701.99.10.00.19	Other				
1701.99.90.00.00	Other				
1702.50.00.00.00	Chemically pure fructose	0% + AC	-	-	See Note
1702.90.10.00.00	Chemically pure maltose	0%	-	-	
1704.10.10.00.11	Gum in strips	0% + AC	0% + 0 EUR/100 kg	167	See Note
1704.10.10.00.19	Other	0% + AC			See Note
1704.10.90.00.11	Gum in strips	0% + AC			See Note
1704.10.90.00.19	Other	0% + AC			See Note
1704.90.10.00.00	Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances	0%	-	-	
1704.90.30.00.00	White chocolate	0% + AC	0% + 0 EUR/100 kg	417	See Note
1704.90.51.00.00	Pastes, including marzipan, in immediate packings of a net content of 1 kg or more	0% + AC			See Note
1704.90.55.00.00	Throat pastilles and cough drops	0% + AC			See Note
1704.90.61.00.11	Containing merely hazelnuts	0% + AC			See Note
1704.90.61.00.19	Other	0% + AC			See Note
1704.90.65.00.00	Gum confectionery and jelly confectionery including fruit pastes in the form of sugar confectionery	0% + AC			See Note
1704.90.71.00.00	Boiled sweets whether or not filled	0% + AC			See Note
1704.90.75.00.00	Toffees, caramels and similar sweets	0% + AC			See Note
1704.90.81.00.00	Compressed tablets	0% + AC			See Note
1704.90.99.10.11	Helva	0% + AC			See Note
1704.90.99.10.19	Other halvas	0% + AC			See Note
1704.90.99.20.00	Turkish delight	0% + AC			See Note
1704.90.99.30.00	Turkish delight with cream	0% + AC			See Note
1704.90.99.90.11	Fondant	0% + AC			See Note
1704.90.99.90.12	Other delights	0% + AC	See Note		
1704.90.99.90.19	Other	0% + AC	See Note		
1803.10.00.00.00	Not defatted	0%	-	-	
1803.20.00.00.00	Wholly or partly defatted	0%	-	-	
1804.00.00.00.00	Cocoa butter, fat and oil	0%	-	-	
1805.00.00.00.00	Cocoa powder, not containing added sugar or other sweetening matter	0%	-	-	
1806.10.15.00.00	Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	0%	-	-	
1806.10.20.00.00	Containing 5 % or more but less than 65 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	0% + AC	0% + 0 EUR/100 kg	1,167	See Note

1806.10.30.00.00	Containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	0% + AC			See Note
1806.10.90.00.00	Containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	0% + AC			See Note
1806.20.10.00.00	Containing 31 % or more by weight of cocoa butter or containing a combined weight of 31 % or more of cocoa butter and milk fat	0% + AC			See Note
1806.20.30.00.00	Containing a combined weight of 25 % or more, but less than 31 % of cocoa butter and milk fat	0% + AC			See Note
1806.20.50.00.00	Containing 18 % or more by weight of cocoa butter	0% + AC			See Note
1806.20.70.00.00	Chocolate milk crumb	0% + AC			See Note
1806.20.80.00.00	Chocolate flavour coating	0% + AC			See Note
1806.20.95.00.00	Other	0% + AC			See Note
1806.31.00.00.00	Filled	0% + AC			See Note
1806.32.10.00.00	With added cereal, fruit or nuts	0% + AC			See Note
1806.32.90.00.00	Other	0% + AC			See Note
1806.90.11.00.00	Containing alcohol	0% + AC			See Note
1806.90.19.00.00	Other	0% + AC			See Note
1806.90.31.00.00	Filled	0% + AC			See Note
1806.90.39.00.00	Not filled	0% + AC			See Note
1806.90.50.00.00	Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa	0% + AC			See Note
1806.90.60.00.00	Spreads containing cocoa	0% + AC			See Note
1806.90.70.00.00	Preparations containing cocoa for making beverages	0% + AC			See Note
1806.90.90.00.00	Other	0% + AC			See Note
1901.10.00.11.00	Diet infant foods	0% + AC			See Note
1901.10.00.19.00	Other	0% + AC			See Note
1901.10.00.20.00	Food preparations of goods of heading nos 04 01 to 04 04 containing cocoa less than 5 % by weight	0% + AC	0% + 0 EUR/100 kg	83	See Note
1901.10.00.90.00	Other	0% + AC			See Note
1901.20.00.10.00	Food preparations of goods of headings 04 01 to 04 04 not containing cocoa	0% + AC			See Note
1901.20.00.20.00	Food preparations of goods of headings 04 01 to 04 04 containing cocoa less than 5 % by weight	0% + AC	0% + 0 EUR/100 kg	50	See Note
1901.20.00.90.00	Other	0% + AC			See Note

1901.90.91.00.00	Containing no milkfats, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milkfat, 5 % sucrose (including invert sugar) or isoglucose, 5 % glucose or starch, excluding food preparations in powder form of goods of headings 04 01	0%	-	-	
1901.90.11.00.00	With a dry extract content of 90 % or more by weight	0% + AC	0% + 0 EUR/100 kg	333	See Note
1901.90.19.00.00	Other	0% + AC			See Note
1901.90.95.00.00	Food preparations in powder form, consisting of a blend of skimmed milk and/or whey and vegetable fats/oils, with a content of fats/oils not exceeding 30% by weight	0% + AC			See Note
1901.90.99.10.00	Food preparations of goods of heading nos 04 01 to 04 04 not containing cocoa	0% + AC			See Note
1901.90.99.20.00	Food preparations of goods of heading nos 04 01 to 04 04 containing cocoa less than 5 % by weight	0% + AC			See Note
1901.90.99.90.11	Flour with lower protein content for phenylketonuria patients	0% + AC			See Note
1901.90.99.90.12	Rice with lower protein content for phenylketonuria patients	0% + AC			See Note
1901.90.99.90.13	Egg substitute for phenylketonuria patients	0% + AC			See Note
1901.90.99.90.19	Other	0% + AC			See Note
1902.11.00.00.11	Containing merely eggs and durum wheat flour and durum wheat meal	0% + AC			0% + 0 EUR/100 kg
1902.11.00.00.19	Other	0% + AC	See Note		
1902.19.10.00.11	Pasta with lower protein content for phenylketonuria patient	0% + AC	See Note		
1902.19.10.00.19	Other	0% + AC	See Note		
1902.19.90.00.11	Containing vegetables	0% + AC	See Note		
1902.19.90.00.12	Plain	0% + AC	See Note		
1902.19.90.00.13	Pasta with lower protein content for phenylketonuria patients	0% + AC	See Note		
1902.19.90.00.19	Other	0% + AC	See Note		
1902.20.91.00.00	Cooked	0% + AC	See Note		
1902.20.99.00.00	Other	0% + AC	See Note		
1902.30.10.00.00	Dried	0% + AC	See Note		
1902.30.90.00.00	Other	0% + AC	See Note		
1902.40.10.00.00	Unprepared	0% + AC	See Note		
1902.40.90.00.00	Other	0% + AC	See Note		
1903.00.00.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	0% + AC	-	-	See Note
1904.10.10.10.00	Containing cocoa	0% + AC	0% + 0 EUR/100 kg	834	See Note
1904.10.10.90.00	Other	0% + AC			See Note
1904.10.30.10.00	Containing cocoa	0% + AC			See Note
1904.10.30.90.00	Other	0% + AC			See Note

1904.10.90.10.00	Containing cocoa	0% + AC			See Note
1904.10.90.90.00	Other	0% + AC			See Note
1904.20.10.00.00	Preparation of the Müsli type based on unroasted cereal flakes	0% + AC	0% + 0 EUR/100 kg	83	See Note
1904.20.91.10.00	Containing cocoa	0% + AC			See Note
1904.20.91.90.00	Other	0% + AC			See Note
1904.20.95.10.00	Containing cocoa	0% + AC			See Note
1904.20.95.90.00	Other	0% + AC			See Note
1904.20.99.10.00	Containing cocoa	0% + AC			See Note
1904.20.99.90.00	Other	0% + AC			See Note
1904.30.00.00.00	Bulgur wheat	0% + AC			-
1904.90.10.10.00	Containing cocoa	0% + AC	0% + 0 EUR/100 kg	50	See Note
1904.90.10.90.00	Other	0% + AC			See Note
1904.90.80.10.00	Containing cocoa	0% + AC			See Note
1904.90.80.90.00	Other	0% + AC			See Note
1905.10.00.00.00	Crispbread	0% + AC	-	-	See Note
1905.20.10.00.00	Containing by weight of sucrose less than 30 % (including invert sugar expressed as sucrose)	0% + AC	-	-	See Note
1905.20.30.00.00	Containing by weight of sucrose 30 % or more but less than 50 % (including invert sugar expressed as sucrose)	0% + AC	-	-	See Note
1905.20.90.00.00	Containing by weight of sucrose 50 % or more (including invert sugar expressed as sucrose)	0% + AC	-	-	See Note
1905.31.11.00.00	In immediate packings of a net content not exceeding 85 g	0% + AC	0% + 0 EUR/100 kg	167	See Note
1905.31.19.00.00	Other	0% + AC			See Note
1905.31.30.00.00	Containing 8 % or more by weight of milkfats	0% + AC			See Note
1905.31.91.00.00	Sandwich biscuits	0% + AC			See Note
1905.31.99.00.13	Biscuits with lower protein content for phenylketonuria patients	0% + AC			See Note
1905.31.99.00.19	Other	0% + AC			See Note
1905.32.05.00.00	With a water content exceeding 10 % by weight	0% + AC	0% + 0 EUR/100 kg	100	See Note
1905.32.11.00.00	In immediate packings of a net content not exceeding 85 g	0% + AC			See Note
1905.32.19.00.00	Other	0% + AC			See Note
1905.32.91.00.00	Salted, whether or not filled	0% + AC			See Note
1905.32.99.00.11	Wafers with lower protein content for phenylketonuria patients	0% + AC			See Note
1905.32.99.00.19	Other	0% + AC			See Note
1905.40.10.00.00	Rusks	0% + AC	0% + 0 EUR/100 kg	33	See Note
1905.40.90.00.00	Other	0% + AC			See Note
1905.90.10.00.00	Matzos	0% + AC	0% + 0 EUR/100 kg	250	See Note
1905.90.20.00.11	Communion wafers	0% + AC			See Note

1905.90.20.00.12	Empty cachets of a kind suitable for pharmaceutical use	0% + AC			See Note
1905.90.20.00.13	Sealing wafers	0% + AC			See Note
1905.90.20.00.14	Rice paper	0% + AC			See Note
1905.90.20.00.19	Other	0% + AC			See Note
1905.90.30.00.00	Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5 % of sugars and not more than 5 % of fat	0% + AC			See Note
1905.90.45.00.00	Biscuits	0% + AC			See Note
1905.90.55.00.00	Extruded or expanded products, savoury or salted	0% + AC			See Note
1905.90.70.00.17	Products with lower protein content for phenylketonuria patients	0% + AC			See Note
1905.90.70.00.19	Others	0% + AC			See Note
1905.90.80.00.11	Diabetic gluten bread	0% + AC			See Note
1905.90.80.00.13	Products with lower protein content for phenylketonuria patients	0% + AC			See Note
1905.90.80.00.19	Other	0% + AC			See Note
2001.90.30.00.00	Sweetcorn (Zea mays var, saccharata)	0% + AC	-	-	See Note
2001.90.40.00.00	Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch	0% + AC	-	-	See Note
2001.90.92.00.11	Palm heart	0%	-	-	
2001.90.50.00.00	Mushrooms	NP	50% reduction	54	
2001.90.97.00.11	Salad (Beta vulgaris var.candiva)	NP			
2001.90.97.00.12	Red cabbage	NP			
2001.90.97.00.13	Other fruits and nuts	NP			
2001.90.97.00.18	Other vegetables and other edible parts of plants	NP			
2002.90.11.00.00	In immediate packings of a net content exceeding 1 kg	NP	0%	250	
2002.90.19.00.00	In immediate packings of a net content not exceeding 1 kg	NP			
2002.90.31.00.00	In immediate packings of a net content exceeding 1 kg	NP			
2002.90.39.00.00	In immediate packings of a net content not exceeding 1 kg	NP			
2002.90.91.00.00	In immediate packings of a net content exceeding 1 kg	NP			
2002.90.99.00.00	In immediate packings of a net content not exceeding 1 kg	NP	13%	8	
2003.10.20.00.00	Provisionally preserved, completely cooked	NP			
2003.10.30.00.00	Other	NP			
2003.90.10.00.00	Truffles	NP			
2003.90.90.00.00	Other	NP	-	-	See Note
2004.10.91.10.00	In the form of flour or meal	0% + AC			

2004.10.91.20.00	In the form of flakes	0% + AC	-	-	See Note
2004.90.10.00.00	Sweet corn (zea mays var, Saccharata)	0% + AC	-	-	See Note
2005.10.00.00.00	Homogenized vegetables	NP	15%	50	
2005.20.10.10.00	In the form of flour, meal or flakes	0% + AC	-	-	See Note
2005.20.10.20.00	In the form of flakes	0% + AC	-	-	See Note
2005.40.00.10.00	Preparations based on the pea flour	NP	0%	50	
2005.40.00.90.00	Other	NP			
2005.80.00.00.00	Sweetcorn (Zea mays var, Saccharata)	0% + AC	-	-	See Note
2007.10.10.00.00	With a sugar content exceeding 13 % by weight	NP	25%	75	
2007.10.91.00.00	Of tropical fruit	NP			
2007.10.99.00.00	Other	NP			
2007.99.10.00.00	Plum purée and paste and prune purée and paste, in immediate packings of a net content exceeding 100 kg, for industrial processing	NP	20%	167	167 tons tariff quota is applicable except hazelnut puree, For the following HS Codes; 2007.99.39.00.19 [excluding hazelnut purée] 2007.99.50.00.19 [excluding hazelnut purée] 2007.99.97.00.13 [excluding hazelnut purée] 2007.99.97.00.18 [excluding hazelnut purée]
2007.99.33.00.00	Of strawberries	NP			
2007.99.35.00.00	Of raspberries	NP			
2007.99.39.00.11	Pekmez (a molasses-like syrup obtained after condensing juices of fruit must, especially grape by boiling it with a coagulant agent)	NP			
2007.99.39.00.19	Other	NP			
2007.99.50.00.19	Other	NP			
2007.99.97.00.13	Diabetic	NP			
2007.99.97.00.16	Apricot purée	NP			
2007.99.97.00.17	Plum purée	NP			
2007.99.97.00.18	Other	NP			
2008.11.10.00.00	Peanut butter (in paste)	0%			
2008.91.00.00.00	Palm hearts	0%	-	-	
2008.99.85.00.00	Maize (corn), other than sweetcorn (Zea mays var, saccharata)	0% + AC	-	-	See Note
2008.99.91.00.00	Yams, sweet potatoes and similar edible parts of plants, containing 5 % or more by weight of starch	0% + AC	-	-	See Note
2009.11.11.00.00	Of a value not exceeding 30 Euro per 100 kg net weight	NP	15%	167	
2009.11.19.00.00	Other	NP			
2009.11.91.00.00	Of a value not exceeding 30 Euro per 100 kg net weight and with an added sugar content exceeding 30 % by weight	NP			
2009.11.99.00.00	Other	NP			
2009.12.00.00.00	Not frozen, of a Brix value not exceeding 20	NP			
2009.19.11.00.00	Of a value not exceeding 30 Euro per 100 kg net weight	NP			
2009.19.19.00.00	Other	NP			

2009.19.91.00.00	Of a value not exceeding 30 Euro per 100 kg net weight and with an added sugar content exceeding 30 % by weight	NP			
2009.19.98.00.00	Other	NP			
2009.61.10.00.00	Of a value exceeding 18 Euro per 100 kg net weight	NP			
2009.61.90.00.00	Of a value not exceeding 18 Euro per 100 kg net weight	NP			
2009.71.20.00.00	Containing added sugar	NP			
2009.71.99.00.00	Not containing added sugar	NP			
2009.79.11.00.00	Of a value not exceeding 22 Euro per 100 kg net weight	NP			
2009.79.19.00.00	Other	NP			
2009.79.30.00.00	Of a value exceeding 18 Euro per 100 kg net weight, containing added sugar	NP			
2009.79.91.00.00	With an added sugar content exceeding 30 % by weight	NP			
2009.79.98.00.00	Other	NP			
2009.81.59.00.00	With an added sugar content not exceeding 30 % by weight	NP			
2009.89.96.00.00	Cherry juice	NP			
2009.89.89.00.00	Other	NP			
2009.90.11.00.00	Of a value not exceeding 22 Euro per 100 kg net weight	NP			
2009.90.19.00.00	Other	NP			
2009.90.21.00.00	Of a value not exceeding 30 Euro per 100 kg net weight	NP			
2009.90.29.00.00	Other ,	NP			
2009.90.31.00.00	Of a value not exceeding 18 Euro per 100 kg net weight and with an added sugar content exceeding 30 % by weight	NP			
2009.90.39.00.00	Other	NP			
2101.11.00.10.00	In powder form	0%	-	-	
2101.11.00.90.00	Other	0%	-	-	
2101.12.92.10.00	Containing no milkfats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milkfat, 2,5 % milk proteins, 5% sucrose or isoglucose, 5 % glucose or starch	0%	-	-	
2101.12.92.90.00	Other	0%	-	-	
2101.12.98.10.00	Containing no milkfats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milkfat, 2,5 % milk proteins, 5% sucrose or isoglucose, 5 % glucose or starch	0% + AC	-	-	See Note
2101.12.98.90.00	Other	0% + AC	-	-	See Note
2101.20.20.00.11	Tea extract	0%	-	-	
2101.20.20.00.19	Other	0%	-	-	
2101.20.92.00.00	With a basis of extracts, essences or concentrates of tea or maté	0%	-	-	

2101.20.98.00.00	Other	0% + AC	-	-	See Note
2101.30.11.00.00	Roasted chicory	0%	-	-	
2101.30.91.00.00	Of roasted chicory	0%	-	-	
2101.30.19.00.00	Other	0% + AC	-	-	See Note
2101.30.99.00.00	Other	0% + AC	-	-	See Note
2102.10.10.00.00	Culture yeast	0%	-	-	
2102.10.31.00.00	Dried	0% + AC	-	-	See Note
2102.10.39.00.00	Other	0% + AC	-	-	See Note
2102.10.90.10.00	Brewery yeast	0%	-	-	
2102.10.90.90.00	Other	0%	-	-	
2102.20.11.10.00	Brewery yeast	0%	-	-	
2102.20.11.90.00	Other	0%	-	-	
2102.20.19.10.00	Brewery yeast	0%	-	-	
2102.20.19.90.00	Other	0%	-	-	
2102.20.90.10.00	Unicellular algae	0%	-	-	
2102.20.90.90.00	Other	0%	-	-	
2102.30.00.00.00	Prepared baking powders	0%	-	-	
2103.10.00.00.00	Soya sauce	0%	-	-	
2103.20.00.00.00	Tomato ketchup and other tomato sauces	0%	-	-	
2103.30.10.00.11	Of a net content of 1 kg or less	0%	-	-	
2103.30.10.00.12	Of a net content more than 1 kg	0%	-	-	
2103.30.90.00.00	Prepared mustard	0%	-	-	
2103.90.10.00.00	Mango chutney, liquid	0%	-	-	
2103.90.30.00.00	Aromatic bitters of an alcoholic strength by volume of 44,2 to 49,2 % vol containing from 1,5 to 6 % by weight of gentian, spices and various ingredients and from 4 to 10 % of sugar, in containers holding 0,5 litres or less	0%	-	-	
2103.90.90.00.11	Hot pepper sauce	0%	-	-	
2103.90.90.00.12	Fenugreek	0%	-	-	
2103.90.90.00.13	Harissa paste (a Maghrebi hot chili pepper paste, the main ingredients of which are roasted red peppers, Baklouti pepper, serrano peppers, and other hot chili peppers, spices and herbs such as garlic paste, coriander seed, saffron, rose, or caraway, as we	0%	-	-	
2103.90.90.00.18	Other	0%	-	-	
2104.10.00.00.11	Bouillon cubes (stock cubes)	0%	-	-	
2104.10.00.00.12	Soups	0%	-	-	
2104.10.00.00.19	Other	0%	-	-	
2104.20.00.00.00	Homogenised composite food preparations	0%	-	-	
2105.00.10.10.00	Containing cocoa	0% + AC	0% + 0 EUR/100 kg	500	See Note
2105.00.10.90.00	Other	0% + AC			

2105.00.91.10.00	Containing cocoa	0% + AC			
2105.00.91.90.00	Other	0% + AC			
2105.00.99.10.00	Containing cocoa	0% + AC			
2105.00.99.90.00	Other	0% + AC			
2106.10.20.00.11	Diabetic infant food	0%	-	-	
2106.10.20.00.19	Other	0%	-	-	
2106.10.80.00.11	Diabetic infant food	0% + AC	0% + 0 EUR/100 kg	667	See Note
2106.10.80.00.19	Other	0% + AC			See Note
2106.90.98.00.12	Coconut powder	0% + AC			See Note
2106.90.98.00.13	Comprimated food flavors	0% + AC			See Note
2106.90.98.00.14	Jellies	0% + AC			See Note
2106.90.98.00.15	Emulgators	0% + AC			See Note
2106.90.98.00.16	Diabetic infant food	0% + AC			See Note
2106.90.98.00.19	Other	0% + AC			See Note
2106.90.20.00.00	Compound alcoholic preparations, other than those based on odorifrous substances, of a kind used for the manufacture of beverages	0%			-
2106.90.92.00.00	Containing no milkfats, sucrose, isoglucose, glucose starch or containing by weight, less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch	0%	-	-	
2201.10.11.00.00	Not carbonated	0%	-	-	
2201.10.19.00.00	Other	0%	-	-	
2201.10.90.00.00	Other	0%	-	-	
2201.90.00.00.11	Drinking water	0%	-	-	
2201.90.00.00.19	Other	0%	-	-	
2202.10.00.00.11	Soda (fizzy drink)	0%	-	-	
2202.10.00.00.12	Fruity soda	0%	-	-	
2202.10.00.00.13	Carbonated cola drink	0%	-	-	
2202.10.00.00.19	Other	0%	-	-	
2202.91.00.00.00	Non-alcoholic beer	0%	-	-	
2202.99.11.00.00	Soya-based beverages with a protein content of 2,8 % or more by weight	0%	-	-	
2202.99.15.00.00	Soya-based beverages with a protein content of less than 2,8 % by weight; beverages based on nuts of Chapter 8, cereals of Chapter 10 or seeds of Chapter 12	0%	-	-	
2202.99.19.00.00	Other	0%	-	-	
2202.99.91.00.00	Containing by weight of fat less than 0,2 % obtained from the products of headings 0401 to 0404	0% + AC	-	-	See Note
2202.99.95.00.00	Containing by weight of fat 0,2 % or more but less than 2 % obtained from the products of headings 0401 to 0404	0% + AC	-	-	See Note

2202.99.99.00.00	Containing by weight of fat 2 % or more obtained from the products of headings 0401 to 0404	0% + AC	-	-	See Note
2203.00.01.00.00	In bottles	0%	-	-	
2203.00.09.00.00	Other	0%	-	-	
2203.00.10.00.00	In containers holding more than 10 litres	0%	-	-	
2204.10.11.00.00	Champagne	NP	35%	125 hl	
2204.10.13.00.00	Cava	NP			
2204.10.15.00.00	Prosecco	NP			
2204.10.91.00.00	Asti spumante	NP			
2204.10.93.00.00	Other	NP			
2204.10.94.00.00	With a protected geographical indication (PGI)	NP			
2204.10.96.00.00	Other varietal wines	NP			
2204.10.98.00.00	Other	NP			
2205.10.10.00.00	Of an actual alcoholic strength by volume of 18 % vol or less	0%	-	-	
2205.10.90.00.11	Of an actual alcoholic strength by volume more than 18 % but less than 22 %	0%	-	-	
2205.10.90.00.12	Of an actual alcoholic strength by volume 22 % and more	0%	-	-	
2205.90.10.00.00	Of an actual alcoholic strength by volume of 18 % vol or less	0%	-	-	
2205.90.90.00.11	Of an actual alcoholic strength by volume more than 18 % but less than 22 %	0%	-	-	
2205.90.90.00.12	Of an actual alcoholic strength by volume 22 % and more	0%	-	-	
2207.10.00.90.11	Ethyl alcohol (bulk)	0%	-	-	
2207.10.00.90.12	Ethyl alcohol, in containers	0%	-	-	
2207.20.00.90.13	Ethyl alcohol (bulk)	0%	-	-	
2207.20.00.90.14	Ethyl alcohol, in containers	0%	-	-	
2207.20.00.90.15	Spirits	0%	-	-	
2208.20.12.00.00	Cognac	0%	-	-	
2208.20.14.00.00	Armagnac	0%	-	-	
2208.20.16.00.00	Brandy de Jerez	0%	-	-	
2208.20.18.00.00	Other	0%	-	-	
2208.20.19.00.00	Other	0%	-	-	
2208.20.26.00.00	Grappa	0%	-	-	
2208.20.28.00.00	Other	0%	-	-	
2208.20.62.00.00	Cognac	0%	-	-	
2208.20.66.00.00	Brandy or Weinbrand:	0%	-	-	
2208.20.69.00.00	Other	0%	-	-	
2208.20.86.00.00	Grappa	0%	-	-	
2208.20.88.00.00	Other	0%	-	-	
2208.30.11.00.00	2 litres or less	0%	-	-	

2208.30.19.00.00	More than 2 litres	0%	-	-	
2208.30.30.00.00	Single malt whisky	0%	-	-	
2208.30.41.00.00	2 litres or less	0%	-	-	
2208.30.49.00.00	More than 2 litres	0%	-	-	
2208.30.61.00.00	2 litres or less	0%	-	-	
2208.30.69.00.00	More than 2 litres	0%	-	-	
2208.30.71.00.00	2 litres or less	0%	-	-	
2208.30.79.00.00	More than 2 litres	0%	-	-	
2208.30.82.00.00	2 litres or less	0%	-	-	
2208.30.88.00.00	More than 2 litres	0%	-	-	
2208.40.11.00.00	Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre o pure alcohol (with a 10 % tolerance)	0%	-	-	
2208.40.31.00.11	Rum	0%	-	-	
2208.40.31.00.12	Tafia (low-grade West Indies rum)	0%	-	-	
2208.40.39.00.11	Rum	0%	-	-	
2208.40.39.00.12	Tafia (low-grade West Indies rum)	0%	-	-	
2208.40.51.00.00	Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre o pure alcohol (with a 10 % tolerance)	0%	-	-	
2208.40.91.00.11	Rum	0%	-	-	
2208.40.91.00.12	Tafia (low-grade West Indies rum)	0%	-	-	
2208.40.99.00.00	Other	0%	-	-	
2208.50.11.00.00	2 litres or less	0%	-	-	
2208.50.19.00.00	More than 2 litres	0%	-	-	
2208.50.91.00.00	2 litres or less	0%	-	-	
2208.50.99.00.00	More than 2 litres	0%	-	-	
2208.60.11.00.00	2 litres or less	0%	-	-	
2208.60.19.00.00	More than 2 litres	0%	-	-	
2208.60.91.00.00	2 litres or less	0%	-	-	
2208.60.99.00.00	More than 2 litres	0%	-	-	
2208.70.10.00.00	In containers holding 2 litres or less	0%	-	-	
2208.70.90.00.00	In containers holding more than 2 litres	0%	-	-	
2208.90.11.00.00	2 litres or less	0%	-	-	
2208.90.19.00.00	More than 2 litres ,	0%	-	-	
2208.90.33.00.00	2 litres or less	0%	-	-	
2208.90.38.00.00	More than 2 litres	0%	-	-	
2208.90.41.00.00	Ouzo	0%	-	-	
2208.90.45.00.00	Calvados	0%	-	-	
2208.90.48.00.11	Raki	0%	-	-	
2208.90.48.00.19	Other	0%	-	-	

2208.90.54.00.00	Tequila	0%	-	-	
2208.90.56.00.00	Other	0%	-	-	
2208.90.69.00.00	Other spirituous beverages	0%	-	-	
2208.90.71.00.11	Rakı	0%	-	-	
2208.90.71.00.19	Other	0%	-	-	
2208.90.75.00.00	Tequila	0%	-	-	
2208.90.77.00.00	Other	0%	-	-	
2208.90.78.00.00	Other spirituous beverages	0%	-	-	
2208.90.91.90.00	Other	0%	-	-	
2208.90.99.90.00	Other	0%	-	-	
2209.00.11.00.00	2 litres or less	NP	0%	417	
2209.00.19.00.00	More than 2 litres	NP			
2209.00.91.00.00	2 litres or less	NP			
2209.00.99.00.00	More than 2 litres	NP			
2301.10.00.00.13	Obtained from poultry	0%	-	-	
2301.10.00.00.14	Obtained from ruminants	0%			
2301.10.00.00.18	Other	0%			
2301.20.00.00.11	Flours of fish	0%			
2301.20.00.00.19	Other	0%			
2304.00.00.00.00	Oil-cake and Other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	0%	-	-	
2309.10.11.00.00	Containing no milk products or containing less than 10 % by weight of such products	NP	0%	233	
2309.10.13.00.00	Containing not less than 10 % but less than 50 % by weight of milk products	NP			
2309.10.15.00.00	Containing not less than 50 % but less than 75 % by weight of milk products	NP			
2309.10.19.00.00	Containing not less than 75 % by weight of milk products	NP			
2309.10.31.00.00	Containing no milk products or containing less than 10 % by weight of such products	NP			
2309.10.33.00.00	Containing not less than 10 % but less than 50 % by weight of milk products	NP			
2309.10.39.00.00	Containing not less than 50 % by weight of milk products	NP			
2309.10.51.00.00	Containing no milk products or containing less than 10 % by weight of such products	NP			
2309.10.53.00.00	Containing not less than 10 % but less than 50 % by weight of milk products	NP			
2309.10.59.00.00	Containing not less than 50 % by weight of milk products	NP			
2309.10.70.00.00	Containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products	NP			
2309.10.90.00.00	Other	NP			

2309.90.10.00.00	Fish or marine mammal solubles	NP			
2309.90.20.00.00	Products referred to in additional note 5 to this chapter	NP			
2309.90.31.00.00	Containing no milk products or containing less than 10 % by weight of such products	NP			
2309.90.33.00.00	Containing not less than 10 % but less than 50 % by weight of milk products	NP			
2309.90.35.00.00	Containing not less than 50 % but less than 75 % by weight of milk products	NP			
2309.90.39.00.00	Containing not less than 75 % by weight of milk products	NP			
2309.90.41.00.00	Containing no milk products or containing less than 10 % by weight of such products	NP			
2309.90.43.00.00	Containing not less than 10 % but less than 50 % by weight of milk products	NP			
2309.90.49.00.00	Containing not less than 50 % by weight of milk products	NP			
2309.90.51.00.00	Containing no milk products or containing less than 10 % by weight of such products	NP	0%	1,117	
2309.90.53.00.00	Containing not less than 10 % but less than 50 % by weight of milk products	NP			
2309.90.59.00.00	Containing not less than 50 % by weight of milk products	NP			
2309.90.70.00.00	Containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products	NP			
2309.90.91.00.00	Beet-pulp with added molasses	NP			
2309.90.96.10.00	Whole green leaf protein concentrate and fraction leaf protein concentrate, obtained from alfalfa (lucerne juice) by heat treatment	NP			
2309.90.96.90.11	Other fish feeders	NP			
2309.90.96.90.12	Trace mineral elements	NP			
2309.90.96.90.13	Mixtures of carrier-active substances prepared for feeding preparations	NP			
2309.90.96.90.19	Other	NP			
2402.10.00.00.11	Cigars containing tobacco	0%	-	-	
2402.10.00.00.12	Cheeroots	0%	-	-	
2402.10.00.00.19	Cigarillos	0%	-	-	
2402.20.10.00.00	Containing cloves	0%	-	-	
2402.20.90.00.12	Cigarettes manufactured mainly from oriental type tobacco	0%	-	-	
2402.20.90.00.18	Cigarettes manufactured from other types of tobacco	0%	-	-	
2402.90.00.00.00	Other	0%	-	-	
2403.11.00.00.00	Water-pipe tobacco specified in subheading Note to this chapter	0%	-	-	
2403.19.10.00.11	Pipe tobacco	0%	-	-	
2403.19.10.00.12	Tobacco for cigarettes	0%	-	-	

2403.19.10.00.19	Other	0%	-	-	
2403.19.90.00.11	Pipe tobacco	0%	-	-	
2403.19.90.00.12	Tobacco for cigarettes	0%	-	-	
2403.19.90.00.19	Other	0%	-	-	
2403.91.00.00.00	"Homogenized" or "reconstituted" tobacco	0%	-	-	
2403.99.10.00.00	Chewing tobacco and snuff	0%	-	-	
2403.99.90.00.00	Other	0%	-	-	
2905.43.00.00.00	Mannitol	0% + AC	-	-	See Note
2905.44.11.00.00	Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	0% + AC	-	-	See Note
2905.44.19.00.00	Other	0% + AC	-	-	See Note
2905.44.91.00.00	Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	0% + AC	-	-	See Note
2905.44.99.00.00	Other	0% + AC	-	-	See Note
3302.10.29.00.00	Other	0% + AC	-	-	See Note
3505.10.10.00.00	Dextrins	0% + AC	-	-	See Note
3505.10.90.00.11	Roasted or soluble starches	0% + AC	-	-	See Note
3505.10.90.00.19	Other	0% + AC	-	-	See Note
3505.20.10.10.00	Léicome	0% + AC	-	-	See Note
3505.20.10.90.00	Other	0% + AC	-	-	See Note
3505.20.30.10.00	Léicome	0% + AC	-	-	See Note
3505.20.30.90.00	Other	0% + AC	-	-	See Note
3505.20.50.10.00	Léicome	0% + AC	-	-	See Note
3505.20.50.90.00	Other	0% + AC	-	-	See Note
3505.20.90.10.00	Léicome	0% + AC	-	-	See Note
3505.20.90.90.00	Other	0% + AC	-	-	See Note
3809.10.10.00.00	Containing by weight of such substances less than 55 %	0% + AC	-	-	See Note
3809.10.30.00.00	Containing by weight of such substances 55 % or more but less than 70 %	0% + AC	-	-	See Note
3809.10.50.00.00	Containing by weight of such substances 70 % or more but less than 83 %	0% + AC	-	-	See Note
3809.10.90.00.00	Containing by weight of such substances 83 % or more	0% + AC	-	-	See Note
3824.60.11.00.00	Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	0% + AC	-	-	See Note
3824.60.19.00.00	Other	0% + AC	-	-	See Note
3824.60.91.00.00	Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	0% + AC	-	-	See Note
3824.60.99.00.00	Other	0% + AC	-	-	See Note

(*) Turkey shall accord tariff preferences to agricultural goods originating in the United Kingdom which are at least as favourable in every respect as the tariff preferences accorded to goods originating in the United Kingdom on the 31 October 2020. For the avoidance of doubt, "agricultural goods" has the meaning given in Article 2.7. Without prejudice to Turkey's other obligations

under this Agreement, and in particular without derogating from the tariff commitments provided for in Article 2.7 and in this schedule (other than this footnote), in the event that Turkey applies a higher rate of duty to agricultural goods of the EU of any particular tariff classification, this note shall not prevent Turkey from applying that higher rate to the agricultural goods originating in the United Kingdom within the same particular tariff classification.

Abbreviations: NP: no preference, AC: agricultural component

Note to the Arrangements Applicable to Importation into Turkey of Agricultural Goods Originating in the United Kingdom

The Appendix below contains provisions with respect to Turkey's agricultural components (referred to as AC in this schedule).

APPENDIX

AGRICULTURAL COMPONENTS OF TURKEY

1. Subject as follows, the Parties incorporate into this Agreement, so as to apply to their bilateral relations under this Agreement, Section V of and Annexes 1 through 5 to Decision No 1/95 of the EC-Turkey Association Council of 22 December 1995 on implementing the final phase of the Customs Union (the "CU Decision"), as those provisions of the CU Decision stood and with the same meaning as those provisions of the CU Decision had when the CU Decision ceased to apply in relation to the United Kingdom, *mutatis mutandis*. For the purposes of this Appendix, "Section V" of the CU Decision means Articles 17, 19, 20.1, 20.2 and 20.4 of the CU Decision, with the exception of the words "reduced in accordance with Article 22 where applicable," in Article 20.2 of the CU Decision.
2. This Appendix shall not modify or institute any rules as to the customs duties or other sums of any description that either Party may charge in relation to any goods, or prescribe the manner of their calculation, except in relation to imports into Turkey of originating goods of the United Kingdom marked "0%+AC" in Annex 2-B-1.
3. For the purposes of this Appendix, the modifications by way of *mutatis mutandis* application between the Parties of the incorporated provisions of the CU Decision shall include the following:
 - (a) in Article 20.1 of the CU Decision, the reference to "Article 4" shall be understood as a reference to Article 2.7 of this Agreement;
 - (b) the references to the "Community" in Section V of the CU Decision shall be understood as references to the United Kingdom;
 - (c) Annexes 1 through 5 to the CU Decision are incorporated only to the extent that they may be given effect by Section V of the CU Decision as incorporated into this Agreement, and as modified, pursuant to this Appendix;
 - (d) the reference in Annex 3 to the CU Decision to Article 4 of Regulation (EC) No 1294/94 shall be understood as having no operative effect.
4. The practice of the EU and of Turkey in applying the CU Decision before the CU Decision ceased to apply in relation to the United Kingdom shall have the same relevance (if any) to the interpretation of the incorporated provisions of the CU Decision for the purposes of this Appendix as it may have had to the interpretation of those provisions as provisions of the CU Decision when the CU Decision ceased to apply in relation to the United Kingdom, subject to the other provisions of this Appendix set out above.

ANNEX 2-B-2

Arrangements Applicable to the Importation into the United Kingdom of Agricultural Goods Originating in Turkey

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0101.21.00	Pure-bred breeding horses	FREE		
0101.29.10	Horses for slaughter	FREE		
0101.29.90	Live horses (excl. for slaughter, pure-bred for breeding)	FREE		
0101.30.00	Live asses	FREE		
0101.90.00	Live mules and hinnies	FREE		
0102.21.10	Pure-bred breeding heifers "female bovines that have never calved"	FREE		
0102.21.30	Pure-bred breeding cows (excl. heifers)	FREE		
0102.21.90	Pure-bred cattle for breeding (excl. heifers and cows)	FREE		
0102.29.05	Live cattle of the sub-genus Bibos or Poephagus (excl. pure-bred for breeding)	FREE		
0102.29.10	Live cattle of a weight <= 80 kg (excl. pure-bred for breeding)	0.00% + 77.00 GBP / 100 kg		
0102.29.21	Cattle of a weight > 80 kg but <= 160 kg, for slaughter	0.00% + 77.00 GBP / 100 kg		
0102.29.29	Live cattle of a weight > 80 kg but <= 160 kg (excl. for slaughter, pure-bred for breeding)	0.00% + 77.00 GBP / 100 kg		
0102.29.41	Cattle of a weight > 160 kg but <= 300 kg, for slaughter	0.00% + 77.00 GBP / 100 kg		
0102.29.49	Live cattle of a weight > 160 kg but <= 300 kg (excl. for slaughter, pure-bred for breeding)	0.00% + 77.00 GBP / 100 kg		
0102.29.51	Heifers "female bovines that have never calved" of a weight > 300 kg, for slaughter	0.00% + 77.00 GBP / 100 kg		
0102.29.59	Live heifers "female bovines that have never calved" of a weight > 300 kg (excl. for slaughter and pure-bred for breeding)	0.00% + 77.00 GBP / 100 kg		
0102.29.61	Cows of a weight > 300 kg, for slaughter (excl. heifers)	0.00% + 77.00 GBP / 100 kg		
0102.29.69	Live cows of a weight > 300 kg (excl. for slaughter and pure-bred for breeding and heifers)	0.00% + 77.00 GBP / 100 kg		
0102.29.91	Cattle of a weight > 300 kg, for slaughter (excl. heifers and cows)	0.00% + 77.00 GBP / 100 kg		
0102.29.99	Live cattle of a weight > 300 kg (excl. for slaughter, pure-bred for breeding and heifers and cows)	0.00% + 77.00 GBP / 100 kg		
0102.31.00	Pure-bred buffalo for breeding	FREE		
0102.39.10	Live domestic buffalo (excl. pure-bred for breeding)	0.00% + 77.00 GBP / 100 kg		
0102.39.90	Live buffalo (excl. domestic species and pure-bred for breeding)	FREE		
0102.90.20	Bovine pure-bred breeding animals (excl. cattle and buffalo)	FREE		
0102.90.91	Live domestic bovine animals (excl. cattle and buffalo and pure-bred for breeding)	0.00% + 77.00 GBP / 100 kg		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0102.90.99	Live bovine animals (excl. cattle, buffalo, pure-bred for breeding and domestic species)	FREE		
0103.10.00	Pure-bred breeding swine	FREE		
0103.91.10	Domestic swine, weighing < 50 kg (excl. pure-bred for breeding)	X		
0103.91.90	Live non-domestic swine, weighing < 50 kg	FREE		
0103.92.11	Live domestic sows, having farrowed at least once, weighing >= 160 kg (excl. pure-bred for breeding)	X		
0103.92.19	Live domestic swine, weighing >= 50 kg (excl. sows having farrowed at least once and weighing >= 160 kg, and those pure-bred for breeding)	X		
0103.92.90	Live non-domestic swine, weighing >= 50 kg	FREE		
0104.10.10	Pure-bred sheep for breeding	FREE		
0104.10.30	Live lambs "sheep up to a year old" (excl. purebred breeding animals)	X		
0104.10.80	Live sheep (excl. lambs and pure-bred breeding animals)	X		
0104.20.10	Pure-bred breeding goats	FREE		
0104.20.90	Live goats (excl. pure-bred for breeding)	X		
0105.11.11	Grandparent and parent female chicks of fowls of the species Gallus domesticus laying stocks of a weight of <= 185 g	X		
0105.11.19	Grandparent and parent female chicks fowls of the species Gallus domesticus of a weight of <= 185 g (excl. laying stocks)	X		
0105.11.91	Laying stock "fowls of the species Gallus domesticus" of a weight of <= 185 g (excl. grandparent and parent female chicks)	X		
0105.11.99	Live fowls of the species Gallus domesticus of a weight of <= 185 g (excl. grandparent and parent female chicks and laying stocks)	X		
0105.12.00	Live domestic turkeys, weighing <= 185 g	X		
0105.13.00	Live domestic ducks, weighing <= 185 g	X		
0105.14.00	Live domestic geese, weighing <= 185 g	X		
0105.15.00	Live domestic guinea fowls, weighing <= 185 g	X		
0105.94.00	Live fowls of the species Gallus domesticus, weighing > 185	X		
0105.99.10	Live domestic ducks, weighing > 185 g	X		
0105.99.20	Live domestic geese, weighing > 185 g	X		
0105.99.30	Live domestic turkeys, weighing > 185 g	X		
0105.99.50	Live domestic guinea fowls, weighing > 185 g	X		
0106.11.00	Live primates	FREE		
0106.12.00	Live whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	FREE		
0106.13.00	Live camels and other camelids [Camelidae]	FREE		
0106.14.10	Live domestic rabbits	FREE		
0106.14.90	Live rabbits and hares (excl. domestic rabbits)	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0106.19.00	Live mammals (excl. primates, whales, dolphins and porpoises, manatees and dugongs, seals, sea lions and walruses, camels and other camelids, rabbits and hares, horses, asses, mules, hinnies, bovines, pigs, sheep and goats)	FREE		
0106.20.00	Live reptiles "e.g. snakes, turtles, alligators, caymans, iguanas, gavials and lizards"	FREE		
0106.31.00	Live birds of prey	FREE		
0106.32.00	Live psittaciformes "incl. parrots, parrakeets, macaws and cockatoos"	FREE		
0106.33.00	Live ostriches, and emus [<i>Dromaius novaehollandiae</i>]	FREE		
0106.39.10	Live pigeons	FREE		
0106.39.80	Live birds (excl. birds of prey, psittaciformes, parrots, parrakeets, macaws, cockatoos, ostriches, emus and pigeons)	FREE		
0106.41.00	Live bees	FREE		
0106.49.00	Live insects (excl. bees)	FREE		
0106.90.00	Live animals (excl. mammals, reptiles, birds, insects, fish, crustaceans, molluscs and other aquatic invertebrates and cultures of micro-organisms, etc.)	FREE		
0201.10.00	Carcases or half-carcases of bovine animals, fresh or chilled	0.00% + 147.00 GBP / 100 kg		
0201.20.20	"Compensated" quarters of bovine animals with bone in, fresh or chilled	0.00% + 147.00 GBP / 100 kg		
0201.20.30	Unseparated or separated forequarters of bovine animals, with bone in, fresh or chilled	0.00% + 118.00 GBP / 100 kg		
0201.20.50	Unseparated or separated hindquarters of bovine animals, with bone in, fresh or chilled	0.00% + 177.00 GBP / 100 kg		
0201.20.90	Fresh or chilled bovine cuts, with bone in (excl. carcases and half-carcases, "compensated quarters", forequarters and hindquarters)	0.00% + 221.00 GBP / 100 kg		
0201.30.00	Fresh or chilled bovine meat, boneless	0.00% + 253.00 GBP / 100 kg		
0202.10.00	Frozen bovine carcases and half-carcases	0.00% + 147.00 GBP / 100 kg		
0202.20.10	Frozen "compensated" bovine quarters, with bone in	0.00% + 147.00 GBP / 100 kg		
0202.20.30	Frozen unseparated or separated bovine forequarters, with bone in	0.00% + 118.00 GBP / 100 kg		
0202.20.50	Frozen unseparated or separated bovine hindquarters, with bone in	0.00% + 185.00 GBP / 100 kg		
0202.20.90	Frozen bovine cuts, with bone in (excl. carcases and half-carcases, "compensated" quarters, forequarters and hindquarters)	0.00% + 222.00 GBP / 100 kg		
0202.30.10	Frozen bovine boneless forequarters, whole or cut in max. 5 pieces, each quarter in 1 block; "compensated" quarters in 2 blocks, one containing the forequarter, whole or cut in max. 5 pieces, and the other the whole hindquarter, excl. the tenderloin, in one piece	0.00% + 185.00 GBP / 100 kg		
0202.30.50	Frozen bovine boneless crop, chuck and blade and brisket cuts	0.00% + 185.00 GBP / 100 kg		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0202.30.90	Frozen bovine boneless meat (excl. forequarters, whole or cut into a maximum of five pieces, each quarter being in a single block "compensated" quarters in two blocks, one of which contains the forequarter, whole or cut into a maximum of five pieces, and the other, the hindquarter, excl. the tenderloin, in one piece, crop, chuck and blade and brisket cuts)	0.00% + 254.00 GBP / 100 kg		
0203.11.10	Fresh or chilled domestic swine carcasses and half-carcasses	X		
0203.11.90	Fresh or chilled non-domestic swine carcasses and half-carcasses	FREE		
0203.12.11	Fresh or chilled with bone in, domestic swine hams and cuts thereof	X		
0203.12.19	Fresh or chilled with bone in, domestic swine shoulders and cuts thereof	X		
0203.12.90	Fresh or chilled hams, shoulders and cuts thereof with bone in of non-domestic swine	FREE		
0203.19.11	Fresh or chilled fore-ends and cuts thereof of domestic swine	X		
0203.19.13	Fresh or chilled loins and cuts thereof of domestic swine	X		
0203.19.15	Fresh or chilled bellies "streaky" and cuts thereof of domestic swine	X		
0203.19.55	Fresh or chilled boneless meat of domestic swine (excl. bellies and cuts thereof)	X		
0203.19.59	Fresh or chilled meat of domestic swine, with bone in (excl. carcasses and half-carcasses, hams, shoulders and cuts thereof, and fore-ends, loins, bellies and cuts thereof)	X		
0203.19.90	Fresh or chilled meat of non-domestic swine (excl. carcasses and half-carcasses, hams, shoulders and cuts thereof, with bone in)	FREE		
0203.21.10	Frozen domestic swine carcasses and half-carcasses	X		
0203.21.90	Frozen non-domestic swine carcasses and half-carcasses	FREE		
0203.22.11	Frozen hams and cuts thereof of domestic swine, with bone in	X		
0203.22.19	Frozen shoulders and cuts thereof of domestic swine, with bone in	X		
0203.22.90	Frozen hams, shoulders and cuts thereof of non-domestic swine, with bone in	FREE		
0203.29.11	Frozen fore-ends and cuts thereof of domestic swine	X		
0203.29.13	Frozen loins and cuts thereof of domestic swine, with bone in	X		
0203.29.15	Frozen bellies "streaky" and cuts thereof of domestic swine	X		
0203.29.55	Frozen boneless meat of domestic swine (excl. bellies and cuts thereof)	X		
0203.29.59	Frozen meat of domestic swine, with bone in (excl. carcasses and half-carcasses, hams, shoulders and cuts thereof, and fore-ends, loins, bellies and cuts thereof)	X		
0203.29.90	Frozen meat of non-domestic swine (excl. carcasses and half-carcasses and hams, shoulders and cuts thereof, with bone in)	FREE		
0204.10.00	Fresh or chilled lamb carcasses and half-carcasses	0.00% + 143.00 GBP / 100 kg	TRQ-01	

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0204.21.00	Fresh or chilled sheep carcasses and half-carcasses (excl. lambs)	0.00% + 143.00 GBP / 100 kg	TRQ-01	
0204.22.10	Fresh or chilled sheep short forequarters	0.00% + 100.00 GBP / 100 kg	TRQ-01	
0204.22.30	Fresh or chilled sheep chines and/or best ends	0.00% + 157.00 GBP / 100 kg	TRQ-01	
0204.22.50	Fresh or chilled sheep legs	0.00% + 186.00 GBP / 100 kg	TRQ-01	
0204.22.90	Fresh or chilled boneless cuts of sheep, with bone in (excl. carcasses and half-carcasses, short forequarters, chines and/or best ends, and legs)	0.00% + 186.00 GBP / 100 kg	TRQ-01	
0204.23.00	Fresh or chilled boneless cuts of sheep	0.00% + 260.00 GBP / 100 kg	TRQ-01	
0204.30.00	Frozen lamb carcasses and half-carcasses	0.00% + 107.00 GBP / 100 kg	TRQ-01	
0204.41.00	Frozen sheep carcasses and half-carcasses (excl. lambs)	0.00% + 107.00 GBP / 100 kg	TRQ-01	
0204.42.10	Frozen sheep short forequarters	0.00% + 75.00 GBP / 100 kg	TRQ-01	
0204.42.30	Frozen sheep chines and/or best ends	0.00% + 118.00 GBP / 100 kg	TRQ-01	
0204.42.50	Frozen sheep legs	0.00% + 140.00 GBP / 100 kg	TRQ-01	
0204.42.90	Frozen cuts of sheep, with bone in (excl. carcasses and half-carcasses, short forequarters, chines and/or best ends, and legs)	0.00% + 140.00 GBP / 100 kg	TRQ-01	
0204.43.10	Frozen meat of lambs, boneless, frozen	0.00% + 196.00 GBP / 100 kg	TRQ-01	
0204.43.90	Frozen meat of sheep, boneless (excl. lamb)	0.00% + 196.00 GBP / 100 kg	TRQ-01	
0204.50.11	Fresh or chilled goat carcasses and half-carcasses	0.00% + 143.00 GBP / 100 kg	TRQ-01	
0204.50.13	Fresh or chilled goat short forequarters	0.00% + 100.00 GBP / 100 kg	TRQ-01	
0204.50.15	Fresh or chilled goat chines and/or best ends	0.00% + 157.00 GBP / 100 kg	TRQ-01	
0204.50.19	Fresh or chilled legs of goat	0.00% + 186.00 GBP / 100 kg	TRQ-01	
0204.50.31	Fresh or chilled cuts of goat, with bone in (excl. carcasses and half-carcasses, short forequarters, chines and/or best ends, and legs)	0.00% + 186.00 GBP / 100 kg	TRQ-01	
0204.50.39	Fresh or chilled boneless cuts of goat	0.00% + 260.00 GBP / 100 kg	TRQ-01	
0204.50.51	Frozen goat carcasses and half-carcasses	0.00% + 107.00 GBP / 100 kg	TRQ-01	
0204.50.53	Frozen goat short forequarters	0.00% + 75.00 GBP / 100 kg	TRQ-01	
0204.50.55	Frozen goat chines and/or best ends	0.00% + 118.00 GBP / 100 kg	TRQ-01	
0204.50.59	Frozen goat legs	0.00% + 140.00 GBP / 100 kg	TRQ-01	

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0204.50.71	Frozen cuts of goat, with bone in (excl. carcasses and half-carcasses, short forequarters, chines and/or best ends, and legs)	0.00% + 140.00 GBP / 100 kg	TRQ-01	
0204.50.79	Frozen boneless cuts of goat	0.00% + 196.00 GBP / 100 kg	TRQ-01	
0205.00.20	Fresh or chilled meat of horses, asses, mules or hinnies	FREE		
0205.00.80	Frozen meat of horses, asses, mules or hinnies	FREE		
0206.10.10	Fresh or chilled edible bovine offal for manufacture of pharmaceutical products	FREE		
0206.10.95	Fresh or chilled edible bovine thick and thin skirt (excl. for manufacture of pharmaceutical products)	0.00% + 253.00 GBP / 100 kg		
0206.10.98	Fresh or chilled edible bovine offal (excl. for manufacture of pharmaceutical products, thick and thin skirt)	FREE		
0206.21.00	Frozen edible bovine tongues	FREE		
0206.22.00	Frozen edible bovine livers	FREE		
0206.29.10	Frozen edible bovine offal for manufacture of pharmaceutical products (excl. tongues and livers)	FREE		
0206.29.91	Frozen edible bovine thick and thin skirt (excl. for manufacture of pharmaceutical products)	0.00% + 254.00 GBP / 100 kg		
0206.29.99	Frozen edible bovine offal (excl. for manufacture of pharmaceutical products, tongues, livers and thick and thin skirt)	FREE		
0206.30.00	Fresh or chilled edible offal of swine	FREE		
0206.41.00	Frozen edible livers of swine	FREE		
0206.49.00	Edible offal of swine, frozen (excl. livers)	FREE		
0206.80.10	Fresh or chilled edible offal of sheep, goats, horses, asses, mules and hinnies, for manufacture of pharmaceutical products	FREE		
0206.80.91	Fresh or chilled edible offal of horses, asses, mules and hinnies (excl. for manufacture of pharmaceutical products)	FREE		
0206.80.99	Fresh or chilled edible offal of sheep and goats (excl. for manufacture of pharmaceutical products)	FREE		
0206.90.10	Frozen edible offal of sheep, goats, horses, mules and hinnies, for manufacture of pharmaceutical products	FREE		
0206.90.91	Frozen edible offal of horses, asses, mules and hinnies (excl. for manufacture of pharmaceutical products)	FREE		
0206.90.99	Frozen edible offal of sheep and goats (excl. for manufacture of pharmaceutical products)	FREE		
0207.11.10	Fresh or chilled, plucked and gutted fowls of species Gallus domesticus, with heads and feet, known as "83% chickens"	X		
0207.11.30	Fresh or chilled, plucked and drawn fowls of species Gallus domesticus, without heads and feet but with necks, hearts, livers and gizzards, known as "70% chickens"	X		
0207.11.90	Fresh or chilled, plucked and drawn fowls of species Gallus domesticus, without heads, feet, necks, hearts, livers and gizzards, known as "65% chickens", and other forms of fresh or chilled fowl, not cut in pieces (excl. "83% and 70% chickens")	X		
0207.12.10	Frozen fowls of species Gallus domesticus, plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as "70% chickens"	X		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0207.12.90	Frozen fowls of species Gallus domesticus, plucked and drawn, without heads, feet, necks, hearts, livers and gizzards, known as "65% chickens", and other forms of fowl, not cut in pieces (excl. "70% chickens")	X		
0207.13.10	Fresh or chilled boneless cuts of fowls of the species Gallus domesticus	X		
0207.13.20	Fresh or chilled halves or quarters of fowls of the species Gallus domesticus	X		
0207.13.30	Fresh or chilled whole wings, with or without tips, of fowls of the species Gallus domesticus	X		
0207.13.40	Fresh or chilled backs, necks, backs with necks attached, rumps and wing-tips of fowls of the species Gallus domesticus	X		
0207.13.50	Fresh or chilled breasts and cuts thereof of fowls of the species Gallus domesticus, with bone in	X		
0207.13.60	Fresh or chilled legs and cuts thereof of fowls of the species Gallus domesticus, with bone in	X		
0207.13.70	Fresh or chilled cuts of fowls of the species Gallus domesticus, with bone in (excl. halves and quarters, whole wings, with or without tips, backs, necks, backs with necks attached, rumps and wing-tips, breasts, legs and parts thereof)	X		
0207.13.91	Fresh or chilled edible livers of fowls of the species Gallus domesticus	FREE		
0207.13.99	Fresh or chilled edible offal of fowls of the species Gallus domesticus (excl. livers)	X		
0207.14.10	Frozen boneless cuts of fowls of the species Gallus domesticus	X		
0207.14.20	Frozen halves or quarters of fowls of the species Gallus domesticus	X		
0207.14.30	Frozen whole wings, with or without tips, of fowls of the species Gallus domesticus	X		
0207.14.40	Frozen backs, necks, backs with necks attached, rumps and wing-tips of fowls of the species Gallus domesticus	X		
0207.14.50	Frozen breasts and cuts thereof of fowls of the species Gallus domesticus, with bone in	X		
0207.14.60	Frozen legs and cuts thereof of fowls of the species Gallus domesticus, with bone in	X		
0207.14.70	Frozen cuts of fowls of the species Gallus domesticus, with bone in (excl. halves or quarters, whole wings, with or without tips, backs, necks, backs with necks attached, rumps and wing-tips, breasts, legs and cuts thereof)	X		
0207.14.91	Frozen edible livers of fowls of the species Gallus domesticus	FREE		
0207.14.99	Frozen edible offal of fowls of the species Gallus domesticus (excl. livers)	X		
0207.24.10	Fresh or chilled, plucked and drawn turkeys of the species domesticus, without heads and feet but with necks, hearts, livers and gizzards, known as "80% turkeys"	X		
0207.24.90	Fresh or chilled, plucked and drawn turkeys of the species domesticus, without heads, feet, necks, hearts, livers and gizzards, known as "73% turkeys", and other forms of fresh or chilled turkeys, not cut in pieces (excl. "80% turkeys")	X		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0207.25.10	Frozen turkeys of the species domesticus, plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as "80% turkeys"	X	TRQ-02	
0207.25.90	Frozen turkeys of the species domesticus, plucked and drawn, without heads, feet, necks, hearts, livers and gizzards, known as "73% turkeys", and other forms of turkeys, not cut in pieces (excl. "80% turkeys")	X	TRQ-02	
0207.26.10	Fresh or chilled boneless cuts of turkeys of the species domesticus	X		
0207.26.20	Fresh or chilled halves or quarters of turkeys of the species domesticus	X		
0207.26.30	Fresh or chilled whole wings, with or without tips, of turkeys of the species domesticus	X		
0207.26.40	Fresh or chilled backs, necks, backs with necks attached, rumps and wing-tips of turkeys of the species domesticus	X		
0207.26.50	Fresh or chilled breasts and cuts thereof of turkeys of the species domesticus, with bone in	X		
0207.26.60	Fresh or chilled drumsticks and cuts thereof of turkeys of the species domesticus, with bone in	X		
0207.26.70	Fresh or chilled legs and cuts thereof of turkeys of the species domesticus, with bone in (excl. drumsticks)	X		
0207.26.80	Fresh or chilled cuts of turkeys of the species domesticus, with bone in (excl. halves or quarters, whole wings, with or without tips, backs, necks, backs with necks attached, rumps and wing-tips, breasts, legs and cuts thereof)	X		
0207.26.91	Fresh or chilled edible livers of turkeys of the species domesticus	FREE		
0207.26.99	Fresh or chilled edible offal of turkeys of the species domesticus (excl. livers)	X		
0207.27.10	Frozen boneless cuts of turkeys of the species domesticus	X		
0207.27.20	Frozen halves and quarters of turkeys of the species domesticus	X		
0207.27.30	Frozen whole wings, with or without tips, of turkeys of the species domesticus	X	TRQ-02	
0207.27.40	Frozen backs, necks, backs with necks attached, rumps and wing-tips of turkeys of the species domesticus	X	TRQ-02	
0207.27.50	Frozen breasts and cuts thereof of turkeys of the species domesticus, with bone in	X	TRQ-02	
0207.27.60	Frozen drumsticks and cuts thereof of turkeys of the species domesticus, with bone in	X	TRQ-02	
0207.27.70	Frozen legs and cuts thereof of turkeys of the species domesticus, with bone in (excl. drumsticks)	X	TRQ-02	
0207.27.80	Frozen cuts of turkeys of the species domesticus, with bone in (excl. halves or quarters, whole wings, with or without tips, backs, necks, backs with necks attached, rumps and wing-tips, breasts, legs and cuts thereof)	X		
0207.27.91	Frozen edible livers of turkeys of the species domesticus	FREE		
0207.27.99	Frozen edible offal of turkeys of the species domesticus (excl. livers)	X		
0207.41.20	Fresh or chilled domestic ducks, not cut in pieces, plucked, bled, gutted but not drawn, with heads and feet "85 % ducks"	X		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0207.41.30	Fresh or chilled domestic ducks, not cut in pieces, plucked and drawn, without heads and feet but with necks, hearts, livers and gizzard "70 % ducks"	X		
0207.41.80	Fresh or chilled domestic ducks, not cut in pieces, plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, "63 % ducks" or otherwise presented	X		
0207.42.30	Frozen domestic ducks, not cut in pieces, plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards "70 % ducks"	X		
0207.42.80	Frozen domestic ducks, not cut in pieces, plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, "63 % ducks" or otherwise presented	X		
0207.43.00	Fatty livers of domestic ducks, fresh or chilled	FREE		
0207.44.10	Fresh or chilled cuts of domestic ducks, boneless	X		
0207.44.21	Fresh or chilled halves or quarters of domestic ducks	X		
0207.44.31	Fresh or chilled whole wings of domestic ducks	X		
0207.44.41	Fresh or chilled backs, necks, backs with necks attached, rumps and wing-tips of domestic ducks	X		
0207.44.51	Fresh or chilled breasts and cuts thereof, of domestic ducks, with bone in	X		
0207.44.61	Fresh or chilled legs and cuts thereof, of domestic ducks, with bone in	X		
0207.44.71	Fresh or chilled paletots of domestic ducks, with bone in	X		
0207.44.81	Fresh or chilled cuts of domestic ducks, with bone in, n.e.s.	X		
0207.44.91	Fresh or chilled livers of domestic ducks (excl. fatty)	FREE		
0207.44.99	Fresh or chilled edible offal of domestic ducks (excl. livers)	X		
0207.45.10	Frozen cuts of domestic ducks, boneless	X		
0207.45.21	Frozen halves or quarters of domestic ducks	X		
0207.45.31	Frozen whole wings of domestic ducks	X		
0207.45.41	Frozen backs, necks, backs with necks attached, rumps and wing-tips of domestic ducks	X		
0207.45.51	Frozen breasts and cuts thereof, of domestic ducks, with bone in	X		
0207.45.61	Frozen legs and cuts thereof, of domestic ducks, with bone in	X		
0207.45.71	Frozen paletots of domestic ducks, with bone in	X		
0207.45.81	Frozen cuts of domestic ducks, with bone in, n.e.s.	X		
0207.45.93	Frozen fatty livers of domestic ducks	FREE		
0207.45.95	Frozen livers of domestic ducks (excl. fatty)	FREE		
0207.45.99	Frozen edible offal of domestic ducks (excl. livers)	X		
0207.51.10	Fresh or chilled domestic geese, not cut in pieces, plucked, bled, not drawn, with heads and feet "82 % geese"	X		
0207.51.90	Fresh or chilled domestic geese, not cut in pieces, plucked and drawn, without heads and feet, with or without hearts and gizzards, "75 % geese" or otherwise presented	X		
0207.52.10	Frozen domestic geese, not cut in pieces, plucked, bled, not drawn, with heads and feet "82 % geese"	X		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0207.52.90	Frozen domestic geese, not cut in pieces, plucked and drawn, without heads and feet, with or without hearts and gizzards, "75 % geese" or otherwise presented	X		
0207.53.00	Fatty livers of domestic geese, fresh or chilled	FREE		
0207.54.10	Fresh or chilled cuts of domestic geese, boneless	X		
0207.54.21	Fresh or chilled halves or quarters of domestic geese	X		
0207.54.31	Fresh or chilled whole wings of domestic geese	X		
0207.54.41	Fresh or chilled backs, necks, backs with necks attached, rumps and wing-tips of domestic geese	X		
0207.54.51	Fresh or chilled breasts and cuts thereof, of domestic geese, with bone in	X		
0207.54.61	Fresh or chilled legs and cuts thereof, of domestic geese, with bone in	X		
0207.54.71	Fresh or chilled paletots of domestic geese, with bone in	X		
0207.54.81	Fresh or chilled cuts of domestic geese, with bone in, n.e.s.	X		
0207.54.91	Fresh or chilled livers of domestic geese (excl. fatty)	FREE		
0207.54.99	Fresh or chilled edible offal of domestic geese (excl. livers)	X		
0207.55.10	Frozen cuts of domestic geese, boneless	X		
0207.55.21	Frozen halves or quarters of domestic geese	X		
0207.55.31	Frozen whole wings of domestic geese	X		
0207.55.41	Frozen backs, necks, backs with necks attached, rumps and wing-tips of domestic geese	X		
0207.55.51	Frozen breasts and cuts thereof, of domestic geese, with bone in	X		
0207.55.61	Frozen legs and cuts thereof, of domestic geese, with bone in	X		
0207.55.71	Frozen paletots of domestic geese, with bone in	X		
0207.55.81	Frozen cuts of domestic geese, with bone in, n.e.s.	X		
0207.55.93	Frozen fatty livers of domestic geese	FREE		
0207.55.95	Frozen livers of domestic geese (excl. fatty)	FREE		
0207.55.99	Frozen edible offal of domestic geese (excl. livers)	X		
0207.60.05	Fresh, chilled or frozen domestic guinea fowls, not cut in pieces	X		
0207.60.10	Fresh, chilled or frozen cuts of domestic guinea fowls, boneless	X		
0207.60.21	Fresh, chilled or frozen halves or quarters of domestic guinea fowls	X		
0207.60.31	Fresh, chilled or frozen whole wings of domestic guinea fowls	X		
0207.60.41	Fresh, chilled or frozen backs, necks, backs with necks attached, rumps and wing-tips of domestic guinea fowls	X		
0207.60.51	Fresh, chilled or frozen breasts and cuts thereof, of domestic guinea fowls, with bone in	X		
0207.60.61	Fresh, chilled or frozen legs and cuts thereof, of domestic guinea fowls, with bone in	X		
0207.60.81	Fresh, chilled or frozen cuts of domestic guinea fowls, with bone in, n.e.s.	X		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0207.60.91	Fresh, chilled or frozen livers of domestic guinea fowls	FREE		
0207.60.99	Fresh, chilled or frozen edible offal of domestic guinea fowls (excl. livers)	X		
0208.10.10	Fresh, chilled or frozen meat and edible meat offal of domestic rabbits	FREE		
0208.10.90	Fresh, chilled or frozen meat and edible offal of non-domestic rabbits and hares	FREE		
0208.30.00	Fresh, chilled or frozen meat and edible offal of primates	FREE		
0208.40.10	Fresh, chilled or frozen whales meat	FREE		
0208.40.20	Fresh, chilled or frozen seal meat	FREE		
0208.40.80	Fresh, chilled or frozen meat and edible offal of whales, dolphins and porpoises "mammals of the order Cetacea", of manatees and dugongs "mammals of the order Sirenia" and of seals, sea lions and walruses "mammals of the suborder Pinnipedia" (excl. whale and seal meat)	FREE		
0208.50.00	Fresh, chilled or frozen meat and edible offal of reptiles "e.g. snakes, turtles, crocodiles"	FREE		
0208.60.00	Fresh, chilled or frozen meat and edible offal of camels and other camelids [Camelidae]	FREE		
0208.90.10	Fresh, chilled or frozen domestic pigeon meat and edible offal	FREE		
0208.90.30	Fresh, chilled or frozen meat and edible meat offal of game (excl. rabbits, hares and pigs)	FREE		
0208.90.60	Fresh, chilled or frozen reindeer meat and edible offal thereof	FREE		
0208.90.70	Fresh, chilled or frozen frogs' legs	FREE		
0208.90.98	Fresh, chilled or frozen meat and edible offal (excl. bovine animals, swine, sheep, goats, horses, asses, mules, hinnies, poultry, rabbits, hares, primates, whales, dolphins and porpoises [mammals of the order Cetacea], manatees and dugongs [mammals of the order Sirenia], seals, sea lions and walruses [mammals of the suborder Pinnipedia], reptiles, pigeons, game, reindeer and frogs' legs)	FREE		
0209.10.11	Subcutaneous pig fat, free of lean meat, not rendered or otherwise extracted, fresh, chilled, frozen, salted or in brine	X		
0209.10.19	Subcutaneous pig fat, free of lean meat, not rendered or otherwise extracted, dried or smoked	X		
0209.10.90	Pig fat, free of lean meat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked (excl. subcutaneous)	X		
0209.90.00	Poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	X		
0210.11.11	Domestic swine hams and cuts thereof, salted or in brine, with bone in	X		
0210.11.19	Domestic swine shoulders and cuts thereof, salted or in brine, with bone in	X		
0210.11.31	Domestic swine hams and cuts thereof, dried or smoked, with bone in	X		
0210.11.39	Domestic swine shoulders and cuts thereof, dried or smoked, with bone in	X		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0210.11.90	Hams, shoulders and cuts thereof of non-domestic swine, salted, in brine, dried or smoked, with bone in	FREE		
0210.12.11	Bellies "streaky" and cuts thereof of domestic swine, salted or in brine	X		
0210.12.19	Bellies "streaky" and cuts thereof of domestic swine, dried or smoked	X		
0210.12.90	Bellies "streaky" and cuts thereof of non-domestic swine, salted, in brine, dried or smoked	FREE		
0210.19.10	Bacon sides or spencers of domestic swine, salted or in brine	X		
0210.19.20	Three-quarter-sides or middles of domestic swine, salted or in brine	X		
0210.19.30	Fore-ends and cuts thereof of domestic swine, salted or in brine	X		
0210.19.40	Loins and cuts thereof of domestic swine, salted or in brine	X		
0210.19.50	Meat of domestic swine, salted or in brine (excl. hams, shoulders and cuts thereof, bellies and cuts thereof, bacon sides or spencers, three-quarter sides or middles, and fore-ends, loins and cuts thereof)	X		
0210.19.60	Domestic swine fore-ends and cuts thereof, dried or smoked	X		
0210.19.70	Domestic swine loins and cuts thereof, dried or smoked	X		
0210.19.81	Dried or smoked boneless domestic swine meat (excl. bellies and cuts thereof)	X		
0210.19.89	Dried or smoked domestic swine meat, with bone in (excl. hams, shoulders and cuts thereof, bellies and cuts thereof, and fore-ends, loins and cuts thereof)	X		
0210.19.90	Meat of non-domestic swine, salted, in brine, dried or smoked (excl. hams, shoulders and cuts thereof, with bone in, and bellies and cuts thereof)	FREE		
0210.20.10	Meat of bovine animals, salted, in brine, dried or smoked, with bone in	0.00% + 221.00 GBP / 100 kg		
0210.20.90	Boneless meat of bovine animals, salted, in brine, dried or smoked	0.00% + 253.00 GBP / 100 kg		
0210.91.00	Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat and meat offal, of primates	FREE		
0210.92.10	Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat or meat offal, of whales, dolphins and porpoises (mammals of the order Cetacea) and manatees and dugongs (mammals of the order Sirenia)	FREE		
0210.92.91	Meat, salted, in brine, dried or smoked, of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	X		
0210.92.92	Edible offal, salted, in brine, dried or smoked, of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	FREE		
0210.92.99	Edible flours and meals of meat or meat offal, of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	0.00% + 253.00 GBP / 100 kg		
0210.93.00	Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat and meat offal, of reptiles "e.g. snakes, turtles, alligators"	FREE		
0210.99.10	Horsemeat, salted, in brine or dried	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0210.99.21	Meat of sheep and goats, salted, in brine, dried or smoked, with bone in	X		
0210.99.29	Boneless meat of sheep and goats, salted, in brine, dried or smoked	X		
0210.99.31	Reindeer meat, salted, in brine, dried or smoked	FREE		
0210.99.39	Meat, salted, in brine, dried or smoked (excl. of swine, bovine animals, reindeer, sheep or goats, primates, whales, dolphins and porpoises "mammals of the order Cetacea", manatees and dugongs "mammals of the order Sirenia", seals, sea lions and walruses, reptiles, and meat, salted, in brine or dried, of horses)	FREE		
0210.99.41	Edible domestic swine livers, salted, in brine, dried or smoked	X		
0210.99.49	Edible domestic swine offal, salted, in brine, dried or smoked (excl. livers)	X		
0210.99.51	Edible thick skirt and thin skirt of bovine animals, salted, in brine, dried or smoked	0.00% + 253.00 GBP / 100 kg		
0210.99.59	Edible offal of bovine animals, salted, in brine, dried or smoked (excl. thick skirt and thin skirt)	FREE		
0210.99.71	Edible fatty goose or duck livers, salted or in brine	FREE		
0210.99.79	Edible poultry liver, salted, in brine, dried or smoked (excl. fatty goose or duck livers)	FREE		
0210.99.85	Edible offal, salted, in brine, dried or smoked (excl. of domestic swine, bovine animals, primates, whales, dolphins and porpoises "mammals of the order Cetacea", manatees and dugongs "mammals of the order Sirenia", seals, sea lions and walruses, reptiles and poultry liver)	FREE		
0210.99.90	Edible flours and meals of meat or meat offal (excl. of primates, whales, dolphins and porpoises "mammals of the order Cetacea", manatees and dugongs "mammals of the order Sirenia", seals, sea lions and walruses and reptiles)	0.00% + 253.00 GBP / 100 kg		
0301.11.00	Live ornamental freshwater fish	FREE		
0301.19.00	Live ornamental fish (excl. freshwater)	FREE		
0301.91.10	Live trout "Oncorhynchus apache and Oncorhynchus chrysogaster"	FREE		
0301.91.90	Live trout "Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae"	FREE		
0301.92.10	Live eels "Anguilla spp.", of a length of < 12 cm	FREE		
0301.92.30	Live eels "Anguilla spp.", of a length of => 12 cm but < 20 cm	FREE		
0301.92.90	Live eels "Anguilla spp.", of a length of => 20 cm	FREE		
0301.93.00	Live carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp."	FREE		
0301.94.10	Live Atlantic bluefin tuna "Thunnus thynnus"	FREE		
0301.94.90	Live Pacific bluefin tuna "Thunnus orientalis"	FREE		
0301.95.00	Live southern bluefin tunas "Thunnus maccoyii"	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0301.99.11	Live Pacific salmon "Oncorhynchus nerka, Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus", Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho"	FREE		
0301.99.17	Live freshwater fish (excl. ornamental fish, trout, eels, carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", Pacific salmon "Oncorhynchus nerka, Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus", Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho")	FREE		
0301.99.85	Live saltwater fish (excl. ornamental fish, trout [Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster], eels [Anguilla spp.], Atlantic and Pacific bluefin tunas [Thunnus thynnus, Thunnus orientalis] and southern bluefin tunas [Thunnus maccoyii])	FREE		
0302.11.10	Fresh or chilled trout "Oncorhynchus apache and Oncorhynchus chrysogaster"	FREE		
0302.11.20	Fresh or chilled trout of the species "Oncorhynchus mykiss", with heads on and gills on, gutted, weighing > 1,2 kg each, or with heads off, gilled and gutted, weighing > 1 kg each	FREE		
0302.11.80	Fresh or chilled trout "Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae" (excl. of the species "Oncorhynchus mykiss", with heads on and gills on, gutted, weighing > 1,2 kg each, or with heads off, gilled and gutted, weighing > 1 kg each)	FREE		
0302.13.00	Fresh or chilled Pacific salmon "Oncorhynchus nerka, Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus"	FREE		
0302.14.00	Fresh or chilled Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho"	FREE		
0302.19.00	Fresh or chilled salmonidae (excl. trout "Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster", Pacific salmon "Oncorhynchus nerka, Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus", Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho")	FREE		
0302.21.10	Fresh or chilled lesser or Greenland halibut "Reinhardtius hippoglossoides"	FREE		
0302.21.30	Fresh or chilled Atlantic halibut "Hippoglossus hippoglossus"	FREE		
0302.21.90	Fresh or chilled Pacific halibut "Hippoglossus stenolepis"	FREE		
0302.22.00	Fresh or chilled plaice "Pleuronectes platessa"	FREE		
0302.23.00	Fresh or chilled sole "Solea spp."	FREE		
0302.24.00	Fresh or chilled turbot "Psetta maxima"	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0302.29.10	Fresh or chilled megrim "Lepidorhombus spp."	FREE		
0302.29.80	Fresh or chilled flat fish "Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Catharidae" (excl. lesser or Greenland halibut, Atlantic halibut, Pacific halibut, plaice, sole, turbot and megrim)	FREE		
0302.31.10	Fresh or chilled albacore or longfinned tunas "Thunnus alalunga" for industrial processing or preservation	FREE		
0302.31.90	Fresh or chilled albacore or longfinned tunas "Thunnus alalunga" (excl. for industrial processing or preservation)	FREE		
0302.32.10	Fresh or chilled yellowfin tunas "Thunnus albacares" for industrial processing or preservation	FREE		
0302.32.90	Fresh or chilled yellowfin tunas "Thunnus albacares" (excl. for industrial processing or preservation)	FREE		
0302.33.10	Fresh or chilled skipjack or stripe-bellied bonito for industrial processing or preservation	FREE		
0302.33.90	Fresh or chilled skipjack or stripe-bellied bonito (excl. for industrial processing or preservation)	FREE		
0302.34.10	Fresh or chilled bigeye tunas "Thunnus obesus" for industrial processing or preservation	FREE		
0302.34.90	Fresh or chilled bigeye tunas "Thunnus obesus" (excl. tunas for industrial processing or preservation)	FREE		
0302.35.11	Fresh or chilled Atlantic bluefin tuna "Thunnus thynnus", for industrial processing or preservation	FREE		
0302.35.19	Fresh or chilled Atlantic bluefin tuna "Thunnus thynnus" (excl. for industrial processing or preservation)	FREE		
0302.35.91	Fresh or chilled Pacific bluefin tuna "Thunnus orientalis", for industrial processing or preservation	FREE		
0302.35.99	Fresh or chilled Pacific bluefin tuna "Thunnus orientalis" (excl. for industrial processing or preservation)	FREE		
0302.36.10	Fresh or chilled Southern bluefin tunas "Thunnus maccoyii" for industrial processing or preservation	FREE		
0302.36.90	Fresh or chilled Southern bluefin tunas "Thunnus maccoyii" (excl. tunas for industrial processing or preservation)	FREE		
0302.39.20	Fresh or chilled tunas of the genus "Thunnus" for industrial processing or preservation (excl. Thunnus alalunga, Thunnus albacares, Thunnus obesus, Thunnus thynnus, Thunnus orientalis and Thunnus maccoyii)	FREE		
0302.39.80	Fresh or chilled tunas of the genus "Thunnus" (excl. tunas for industrial processing or preservation and Thunnus alalunga, Thunnus albacares, Thunnus obesus, Thunnus thynnus, Thunnus orientalis and Thunnus maccoyii)	FREE		
0302.41.00	Fresh or chilled herring "Clupea harengus, clupea pallasii"	FREE		
0302.42.00	Fresh or chilled anchovies "Engraulis spp."	FREE		
0302.43.10	Fresh or chilled sardines "Sardina pilchardus"	FREE		
0302.43.30	Fresh or chilled sardines "Sardinops spp." and sardinella "Sardinella spp."	FREE		
0302.43.90	Fresh or chilled brisling or sprats "Sprattus sprattus"	FREE		
0302.44.00	Fresh or chilled mackerel "Scomber scombrus, Scomber australasicus, Scomber japonicus"	FREE		
0302.45.10	Fresh or chilled Atlantic horse mackerel "Trachurus trachurus"	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0302.45.30	Fresh or chilled Chilean jack mackerel "Trachurus murphyi"	FREE		
0302.45.90	Fresh or chilled jack and horse mackerel "Trachurus spp." (excl. Atlantic horse mackerel and Chilean jack mackerel)	FREE		
0302.46.00	Fresh or chilled cobia "Rachycentron canadum"	FREE		
0302.47.00	Fresh or chilled swordfish "Xiphias gladius"	FREE		
0302.49.11	Fresh or chilled Kawakawa "Euthynnus affinis" for industrial processing or preservation	FREE		
0302.49.19	Fresh or chilled Kawakawa "Euthynnus affinis" (excl. for industrial processing or preservation)	X		
0302.49.90	Fresh or chilled Indian mackerels "Rastrelliger spp.", seerfishes "Scomberomorus spp.", jacks, crevalles "Caranx spp.", silver pomfrets "Pampus spp.", Pacific saury "Cololabis saira", scads "Decapterus spp.", capelin "Mallotus villosus", bonitos "Sarda spp.", marlins, sailfishes and spearfish "Istiophoridae"	X		
0302.51.10	Fresh or chilled cod "Gadus morhua"	FREE		
0302.51.90	Fresh or chilled cod "Gadus ogac, Gadus macrocephalus"	FREE		
0302.52.00	Fresh or chilled haddock "Melanogrammus aeglefinus"	FREE		
0302.53.00	Fresh or chilled coalfish "Pollachius virens"	FREE		
0302.54.11	Fresh or chilled Cape hake "shallow-water hake" "Merluccius capensis" and deepwater hake "deepwater Cape hake" "Merluccius paradoxus"	FREE		
0302.54.15	Fresh or chilled southern hake "Merluccius australis"	FREE		
0302.54.19	Fresh or chilled hake "Merluccius spp." (excl. cape hake, deepwater hake and southern hake)	FREE		
0302.54.90	Fresh or chilled hake "Urophycis spp."	FREE		
0302.55.00	Fresh or chilled Alaska pollack "Theragra chalcogramma"	FREE		
0302.56.00	Fresh or chilled blue whiting "Micromesistius poutassou, Micromesistius australis"	FREE		
0302.59.10	Fresh or chilled fish of the species Boreogadus saida	FREE		
0302.59.20	Fresh or chilled whiting "Merlangius merlangus"	FREE		
0302.59.30	Fresh or chilled pollack "Pollachius pollachius"	FREE		
0302.59.40	Fresh or chilled ling "Molva spp."	FREE		
0302.59.90	Fresh or chilled fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excl. cod, haddock, coalfish, hake, Alaska pollack, blue whittings, Boreogadus saida, whiting, pollack and ling)	FREE		
0302.71.00	Fresh or chilled tilapia "Oreochromis spp."	FREE		
0302.72.00	Fresh or chilled catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp."	FREE		
0302.73.00	Fresh or chilled carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp."	FREE		
0302.74.00	Fresh or chilled eels "Anguilla spp."	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0302.79.00	Fresh or chilled, Nile perch "Lates niloticus" and snakeheads "Channa spp."	FREE		
0302.81.15	Fresh or chilled picked dogfish "Squalus acanthias" and catsharks "Scyliorhinus spp."	FREE		
0302.81.30	Fresh or chilled porbeagle shark "Lamna nasus"	FREE		
0302.81.40	Fresh or chilled blue shark "Prionace glauca"	FREE		
0302.81.80	Fresh or chilled dogfish and other sharks (excl. picked dogfish "Squalus acanthias", catsharks "Scyliorhinus spp.", porbeagle shark "Lamna nasus" and blue shark "Prionace glauca")	FREE		
0302.82.00	Fresh or chilled, rays and skates "Rajidae"	FREE		
0302.83.00	Fresh or chilled toothfish "Dissostichus spp."	FREE		
0302.84.10	Fresh or chilled European sea bass "Dicentrarchus labrax"	FREE		
0302.84.90	Fresh or chilled sea bass "Dicentrarchus spp." (excl. European sea bass)	FREE		
0302.85.10	Fresh or chilled sea bream of the species Dentex dentex or Pagellus spp.	FREE		
0302.85.30	Fresh or chilled gilt-head sea bream "Sparus aurata"	FREE		
0302.85.90	Fresh or chilled sea bream "Sparidae" (excl. gilt-head sea bream, Dentex dentex and Pagellus spp.)	FREE		
0302.89.10	Fresh or chilled freshwater fish, n.e.s.	FREE		
0302.89.21	Fresh or chilled fish of the genus Euthynnus, for industrial processing or preservation (excl. skipjack or stripe-bellied bonito and Kawakawa)	FREE		
0302.89.29	Fresh or chilled fish of the genus Euthynnus (excl. skipjack or stripe-bellied bonito and Kawakawa, and fish for industrial processing or preservation)	FREE		
0302.89.31	Fresh or chilled redfish "Sebastes marinus"	FREE		
0302.89.39	Fresh or chilled redfish "Sebastes spp." (excl. Sebastes marinus)	FREE		
0302.89.40	Fresh or chilled ray's bream "Brama spp."	FREE		
0302.89.50	Fresh or chilled monkfish "Lophius spp."	FREE		
0302.89.60	Fresh or chilled pink cusk-eel "Genypterus blacodes"	FREE		
0302.89.90	Fresh or chilled fish, n.e.s.	FREE		
0302.91.00	Fresh or chilled fish livers, roes and milt	FREE		
0302.92.00	Fresh or chilled shark fins	X		
0302.99.00	Fresh or chilled fish fins, heads, tails, maws and other edible fish offal (excl. livers, roes, milt and shark fins)	FREE		
0303.11.00	Frozen sockeye salmon [red salmon] "Oncorhynchus nerka"	FREE		
0303.12.00	Frozen Pacific salmon (excl. sockeye salmon "red salmon")	FREE		
0303.13.00	Frozen, Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho"	FREE		
0303.14.10	Frozen trout "Oncorhynchus apache and Oncorhynchus chrysogaster"	FREE		
0303.14.20	Frozen trout "Oncorhynchus mykiss", with heads and gills on, gutted, weighing more than 1,2 kg each, or with heads off, gilled and gutted, weighing more than 1 kg each	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0303.14.90	Frozen trout "Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita and Oncorhynchus gilae" (excl. Oncorhynchus mykiss with heads and gills on, gutted, weighing more than 1,2 kg each, or with heads off, gilled and gutted, weighing more than 1 kg each)	FREE		
0303.19.00	Frozen salmonidae (excl. trout and Pacific, Atlantic and Danube salmon)	FREE		
0303.23.00	Frozen tilapia "Oreochromis spp."	FREE		
0303.24.00	Frozen catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp."	FREE		
0303.25.00	Frozen carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp."	FREE		
0303.26.00	Frozen eels "Anguilla spp."	FREE		
0303.29.00	Frozen, Nile perch (Lates niloticus) and snakeheads (Channa spp.)	FREE		
0303.31.10	Frozen lesser or Greenland halibut "Reinhardtius hippoglossoides"	FREE		
0303.31.30	Frozen Atlantic halibut "Hippoglossus hippoglossus"	FREE		
0303.31.90	Frozen Pacific halibut "Hippoglossus stenolepis"	FREE		
0303.32.00	Frozen plaice "Pleuronectes platessa"	FREE		
0303.33.00	Frozen sole "Solea spp."	FREE		
0303.34.00	Frozen turbot "Psetta maxima"	FREE		
0303.39.10	Frozen flounder "Platichthys flesus"	FREE		
0303.39.30	Frozen fish of the genus Rhombosolea	FREE		
0303.39.50	Frozen fish "Pelotreis flavilatus or Peltorhamphus novaezelandiae"	FREE		
0303.39.85	Frozen flat fish "Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scopthalmidae and Citharidae" (excl. halibut, plaice, sole, turbot, flounder, Rhombosolea spp., Pelotreis flavilatus and Peltorhamphus novaezelandiae)	FREE		
0303.41.10	Frozen albacore or longfinned tunas "Thunnus alalunga" for industrial manufacture of products of 1604	FREE		
0303.41.90	Frozen albacore or longfinned tunas "Thunnus alalunga" (excl. for industrial processing or preservation)	FREE		
0303.42.20	Frozen yellowfin tuna "Thunnus albacares" for industrial manufacture of products of 1604	FREE		
0303.42.90	Frozen yellowfin tunas "Thunnus albacares" (excl. for industrial manufacture of products of 1604)	FREE		
0303.43.10	Frozen skipjack or stripe-bellied bonito "Euthynnus - Katsuwonus- pelamis" for industrial processing or preservation	FREE		
0303.43.90	Frozen skipjack or stripe-bellied bonito "Euthynnus - Katsuwonus- pelamis" (excl. for industrial processing or preservation)	FREE		
0303.44.10	Frozen bigeye tunas "Thunnus obesus" for industrial processing or preservation	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0303.44.90	Frozen bigeye tunas "Thunnus obesus" (excl. for industrial processing or preservation)	FREE		
0303.45.12	Frozen Atlantic bluefin tuna "Thunnus thynnus", for industrial processing or preservation	FREE		
0303.45.18	Frozen Atlantic bluefin tuna "Thunnus thynnus" (excl. for industrial processing or preservation)	FREE		
0303.45.91	Frozen Pacific bluefin tuna "Thunnus orientalis", for industrial processing or preservation	FREE		
0303.45.99	Frozen Pacific bluefin tuna "Thunnus orientalis" (excl. for industrial processing or preservation)	FREE		
0303.46.10	Frozen Southern bluefin tunas "Thunnus maccoyii" for industrial processing or preservation	FREE		
0303.46.90	Frozen Southern bluefin tunas "Thunnus maccoyii" (excl. for industrial processing or preservation)	FREE		
0303.49.20	Frozen tunas of the genus "Thunnus" for industrial processing or preservation (excl. Thunnus alalunga, Thunnus albacares, Thunnus obesus, Thunnus thynnus, Thunnus orientalis and Thunnus maccoyii)	FREE		
0303.49.85	Frozen tunas of the genus "Thunnus" (excl. tunas for industrial processing or preservation and Thunnus alalunga, Thunnus albacares, Thunnus obesus, Thunnus thynnus, Thunnus orientalis and Thunnus maccoyii)	FREE		
0303.51.00	Frozen herrings "Clupea harengus, Clupea pallasii"	FREE		
0303.53.10	Frozen sardines "Sardina pilchardus"	FREE		
0303.53.30	Frozen sardines "Sardinops spp." and sardinella "Sardinella spp."	FREE		
0303.53.90	Frozen brisling or sprats "Sprattus sprattus"	FREE		
0303.54.10	Frozen mackerel "Scomber scombrus, Scomber japonicus"	FREE		
0303.54.90	Frozen mackerel "Scomber australasicus"	FREE		
0303.55.10	Frozen Atlantic horse mackerel "Trachurus trachurus"	FREE		
0303.55.30	Frozen Chilean jack mackerel "Trachurus murphyi"	FREE		
0303.55.90	Frozen jack and horse mackerel "Trachurus spp." (excl. Atlantic horse mackerel and Chilean jack mackerel)	FREE		
0303.56.00	Frozen cobia "Rachycentron canadum"	FREE		
0303.57.00	Frozen swordfish "Xiphias gladius"	FREE		
0303.59.10	Frozen anchovies "Engraulis spp."	FREE		
0303.59.21	Frozen Kawakawa "Euthynnus affinis" for industrial processing or preservation	FREE		
0303.59.29	Frozen Kawakawa "Euthynnus affinis" (excl. for industrial processing or preservation)	FREE		
0303.59.90	Frozen Indian mackerels "Rastrelliger spp.", seerfishes "Scomberomorus spp.", jacks, crevalles "Caranx spp.", silver pomfrets "Pampus spp.", Pacific saury "Cololabis saira", scads "Decapterus spp.", capelin "Mallotus villosus", bonitos "Sarda spp.", marlins, sailfishes and spearfish "Istiophoridae"	FREE		
0303.63.10	Frozen cod "Gadus morhua"	FREE		
0303.63.30	Frozen cod "Gadus ogac"	FREE		
0303.63.90	Frozen cod "Gadus macrocephalus"	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0303.64.00	Frozen haddock "Melanogrammus aeglefinus"	FREE		
0303.65.00	Frozen coalfish "Pollachius virens"	FREE		
0303.66.11	Frozen Cape hake "shallow-water hake" "Merluccius capensis" and deepwater hake "deepwater Cape hake" "Merluccius paradoxus"	FREE		
0303.66.12	Frozen Argentine hake "Southwest Atlantic hake" "Merluccius hubbsi"	FREE		
0303.66.13	Frozen southern hake "Merluccius australis"	FREE		
0303.66.19	Frozen hake "Merluccius spp." (excl. cape hake, deepwater hake, Argentine hake and southern hake)	FREE		
0303.66.90	Frozen hake "Urophycis spp."	FREE		
0303.67.00	Frozen Alaska pollack "Theragra chalcogramma"	FREE		
0303.68.10	Frozen blue whiting "Micromesistius poutassou"	FREE		
0303.68.90	Frozen southern blue whiting "Micromesistius australis"	FREE		
0303.69.10	Frozen fish of the species Boreogadus saida	FREE		
0303.69.30	Frozen whiting "Merlangius merlangus"	FREE		
0303.69.50	Frozen pollack "Pollachius pollachius"	FREE		
0303.69.70	Frozen blue grenadier "Macruronus novaezelandiae"	FREE		
0303.69.80	Frozen ling "Molva spp."	FREE		
0303.69.90	Frozen fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excl. cod, haddock, coalfish, hake, Alaska pollack, blue whittings, Boreogadus saida, whiting, pollack, blue grenadier and ling)	FREE		
0303.81.15	Frozen picked dogfish "Squalus acanthias" and catsharks "Scyliorhinus spp."	FREE		
0303.81.30	Frozen porbeagle shark "Lamna nasus"	FREE		
0303.81.40	Frozen blue shark "Prionace glauca"	FREE		
0303.81.90	Frozen dogfish and other sharks (excl. picked dogfish "Squalus acanthias", catsharks "Scyliorhinus spp.", porbeagle shark "Lamna nasus" and blue shark "Prionace glauca")	FREE		
0303.82.00	Frozen rays and skates "Rajidae"	FREE		
0303.83.00	Frozen toothfish "Dissostichus spp."	FREE		
0303.84.10	Frozen European sea bass "Dicentrarchus labrax"	FREE		
0303.84.90	Frozen sea bass "Dicentrarchus spp." (excl. European sea bass)	FREE		
0303.89.10	Frozen freshwater fish, n.e.s.	FREE		
0303.89.21	Frozen fish of the genus Euthynnus, for industrial processing or preservation (excl. skipjack or stripe-bellied bonito and Kawakawa)	FREE		
0303.89.29	Frozen fish of the genus Euthynnus (excl. skipjack or stripe-bellied bonito and Kawakawa, and fish for industrial processing or preservation)	FREE		
0303.89.31	Frozen redfish "Sebastes marinus"	FREE		
0303.89.39	Frozen redfish "Sebastes spp." (excl. Sebastes marinus)	FREE		
0303.89.40	Frozen fish of the species Orcynopsis unicolor	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0303.89.50	Frozen sea bream of the species <i>Dentex dentex</i> or <i>Pagellus</i> spp.	FREE		
0303.89.55	Frozen gilt-head sea bream " <i>Sparus aurata</i> "	FREE		
0303.89.60	Frozen ray's bream " <i>Brama</i> spp."	FREE		
0303.89.65	Frozen monkfish " <i>Lophius</i> spp."	FREE		
0303.89.70	Frozen pink cusk-eel " <i>Genypterus blacodes</i> "	FREE		
0303.89.90	Frozen fish, n.e.s.	FREE		
0303.91.10	Frozen hard and soft roes for the manufacture of deoxyribonucleic acid or protamine sulphate	FREE		
0303.91.90	Frozen fish livers, roes and milt (excl. hard and soft roes for the manufacture of deoxyribonucleic acid or protamine sulphate)	FREE		
0303.92.00	Frozen shark fins	FREE		
0303.99.00	Frozen fish fins, heads, tails, maws and other edible fish offal (excl. livers, roes, milt and shark fins)	FREE		
0304.31.00	Fresh or chilled fillets of tilapia " <i>Oreochromis</i> spp."	FREE		
0304.32.00	Fresh or chilled fillets of catfish " <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp."	FREE		
0304.33.00	Fresh or chilled fillets of Nile perch " <i>Lates niloticus</i> "	FREE		
0304.39.00	Fresh or chilled fillets of carp " <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.", eels " <i>Anguilla</i> spp." and snakeheads " <i>Channa</i> spp."	FREE		
0304.41.00	Fresh or chilled fillets of Pacific salmon " <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ", Atlantic salmon " <i>Salmo salar</i> " and Danube salmon " <i>Hucho hucho</i> "	FREE		
0304.42.10	Fresh or chilled fillets of trout " <i>Oncorhynchus mykiss</i> ", weighing > 400 g each	FREE		
0304.42.50	Fresh or chilled fillets of trout " <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> "	FREE		
0304.42.90	Fresh or chilled fillets of trout " <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> and <i>Oncorhynchus gilae</i> " (excl. of <i>Oncorhynchus mykiss</i> weighing > 400 g each)	FREE		
0304.43.00	Fresh or chilled fillets of flat fish " <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> "	FREE		
0304.44.10	Fresh or chilled fillets of cod " <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> " and of <i>Boreogadus saida</i>	FREE		
0304.44.30	Fresh or chilled fillets of coalfish " <i>Pollachius virens</i> "	FREE		
0304.44.90	Fresh or chilled fillets of fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> (excl. cod, coalfish and <i>Boreogadus saida</i>)	FREE		
0304.45.00	Fresh or chilled fillets of swordfish " <i>Xiphias gladius</i> "	FREE		
0304.46.00	Fresh or chilled fillets of toothfish " <i>Dissostichus</i> spp."	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0304.47.10	Fresh or chilled fillets of picked dogfish "Squalus acanthias" and catsharks "Scyliorhinus spp."	FREE		
0304.47.20	Fresh or chilled fillets of porbeagle shark "Lamna nasus"	FREE		
0304.47.30	Fresh or chilled fillets of blue shark "Prionace glauca"	FREE		
0304.47.90	Fresh or chilled fillets of dogfish and other sharks (excl. picked dogfish "Squalus acanthias", catsharks "Scyliorhinus spp.", porbeagle shark "Lamna nasus" and blue shark "Prionace glauca")	FREE		
0304.48.00	Fresh or chilled fillets of rays and skates "Rajidae"	FREE		
0304.49.10	Fresh or chilled fillets of freshwater fish, n.e.s.	FREE		
0304.49.50	Fresh or chilled fillets of redfish "Sebastes spp."	FREE		
0304.49.90	Fresh or chilled fillets of fish, n.e.s.	FREE		
0304.51.00	Fresh or chilled meat, whether or not minced, of tilapia "Oreochromis spp.", catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.", carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", eels "Anguilla spp.", Nile perch "Lates niloticus" and snakeheads "Channa spp." (excl. fillets)	FREE		
0304.52.00	Fresh or chilled meat, whether or not minced, of salmonidae (excl. fillets)	FREE		
0304.53.00	Fresh or chilled meat, whether or not minced, of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excl. fillets)	FREE		
0304.54.00	Fresh or chilled meat, whether or not minced, of swordfish "Xiphias gladius" (excl. fillets)	FREE		
0304.55.00	Fresh or chilled meat, whether or not minced, of toothfish "Dissostichus spp." (excl. fillets)	FREE		
0304.56.10	Fresh or chilled meat, whether or not minced, of picked dogfish "Squalus acanthias" and catsharks "Scyliorhinus spp." (excl. fillets)	FREE		
0304.56.20	Fresh or chilled meat, whether or not minced, of porbeagle shark "Lamna nasus" (excl. fillets)	FREE		
0304.56.30	Fresh or chilled meat, whether or not minced, of blue shark "Prionace glauca" (excl. fillets)	FREE		
0304.56.90	Fresh or chilled meat, whether or not minced, of dogfish and other sharks (excl. fillets, picked dogfish "Squalus acanthias", catsharks "Scyliorhinus spp.", porbeagle shark "Lamna nasus" and blue shark "Prionace glauca")	FREE		
0304.57.00	Fresh or chilled meat, whether or not minced, of rays and skates "Rajidae" (excl. fillets)	FREE		
0304.59.10	Fresh or chilled meat of freshwater fish, whether or not minced (excl. all fillets, tilapias, catfish, carp, eels, Nile perch, snakeheads, salmonidae, swordfish, toothfish and fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae)	FREE		
0304.59.50	Fresh or chilled flaps of herring	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0304.59.90	Fresh or chilled fish meat, whether or not minced (excl. all fillets, freshwater fish, flaps of herring, tilapias, catfish, carp, eels, Nile perch, snakeheads, salmonidae, swordfish, toothfish, rays, skates, dogfish and other sharks, and fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae)	FREE		
0304.61.00	Frozen fillets of tilapia "Oreochromis spp."	FREE		
0304.62.00	Frozen fillets of catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp."	FREE		
0304.63.00	Frozen fillets of Nile perch "Lates niloticus"	FREE		
0304.69.00	Frozen fillets of carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", eels "Anguilla spp." and snakeheads "Channa spp."	FREE		
0304.71.10	Frozen fillets of cod "Gadus macrocephalus"	FREE		
0304.71.90	Frozen fillets of cod "Gadus morhua, Gadus ogac"	FREE		
0304.72.00	Frozen fillets of haddock "Melanogrammus aeglefinus"	FREE		
0304.73.00	Frozen fillets of coalfish "Pollachius virens"	FREE		
0304.74.11	Frozen fillets of Cape hake "shallow-water hake" "Merluccius capensis" and deepwater hake "deepwater Cape hake" "Merluccius paradoxus"	FREE		
0304.74.15	Frozen fillets of Argentine hake "Southwest Atlantic hake" "Merluccius hubbsi"	FREE		
0304.74.19	Frozen fillets of hake "Merluccius spp." (excl. cape hake, deepwater hake and Argentine hake)	FREE		
0304.74.90	Frozen fillets of hake "Urophycis spp."	FREE		
0304.75.00	Frozen fillets of Alaska pollack "Theragra chalcogramma"	FREE		
0304.79.10	Frozen fillets of Boreogadus saida	FREE		
0304.79.30	Frozen fillets of whiting "Merlangius merlangus"	FREE		
0304.79.50	Frozen fillets of blue grenadier "Macruronus novaezelandiae"	FREE		
0304.79.80	Frozen fillets of ling "Molva spp."	FREE		
0304.79.90	Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excl. cod, haddock, coalfish, hake, Alaska pollack, Boreogadus saida, whiting, blue grenadier and ling)	FREE		
0304.81.00	Frozen fillets of Pacific salmon "Oncorhynchus nerka, Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus", Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho"	FREE		
0304.82.10	Frozen fillets of trout "Oncorhynchus mykiss", weighing > 400 g each	FREE		
0304.82.50	Frozen fillets of trout "Oncorhynchus apache and Oncorhynchus chrysogaster"	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0304.82.90	Frozen fillets of trout "Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita and Oncorhynchus gilae" (excl. of Oncorhynchus mykiss weighing > 400 g each)	FREE		
0304.83.10	Frozen fillets of plaice "Pleuronectes platessa"	FREE		
0304.83.30	Frozen fillets of flounder "Platichthys flesus"	FREE		
0304.83.50	Frozen fillets of megrim "Lepidorhombus spp."	FREE		
0304.83.90	Frozen fillets of flat fish "Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae" (excl. plaice, flounder and megrim)	FREE		
0304.84.00	Frozen fillets of swordfish "Xiphias gladius"	FREE		
0304.85.00	Frozen fillets of toothfish "Dissostichus spp."	FREE		
0304.86.00	Frozen fillets of herring "Clupea harengus, Clupea pallasii"	FREE		
0304.87.00	Frozen fillets of tuna "of the genus Thunnus", skipjack or stripe-bellied bonito "Euthynnus [Katsuwonus] pelamis"	FREE		
0304.88.11	Frozen fillets of picked dogfish "Squalus acanthias" and catsharks "Scyliorhinus spp."	FREE		
0304.88.15	Frozen fillets of porbeagle shark "Lamna nasus"	FREE		
0304.88.18	Frozen fillets of blue shark "Prionace glauca"	FREE		
0304.88.19	Frozen fillets of dogfish and other sharks (excl. picked dogfish "Squalus acanthias", catsharks "Scyliorhinus spp.", porbeagle shark "Lamna nasus" and blue shark "Prionace glauca")	FREE		
0304.88.90	Frozen fillets of rays and skates "Rajidae"	FREE		
0304.89.10	Frozen fillets of freshwater fish, n.e.s.	FREE		
0304.89.21	Frozen fillets of redfish "Sebastes marinus"	FREE		
0304.89.29	Frozen fillets of redfish "Sebastes spp." (excl. Sebastes marinus)	FREE		
0304.89.30	Frozen fillets of fish of the genus Euthynnus (excl. skipjack or stripe-bellied bonito)	FREE		
0304.89.41	Frozen fillets of mackerel "Scomber australasicus"	FREE		
0304.89.49	Frozen fillets of mackerel "Scomber scombrus, Scomber japonicus" and fish of the species Orcynopsis unicolor	FREE		
0304.89.60	Frozen fillets of monkfish "Lophius spp."	FREE		
0304.89.90	Frozen fish fillets, n.e.s.	FREE		
0304.91.00	Frozen meat, whether or not minced, of swordfish "Xiphias gladius" (excl. fillets)	FREE		
0304.92.00	Frozen meat, whether or not minced, of toothfish "Dissostichus spp." (excl. fillets)	FREE		
0304.93.10	Frozen surimi of tilapia "Oreochromis spp.", catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.", carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", eels "Anguilla spp.", Nile perch "Lates niloticus" or snakeheads "Channa spp."	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0304.93.90	Frozen meat, whether or not minced, of tilapia "Oreochromis spp.", catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.", carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", eels "Anguilla spp.", Nile perch "Lates niloticus" and snakeheads "Channa spp." (excl. fillets and surimi)	FREE		
0304.94.10	Frozen surimi of Alaska pollack "Theragra chalcogramma"	FREE		
0304.94.90	Frozen meat, whether or not minced, of Alaska pollack "Theragra chalcogramma" (excl. fillets and surimi)	FREE		
0304.95.10	Frozen surimi of fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excl. Alaska pollack "Theragra chalcogramma")	FREE		
0304.95.21	Frozen meat, whether or not minced, of cod "Gadus macrocephalus" (excl. fillets and surimi)	FREE		
0304.95.25	Frozen meat, whether or not minced, of cod "Gadus morhua" (excl. fillets and surimi)	FREE		
0304.95.29	Frozen meat, whether or not minced, of cod "Gadus ogac" and of fish of the species Boreogadus saida (excl. fillets and surimi)	FREE		
0304.95.30	Frozen meat, whether or not minced, of haddock "Melanogrammus aeglefinus" (excl. fillets and surimi)	FREE		
0304.95.40	Frozen meat, whether or not minced, of coalfish "Pollachius virens" (excl. fillets and surimi)	FREE		
0304.95.50	Frozen meat, whether or not minced, of hake "Merluccius spp." (excl. fillets and surimi)	FREE		
0304.95.60	Frozen meat, whether or not minced, of blue whiting "Micromesistius poutassou" (excl. fillets and surimi)	FREE		
0304.95.90	Frozen meat, whether or not minced, of fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excl. fillets, surimi, Alaska pollack "Theragra chalcogramma", cod, haddock, coalfish, hake "Merluccius spp." and blue whiting)	FREE		
0304.96.10	Frozen meat, whether or not minced, of picked dogfish "Squalus acanthias" and catsharks "Scyliorhinus spp."	FREE		
0304.96.20	Frozen meat, whether or not minced, of porbeagle shark "Lamna nasus"	FREE		
0304.96.30	Frozen meat, whether or not minced, of blue shark "Prionace glauca"	FREE		
0304.96.90	Frozen meat, whether or not minced, of dogfish and other sharks (excl. picked dogfish "Squalus acanthias", catsharks "Scyliorhinus spp.", porbeagle shark "Lamna nasus" and blue shark "Prionace glauca")	FREE		
0304.97.00	Frozen meat, whether or not minced, of rays and skates "Rajidae"	FREE		
0304.99.10	Frozen surimi of fish n.e.s.	FREE		
0304.99.21	Frozen meat of freshwater fish n.e.s. (excl. fillets and surimi)	FREE		
0304.99.23	Frozen meat "whether or not minced" of herring "Clupea harengus, Clupea pallasii" (excl. fillets)	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0304.99.29	Frozen meat "whether or not minced" of redbfish "Sebastes spp." (excl. fillets)	FREE		
0304.99.55	Frozen meat "whether or not minced" of megrim (excl. fillets)	FREE		
0304.99.61	Frozen meat "whether or not minced" of Ray's bream "Brama spp." (excl. fillets)	FREE		
0304.99.65	Frozen meat "whether or not minced" of monkfish "Lophius spp." (excl. fillets)	FREE		
0304.99.99	Frozen meat of saltwater fish n.e.s. (excl. fillets and surimi)	FREE		
0305.10.00	Flours, meals and pellets of fish, fit for human consumption	FREE		
0305.20.00	Fish livers, roes and milt, dried, smoked, salted or in brine	FREE		
0305.31.00	Fillets, dried, salted or in brine, but not smoked, of tilapia "Oreochromis spp.", catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.", carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", eels "Anguilla spp.", Nile perch "Lates niloticus" and snakeheads "Channa spp."	FREE		
0305.32.11	Fillets, dried, salted or in brine, but not smoked, of cod "Gadus macrocephalus"	FREE		
0305.32.19	Fillets, dried, salted or in brine, but not smoked, of cod "Gadus morhua, Gadus ogac" and of fish of the species Boreogadus saida	FREE		
0305.32.90	Fillets, dried, salted or in brine, but not smoked, of fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excl. cod and Boreogadus saida)	FREE		
0305.39.10	Fillets of Pacific salmon "Oncorhynchus nerka, Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus", Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho", salted or in brine, but not smoked	FREE		
0305.39.50	Fillets of lesser or Greenland halibut "Reinhardtius hippoglossoides", salted or in brine, but not smoked	FREE		
0305.39.90	Fillets of fish, dried, salted or in brine, but not smoked (excl. tilapia, catfish, carp, eels, Nile perch, snakeheads, fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, and fish fillets, salted or in brine of Pacific salmon, Atlantic salmon, Danube salmon and lesser or Greenland halibut)	FREE		
0305.41.00	Smoked Pacific salmon "Oncorhynchus nerka, Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus", Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho", incl. fillets (excl. offal)	FREE		
0305.42.00	Smoked herring "Clupea harengus, Clupea pallasii", incl. fillets (excl. offal)	FREE		
0305.43.00	Smoked trout "Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gila, Oncorhynchus apache and Oncorhynchus chrysogaster", incl. fillets (excl. offal)	FREE		
0305.44.10	Smoked eels "Anguilla spp.", incl. fillets (excl. offal)	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0305.44.90	Smoked tilapia "Oreochromis spp.", catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.", carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", Nile perch "Lates niloticus" and snakeheads "Channa spp.", incl. fillets (excl. offal)	FREE		
0305.49.10	Smoked lesser or Greenland halibut "Reinhardtius hippoglossoides", incl. fillets (excl. offal)	FREE		
0305.49.20	Smoked Atlantic halibut "Hippoglossus hippoglossus", incl. fillets (excl. offal)	FREE		
0305.49.30	Smoked mackerel "Scomber scombrus, Scomber australasicus, Scomber japonicus", incl. fillets (excl. offal)	FREE		
0305.49.80	Smoked fish, incl. fillets (excl. offal, Pacific salmon, Atlantic salmon, Danube salmon, herring, lesser or Greenland halibut, Atlantic halibut, mackerel, trout, tilapia, catfish, carp, eels, Nile perch and snakeheads)	FREE		
0305.51.10	Cod "Gadus morhua, Gadus ogac, Gadus macrocephalus", dried, unsalted, not smoked stockfish (excl. fillets and offal)	FREE		
0305.51.90	Cod "Gadus morhua, Gadus ogac, Gadus macrocephalus", dried, salted, not smoked clipfish (excl. fillets and offal)	FREE		
0305.52.00	Dried tilapia "Oreochromis spp.", catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.", carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", eels "Anguilla spp.", Nile perch "Lates niloticus" and snakeheads "Channa spp.", even salted but not smoked (excl. fillets and offal)	FREE		
0305.53.10	Dried polar cod "Boreogadus saida", even salted but not smoked (excl. fillets and offal)	FREE		
0305.53.90	Dried fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, even salted but not smoked (excl. fillets, offal, cod "Gadus morhua, Gadus ogac, Gadus macrocephalus" and polar cod "Boreogadus saida")	FREE		
0305.54.30	Dried herrings "Clupea harengus, Clupea pallasii", even salted but not smoked (excl. fillets and offal)	FREE		
0305.54.50	Dried anchovies "Engraulis spp.", even salted but not smoked (excl. fillets and offal)	FREE		
0305.54.90	Dried sardines "Sardina pilchardus, Sardinops spp.", sardinella "Sardinella spp.", brisling or sprats "Sprattus sprattus", mackerel "Scomber scombrus, Scomber australasicus, Scomber japonicus", Indian mackerels "Rastrelliger spp.", seerfishes "Scomberomorus spp.", jack and horse mackerel "Trachurus spp.", jacks, crevalles "Caranx spp.", cobia "Rachycentron canadum", silver pomfrets "Pampus spp.", Pacific saury "Cololabis saira", scads "Decapterus spp.", capelin "Mallotus villosus", swordfish "Xiphias gladius", Kawakawa "Euthynnus affinis", bonitos "Sarda spp.", marlins, sailfishes and spearfish "Istiophoridae", even salted but not smoked (excl. fillets and offal)	FREE		
0305.59.70	Atlantic Halibut "Hippoglossus Hippoglossus", dried, even salted, not smoked (excl. fillets and offal)	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0305.59.85	Fish, dried, even salted but not smoked, n.e.s. (excl. fillets and offal)	FREE		
0305.61.00	Herring (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), only salted or in brine (excl. fillets and offal)	FREE		
0305.62.00	Cod " <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ", salted or in brine only (excl. fillets and offal)	FREE		
0305.63.00	Anchovies " <i>Engraulis</i> spp.", salted or in brine only (excl. fillets and offal)	FREE		
0305.64.00	Tilapia " <i>Oreochromis</i> spp.", catfish " <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.", carp " <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.", eels " <i>Anguilla</i> spp.", Nile perch " <i>Lates niloticus</i> " and snakeheads " <i>Channa</i> spp.", salted or in brine only (excl. fillets and offal)	FREE		
0305.69.10	Fish of the species <i>Boreogadus saida</i> , salted or in brine only (excl. fillets and offal)	FREE		
0305.69.30	Atlantic halibut " <i>Hippoglossus hippoglossus</i> ", salted or in brine only (excl. fillets and offal)	FREE		
0305.69.50	Pacific salmon " <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ", Atlantic salmon " <i>Salmo salar</i> " and Danube salmon " <i>Hucho hucho</i> ", only salted or in brine (excl. fillets and offal)	FREE		
0305.69.80	Fish, only salted or in brine (excl. herring, cod, anchovies, tilapia, catfish, carp, eels, Nile perch, snakeheads, <i>Boreogadus saida</i> , Atlantic halibut, Pacific salmon, Atlantic salmon, Danube salmon and fillets and offal)	FREE		
0305.71.00	Shark fins, smoked, dried, salted or in brine	FREE		
0305.72.00	Fish heads, tails and maws, smoked, dried, salted or in brine	FREE		
0305.79.00	Fish fins and other edible fish offal, smoked, dried, salted or in brine (excl. heads, tails, maws and shark fins)	FREE		
0306.11.10	Frozen crawfish tails " <i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.", even smoked, whether in shell or not, incl. crawfish tails in their shell, cooked by steaming or by boiling in water	FREE		
0306.11.90	Frozen rock lobster and other sea crawfish " <i>Palinurus</i> spp., <i>Panulirus</i> spp. and <i>Jasus</i> spp.", even smoked, whether in shell or not, incl. ones in shell, cooked by steaming or by boiling in water (excl. crawfish tails)	FREE		
0306.12.10	Frozen lobsters " <i>Homarus</i> spp.", whole, even smoked or cooked by steaming or by boiling in water	FREE		
0306.12.90	Frozen lobsters " <i>Homarus</i> spp.", even smoked, whether in shell or not, incl. lobsters in shell, cooked by steaming or by boiling in water (excl. whole)	FREE		
0306.14.10	Frozen crabs " <i>Paralithodes camchaticus</i> , <i>Chionoecetes</i> spp. and <i>Callinectes sapidus</i> ", even smoked, whether in shell or not, incl. crabs in shell, cooked by steaming or by boiling in water	FREE		
0306.14.30	Frozen crabs " <i>Cancer pagurus</i> ", even smoked, whether in shell or not, incl. crabs in shell, cooked by steaming or by boiling in water	FREE		

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0306.14.90	Frozen crabs, even smoked, whether in shell or not, incl. crabs in shell, cooked by steaming or by boiling in water (excl. "Paralithodes camchaticus", "Chionoecetes spp.", "Callinectes sapidus" and "Cancer pagurus")	FREE		
0306.15.00	Frozen Norway lobsters "Nephrops norvegicus", even smoked, whether in shell or not, incl. lobsters in shell, cooked by steaming or by boiling in water	FREE		
0306.16.91	Frozen cold-water shrimps "Crangon crangon", even smoked, whether in shell or not, incl. shrimps in shell, cooked by steaming or by boiling in water	FREE		
0306.16.99	Frozen cold-water shrimps and prawns "Pandalus spp.", even smoked, whether in shell or not, incl. shrimps and prawns in shell, cooked by steaming or by boiling in water	FREE		
0306.17.91	Frozen deepwater rose shrimps "Parapenaeus longirostris", even smoked, whether in shell or not, incl. shrimps in shell, cooked by steaming or by boiling in water	FREE		
0306.17.92	Frozen shrimps of the genus "Penaeus", even smoked, whether in shell or not, incl. shrimps in shell, cooked by steaming or by boiling in water	FREE		
0306.17.93	Frozen shrimps of the family Pandalidae, even smoked, whether in shell or not, incl. shrimps in shell, cooked by steaming or by boiling in water (excl. Pandalus)	FREE		
0306.17.94	Frozen shrimps of the genus Crangon, even smoked, whether in shell or not, incl. shrimps in shell, cooked by steaming or by boiling in water (excl. "Crangon crangon")	FREE		
0306.17.99	Frozen shrimps and prawns, even smoked, whether in shell or not, incl. shrimps and prawns in shell, cooked by steaming or by boiling in water (excl. "Pandalidae", "Crangon", deepwater rose shrimps "Parapenaeus longirostris" and "Penaeus")	FREE		
0306.19.10	Frozen freshwater crayfish, even smoked, whether in shell or not, incl. crayfish in shell, cooked by steaming or by boiling in water	FREE		
0306.19.90	Frozen crustaceans, fit for human consumption, even smoked, whether in shell or not, incl. crustaceans in shell, cooked by steaming or by boiling in water (excl. rock lobster and other sea crawfish, lobsters, shrimps, prawns, crabs, freshwater crayfish and Norway lobsters "Nephrops norvegicus"); frozen flours, meals, and pellets of crustaceans, fit for human consumption	FREE		
0306.31.00	Rock lobster and other sea crawfish "Palinurus spp., Panulirus spp. and Jasus spp.", whether in shell or not, live, fresh or chilled	FREE		
0306.32.10	Live lobsters "Homarus spp."	FREE		
0306.32.91	Whole lobsters "Homarus spp.", fresh or chilled	FREE		
0306.32.99	Parts of lobsters "Homarus spp.", fresh or chilled, whether in shell or not	FREE		
0306.33.10	Crabs "Cancer pagurus", whether in shell or not, live, fresh or chilled	FREE		
0306.33.90	Crabs, whether in shell or not, live, fresh or chilled (excl. "Cancer pagurus")	FREE		
0306.34.00	Norway lobsters "Nephrops norvegicus", whether in shell or not, live, fresh or chilled	FREE		
0306.35.10	Shrimps "Crangon crangon", whether in shell or not, fresh or chilled	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0306.35.50	Live shrimps "Crangon crangon"	FREE		
0306.35.90	Cold-water shrimps and prawns "Pandalus spp.", whether in shell or not, live, fresh or chilled	FREE		
0306.36.10	Shrimps of the family Pandalidae, whether in shell or not, live, fresh or chilled (excl. "Pandalus spp.")	FREE		
0306.36.50	Shrimps of the genus Crangon, whether in shell or not, live, fresh or chilled (excl. "Crangon crangon")	FREE		
0306.36.90	Shrimps and prawns, whether in shell or not, live, fresh or chilled (excl. "Pandalidae" and "Crangon")	FREE		
0306.39.10	Freshwater crayfish, whether in shell or not, live, fresh or chilled	FREE		
0306.39.90	Crustaceans, fit for human consumption, whether in shell or not, live, fresh or chilled (excl. rock lobster and other sea crawfish, lobsters, crabs, Norway lobsters, shrimps, prawns and freshwater crayfish); flours, meals and pellets of crustaceans, fit for human consumption, fresh or chilled	FREE		
0306.91.00	Rock lobster and other sea crawfish "Palinurus spp., Panulirus spp. and Jasus spp.", whether in shell or not, dried, salted, smoked or in brine, incl. in shell, cooked by steaming or by boiling in water	FREE		
0306.92.10	Whole lobsters "Homarus spp.", dried, salted, smoked or in brine, incl. lobsters in shell, cooked by steaming or by boiling in water	FREE		
0306.92.90	Parts of lobsters "Homarus spp.", whether in shell or not, dried, salted, smoked or in brine, incl. parts in shell, cooked by steaming or by boiling in water	FREE		
0306.93.10	Crabs "Cancer pagurus", whether in shell or not, dried, salted, smoked or in brine, incl. crabs in shell, cooked by steaming or by boiling in water	FREE		
0306.93.90	Crabs, whether in shell or not, dried, salted, smoked or in brine, incl. crabs in shell, cooked by steaming or by boiling in water (excl. "Cancer pagurus")	FREE		
0306.94.00	Norway lobsters "Nephrops norvegicus", whether in shell or not, dried, salted, smoked or in brine, incl. lobsters in shell, cooked by steaming or by boiling in water	FREE		
0306.95.11	Shrimps "Crangon crangon", whether in shell or not, dried, salted, smoked or in brine, cooked by steaming or by boiling in water	FREE		
0306.95.19	Shrimps "Crangon crangon", whether in shell or not, dried, salted, smoked or in brine (excl. cooked by steaming or by boiling in water)	FREE		
0306.95.20	Shrimps and prawns "Pandalus spp.", whether in shell or not, dried, salted, smoked or in brine, incl. ones in shell, cooked by steaming or by boiling in water	FREE		
0306.95.30	Shrimps of the family Pandalidae, whether in shell or not, dried, salted, smoked or in brine, incl. shrimps in shell, cooked by steaming or by boiling in water (excl. "Pandalus spp.")	FREE		
0306.95.40	Shrimps of the genus Crangon, whether in shell or not, dried, salted, smoked or in brine, incl. shrimps in shell, cooked by steaming or by boiling in water (excl. "Crangon crangon")	FREE		
0306.95.90	Shrimps and prawns, whether in shell or not, dried, salted, smoked or in brine, incl. ones in shell, cooked by steaming or by boiling in water (excl. "Pandalidae" and "Crangon")	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0306.99.10	Freshwater crayfish, whether in shell or not, dried, salted, smoked or in brine, incl. crayfish in shell, cooked by steaming or by boiling in water	FREE		
0306.99.90	Crustaceans, fit for human consumption, whether in shell or not, dried, salted, smoked or in brine, incl. crustaceans in shell, cooked by steaming or by boiling in water (excl. rock lobster and other sea crawfish, lobsters, crabs, Norway lobsters, shrimps, prawns and freshwater crayfish); flours, meals and pellets of crustaceans, dried, salted, smoked or in brine, fit for human consumption	FREE		
0307.11.10	Live flat oysters "Ostrea" weighing "incl. shell" <= 40 g	FREE		
0307.11.90	Oysters, even in shell, live, fresh or chilled (excl. live flat oysters "Ostrea" weighing "incl. shell" <= 40 g)	FREE		
0307.12.00	Oysters, even in shell, frozen	FREE		
0307.19.00	Oysters, even in shell, smoked, dried, salted or in brine	FREE		
0307.21.00	Live, fresh or chilled, scallops, incl. queen scallops, of the genera Pecten, Chlamys or Placopecten, even in shell	FREE		
0307.22.10	Coquilles St Jacques "Pecten maximus", frozen, even in shell	FREE		
0307.22.90	Scallops, incl. queen scallops, of the genera Pecten, Chlamys or Placopecten, frozen, even in shell (excl. Coquilles St Jacques "Pecten maximus")	FREE		
0307.29.00	Scallops, incl. queen scallops, of the genera Pecten, Chlamys or Placopecten, smoked, dried, salted or in brine, even in shell	FREE		
0307.31.10	Mussels "Mytilus spp.", live, fresh or chilled, with or without shell	FREE		
0307.31.90	Mussels "Perna spp.", live, fresh or chilled, with or without shell	FREE		
0307.32.10	Mussels "Mytilus spp.", frozen, even in shell	FREE		
0307.32.90	Mussels "Perna spp.", frozen, even in shell	FREE		
0307.39.20	Mussels "Mytilus spp.", smoked, dried, salted or in brine, even in shell	FREE		
0307.39.80	Mussels "Perna spp.", smoked, dried, salted or in brine, even in shell	FREE		
0307.42.10	Cuttle fish "Sepia officinalis, Rossia macrosoma, Sepiola spp.", live, fresh or chilled, with or without shell	FREE		
0307.42.20	Squid "Loligo spp.", live, fresh or chilled	FREE		
0307.42.30	Squid "Ommastrephes spp., Nototodarus spp., Sepioteuthis spp.", live, fresh or chilled	FREE		
0307.42.40	European flying squid "Todarodes sagittatus", live, fresh or chilled	FREE		
0307.42.90	Cuttle fish and squid, live, fresh or chilled, with or without shell (excl. "Sepia officinalis, Rossia macrosoma, Sepiola spp., Loligo spp., Ommastrephes spp., Nototodarus spp., Sepioteuthis spp., Todarodes sagittatus")	FREE		
0307.43.21	Lesser cuttle fish "Sepiola rondeleti", frozen, with or without shell	FREE		
0307.43.25	Cuttle fish "Sepiola spp.", frozen, with or without shell (excl. "Sepiola rondeleti")	FREE		
0307.43.29	Cuttle fish "Sepia officinalis, Rossia macrosoma", frozen, with or without shell	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0307.43.31	Squid "Loligo vulgaris", frozen	FREE		
0307.43.33	Squid "Loligo pealei", frozen	FREE		
0307.43.35	Squid "Loligo gahi", frozen	FREE		
0307.43.38	Squid "Loligo spp.", frozen (excl. "Loligo vulgaris, pealei and gahi")	FREE		
0307.43.91	Squid "Ommastrephes spp., Nototodarus spp., Sepioteuthis spp.", frozen (excl. "Ommastrephes sagittatus")	FREE		
0307.43.92	Squid "Illex spp.", frozen	FREE		
0307.43.95	European flying squid "Todarodes sagittatus, Ommastrephes sagittatus", frozen	FREE		
0307.43.99	Cuttle fish and squid, frozen, with or without shell (excl. "Sepia officinalis, Rossia macrosoma, Sepiola spp., Loligo spp., Ommastrephes spp., Nototodarus spp., Sepioteuthis spp., Illex spp., Todarodes sagittatus")	FREE		
0307.49.20	Cuttle fish "Sepia officinalis, Rossia macrosoma, Sepiola spp.", smoked, dried, salted or in brine, with or without shell	FREE		
0307.49.40	Squid "Loligo spp.", smoked, dried, salted or in brine	FREE		
0307.49.50	Squid "Ommastrephes spp., Nototodarus spp., Sepioteuthis spp.", smoked, dried, salted or in brine (excl. "Ommastrephes sagittatus")	FREE		
0307.49.60	European flying squid "Todarodes sagittatus, Ommastrephes sagittatus", smoked, dried, salted or in brine	FREE		
0307.49.80	Cuttle fish and squid, smoked, dried, salted or in brine, with or without shell (excl. "Sepia officinalis, Rossia macrosoma, Sepiola spp., Loligo spp., Ommastrephes spp., Nototodarus spp., Sepioteuthis spp., Todarodes sagittatus")	FREE		
0307.51.00	Octopus "Octopus spp.", live, fresh or chilled	FREE		
0307.52.00	Octopus "Octopus spp.", frozen	FREE		
0307.59.00	Octopus "Octopus spp.", smoked, dried, salted or in brine	FREE		
0307.60.00	Snails, live, fresh, chilled, frozen, salted, dried or in brine, even smoked, with or without shell (excl. sea snails)	FREE		
0307.71.00	Live, fresh or chilled, even in shell, clams, cockles and ark shells "families Arcidae, Arctidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae"	FREE		
0307.72.10	Striped venus or other "Veneridae", even in shell, frozen	FREE		
0307.72.90	Frozen, even in shell, clams, cockles and ark shells "families Arcidae, Arctidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae"	FREE		
0307.79.00	Smoked, dried, salted or in brine, even in shell, clams, cockles and ark shells "families Arcidae, Arctidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae"	FREE		
0307.81.00	Live, fresh or chilled, even in shell, abalone "Haliotis spp."	FREE		
0307.82.00	Live, fresh or chilled, even in shell, stromboid conchs "Strombus spp."	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0307.83.00	Frozen, even in shell, abalone "Haliotis spp."	FREE		
0307.84.00	Frozen, even in shell, stromboid conchs "Strombus spp."	FREE		
0307.87.00	Smoked, dried, salted or in brine, even in shell, abalone "Haliotis spp."	FREE		
0307.88.00	Smoked, dried, salted or in brine, even in shell, stromboid conchs "Strombus spp."	FREE		
0307.91.00	Live, fresh or chilled molluscs, even in shell (excl. oysters, scallops of the genera Pecten, Chlamys or Placopecten, mussels "Mytilus spp., Perna spp.", cuttle fish and squid, octopus "Octopus spp.", snails other than sea snails, clams, cockles and ark shells, abalone and stromboid conchs); fresh or chilled flours, meals and pellets of molluscs, fit for human consumption	FREE		
0307.92.00	Molluscs, even in shell, frozen (excl. oysters, scallops of the genera Pecten, Chlamys or Placopecten, mussels "Mytilus spp., Perna spp.", cuttle fish and squid, octopus "Octopus spp.", snails other than sea snails, clams, cockles and ark shells, abalone and stromboid conchs); flours, meals and pellets of molluscs, frozen, fit for human consumption	FREE		
0307.99.00	Molluscs, even in shell, smoked, dried, salted or in brine (excl. oysters, scallops of the genera Pecten, Chlamys or Placopecten, mussels "Mytilus spp., Perna spp.", cuttle fish and squid, octopus "Octopus spp.", snails other than sea snails, clams, cockles and ark shells, abalone and stromboid conchs); flours, meals and pellets of molluscs, smoked, dried, salted or in brine, fit for human consumption	FREE		
0308.11.00	Live, fresh or chilled, sea cucumbers "Stichopus japonicus, Holothuroidea"	FREE		
0308.12.00	Frozen sea cucumbers "Stichopus japonicus, Holothuroidea"	FREE		
0308.19.00	Smoked, dried, salted or in brine, sea cucumbers "Stichopus japonicus, Holothuroidea"	FREE		
0308.21.00	Live, fresh or chilled, sea urchins "Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus"	FREE		
0308.22.00	Frozen sea urchins "Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus"	FREE		
0308.29.00	Smoked, dried, salted or in brine, sea urchins "Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus"	FREE		
0308.30.50	Frozen jellyfish "Rhopilema spp." (excl. smoked)	FREE		
0308.30.80	Live, fresh, chilled, smoked, dried, salted or in brine, jellyfish "Rhopilema spp."	FREE		
0308.90.10	Live, fresh or chilled, aquatic invertebrates (excl. crustaceans, molluscs, sea cucumbers, sea urchins and jellyfish); all fresh or chilled flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption	FREE		
0308.90.50	Frozen aquatic invertebrates (excl. crustaceans, molluscs, sea cucumbers, sea urchins and jellyfish); all frozen flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0308.90.90	Smoked, dried, salted or in brine, aquatic invertebrates (excl. crustaceans, molluscs, sea cucumbers, sea urchins and jellyfish); smoked, dried, salted or in brine, flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption	FREE		
0401.10.10	Milk and cream of a fat content by weight of <= 1%, in immediate packings of <= 2 l, not concentrated nor containing added sugar or other sweetening matter	X		
0401.10.90	Milk and cream of a fat content by weight of <= 1%, not concentrated nor containing added sugar or other sweetening matter (excl. in immediate packings of <= 2 l)	X		
0401.20.11	Milk and cream of a fat content by weight of <= 3% but > 1%, in immediate packings of <= 2 l, not concentrated nor containing added sugar or other sweetening matter	X		
0401.20.19	Milk and cream of a fat content by weight of <= 3% but > 1%, not concentrated nor containing added sugar or other sweetening matter (excl. in immediate packings of <= 2 l)	X		
0401.20.91	Milk and cream of a fat content by weight of > 3% but <= 6%, in immediate packings of <= 2 l, not concentrated nor containing added sugar or other sweetening matter	X		
0401.20.99	Milk and cream of a fat content by weight of > 3% but <= 6%, not concentrated nor containing added sugar or other sweetening matter (excl. in immediate packings of <= 2 l)	X		
0401.40.10	Milk and cream of a fat content by weight of > 6% but <= 10%, in immediate packings of <= 2 l, not concentrated nor containing added sugar or other sweetening matter	X		
0401.40.90	Milk and cream of a fat content by weight of > 6% but <= 10%, not concentrated nor containing added sugar or other sweetening matter (excl. in immediate packings of <= 2 l)	X		
0401.50.11	Milk and cream of a fat content by weight of <= 21% but > 10%, in immediate packings of <= 2 l, not concentrated nor containing added sugar or other sweetening matter	X		
0401.50.19	Milk and cream of a fat content by weight of <= 21% but > 10%, not concentrated nor containing added sugar or other sweetening matter (excl. in immediate packings of <= 2 l)	X		
0401.50.31	Milk and cream of a fat content by weight of > 21% but <= 45%, in immediate packings of <= 2 l, not concentrated nor containing added sugar or other sweetening matter	X		
0401.50.39	Milk and cream of a fat content by weight of > 21% but <= 45%, not concentrated nor containing added sugar or other sweetening matter (excl. in immediate packings of <= 2 l)	X		
0401.50.91	Milk and cream of a fat content by weight of > 45%, in immediate packings of <= 2 l, not concentrated nor containing added sugar or other sweetening matter	X		
0401.50.99	Milk and cream of a fat content by weight of > 45%, not concentrated nor containing added sugar or other sweetening matter (excl. in immediate packings of <= 2 l)	X		
0402.10.11	Milk and cream in solid forms, of a fat content by weight of <= 1,5%, unsweetened, in immediate packings of <= 2,5 kg	X		
0402.10.19	Milk and cream in solid forms, of a fat content by weight of <= 1,5%, unsweetened, in immediate packings of > 2,5 kg	X		
0402.10.91	Milk and cream in solid forms, of a fat content by weight of <= 1,5%, sweetened, in immediate packings of <= 2,5 kg	X		
0402.10.99	Milk and cream in solid forms, of a fat content by weight of <= 1,5%, sweetened, in immediate packings of > 2,5 kg	X		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0402.21.11	Milk and cream in solid forms, of a fat content by weight of > 1,5% but < 27%, unsweetened, in immediate packings of <= 2,5 kg	X		
0402.21.18	Milk and cream in solid forms, of a fat content by weight of <= 27% but > 1,5%, unsweetened, in immediate packings of > 2,5 kg or put up otherwise	X		
0402.21.91	Milk and cream in solid forms, of a fat content by weight of > 27%, unsweetened, in immediate packings of <= 2,5 kg	X		
0402.21.99	Milk and cream in solid forms, of a fat content by weight of > 27%, unsweetened, in immediate packings of > 2,5 kg	X		
0402.29.11	Special milk for infants, in solid forms, sweetened, of a fat content by weight of > 10% but <= 27%, in hermetically sealed containers of <= 500 g	X		
0402.29.15	Milk and cream in solid forms, of a fat content by weight of <= 27% but > 1,5%, sweetened, in immediate packings of <= 2,5 kg (excl. for infants in hermetically sealed containers of <= 500 g)	X		
0402.29.19	Milk and cream in solid forms, of a fat content by weight of <= 27% but > 1,5%, sweetened, in immediate packings of > 2,5 kg	X		
0402.29.91	Milk and cream in solid forms, of a fat content by weight of > 27%, sweetened, in immediate packings of <= 2,5 kg	X		
0402.29.99	Milk and cream in solid forms, of a fat content by weight of > 27%, sweetened, in immediate packings of > 2,5 kg	X		
0402.91.10	Milk and cream, concentrated, of a fat content by weight of <= 8%, unsweetened (excl. in solid forms)	X		
0402.91.30	Milk and cream, concentrated, of a fat content by weight of > 8% but <= 10%, unsweetened (excl. in solid forms)	X		
0402.91.51	Milk and cream, concentrated, of a fat content by weight of > 10% but <= 45%, unsweetened, in immediate packings of <= 2,5 kg (excl. in solid forms)	X		
0402.91.59	Milk and cream, concentrated, of a fat content by weight of > 10% but <= 45%, unsweetened, in immediate packings of > 2,5 kg (excl. in solid forms)	X		
0402.91.91	Milk and cream, concentrated, of a fat content by weight of > 45%, unsweetened, in immediate packings of <= 2,5 kg (excl. in solid forms)	X		
0402.91.99	Milk and cream, concentrated, of a fat content by weight of > 45%, unsweetened, in immediate packings of > 2,5 kg (excl. in solid forms)	X		
0402.99.10	Milk and cream, concentrated, of a fat content by weight of <= 9,5%, sweetened (excl. in solid forms)	X		
0402.99.31	Milk and cream, concentrated, of a fat content by weight of > 9,5% but <= 45%, sweetened, in immediate packings of <= 2,5 kg (excl. in solid forms)	X		
0402.99.39	Milk and cream, concentrated, of a fat content by weight of > 9,5% but <= 45%, sweetened, in immediate packings of > 2,5 kg (excl. in solid forms)	X		
0402.99.91	Milk and cream, concentrated, of a fat content by weight of > 45%, sweetened, in immediate packings of <= 2,5 kg (excl. in solid forms)	X		
0402.99.99	Milk and cream, concentrated, of a fat content by weight of > 45%, sweetened, in immediate packings of > 2,5 kg (excl. in solid forms)	X		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0403.10.11	Yogurt (excl. flavoured or with added fruit, nuts or cocoa, not containing added sugar or other sweetening matter), of a fat content by weight $\leq 3,0\%$	X		
0403.10.13	Yogurt (excl. flavoured or with added fruit, nuts or cocoa, not containing added sugar or other sweetening matter), of a fat content by weight $> 3,0\%$ but $\leq 6,0\%$	X		
0403.10.19	Yogurt (excl. flavoured or with added fruit, nuts or cocoa, not containing added sugar or other sweetening matter), of a fat content by weight $> 6,0\%$	X		
0403.10.31	Yogurt (excl. flavoured or with added fruit, nuts or cocoa, with added sugar or other sweetening matter), of a fat content by weight $\leq 3,0\%$	X		
0403.10.33	Yogurt (excl. flavoured or with added fruit, nuts or cocoa), with added sugar or other sweetening matter, of a fat content by weight $> 3,0\%$ but $\leq 6,0\%$	X		
0403.10.39	Yogurt (excl. flavoured or with added fruit, nuts or cocoa), with added sugar or other sweetening matter, of a fat content, by weight, of $> 6,0\%$	X		
0403.10.51	Yogurt, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, sweetened, in solid forms, of a milkfat content by weight of $\leq 1,5\%$	0.00% + 79.00 GBP / 100 kg		
0403.10.53	Yogurt, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, sweetened, in solid forms, of a milkfat content by weight of $> 1,5\%$ but $\leq 27\%$	0.00% + 109.00 GBP / 100 kg		
0403.10.59	Yogurt, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, sweetened, in solid forms, of a milkfat content by weight of $> 27\%$	0.00% + 141.00 GBP / 100 kg		
0403.10.91	Yogurt, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, sweetened, of a milkfat content by weight of $\leq 3\%$ (excl. in solid forms)	0.00% + 10.00 GBP / 100 kg		
0403.10.93	Yogurt, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, sweetened, of a milkfat content by weight of $> 3\%$ but $\leq 6\%$ (excl. in solid forms)	0.00% + 14.00 GBP / 100 kg		
0403.10.99	Yogurt, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, sweetened, of a milkfat content by weight of $> 6\%$ (excl. in solid forms)	0.00% + 22.00 GBP / 100 kg		
0403.90.11	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream in solid forms, unsweetened, with a fat content by weight of $\leq 1,5\%$ (excl. yogurt, flavoured or with added fruit, nuts or cocoa)	X		
0403.90.13	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream in solid forms, unsweetened, with a fat content by weight of $> 1,5\%$ but $\leq 27\%$ (excl. yogurt, flavoured or with added fruit, nuts or cocoa)	X		
0403.90.19	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream in solid forms, unsweetened, with a fat content by weight of $> 27\%$ (excl. yogurt, flavoured or with added fruit, nuts or cocoa)	X		
0403.90.31	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream in solid forms, sweetened, with a fat content by weight of $\leq 1,5\%$ (excl. yogurt, flavoured or with added fruit, nuts or cocoa)	X		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0403.90.33	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream in solid forms, sweetened, with a fat content by weight of > 1,5% but <= 27% (excl. yogurt, flavoured or with added fruit, nuts or cocoa)	X		
0403.90.39	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream in solid forms, sweetened, with a fat content by weight of > 27% (excl. yogurt, flavoured or with added fruit, nuts or cocoa)	X		
0403.90.51	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, unsweetened, with a fat content by weight of <= 3% (excl. in solid forms, yogurt, flavoured or with added fruit, nuts or cocoa)	X		
0403.90.53	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, unsweetened, with a fat content by weight of > 3% but <= 6% (excl. in solid forms, yogurt, flavoured or with added fruit, nuts or cocoa)	X		
0403.90.59	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, unsweetened, with a fat content by weight of > 6% (excl. in solid forms, yogurt, flavoured or with added fruit, nuts or cocoa)	X		
0403.90.61	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, sweetened, with a fat content by weight of <= 3% (excl. in solid forms, yogurt, flavoured or with added fruit, nuts or cocoa)	X		
0403.90.63	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, sweetened, with a fat content by weight of > 3% but <= 6% (excl. in solid forms, yogurt, flavoured or with added fruit, nuts or cocoa)	X		
0403.90.69	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, sweetened, with a fat content by weight of > 6% (excl. in solid forms, yogurt, flavoured or with added fruit, nuts or cocoa)	X		
0403.90.71	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, flavoured or with added fruit, nuts or cocoa, whether or not sweetened, in solid forms, with a fat content by weight of <= 1,5% (excl. yogurt)	0.00% + 79.00 GBP / 100 kg		
0403.90.73	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, flavoured or with added fruit, nuts or cocoa, whether or not sweetened, in solid forms, with a fat content by weight of > 1,5% but <= 27% (excl. yogurt)	0.00% + 109.00 GBP / 100 kg		
0403.90.79	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, flavoured or with added fruit, nuts or cocoa, whether or not sweetened, in solid forms, with a fat content by weight of > 27% (excl. yogurt)	0.00% + 141.00 GBP / 100 kg		
0403.90.91	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, whether or not sweetened, with a fat content by weight of <= 3% (excl. in solid forms and yogurt)	0.00% + 10.00 GBP / 100 kg		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0403.90.93	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, whether or not sweetened, with a fat content by weight of > 3% but <= 6% (excl. in solid forms and yogurt)	0.00% + 14.00 GBP / 100 kg		
0403.90.99	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, whether or not sweetened, with a fat content by weight of > 6% (excl. in solid forms and yogurt)	0.00% + 22.00 GBP / 100 kg		
0404.10.02	Whey and modified whey, in powder, granules or other solid forms, without added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38" of <= 15% by weight and a fat content, by weight, of <= 1,5%	X		
0404.10.04	Whey and modified whey, in powder, granules or other solid forms, without added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38" of <= 15% by weight and a fat content, by weight, of > 1,5 and <= 27%	X		
0404.10.06	Whey and modified whey, in powder, granules or other solid forms, without added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38" of <= 15% by weight and a fat content, by weight, of > 27%	X		
0404.10.12	Whey and modified whey, in powder, granules or other solid forms, without added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38" of > 15% by weight and a fat content, by weight, of <= 1,5%	X		
0404.10.14	Whey and modified whey, in powder, granules or other solid forms, without added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38" of > 15% by weight and a fat content, by weight, of > 1,5% and <= 27%	X		
0404.10.16	Whey and modified whey, in powder, granules or other solid forms, without added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38" of > 15% by weight and a fat content, by weight, of > 27%	X		
0404.10.26	Whey and modified whey, in powder, granules or other solid forms, with added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38" of <= 15% by weight and a fat content, by weight, of <= 1,5%	X		
0404.10.28	Whey and modified whey, in powder, granules or other solid forms, with added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38" of <= 15% by weight and a fat content, by weight, of > 1,5% and <= 27%	X		
0404.10.32	Whey and modified whey, in powder, granules or other solid forms, with added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38" of <= 15% by weight and a fat content, by weight, of > 27%	X		
0404.10.34	Whey and modified whey, in powder, granules or other solid forms, with added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38" of > 15% by weight and a fat content, by weight, of <= 1,5%	X		
0404.10.36	Whey and modified whey, in powder, granules or other solid forms, with added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38" of > 15% by weight and a fat content, by weight, of > 1,5% and <= 27%	X		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0404.10.38	Whey and modified whey, in powder, granules or other solid forms, with added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38" of > 15% by weight and a fat content, by weight, of > 27%	X		
0404.10.48	Whey and modified whey, whether or not concentrated, not containing added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38", by weight of <= 15% and of a fat content, by weight, of <= 1,5% (excl. in powder, granules or other solid forms)	X		
0404.10.52	Whey and modified whey, whether or not concentrated, not containing added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38", by weight of <= 15% and of a fat content, by weight, of > 1,5% and <= 27% (excl. in powder, granules or other solid forms)	X		
0404.10.54	Whey and modified whey, whether or not concentrated, not containing added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38", by weight of <= 15% and of a fat content, by weight, of > 27% (excl. in powder, granules or other solid forms)	X		
0404.10.56	Whey and modified whey, whether or not concentrated, not containing added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38", by weight of > 15% and of a fat content, by weight, of <= 1,5% (excl. in powder, granules or other solid forms)	X		
0404.10.58	Whey and modified whey, whether or not concentrated, not containing added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38", by weight of > 15% and of a fat content, by weight, of > 1,5% and <= 27% (excl. in powder, granules or other solid forms)	X		
0404.10.62	Whey and modified whey, whether or not concentrated, not containing added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38", by weight of > 15% and of a fat content, by weight, of > 27% (excl. in powder, granules or other solid forms)	X		
0404.10.72	Whey and modified whey, whether or not concentrated, containing added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38", by weight of <= 15% and of a fat content, by weight, of <= 1,5% (excl. in powder, granules or other solid forms)	X		
0404.10.74	Whey and modified whey, whether or not concentrated, containing added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38", by weight of <= 15% and of a fat content, by weight, of > 1,5% and <= 27% (excl. in powder, granules or other solid forms)	X		
0404.10.76	Whey and modified whey, whether or not concentrated, containing added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38", by weight of <= 15% and of a fat content, by weight, of > 27% (excl. in powder, granules or other solid forms)	X		
0404.10.78	Whey and modified whey, whether or not concentrated, containing added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38", by weight of > 15% and of a fat content, by weight, of <= 1,5% (excl. in powder, granules or other solid forms)	X		
0404.10.82	Whey and modified whey, whether or not concentrated, containing added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38", by weight of > 15% and of a fat content, by weight, of > 1,5% and <= 27% (excl. in powder, granules or other solid forms)	X		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0404.10.84	Whey and modified whey, whether or not concentrated, containing added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38", by weight of > 15% and of a fat content, by weight, of > 27% (excl. in powder, granules or other solid forms)	X		
0404.90.21	Products consisting of natural milk constituents, not containing added sugar or other sweetening matter, of a fat content, by weight, of <= 1,5%, n.e.s.	X		
0404.90.23	Products consisting of natural milk constituents, not containing added sugar or other sweetening matter, of a fat content, by weight, of > 1,5% but <= 27%, n.e.s.	X		
0404.90.29	Products consisting of natural milk constituents, not containing added sugar or other sweetening matter, of a fat content, by weight, of > 27%, n.e.s.	X		
0404.90.81	Products consisting of natural milk constituents, with added sugar or other sweetening matter, of a fat content, by weight, of <= 1,5%, n.e.s.	X		
0404.90.83	Products consisting of natural milk constituents, with added sugar or other sweetening matter, of a fat content, by weight, of > 1,5% but <= 27%, n.e.s.	X		
0404.90.89	Products consisting of natural milk constituents, with added sugar or other sweetening matter, of a fat content, by weight, of > 27%, n.e.s.	X		
0405.10.11	Natural butter of a fat content, by weight, of >= 80% but <= 85%, in immediate packings of a net content of <= 1 kg (excl. dehydrated butter and ghee)	X		
0405.10.19	Natural butter of a fat content, by weight, of >= 80% but <= 85% (excl. in immediate packings of a net content of <= 1 kg, and dehydrated butter and ghee)	X		
0405.10.30	Recombined butter of a fat content, by weight, of >= 80% but <= 85% (excl. dehydrated butter and ghee)	X		
0405.10.50	Whey butter of a fat content, by weight, of >= 80% but <= 85% (excl. dehydrated butter and ghee)	X		
0405.10.90	Butter of a fat content, by weight, of > 85% but <= 95% (excl. dehydrated butter and ghee)	X		
0405.20.10	Dairy spreads of a fat content, by weight, of >= 39% but < 60%	0.00% + AC		See note 6
0405.20.30	Dairy spreads of a fat content, by weight, of >= 60% but <= 75%	0.00% + AC		See note 6
0405.20.90	Dairy spreads of a fat content, by weight, of > 75% but < 80%	X		
0405.90.10	Fats and oils derived from milk, of a fat content, by weight, of >= 99,3% and of a water content, by weight, of <= 0,5%	X		
0405.90.90	Fats and oils derived from milk, dehydrated butter and ghee (excl. of a fat content, by weight, of >= 99,3% and a water content, by weight, of <= 0,5%, and natural butter, recombined butter and whey butter)	X		
0406.10.30	Fresh Mozzarella, whether or not in a liquid, of a fat content, by weight, of <= 40%	X		
0406.10.50	Fresh cheese "unripened or uncured cheese", incl. whey cheese and curd of a fat content, by weight, of <= 40% (excl. Mozzarella)	X		
0406.10.80	Fresh cheese "unripened or uncured cheese", incl. whey cheese and curd of a fat content, by weight, of > 40%	X		
0406.20.00	Grated or powdered cheese, of all kinds	X		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0406.30.10	Processed cheese, not grated or powdered, in the manufacture of which no cheeses other than Emmentaler, Gruyère and Appenzell have been used and which may contain, as an addition, Glarus herb cheese "known as Schabziger"; put up for retail sale, of a fat content by weight in the dry matter of <= 56%	X		
0406.30.31	Processed cheese, not grated or powdered, of a fat content, by weight, of <= 36% and of a fat content, by weight, in the dry matter of <= 48% (excl. processed cheese mixtures made from Emmentaler, Gruyère and Appenzell, with or without the addition of Glarus herb cheese known as Schabziger, put up for retail sale)	X		
0406.30.39	Processed cheese, not grated or powdered, of a fat content, by weight, of <= 36% and of a fat content, by weight, in the dry matter of > 48% (excl. processed cheese mixtures made from Emmentaler, Gruyère and Appenzell, with or without the addition of Glarus herb cheese known as Schabziger, put up for retail sale, of a fat content by weight in the dry matter of <= 56%)	X		
0406.30.90	Processed cheese, not grated or powdered, of a fat content, by weight, of > 36% (excl. processed cheese mixtures made from Emmentaler, Gruyère and Appenzell, with or without the addition of Glarus herb cheese known as Schabziger, put up for retail sale, of a fat content by weight in the dry matter of <= 56%)	X		
0406.40.10	Roquefort	X		
0406.40.50	Gorgonzola	X		
0406.40.90	Blue-veined cheese and other cheese containing veins produced by "Penicillium roqueforti" (excl. roquefort and gorgonzola)	X		
0406.90.01	Cheese for processing (excl. fresh cheese, incl. whey cheese, curd, processed cheese, blue-veined cheese and other cheese containing veins produced by "Penicillium roqueforti", and grated or powdered cheese):	X		
0406.90.13	Emmentaler (excl. grated or powdered and that for processing)	X		
0406.90.15	Gruyère and Sbrinz (excl. grated or powdered and those for processing)	X		
0406.90.17	Bergkäse and Appenzell (excl. grated or powdered and those for processing)	X		
0406.90.18	Fromage fribourgeois, Vacherin Mont d'Or and Tête de Moine (excl. grated or powdered and for processing)	X		
0406.90.21	Cheddar (excl. grated or powdered and for processing)	X		
0406.90.23	Edam (excl. grated or powdered and for processing)	X		
0406.90.25	Tilsit (excl. grated or powdered and for processing)	X		
0406.90.29	Kashkaval (excl. grated or powdered and for processing)	56.00 GBP / 100 kg	TRQ-03	
0406.90.32	Feta (excl. for processing)	X		
0406.90.35	Kefalo-Tyri (excl. grated or powdered and for processing)	X		
0406.90.37	Finlandia (excl. grated or powdered and for processing)	X		
0406.90.39	Jarlsberg (excl. grated or powdered and for processing)	X		
0406.90.50	Sheep's or buffalo milk cheese, in containers containing brine, or in sheepskin or goatskin bottles (excl. feta)	56.00 GBP / 100 kg	TRQ-03	

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0406.90.61	Grana Padano and Parmigiano Reggiano, of a fat content by weight of <= 40% and a water content, by weight, of non-fatty matter of <= 47% (excl. grated or powdered and for processing)	X		
0406.90.63	Fiore Sardo and Pecorino, of a fat content by weight of <= 40% and a water content, by weight, of non-fatty matter of <= 47% (excl. grated or powdered and for processing)	X		
0406.90.69	Cheese of a fat content by weight of <= 40% and a water content, by weight, of non-fatty matter of <= 47%, n.e.s.	X		
0406.90.73	Provolone of a fat content by weight of <= 40% and a water content, by weight, of non-fatty matter of > 47% but <= 72% (excl. grated or powdered and for processing)	X		
0406.90.74	Maasdam of a fat content by weight of <= 40% and a water content, by weight, of non-fatty matter of > 47% but <= 72% (excl. grated or powdered and for processing)	X		
0406.90.75	Asiago, Caciocavallo, Montasio and Ragusano, of a fat content by weight of <= 40% and a water content, by weight, of non-fatty matter of > 47% but <= 72% (excl. grated or powdered and for processing)	X		
0406.90.76	Danbo, Fontal, Fontina, Fynbo, Havarti, Maribo and Samsø, of a fat content by weight of <= 40% and a water content, by weight, of non-fatty matter of > 47% but <= 72% (excl. grated or powdered and for processing)	X		
0406.90.78	Gouda, of a fat content by weight of <= 40% and a water content, by weight, of non-fatty matter of > 47% but <= 72% (excl. grated or powdered and for processing)	X		
0406.90.79	Esrom, Italico, Kernhem, Saint-Nectaire, Saint-Paulin and Taleggio, of a fat content by weight of <= 40% and a water content, by weight, of non-fatty matter of > 47% but <= 72% (excl. grated or powdered and for processing)	X		
0406.90.81	Cantal, Cheshire, Wensleydale, Lancashire, Double Gloucester, Blarney, Colby and Monterey, of a fat content by weight of <= 40% and a water content, by weight, of non-fatty matter of > 47% but <= 72% (excl. grated or powdered and for processing)	X		
0406.90.82	Camembert, of a fat content by weight of <= 40% and a water content, by weight, of non-fatty matter of > 47% but <= 72% (excl. grated or powdered and for processing)	X		
0406.90.84	Brie, of a fat content by weight of <= 40% and a water content, by weight, of non-fatty matter of > 47% but <= 72% (excl. grated or powdered and for processing)	X		
0406.90.85	Kefalograviera and Kasseri, of a fat content by weight of <= 40% and a water content, by weight, of non-fatty matter of > 47% but <= 72% (excl. grated or powdered and for processing)	X		
0406.90.86	Cheese, of a fat content by weight of <= 40% and a water content, by weight, of non-fatty matter of > 47% but <= 52%, n.e.s.	-	-	
0406.90.86.20	"Tulum Peyniri", made from sheep's milk or 'buffalo' milk, in packings of less than 10 kg	56.00 GBP / 100 kg	TRQ-03	
0406.90.86.90	Other	X		
0406.90.89	Cheese, of a fat content by weight of <= 40% and a water content, by weight, of non-fatty matter of > 52% but <= 62%, n.e.s.	-	-	
0406.90.89.10	"Tulum Peyniri", made from sheep's milk or 'buffalo' milk, in packings of less than 10 kg	56.00 GBP / 100 kg	TRQ-03	

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0406.90.89.90	Other	X		
0406.90.92	Cheese, of a fat content by weight of <= 40% and a water content, by weight, of non-fatty matter of > 62% but <= 72%, n.e.s.	-	-	
0406.90.92.10	"Tulum Peyniri", made from sheep's milk or 'buffalo' milk, in packings of less than 10 kg	56.00 GBP / 100 kg	TRQ-03	
0406.90.92.90	Other	X		
0406.90.93	Cheese, of a fat content by weight of <= 40% and a water content, by weight, of non-fatty matter of > 72%, n.e.s.	X		
0406.90.99	Cheese of a fat content by weight of > 40%, n.e.s.	X		
0407.11.00	Fertilised eggs for incubation, of domestic fowls	X		
0407.19.11	Fertilised eggs for incubation, of domestic turkeys or domestic geese	X		
0407.19.19	Fertilised poultry eggs for incubation (excl. of turkeys, geese and fowls)	X		
0407.19.90	Fertilised birds' eggs for incubation (excl. of poultry)	FREE		
0407.21.00	Fresh eggs of domestic fowls, in shell (excl. fertilised for incubation)	X		
0407.29.10	Fresh poultry eggs, in shell (excl. of fowls, and fertilised for incubation)	X		
0407.29.90	Fresh birds' eggs, in shell (excl. of poultry, and fertilised for incubation)	FREE		
0407.90.10	Poultry eggs, in shell, preserved or cooked	X		
0407.90.90	Birds' eggs, in shell, preserved or cooked (excl. of poultry)	FREE		
0408.11.20	Egg yolks, dried, not suitable for human consumption, whether or not containing added sugar or other sweetening matter	FREE		
0408.11.80	Egg yolks, dried, for human consumption, whether or not containing added sugar or other sweetening matter	X		
0408.19.20	Egg yolks, fresh, cooked by steaming or boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter, unsuitable for human consumption (excl. dried)	FREE		
0408.19.81	Egg yolks, liquid, suitable for human consumption, whether or not containing added sugar or other sweetening matter	X		
0408.19.89	Egg yolks (other than liquid), frozen or otherwise preserved, suitable for human consumption, whether or not containing added sugar or other sweetening matter (excl. dried)	X		
0408.91.20	Dried birds' eggs, not in shell, whether or not containing added sugar or other sweetening matter, not suitable for human consumption (excl. egg yolks)	FREE		
0408.91.80	Dried birds' eggs, not in shell, whether or not containing added sugar or other sweetening matter, suitable for human consumption (excl. egg yolks)	X		
0408.99.20	Birds' eggs, not in shell, fresh, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter, not suitable for human consumption (excl. dried and egg yolks)	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0408.99.80	Birds' eggs, not in shell, fresh, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter, suitable for human consumption (excl. dried and egg yolks)	X		
0409.00.00	Natural honey	FREE		
0410.00.00	Turtles' eggs, birds' nests and other edible products of animal origin, n.e.s.	FREE		
0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair	FREE		
0502.10.00	Pigs', hogs' or boars' bristles and waste of such bristles	FREE		
0502.90.00	Badger and other brush making hair and waste thereof	FREE		
0504.00.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	FREE		
0505.10.10	Raw feathers used for stuffing and down, whether or not de-dusted, disinfected or simply cleaned	FREE		
0505.10.90	Feathers used for stuffing and down, thoroughly cleaned and treated for preservation	FREE		
0505.90.00	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers, whether or not with trimmed edges, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers (excl. feathers used for stuffing and down)	FREE		
0506.10.00	Ossein and bones treated with acid	FREE		
0506.90.00	Bones and horn-cores and their powder and waste, unworked, defatted, degelatinised or simply prepared (excl. ossein and bones treated with acid and cut to shape)	FREE		
0507.10.00	Ivory, unworked or simply prepared, its powder and waste (excl. cut to shape)	FREE		
0507.90.00	Tortoiseshell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared, their powder and waste (excl. cut to shape and ivory)	FREE		
0508.00.00	Coral and similar materials, shells of molluscs, crustaceans or echinoderms, cuttle-bone, powder and waste thereof, unworked or simply prepared but not otherwise worked or cut to shape	FREE		
0510.00.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved	FREE		
0511.10.00	Bovine semen	FREE		
0511.91.10	Fish waste	FREE		
0511.91.90	Products of fish or crustaceans, molluscs or other aquatic invertebrates (excl. fish waste); dead fish, crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	FREE		
0511.99.10	Sinews or tendons of animal origin, parings and similar waste of raw hides or skins	FREE		
0511.99.31	Raw natural sponges of animal origin	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0511.99.39	Natural sponges of animal origin (excl. raw)	FREE		
0511.99.85	Animal products, n.e.s.; dead animals, unfit for human consumption (excl. fish, crustaceans, molluscs and other aquatic invertebrates)	FREE		
0601.10.10	Dormant hyacinth bulbs	FREE		
0601.10.20	Dormant narcissi bulbs	FREE		
0601.10.30	Dormant tulip bulbs	FREE		
0601.10.40	Dormant gladioli bulbs	FREE		
0601.10.90	Dormant bulbs, tubers, tuberous roots, corms, crowns and rhizomes (excl. those used for human consumption, hyacinth, narcissi, tulip, gladioli and chicory plants and roots)	FREE		
0601.20.10	Chicory plants and roots (excl. chicory roots of the variety cichorium intybus sativum)	FREE		
0601.20.30	Orchid, hyacinth, narcissi and tulip bulbs, in growth or in flower	FREE		
0601.20.90	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower (excl. those used for human consumption, orchids, hyacinths, narcissi, tulips and chicory plants and roots)	FREE		
0602.10.10	Unrooted vine cuttings and slips	FREE		
0602.10.90	Unrooted cuttings and slips (excl. vines)	FREE		
0602.20.10	Vine slips, grafted or rooted	FREE		
0602.20.20	Trees, shrubs and bushes, with bare roots, grafted or not, of kinds which bear edible fruit or nuts (excl. vine slips)	FREE		
0602.20.30	Citrus trees and shrubs, grafted or not (excl. with bare roots)	FREE		
0602.20.80	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts (excl. with bare roots, citrus, and vine slips)	FREE		
0602.30.00	Rhododendrons and azaleas, grafted or not	FREE		
0602.40.00	Roses, whether or not grafted	FREE		
0602.90.10	Mushroom spawn	FREE		
0602.90.20	Pineapple plants	FREE		
0602.90.30	Vegetable and strawberry plants	FREE		
0602.90.41	Live forest trees	FREE		
0602.90.45	Outdoor rooted cuttings and young plants of trees, shrubs and bushes (excl. fruit, nut and forest trees)	FREE		
0602.90.46	Outdoor trees, shrubs and bushes, incl. their roots, with bare roots (excl. cuttings, slips and young plants, and fruit, nut and forest trees)	FREE		
0602.90.47	Conifer and evergreen outdoor trees, shrubs and bushes, incl. their roots (excl. with bare roots, cuttings, slips, young plants and fruit, nut and forest trees)	FREE		
0602.90.48	Outdoor trees, shrubs and bushes, incl. their roots (excl. with bare roots, cuttings, slips, young plants, conifers, evergreens and fruit, nut and forest trees)	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0602.90.50	Live outdoor plants, incl. their roots (excl. bulbs, tubers, tuberous roots, corms, crowns and rhizomes, incl. chicory plants and roots, unrooted cuttings, slips, rhododendrons, azaleas, roses, mushroom spawn, pineapple plants, vegetable and strawberry plants, trees, shrubs and bushes)	FREE		
0602.90.70	Indoor rooted cuttings and young plants (excl. cacti)	FREE		
0602.90.91	Indoor flowering plants with buds or flowers (excl. cacti)	FREE		
0602.90.99	Live indoor plants and cacti (excl. rooted cuttings, young plants and flowering plants with buds or flowers)	FREE		
0603.11.00	Fresh cut roses and buds, of a kind suitable for bouquets or for ornamental purposes	FREE		
0603.12.00	Fresh cut carnations and buds, of a kind suitable for bouquets or for ornamental purposes	FREE		
0603.13.00	Fresh cut orchids and buds, of a kind suitable for bouquets or for ornamental purposes	FREE		
0603.14.00	Fresh cut chrysanthemums and buds, of a kind suitable for bouquets or for ornamental purposes	FREE		
0603.15.00	Fresh cut lilies "Lilium spp." and buds, of a kind suitable for bouquets or for ornamental purposes	FREE		
0603.19.10	Fresh cut gladioli and buds, of a kind suitable for bouquets or for ornamental purposes	FREE		
0603.19.20	Fresh cut ranunculi and buds, of a kind suitable for bouquets or for ornamental purposes	FREE		
0603.19.70	Fresh cut flowers and buds, of a kind suitable for bouquets or for ornamental purposes (excl. roses, carnations, orchids, gladioli, ranunculi, chrysanthemums and lilies)	FREE		
0603.90.00	Dried, dyed, bleached, impregnated or otherwise prepared cut flowers and buds, of a kind suitable for bouquets or for ornamental purposes	FREE		
0604.20.11	Reindeer moss, suitable for bouquets or ornamental purposes, fresh	FREE		
0604.20.19	Mosses and lichens, suitable for bouquets or ornamental purposes, fresh (excl. reindeer moss)	FREE		
0604.20.20	Fresh Christmas trees	FREE		
0604.20.40	Fresh conifer branches, suitable for bouquets or ornamental purposes	FREE		
0604.20.90	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, fresh, suitable for bouquets or ornamental purposes (excl. Christmas trees and conifer branches)	FREE		
0604.90.11	Reindeer moss, suitable for bouquets or ornamental purposes, dried, dyed, bleached, impregnated or otherwise prepared	FREE		
0604.90.19	Mosses and lichens, suitable for bouquets or ornamental purposes, dried, dyed, bleached, impregnated or otherwise prepared (excl. reindeer moss)	FREE		
0604.90.91	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, suitable for bouquets or ornamental purposes, dried	FREE		
0604.90.99	Foliage, branches and other parts of plants, without flowers or buds, and grasses, suitable for bouquets or for ornamental purposes, dyed, bleached, impregnated or otherwise prepared (excl. dried)	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0701.10.00	Seed potatoes	FREE		
0701.90.10	Potatoes for manufacture of starch, fresh or chilled	X	TRQ-04	
0701.90.50	Fresh or chilled new potatoes from 1 January to 30 June	-	-	
Ex. 0701.90.50	1 January to 31 March	FREE	TRQ-04	Treatment applies from 1 Jan. to 31 Mar.
Ex. 0701.90.50	1 April to 30 June	X	TRQ-04	Treatment applies from 1 Apr. to 30 Jun.
0701.90.90	Potatoes, fresh or chilled (excl. new potatoes from 1 January to 30 June, seed potatoes and potatoes for manufacture of starch)	X	TRQ-04	
0702.00.00	Tomatoes, fresh or chilled	ENTRY PRICE		See note 3
0703.10.11	Onion sets, fresh or chilled	-	-	
Ex. 0703.10.11	15 February to 15 May	FREE		Treatment applies from 15 Feb. to 15 May
Ex. 0703.10.11	16 May to 14 February	X	TRQ-05	Treatment applies from 16 May to 14 Feb.
0703.10.19	Onions, fresh or chilled (excl. sets)	-	-	
Ex. 0703.10.19	15 February to 15 May	FREE		Treatment applies from 15 Feb. to 15 May
Ex. 0703.10.19	16 May to 14 February	X	TRQ-05	Treatment applies from 16 May to 14 Feb.
0703.10.90	Shallots, fresh or chilled	FREE		
0703.20.00	Garlic, fresh or chilled	FREE		
0703.90.00	Leeks and other alliaceous vegetables, fresh or chilled (excl. onions, shallots and garlic)	FREE		
0704.10.00	Fresh or chilled cauliflowers and headed broccoli	FREE		
0704.20.00	Brussels sprouts, fresh or chilled	FREE		
0704.90.10	White and red cabbages, fresh or chilled	FREE		
0704.90.90	Kohlrabi, kale and similar edible brassicas, fresh or chilled (excl. cauliflowers, headed broccoli, Brussels sprouts, white and red cabbages)	FREE		
0705.11.00	Fresh or chilled cabbage lettuce	FREE		
0705.19.00	Fresh or chilled lettuce (excl. cabbage lettuce)	FREE		
0705.21.00	Fresh or chilled witloof chicory	FREE		
0705.29.00	Fresh or chilled chicory (excl. witloof chicory)	FREE		
0706.10.00	Fresh or chilled carrots and turnips	FREE		
0706.90.10	Fresh or chilled celeriac "rooted celery or German celery"	FREE		
0706.90.30	Fresh or chilled horse-radish "Cochlearia armoracia"	FREE		
0706.90.90	Fresh or chilled salad beetroot, salsify, radishes and similar edible roots (excl. carrots, turnips, celeriac and horse-radish)	FREE		
0707.00.05	Cucumbers, fresh or chilled	-	-	
0707.00.05.10	Small cucumbers of a length not exceeding 15 cm	ENTRY PRICE		See note 3
0707.00.05.20	Other	ENTRY PRICE		See note 3
0707.00.05.90	Small cucumbers of a length not exceeding 15 cm	ENTRY PRICE		See note 3

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0707.00.05.99	Other	ENTRY PRICE		See note 3
0707.00.90	Fresh or chilled gherkins	FREE		
0708.10.00	Fresh or chilled peas "Pisum sativum", shelled or unshelled	FREE		
0708.20.00	Fresh or chilled beans "Vigna spp., Phaseolus spp.", shelled or unshelled	-	-	
Ex. 0708.20.00	1 November to 30 April	FREE		Treatment applies from 1 Nov. to 30 Apr.
Ex. 0708.20.00	1 May to 31 October	X		Treatment applies from 1 May to 31 Oct.
0708.90.00	Fresh or chilled leguminous vegetables, shelled or unshelled (excl. peas "Pisum sativum" and beans "Vigna spp., Phaseolus spp.")	-	-	
0708.90.00.10	Broad beans (Vicia Faba major L.)	-	-	
Ex. 0708.90.00.10	1 July to 30 April	FREE		Treatment applies from 1 Jul. to 30 Apr.
Ex. 0708.90.00.10	1 May to 30 June	X		Treatment applies from 1 May to 30 Jun.
0708.90.00.20	Other	FREE		
0708.90.00.90	Other	FREE		
0709.20.00	Fresh or chilled asparagus	FREE		
0709.30.00	Fresh or chilled aubergines "eggplants"	-	-	
Ex. 0709.30.00	15 January to 30 April	FREE		Treatment applies from 15 Jan. to 30 Apr.
Ex. 0709.30.00	1 May to 14 January	X	TRQ-06	Treatment applies from 1 May to 14 Jan.
0709.40.00	Fresh or chilled celery (excl. celeriac)	-	-	
0709.40.00.10	Ribbed celery (Apium graveolens, var. dulce)	-	-	
Ex. 0709.40.00.10	1 January to 30 April	FREE		Treatment applies from 1 Jan. to 30 Apr.
Ex. 0709.40.00.10	1 May to 31 December	X		Treatment applies from 1 May to 31 Dec.
0709.40.00.20	Chinese celery (Apium graveolens)	FREE		
0709.40.00.90	Other	FREE		
0709.51.00	Fresh or chilled mushrooms of the genus "Agaricus"	FREE		
0709.59.10	Fresh or chilled chanterelles	FREE		
0709.59.30	Fresh or chilled flap mushrooms	FREE		
0709.59.50	Fresh or chilled truffles	FREE		
0709.59.90	Fresh or chilled edible mushrooms (excl. chanterelles, flap mushrooms, mushrooms of the genus "Agaricus" and truffles)	FREE		
0709.60.10	Fresh or chilled sweet peppers	FREE		
0709.60.91	Fresh or chilled fruits of genus Capsicum for industrial manufacture of capsaicin or capsicum oleoresin dyes	FREE		
0709.60.95	Fresh or chilled fruits of genus Capsicum or Pimenta for industrial manufacture of essential oils or resinoids	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0709.60.99	Fresh or chilled fruits of genus Capsicum or Pimenta (excl. for industrial manufacture of capsin or capsicum oleoresin dyes, for industrial manufacture of essential oils or resinoids, and sweet peppers)	FREE		
0709.70.00	Fresh or chilled spinach, New Zealand spinach and orache spinach	FREE		
0709.91.00	Fresh or chilled globe artichokes	ENTRY PRICE		See note 3
0709.92.10	Fresh or chilled olives (excl. for oil production)	FREE		
0709.92.90	Fresh or chilled olives for oil production	X		
0709.93.10	Fresh or chilled courgettes	-	-	
Ex. 0709.93.10	1 December to end of February	ENTRY PRICE		Treatment applies from 1 Dec. to end of Feb.; see note 3
Ex. 0709.93.10	1 March to 30 November	X	TRQ-07	Treatment applies from 1 Mar. to 30 Nov.
0709.93.90	Fresh or chilled pumpkins, squash and gourds "Cucurbita spp." (excl. courgettes)	-	-	
Ex. 0709.93.90	1 December to end of February	FREE		Treatment applies from 1 Dec. to end of Feb.
Ex. 0709.93.90	1 March to 30 November	X		Treatment applies from 1 Mar. to 30 Nov.
0709.99.10	Fresh or chilled salad vegetables (excl. lettuce and chicory)	FREE		
0709.99.20	Fresh or chilled chard "white beet" and cardoons	FREE		
0709.99.40	Fresh or chilled capers	FREE		
0709.99.50	Fresh or chilled fennel	FREE		
0709.99.60	Fresh or chilled sweetcorn	X		
0709.99.90	Fresh or chilled vegetables n.e.s.	-	-	
0709.99.90.20	Okra	FREE		
0709.99.90.30	Trichosanthes L.	X		
0709.99.90.40	Parsley	FREE		
0709.99.90.50	Wild onions of the genus Muscari comusum	-	-	
Ex. 0709.99.90.50	15 February to 15 May	FREE		Treatment applies from 15 Feb. to 15 May
Ex. 0709.99.90.50	16 May to 14 February	X		Treatment applies from 16 May to 14 Feb.
0709.99.90.60	Bitter melon (Momordica L.)	X		
0709.99.90.72	Coriander leaves	FREE		
0709.99.90.90	Other	FREE		
0710.10.00	Potatoes, uncooked or cooked by steaming or by boiling in water, frozen	FREE		
0710.21.00	Shelled or unshelled peas "Pisum sativum", uncooked or cooked by steaming or by boiling in water, frozen	FREE		
0710.22.00	Shelled or unshelled beans "Vigna spp., Phaseolus spp.", uncooked or cooked by steaming or by boiling in water, frozen	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0710.29.00	Leguminous vegetables, shelled or unshelled, uncooked or cooked by steaming or by boiling in water, frozen (excl. peas and beans)	FREE		
0710.30.00	Spinach, New Zealand spinach and orache spinach, uncooked or cooked by steaming or by boiling in water, frozen	FREE		
0710.40.00	Sweetcorn, uncooked or cooked by steaming or by boiling in water, frozen	0.00% + 7.80 GBP / 100 kg / net drained wt		
0710.80.10	Olives, uncooked or cooked by steaming or by boiling in water, frozen	FREE		
0710.80.51	Sweet peppers, uncooked or cooked by steaming or by boiling in water, frozen	FREE		
0710.80.59	Fruits of genus Capsicum or Pimenta, uncooked or cooked by steaming or by boiling in water, frozen (excl. sweet peppers)	FREE		
0710.80.61	Frozen mushrooms of the genus Agaricus, uncooked or cooked by steaming or by boiling in water	FREE		
0710.80.69	Frozen mushrooms, uncooked or cooked by steaming or by boiling in water (excl. of the genus Agaricus)	FREE		
0710.80.70	Tomatoes, uncooked or cooked by steaming or by boiling in water, frozen	FREE		
0710.80.80	Artichokes, uncooked or cooked by steaming or by boiling in water, frozen	FREE		
0710.80.85	Asparagus, whether or not cooked by boiling in water or by steaming, frozen	FREE		
0710.80.95	Vegetables, whether or not cooked by boiling in water or by steaming, frozen (excl. potatoes, leguminous vegetables, spinach, New Zealand spinach, orache spinach, sweetcorn, olives, fruits of the genus Capsicum or of the genus Pimenta, mushrooms, tomatoes, globe artichokes and asparagus)	FREE		
0710.90.00	Mixtures of vegetables, uncooked or cooked by steaming or by boiling in water, frozen	FREE		
0711.20.10	Olives provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption (excl. for oil production)	FREE		
0711.20.90	Olives provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption, for oil production	X		
0711.40.00	Cucumbers and gherkins provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	FREE		
0711.51.00	Mushrooms of the genus "Agaricus", provisionally preserved, e.g., by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	0.00% + 159.00 GBP / 100 kg / net drained wt		
0711.59.00	Mushrooms and truffles, provisionally preserved, e.g., by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption (excl. mushrooms of the genus "Agaricus")	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0711.90.10	Fruits of genus Capsicum or Pimenta provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption (excl. sweet pepper)	FREE		
0711.90.30	Sweetcorn provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	0.00% + 7.80 GBP / 100 kg / net drained wt		
0711.90.50	Onions provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	FREE		
0711.90.70	Capers provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	FREE		
0711.90.80	Vegetables provisionally preserved, e.g., by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption (excl. olives, capers, cucumbers and gherkins, mushrooms, truffles, fruits of the genus Capsicum or of the genus Pimenta, other than sweet peppers, sweetcorn, onions and mixtures of vegetables)	FREE		
0711.90.90	Mixture of vegetables provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	FREE		
0712.20.00	Dried onions, whole, cut, sliced, broken or in powder, but not further prepared	FREE		
0712.31.00	Dried mushrooms of the genus "Agaricus", whole, cut, sliced, broken or in powder, but not further prepared	FREE		
0712.32.00	Dried wood ears "Auricularia spp.", whole, cut, sliced, broken or in powder, but not further prepared	FREE		
0712.33.00	Dried jelly fungi "Tremella spp.", whole, cut, sliced, broken or in powder, but not further prepared	FREE		
0712.39.00	Dried mushrooms and truffles, whole, cut, sliced, broken or in powder, but not further prepared (excl. mushrooms of the genus "Agaricus", wood ears "Auricularia spp." and jelly fungi "Tremella spp.")	FREE		
0712.90.05	Dried potatoes, whether or not cut or sliced, but not further prepared	FREE		
0712.90.11	Dried sweetcorn, hybrid, for sowing	FREE		
0712.90.19	Dried sweetcorn "Zea mays var. saccharata", whether or not cut or sliced, but not further prepared (excl. hybrids for sowing)	X		
0712.90.30	Dried tomatoes, whole, cut, sliced, broken or in powder, but not further prepared	FREE		
0712.90.50	Dried carrots, whole, cut, sliced, broken or in powder, but not further prepared	FREE		
0712.90.90	Dried vegetables and mixtures of vegetables, whole, cut, sliced, broken or in powder, but not further prepared (excl. potatoes, onions, mushrooms, truffles, sweetcorn, tomatoes and carrots)	FREE		
0713.10.10	Peas, "Pisum sativum", dried and shelled, for sowing	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0713.10.90	Peas, "Pisum sativum", dried and shelled, whether or not skinned or split (excl. peas for sowing)	FREE		
0713.20.00	Dried, shelled chickpeas "garbanzos", whether or not skinned or split	FREE		
0713.31.00	Dried, shelled beans of species "Vigna mungo [L.] Hepper or Vigna radiata [L.] Wilczek", whether or not skinned or split	FREE		
0713.32.00	Dried, shelled small red "Adzuki" beans "Phaseolus or Vigna angularis", whether or not skinned or split	FREE		
0713.33.10	Dried, shelled kidney beans "Phaseolus vulgaris", for sowing	FREE		
0713.33.90	Dried, shelled kidney beans "Phaseolus vulgaris", whether or not skinned or split (excl. for sowing)	FREE		
0713.34.00	Dried, shelled bambara beans "Vigna subterranea or Voandzeia subterranea", whether or not skinned or split	FREE		
0713.35.00	Dried, shelled cow peas "Vigna unguiculata", whether or not skinned or split	FREE		
0713.39.00	Dried, shelled beans "Vigna and Phaseolus", whether or not skinned or split (excl. beans of species "Vigna mungo [L.] Hepper or Vigna radiata [L.] Wilczek", small red "Adzuki" beans, kidney beans, Bambara beans and cow peas)	FREE		
0713.40.00	Dried, shelled lentils, whether or not skinned or split	FREE		
0713.50.00	Dried, shelled broad beans "Vicia faba var. major" and horse beans "Vicia faba var. equina and Vicia faba var. minor", whether or not skinned or split	FREE		
0713.60.00	Dried, shelled pigeon peas "Cajanus cajan", whether or not skinned or split	FREE		
0713.90.00	Dried, shelled leguminous vegetables, whether or not skinned or split (excl. peas, chickpeas, beans, lentils, broad beans, horse beans and pigeon peas)	FREE		
0714.10.00	Fresh, chilled, frozen or dried roots and tubers of manioc "cassava", whether or not sliced or in the form of pellets	X		
0714.20.10	Sweet potatoes, fresh, whole, for human consumption	FREE		
0714.20.90	Sweet potatoes, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets (excl. fresh whole sweet potatoes used for human consumption)	X		
0714.30.00	Yams "Dioscorea spp.", fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets	X		
0714.40.00	Taro "Colocasia spp.", fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets	X		
0714.50.00	Yautia "Xanthosoma spp.", fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets	X		
0714.90.20	Arrowroot, salep and similar roots and tubers with high starch content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets (excl. manioc "cassava", sweet potatoes, yams, taro and yautia)	X		
0714.90.90	Jerusalem artichokes and similar roots and tubers with high inulin content, fresh, chilled, frozen or dried, even sliced or in the form of pellets, and sago pith (excl. manioc, arrowroot, salep, sweet potatoes, yams, taro and yautia)	FREE		
0801.11.00	Desiccated coconuts	FREE		
0801.12.00	Fresh coconuts in the inner shell "endocarp"	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0801.19.00	Fresh coconuts, whether or not shelled or peeled (excl. in the inner shell "endocarp")	FREE		
0801.21.00	Fresh or dried brazil nuts, in shell	FREE		
0801.22.00	Fresh or dried brazil nuts, shelled	FREE		
0801.31.00	Fresh or dried cashew nuts, in shell	FREE		
0801.32.00	Fresh or dried cashew nuts, shelled	FREE		
0802.11.10	Fresh or dried bitter almonds in shell	FREE		
0802.11.90	Fresh or dried almonds in shell (excl. bitter)	FREE		
0802.12.10	Fresh or dried bitter almonds, shelled	FREE		
0802.12.90	Fresh or dried almonds, shelled (excl. bitter)	FREE		
0802.21.00	Fresh or dried hazelnuts or filberts "Corylus spp.", in shell	3.00%		
0802.22.00	Fresh or dried hazelnuts or filberts "Corylus spp.", shelled	3.00%		
0802.31.00	Fresh or dried walnuts, in shell	FREE		
0802.32.00	Fresh or dried walnuts, shelled	FREE		
0802.41.00	Fresh or dried chestnuts "Castanea spp.", in shell	FREE		
0802.42.00	Fresh or dried chestnuts "Castanea spp.", shelled	FREE		
0802.51.00	Fresh or dried pistachios, in shell	FREE		
0802.52.00	Fresh or dried pistachios, shelled	FREE		
0802.61.00	Fresh or dried macadamia nuts, in shell	FREE		
0802.62.00	Fresh or dried macadamia nuts, shelled	FREE		
0802.70.00	Fresh or dried kola nuts "Cola spp.", whether or not shelled or peeled	FREE		
0802.80.00	Fresh or dried areca nuts, whether or not shelled or peeled	FREE		
0802.90.10	Fresh or dried pecans, whether or not shelled or peeled	FREE		
0802.90.50	Pine "Pinus spp." nuts, fresh or dried, whether or not shelled or peeled	FREE		
0802.90.85	Nuts, fresh or dried, whether or not shelled or peeled (excl. coconuts, Brazil nuts, cashew nuts, almonds, hazelnuts, walnuts, chestnuts "Castania spp.", pistachios, pecans, areca "betel" nuts, cola nuts, pine nuts and macadamia nuts)	FREE		
0803.10.10	Plantains, fresh	FREE		
0803.10.90	Plantains, dried	FREE		
0803.90.10	Bananas, fresh (excl. plantains)	X		
0803.90.90	Bananas, dried (excl. plantains)	FREE		
0804.10.00	Fresh or dried dates	FREE		
0804.20.10	Fresh figs	FREE		
0804.20.90	Dried figs	FREE		
0804.30.00	Fresh or dried pineapples	FREE		
0804.40.00	Fresh or dried avocados	FREE		
0804.50.00	Fresh or dried guavas, mangoes and mangosteens	FREE		
0805.10.22	Fresh navel oranges	ENTRY PRICE		See note 3

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0805.10.24	Fresh white oranges	ENTRY PRICE		See note 3
0805.10.28	Fresh sweet oranges (excl. navel and white oranges)	ENTRY PRICE		See note 3
0805.10.80	Fresh or dried oranges (excl. fresh sweet oranges)	FREE		
0805.21.10	Fresh or dried satsumas	ENTRY PRICE		See note 3
0805.21.90	Fresh or dried mandarins incl. tangerines (excl. clementines and satsumas)	ENTRY PRICE		See note 3
0805.22.00	Fresh or dried clementines incl. monreales	-	-	
0805.22.00.11	Fresh	ENTRY PRICE		See note 3
0805.22.00.19	Other	ENTRY PRICE		See note 3
0805.22.00.20	Fresh	ENTRY PRICE		See note 3
0805.22.00.90	Other	ENTRY PRICE		See note 3
0805.29.00	Fresh or dried wilkings and similar citrus hybrids	ENTRY PRICE		See note 3
0805.40.00	Fresh or dried grapefruit	FREE		
0805.50.10	Fresh or dried lemons "Citrus limon, Citrus limonum"	ENTRY PRICE		See note 3
0805.50.90	Fresh or dried limes "Citrus aurantifolia, Citrus latifolia"	FREE		
0805.90.00	Fresh or dried citrus fruit (excl. oranges, lemons "Citrus limon, Citrus limonum", limes "Citrus aurantifolia, Citrus latifolia", grapefruit, mandarins, incl. tangerines and satsumas, clementines, wilkings and similar citrus hybrids)	FREE		
0806.10.10	Fresh table grapes	-	-	
0806.10.10.05	Of the variety Emperor (Vitis vinifera c.v.), from 1 January to 31 January and from 1 December to 31 December	ENTRY PRICE		See note 3
0806.10.10.90	Other	-		
Ex. 0806.10.10.90	15 November to 30 April and 18 June to 31 July	ENTRY PRICE		Treatment applies from 15 Nov. to 30 Apr. and from 18 Jun. to 31 Jul.; see note 3
Ex. 0806.10.10.90	1 May to 17 June and 1 August to 14 November	X	TRQ-08	Treatment applies from 1 May to 17 Jun. and from 1 Aug. to 14 Nov.
0806.10.90	Fresh grapes (excl. table grapes)	FREE		
0806.20.10	Currants	FREE		
0806.20.30	Sultanas	FREE		
0806.20.90	Dried grapes (excl. currants and sultanas)	FREE		
0807.11.00	Fresh watermelons	-	-	
Ex. 0807.11.00	1 April to 15 June	FREE		Treatment applies from 1 Apr. to 15 Jun.
Ex. 0807.11.00	16 June to 31 March	X	TRQ-09	Treatment applies from 16 Jun. to 31 Mar.; TRQ suspended
0807.19.00	Fresh melons (excl. watermelons)	-	-	
Ex. 0807.19.00	1 November to 31 May	FREE		Treatment applies from 1 Nov. to 31 May.
Ex. 0807.19.00	1 June to 31 October	X		Treatment applies from 1 Jun. to 31 Oct.

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0807.20.00	Fresh pawpaws "papayas"	FREE		
0808.10.10	Fresh cider apples, in bulk, from 16 September to 15 December	FREE		
0808.10.80	Fresh apples (excl. cider apples, in bulk, from 16 September to 15 December)	-	-	
0808.10.80.10	Cider apples	ENTRY PRICE		See note 3
0808.10.80.20	Of the variety Fuji	ENTRY PRICE		See note 3
0808.10.80.90	Other	ENTRY PRICE		See note 3
0808.30.10	Fresh perry pears, in bulk, from 1 August to 31 December	FREE		
0808.30.90	Fresh pears (excl. perry pears in bulk from 1 August to 31 December)	ENTRY PRICE		See note 3
0808.40.00	Fresh quinces	FREE		
0809.10.00	Fresh apricots	ENTRY PRICE		See note 3
0809.21.00	Fresh sour cherries "Prunus cerasus"	ENTRY PRICE		See note 3
0809.29.00	Fresh cherries (excl. sour cherries)	ENTRY PRICE		See note 3
0809.30.10	Fresh nectarines	ENTRY PRICE		See note 3
0809.30.90	Fresh peaches (excl. nectarines)	ENTRY PRICE		See note 3
0809.40.05	Fresh plums	-	-	
Ex. 0809.40.05	1 May to 15 June	ENTRY PRICE		Treatment applies from 1 May to 15 Jun.; see note 3
Ex. 0809.40.05	16 June to 30 April	X		Treatment applies from 16 Jun. to 30 Apr.
0809.40.90	Fresh sloes	FREE		
0810.10.00	Fresh strawberries	FREE		
0810.20.10	Fresh raspberries	FREE		
0810.20.90	Fresh blackberries, mulberries and loganberries	FREE		
0810.30.10	Fresh blackcurrants	FREE		
0810.30.30	Fresh redcurrants	FREE		
0810.30.90	Fresh whitecurrants and gooseberries	FREE		
0810.40.10	Fresh cowberries, foxberries or mountain cranberries "fruit of the species Vaccinium vitis-idaea"	FREE		
0810.40.30	Fresh fruit of species Vaccinium myrtillus	FREE		
0810.40.50	Fresh fruit of species Vaccinium macrocarpum and Vaccinium corymbosum	FREE		
0810.40.90	Fresh fruits of genus Vaccinium (excl. of species Vaccinium vitis-idaea, myrtillus, macrocarpum and corymbosum)	FREE		
0810.50.00	Fresh kiwifruit	FREE		
0810.60.00	Fresh durians	FREE		
0810.70.00	Fresh persimmons	FREE		
0810.90.20	Fresh tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0810.90.75	Fresh fruit, edible (excl. nuts, bananas, dates, figs, pineapples, avocados, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, jackfruit, lychees, sapodillo plums, passion fruit, carambola, pitahaya, citrus fruit, grapes, melons, apples, pears, quinces, apricots, cherries, peaches, plums, sloes, strawberries, raspberries, blackberries, mulberries, loganberries, black, white or red currants, gooseberries, cranberries, fruits of the genus Vaccinium, kiwifruit, durians and persimmons)	FREE		
0811.10.11	Strawberries, uncooked or cooked by steaming or boiling in water, sweetened, with sugar content of > 13%, frozen	0.00% + 7.00 GBP / 100 kg	TRQ-10	
0811.10.19	Strawberries, uncooked or cooked by steaming or boiling in water, sweetened, with sugar content of <= 13%, frozen	FREE		
0811.10.90	Strawberries, uncooked or cooked by steaming or boiling in water, unsweetened, frozen	FREE		
0811.20.11	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries, uncooked or cooked by steaming or boiling in water, sweetened, with sugar content of > 13%, frozen	0.00% + 7.00 GBP / 100 kg	TRQ-10	
0811.20.19	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries, uncooked or cooked by steaming or boiling in water, sweetened, with sugar content of <= 13%, frozen	FREE		
0811.20.31	Raspberries, uncooked or cooked by steaming or boiling in water, frozen, unsweetened	FREE		
0811.20.39	Black currants, uncooked or cooked by steaming or boiling in water, frozen, unsweetened	FREE		
0811.20.51	Red currants, uncooked or cooked by steaming or boiling in water, frozen, unsweetened	FREE		
0811.20.59	Blackberries and mulberries, uncooked or cooked by steaming or boiling in water, frozen, unsweetened	FREE		
0811.20.90	Loganberries, white currants and gooseberries, uncooked or cooked by steaming or boiling in water, frozen, unsweetened	FREE		
0811.90.11	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, uncooked or cooked by steaming or boiling in water, frozen, containing added sugar or other sweetening matter, with a sugar content of > 13% by weight	0.00% + 4.40 GBP / 100 kg		
0811.90.19	Frozen fruit and nuts, edible, uncooked or cooked by steaming or boiling in water, containing added sugar or other sweetening matter, with a sugar content of > 13% by weight (excl. strawberries, raspberries, blackberries, mulberries, loganberries, black, white or red currants, gooseberries, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, colanuts and macadamia nuts)	0.00% + 7.00 GBP / 100 kg	TRQ-10	

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0811.90.31	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, uncooked or cooked by steaming or boiling in water, frozen, containing added sugar or other sweetening matter, with a sugar content of <= 13% by weight	FREE		
0811.90.39	Frozen fruit and nuts, edible, uncooked or cooked by steaming or boiling in water, containing added sugar or other sweetening matter, with a sugar content of <= 13% by weight (excl. strawberries, raspberries, blackberries, mulberries, loganberries, black, white or red currants, gooseberries, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, colanuts and macadamia nuts)	FREE		
0811.90.50	Fruit of species vaccinium myrtillus, uncooked or cooked by steaming or boiling in water, frozen, unsweetened	FREE		
0811.90.70	Fruit of species vaccinium myrtilloides and vaccinium angustifolium, uncooked or cooked by steaming or boiling in water, frozen, unsweetened	FREE		
0811.90.75	Sour cherries "Prunus cerasus", whether or not boiled or steamed, frozen, not containing sugar or other sweetening matter	FREE		
0811.90.80	Cherries, whether or not boiled or steamed, frozen, not containing added sugar or other sweetening matter (excl. sour cherries "Prunus cerasus")	FREE		
0811.90.85	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, uncooked or cooked by steaming or boiling in water, frozen, not containing added sugar or other sweetening matter	FREE		
0811.90.95	Frozen fruit and nuts, edible, uncooked or cooked by steaming or boiling in water, not containing added sugar or other sweetening matter (excl. strawberries, raspberries, blackberries, mulberries, loganberries, black, white or red currants, fruits of the species Vaccinium myrtillus, Vaccinium myrtilloides and Vaccinium angustifolium, cherries, gooseberries, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, colanuts and macadamia nuts)	FREE		
0812.10.00	Cherries, provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	FREE		
0812.90.25	Apricots and oranges, provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0812.90.30	Pawpaws, provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	FREE		
0812.90.40	Fruit of species vaccinium myrtillus, provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	FREE		
0812.90.70	Guavas, mangoes, mangosteens, tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable for immediate consumption	FREE		
0812.90.98	Fruit and nuts, provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable for immediate consumption (excl. cherries, apricots, oranges, papaws "papayas", fruit of the species Vaccinium myrtillus, guavas, mangoes, mangosteens, tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola-nuts and macadamia nuts)	FREE		
0813.10.00	Dried apricots	FREE		
0813.20.00	Dried prunes	FREE		
0813.30.00	Dried apples	FREE		
0813.40.10	Dried peaches, incl. nectarines	FREE		
0813.40.30	Dried pears	FREE		
0813.40.50	Dried pawpaws	FREE		
0813.40.65	Dried tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya	FREE		
0813.40.95	Dried fruit, edible (excl. nuts, bananas, dates, figs, pineapples, avocados, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, citrus fruit, grapes, apricots, plums, apples, pears and peaches, unmixed)	FREE		
0813.50.12	Mixtures of dried papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, not containing prunes	FREE		
0813.50.15	Mixtures of dried fruit, not containing prunes (excl. mixtures of nuts, bananas, dates, figs, pineapples, avocados, guavas, mangoes, mangosteens, papaws "papayas", citrus fruit, grapes, tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya)	FREE		
0813.50.19	Mixtures of dried apricots, apples, peaches, incl. prunus persica nectarina and nectarines, pears, papaws "papayas" or other edible and dried fruit, containing prunes (excl. mixtures of edible nuts, bananas, dates, figs, pineapples, avocados, guavas, mangoes, mangosteens, citrus fruit and grapes)	FREE		
0813.50.31	Mixtures exclusively of dried coconuts, cashew nuts, brazil nuts, areca "betel" nuts, colanuts and macadamia nuts	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0813.50.39	Mixtures exclusively of edible and dried nuts of heading 0802 (excl. of coconuts, cashew nuts, brazil nuts, areca "betel" nuts, colanuts and macadamia nuts)	FREE		
0813.50.91	Mixtures of edible and dried nuts, bananas, dates, pineapples, avocados, guavas, mangoes, mangosteens, citrus fruit and grapes, not containing plums or figs (excl. mixtures exclusively of nuts of heading 0801 and 0802)	FREE		
0813.50.99	Mixtures of edible and dried nuts, bananas, dates, figs, pineapples, avocados, guavas, mangoes, mangosteens, citrus fruit and grapes, containing plums or figs	FREE		
0814.00.00	Peel of citrus fruit or melons, incl. watermelons, fresh, frozen, dried or provisionally preserved in brine, or in water with other additives	FREE		
0901.11.00	Coffee (excl. roasted and decaffeinated)	FREE		
0901.12.00	Decaffeinated coffee (excl. roasted)	FREE		
0901.21.00	Roasted coffee (excl. decaffeinated)	FREE		
0901.22.00	Roasted, decaffeinated coffee	FREE		
0901.90.10	Coffee husks and skins	FREE		
0901.90.90	Coffee substitutes containing coffee in any proportion	FREE		
0902.10.00	Green tea in immediate packings of <= 3 kg	FREE		
0902.20.00	Green tea in immediate packings of > 3 kg	FREE		
0902.30.00	Black fermented tea and partly fermented tea, whether or not flavoured, in immediate packings of <= 3 kg	FREE		
0902.40.00	Black fermented tea and partly fermented tea, whether or not flavoured, in immediate packings of > 3 kg	FREE		
0903.00.00	Mate	FREE		
0904.11.00	Pepper of the genus Piper, neither crushed nor ground	FREE		
0904.12.00	Pepper of the genus Piper, crushed or ground	FREE		
0904.21.10	Dried sweet peppers (excl. crushed or ground)	FREE		
0904.21.90	Dried fruit of genus Capsicum or Pimenta, neither crushed nor ground (excl. sweet peppers)	FREE		
0904.22.00	Fruits of the genus Capsicum or of the genus Pimenta, crushed or ground	FREE		
0905.10.00	Vanilla, neither crushed nor ground	FREE		
0905.20.00	Vanilla, crushed or ground	FREE		
0906.11.00	Cinnamon "Cinnamomum zeylanicum Blume" (excl. crushed and ground)	FREE		
0906.19.00	Cinnamon and cinnamon-tree flowers (excl. cinnamon "Cinnamomum zeylanicum Blume" and crushed and ground cinnamon)	FREE		
0906.20.00	Crushed or ground cinnamon and cinnamon-tree flowers	FREE		
0907.10.00	Cloves, whole fruit, cloves and stems, neither crushed nor ground	FREE		
0907.20.00	Cloves, whole fruit, cloves and stems, crushed or ground	FREE		
0908.11.00	Nutmeg, neither crushed nor ground	FREE		
0908.12.00	Nutmeg, crushed or ground	FREE		
0908.21.00	Mace, neither crushed nor ground	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0908.22.00	Mace, crushed or ground	FREE		
0908.31.00	Cardamoms, neither crushed nor ground	FREE		
0908.32.00	Cardamoms, crushed or ground	FREE		
0909.21.00	Coriander seeds, neither crushed nor ground	FREE		
0909.22.00	Coriander seeds, crushed or ground	FREE		
0909.31.00	Cumin seeds, neither crushed nor ground	FREE		
0909.32.00	Cumin seeds, crushed or ground	FREE		
0909.61.00	Juniper berries and seeds of anise, badian, caraway or fennel, neither crushed nor ground	FREE		
0909.62.00	Juniper berries and seeds of anise, badian, caraway or fennel, crushed or ground	FREE		
0910.11.00	Ginger, neither crushed nor ground	FREE		
0910.12.00	Ginger, crushed or ground	FREE		
0910.20.10	Saffron (excl. crushed or ground)	FREE		
0910.20.90	Crushed or ground saffron	FREE		
0910.30.00	Turmeric "curcuma"	FREE		
0910.91.05	Curry	FREE		
0910.91.10	Mixtures of different types of spices (excl. crushed or ground)	FREE		
0910.91.90	Crushed or ground mixtures of different types of spices	FREE		
0910.99.10	Fenugreek seed	FREE		
0910.99.31	Wild thyme "Thymus serpyllum" (excl. crushed or ground)	FREE		
0910.99.33	Thyme (excl. crushed or ground and wild thyme)	FREE		
0910.99.39	Crushed or ground thyme	FREE		
0910.99.50	Bay leaves	FREE		
0910.99.91	Spices, neither crushed nor ground (excl. pepper of the genus Piper, fruit of the genus Capsicum or of the genus Pimenta, vanilla, cinnamon, cinnamontree flowers, cloves "wholefruit", clove stems, nutmeg, mace, cardamoms, seeds of anise, badian, fennel, coriander, cumin and caraway, and juniper berries, ginger, saffron, turmeric "curcuma", thyme, bay leaves, curry and seeds of fenugreek, and mixtures of various types of spices)	FREE		
0910.99.99	Spices, crushed or ground (excl. pepper of the genus Piper, fruit of the genus Capsicum or of the genus Pimenta, vanilla, cinnamon, cinnamontree flowers, clove "wholefruit", clove stems, nutmeg, mace, cardamoms, seeds of anise, badian, fennel, coriander, cumin and caraway, and juniper berries, ginger, saffron, turmeric "curcuma", thyme, bay leaves, curry and seeds of fenugreek, and mixtures of various types of spices)	FREE		
1001.11.00	Durum wheat seed for sowing	FREE		
1001.19.00	Durum wheat (excl. seed for sowing)	FREE		
1001.91.10	Spelt seed for sowing	FREE		
1001.91.20	Seed of common wheat or meslin, for sowing	X		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
1001.91.90	Wheat seed for sowing (excl. durum, common wheat and spelt)	X		
1001.99.00	Wheat and meslin (excl. seed for sowing, and durum wheat)	X		
1002.10.00	Rye seed for sowing	MFN - max 9.7 GBP / tonne		See note 4
1002.90.00	Rye (excl. seed for sowing)	MFN - max 9.7 GBP / tonne		See note 4
1003.10.00	Barley seed for sowing	X		
1003.90.00	Barley (excl. seed for sowing)	X		
1004.10.00	Oats seed for sowing	X		
1004.90.00	Oats (excl. seed for sowing)	X		
1005.10.13	Three-cross hybrid maize seed for sowing	FREE		
1005.10.15	Simple hybrid maize seed for sowing	FREE		
1005.10.18	Hybrid maize seed for sowing (excl. three-cross and simple hybrid seed)	FREE		
1005.10.90	Maize seed for sowing (excl. hybrid)	X		
1005.90.00	Maize (excl. seed for sowing)	X		
1006.10.10	Rice in husk for sowing	FREE		
1006.10.30	Round grain rice in husk	X		
1006.10.50	Medium grain rice in husk	X		
1006.10.71	Long grain rice in husk, length-width ratio > 2 but < 3	X		
1006.10.79	Long grain rice in husk, length-width ratio >= 3	X		
1006.20.11	Round grain husked [brown] rice, parboiled	X		
1006.20.13	Medium grain husked [brown] rice, parboiled	X		
1006.20.15	Long grain husked [brown] rice, length-width ratio > 2 but < 3, parboiled	X		
1006.20.17	Long grain husked [brown] rice, length-width ratio >= 3, parboiled	X		
1006.20.92	Round grain husked [brown] rice (excl. parboiled)	X		
1006.20.94	Medium grain husked [brown] rice (excl. parboiled)	X		
1006.20.96	Long grain husked [brown] rice, length-width ratio > 2 but < 3 (excl. parboiled)	X		
1006.20.98	Long grain husked [brown] rice, length-width ratio >= 3 (excl. parboiled)	X		
1006.30.21	Semi-milled round grain rice, parboiled	X		
1006.30.23	Semi-milled medium grain rice, parboiled	X		
1006.30.25	Semi-milled long grain rice, length-width ratio > 2 but < 3, parboiled	X		
1006.30.27	Semi-milled long grain rice, length-width ratio >= 3, parboiled	X		
1006.30.42	Semi-milled round grain rice (excl. parboiled)	X		
1006.30.44	Semi-milled medium grain rice (excl. parboiled)	X		
1006.30.46	Semi-milled long grain rice, length-width ratio > 2 but < 3 (excl. parboiled)	X		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
1006.30.48	Semi-milled long grain rice, length-width ratio ≥ 3 (excl. parboiled)	X		
1006.30.61	Wholly milled round grain rice, parboiled, whether or not polished or glazed	X		
1006.30.63	Wholly milled medium grain rice, parboiled, whether or not polished or glazed	X		
1006.30.65	Wholly milled long grain rice, length-width ratio > 2 but < 3 , parboiled, whether or not polished or glazed	X		
1006.30.67	Wholly milled long grain rice, length-width ratio ≥ 3 , parboiled, whether or not polished or glazed	X		
1006.30.92	Wholly milled round grain rice, whether or not polished or glazed (excl. parboiled)	X		
1006.30.94	Wholly milled medium grain rice, whether or not polished or glazed (excl. parboiled)	X		
1006.30.96	Wholly milled long grain rice, length-width > 2 but < 3 , whether or not polished or glazed (excl. parboiled)	X		
1006.30.98	Wholly milled long grain rice, length-width ratio ≥ 3 , whether or not polished or glazed (excl. parboiled)	X		
1006.40.00	Broken rice	X		
1007.10.10	Hybrid grain sorghum, for sowing	FREE		
1007.10.90	Grain sorghum, for sowing (excl. hybrids)	X		
1007.90.00	Grain sorghum (excl. for sowing)	X		
1008.10.00	Buckwheat	X		
1008.21.00	Millet seed for sowing (excl. grain sorghum)	X		
1008.29.00	Millet (excl. grain sorghum, and seed for sowing)	X		
1008.30.00	Canary seed	FREE		
1008.40.00	Fonio "Digitaria spp."	X		
1008.50.00	Quinoa "Chenopodium quinoa"	X		
1008.60.00	Triticale	X		
1008.90.00	Cereals (excl. wheat and meslin, rye, barley, oats, maize, rice, grain sorghum, buckwheat, millet, canary seeds, fonio, quinoa and triticale)	X		
1101.00.11	Durum wheat flour	X		
1101.00.15	Flour of common wheat and spelt	X		
1101.00.90	Meslin flour	X		
1102.20.10	Maize flour, with fat content of $\leq 1,5\%$ by weight	X		
1102.20.90	Maize flour, with fat content of $> 1,5\%$ by weight	X		
1102.90.10	Barley flour	X		
1102.90.30	Oat flour	X		
1102.90.50	Rice flour	X		
1102.90.70	Rye flour	X		
1102.90.90	Cereal flours (excl. wheat, meslin, rye, maize, rice, barley and oat)	X		
1103.11.10	Groats and meal, of durum wheat	X		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
1103.11.90	Common wheat and spelt groats and meal	X		
1103.13.10	Groats and meal of maize, "corn", with a fat content, by weight, of <= 1,5%	X		
1103.13.90	Groats and meal of maize, "corn", with a fat content, by weight, of > 1,5%	X		
1103.19.20	Groats and meal of rye or barley	X		
1103.19.40	Groats and meal of oats	X		
1103.19.50	Rice groats and meal	X		
1103.19.90	Groats and meal of cereals (excl. wheat, oats, maize, rice, rye and barley)	X		
1103.20.25	Pellets of rye or barley	X		
1103.20.30	Pellets of oats	X		
1103.20.40	Maize pellets	X		
1103.20.50	Rice pellets	X		
1103.20.60	Wheat pellets	X		
1103.20.90	Cereal pellets (excl. rye, barley, oats, maize, rice and wheat)	X		
1104.12.10	Rolled oat grains	X		
1104.12.90	Flaked oat grains	X		
1104.19.10	Rolled or flaked wheat grains	X		
1104.19.30	Rolled or flaked rye grains	X		
1104.19.50	Rolled or flaked maize grains	X		
1104.19.61	Rolled barley grains	X		
1104.19.69	Flaked barley grains	X		
1104.19.91	Flaked rice grains	X		
1104.19.99	Rolled or flaked cereal grains (excl. grains of oats, wheat, rye, maize and barley, and flaked rice)	X		
1104.22.40	Hulled, even sliced or kibbled oat grains	X		
1104.22.50	Pearled oat grains	X		
1104.22.95	Sliced, kibbled or otherwise worked oat grains (excl. rolled, flaked, hulled, pearled, and pellets and flour)	X		
1104.23.40	Hulled maize grains, even sliced or kibbled; pearled maize grains	X		
1104.23.98	Sliced, kibbled or otherwise worked maize grains (excl. rolled, flaked, hulled, pearled, and pellets and flour)	X		
1104.29.04	Hulled, even sliced or kibbled barley grains	X		
1104.29.05	Pearled barley grains	X		
1104.29.08	Sliced, kibbled or otherwise worked barley grains (excl. rolled, flaked, hulled, pearled, and pellets and flour)	X		
1104.29.17	Hulled, even sliced or kibbled cereal grains (excl. rice, oats, maize and barley)	X		
1104.29.30	Pearled cereal grains (excl. barley, oats, maize or rice)	X		
1104.29.51	Cereal grains of wheat, not otherwise worked than kibbled	X		
1104.29.55	Cereal grains of rye, not otherwise worked than kibbled	X		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
1104.29.59	Cereal grains, not otherwise worked than kibbled (other than barley, oats, maize, wheat and rye)	X		
1104.29.81	Wheat grains, sliced, kibbled or otherwise worked (excl. rolled, flaked, flour, pellets, hulled, pearled, and not otherwise worked than kibbled)	X		
1104.29.85	Rye grains, sliced, kibbled or otherwise worked (excl. rolled, flaked, flour, pellets, hulled, pearled, and not otherwise worked than kibbled)	X		
1104.29.89	Cereal grains, sliced, kibbled or otherwise worked (excl. barley, oats, maize, wheat and rye, and rolled, flaked, flour, pellets, hulled, pearled, not otherwise worked than kibbled, and semi- or wholly milled rice and broken rice)	X		
1104.30.10	Wheat germ, whole, rolled, flaked or ground	X		
1104.30.90	Cereal germ, whole, rolled, flaked or ground (excl. wheat)	X		
1105.10.00	Flour, meal and powder of potatoes	FREE		
1105.20.00	Flakes, granules and pellets of potatoes	FREE		
1106.10.00	Flour, meal and powder of peas, beans, lentils and the other dried leguminous vegetables of heading 0713	FREE		
1106.20.10	Denatured flour, meal and powder of sago or of manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with a high content of starch or inulin of heading 0714	X		
1106.20.90	Flour, meal and powder of sago and of root or tubers of manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with a high content of starch or inulin of heading 0714 (excl. denatured)	X		
1106.30.10	Flour, meal and powder of bananas	FREE		
1106.30.90	Flour, meal and powder of produce of chapter 8 "Edible fruit and nuts; peel of citrus fruits or melons" (other than bananas)	FREE		
1107.10.11	Wheat malt in flour form (excl. roasted)	142.00 GBP / tonne		
1107.10.19	Wheat malt (excl. flour and roasted)	106.00 GBP / tonne		
1107.10.91	Malt in flour form (excl. roasted and wheat)	139.00 GBP / tonne		
1107.10.99	Malt (excl. roasted, wheat and flour)	104.00 GBP / tonne		
1107.20.00	Roasted malt	121.00 GBP / tonne		
1108.11.00	Wheat starch	X		
1108.12.00	Maize starch	X		
1108.13.00	Potato starch	X		
1108.14.00	Manioc starch	X		
1108.19.10	Rice starch	X		
1108.19.90	Starch (excl. wheat, maize, potato, manioc and rice)	X		
1108.20.00	Inulin	FREE		
1109.00.00	Wheat gluten, whether or not dried	X		
1201.10.00	Soya bean seed, for sowing	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
1201.90.00	Soya beans, whether or not broken (excl. seed for sowing)	FREE		
1202.30.00	Groundnut seed, for sowing	FREE		
1202.41.00	Groundnuts, in shell (excl. seed for sowing, roasted or otherwise cooked)	FREE		
1202.42.00	Groundnuts, shelled, whether or not broken (excl. seed for sowing, roasted or otherwise cooked)	FREE		
1203.00.00	Copra	FREE		
1204.00.10	Linseed for sowing	FREE		
1204.00.90	Linseed (excl. for sowing)	FREE		
1205.10.10	Low erucic acid rape or colza seeds "yielding a fixed oil which has an erucic acid content of < 2% and yielding a solid component of glucosinolates of < 30 micromoles/g", for sowing	FREE		
1205.10.90	Low erucic rape or colza seeds "yielding a fixed oil which has an erucic acid content of < 2% and yielding a solid component of glucosinolates of < 30 micromoles/g", whether or not broken (excl. for sowing)	FREE		
1205.90.00	High erucic rape or colza seeds "yielding a fixed oil which has an erucic acid content of >= 2% and yielding a solid component of glucosinolates of >= 30 micromoles/g", whether or not broken	FREE		
1206.00.10	Sunflower seeds for sowing	FREE		
1206.00.91	Sunflower seeds, whether or not broken, shelled or in grey and white striped shell (excl. for sowing)	FREE		
1206.00.99	Sunflower seeds, whether or not broken (excl. for sowing, shelled and in grey and white striped shell)	FREE		
1207.10.00	Palm nuts and kernels	FREE		
1207.21.00	Cotton seeds for sowing	FREE		
1207.29.00	Cotton seeds (excl. for sowing)	FREE		
1207.30.00	Castor oil seeds	FREE		
1207.40.10	Sesamum seeds for sowing	FREE		
1207.40.90	Sesamum seeds, whether or not broken (excl. for sowing)	FREE		
1207.50.10	Mustard seeds for sowing	FREE		
1207.50.90	Mustard seeds, whether or not broken (excl. for sowing)	FREE		
1207.60.00	Safflower "Carthamus tinctorius" seeds	FREE		
1207.70.00	Melon seeds	FREE		
1207.91.10	Poppy seeds for sowing	FREE		
1207.91.90	Poppy seeds, whether or not broken (excl. for sowing)	FREE		
1207.99.20	Oil seeds and oleaginous fruits, for sowing (excl. edible nuts, olives, soya beans, groundnuts, copra, linseed, rape or colza seeds, sunflower seeds, palm nuts and kernels, cotton, castor oil, sesamum, mustard, safflower, melon and poppy seeds)	FREE		
1207.99.91	Hemp seeds, whether or not broken (excl. for sowing)	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
1207.99.96	Oil seeds and oleaginous fruits, whether or not broken (excl. for sowing and edible nuts, olives, soya beans, groundnuts, copra, linseed, rape or colza seeds, sunflower seeds, palm nuts and kernels, cotton, castor oil, sesamum, mustard, safflower, melon, poppy and hemp seeds)	FREE		
1208.10.00	Soya bean flour and meal	FREE		
1208.90.00	Flours and meal of oil seeds or oleaginous fruit (excl. soya and mustard)	FREE		
1209.10.00	Sugar beet seed, for sowing	FREE		
1209.21.00	Alfalfa seed for sowing	FREE		
1209.22.10	Red clover "Trifolium pratense L." seed for sowing	FREE		
1209.22.80	Clover "Trifolium spp." seed for sowing (excl. red clover [Trifolium pratense L.]	FREE		
1209.23.11	Meadow fescue seed for sowing	FREE		
1209.23.15	Red fescue seed "Festuca rubra L." for sowing	FREE		
1209.23.80	Fescue seed, for sowing (excl. meadow fescue "Festuca pratensis Huds" seed and red fescue "Festuca rubra L." seed)	FREE		
1209.24.00	Kentucky blue grass "Poa pratensis L." seed for sowing	FREE		
1209.25.10	Italian ryegrass, incl. westerwolds "Lolium multiflorum L.", seed for sowing	FREE		
1209.25.90	Perennial ryegrass "Lolium perenne L.", seed for sowing	FREE		
1209.29.45	Timothy grass seed, vetch seed, seeds of the genus Poa palustris L. and Poa trivialis L., seeds of cocksfoot grass "Dactylis glomerata L.", and seeds of bent grass "Agrostis", for sowing	FREE		
1209.29.50	Lupine seed for sowing	FREE		
1209.29.60	Fodder beet seed "Beta vulgaris var. alba", for sowing	FREE		
1209.29.80	Seeds of forage plants, for sowing (excl. cereals and fodder beet seed "Beta vulgaris var. alba", sugar beet seed, lucerne seed, clover "Trifolium spp." seed, fesque seed, Kentucky blue grass "Poa pratensis L." seed, ryegrass "Lolium multiflorum lam., Lolium perenne L." seed, Timothy grass seed, vetch seed, seeds of the genus Poa palustris L and Poa trivialis L., cocksfoot grass "Dactylis glomerata L." seed, bent grass "Agrostis" seed and lupine seed)	FREE		
1209.30.00	Seeds of herbaceous plants cultivated mainly for flowers, for sowing	FREE		
1209.91.30	Salad beet seed or beetroot seed "Beta vulgaris var. conditiva", for sowing	FREE		
1209.91.80	Vegetable seeds for sowing (excl. salad beet or beetroot "Beta vulgaris var. conditiva")	FREE		
1209.99.10	Forest-tree seed for sowing	FREE		
1209.99.91	Seeds of non-herbaceous plants cultivated mainly for flowers, for sowing	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
1209.99.99	Seeds, fruit and spores, for sowing (excl. leguminous vegetables and sweetcorn, coffee, tea, maté and spices, cereals, oil seeds and oleaginous fruits, beets, forage plants, vegetable seeds, forest-tree seeds and seeds of plants cultivated mainly for flowers or used primarily in perfumery, medicaments or for insecticidal, fungicidal or similar purposes)	FREE		
1210.10.00	Hop cones, fresh or dried (excl. ground, powdered or in the form of pellets)	FREE		
1210.20.10	Hop cones, ground, powdered or in the form of pellets, with higher lupulin content; lupulin	FREE		
1210.20.90	Hop cones, ground powdered or in the form of pellets (excl. with higher lupulin content)	FREE		
1211.20.00	Ginseng roots, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered	FREE		
1211.30.00	Coca leaf, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered	FREE		
1211.40.00	Poppy straw, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered	FREE		
1211.50.00	Ephedra plants and parts thereof, incl. seeds and fruits, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered	FREE		
1211.90.30	Tonquin beans, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered	FREE		
1211.90.86	Plants and parts of plants, incl. seeds and fruits, 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 (excl. ginseng roots, coca leaf, poppy straw, ephedra and tonquin beans)	FREE		
1212.21.00	Seaweeds and other algae, fresh, chilled, frozen or dried, whether or not ground, fit for human consumption	FREE		
1212.29.00	Seaweeds and other algae, fresh, chilled, frozen or dried, whether or not ground, unfit for human consumption	FREE		
1212.91.20	Sugar beet, dried, whether or not ground	X		
1212.91.80	Sugar beet, fresh, chilled or frozen	X		
1212.92.00	Locust beans "carob", fresh, chilled, frozen or dried, whether or not ground	FREE		
1212.93.00	Sugar cane, fresh, chilled, frozen or dried, whether or not ground	X		
1212.94.00	Chicory roots, fresh, chilled, frozen or dried, whether or not ground	FREE		
1212.99.41	Locust bean seed, fresh or dried (excl. decorticated, crushed or ground)	FREE		
1212.99.49	Locust bean seed, decorticated, crushed or ground, fresh or dried	FREE		
1212.99.95	Fruit stones and kernels and other vegetable products, of a kind used primarily for human consumption, n.e.s.	FREE		
1213.00.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	FREE		
1214.10.00	Alfalfa meal and pellets	FREE		
1214.90.10	Swedes, mangolds, fodder roots	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
1214.90.90	Hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products (excl. swedes, mangolds and other fodder roots and lucerne meal)	FREE		
1301.20.00	Natural gum Arabic	FREE		
1301.90.00	Lac; natural gums, resins, gum-resins, balsams and other natural oleoresins (excl. gum Arabic)	FREE		
1302.11.00	Opium	FREE		
1302.12.00	Extracts of liquorice (excl. that with a sucrose content by weight of > 10% or in the form of confectionery)	FREE		
1302.13.00	Extracts of hops	FREE		
1302.14.00	Saps and extracts of ephedra	FREE		
1302.19.05	Vanilla oleoresin	FREE		
1302.19.70	Vegetable saps and extracts (excl. opium, liquorice, hops, vanilla oleoresin and genus Ephedra)	FREE		
1302.20.10	Dry pectic substances, pectinates and pectates in powder form	FREE	-	
1302.20.90	Liquid pectic substances, pectinates and pectates	FREE	-	
1302.31.00	Agar-agar, whether or not modified	FREE		
1302.32.10	Mucilages and thickeners of locust beans or bean seeds, whether or not modified	FREE		
1302.32.90	Mucilages and thickeners of guar seeds, whether or not modified	FREE		
1302.39.00	Mucilages and thickeners derived from vegetable products, whether or not modified (excl. from locust beans, locust bean seeds, guar seeds and agar-agar)	FREE		
1401.10.00	Bamboos	FREE		
1401.20.00	Rattans	FREE		
1401.90.00	Reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, lime bark and other vegetable materials of a kind used primarily for plaiting (excl. bamboos and rattans)	FREE		
1404.20.00	Cotton linters	FREE		
1404.90.00	Vegetable products n.e.s	FREE		
1501.10.10	Lard, rendered or otherwise extracted, for industrial uses (excl. for the manufacture of foodstuffs, lard stearin and lard oil)	FREE		
1501.10.90	Lard, rendered or otherwise extracted (excl. for technical/industrial uses, and lard stearin and lard oil)	X		
1501.20.10	Pig fat, rendered or otherwise extracted, for industrial uses (excl. for the manufacture of foodstuffs, and lard)	FREE		
1501.20.90	Pig fat, rendered or otherwise extracted (excl. for technical/industrial uses, and lard)	X		
1501.90.00	Poultry fat, rendered or otherwise extracted	FREE		
1502.10.10	Tallow of bovine animals, sheep or goats, for industrial uses (excl. for manufacture of foodstuffs, and oil and oleostearin)	FREE		
1502.10.90	Tallow of bovine animals, sheep or goats (excl. for technical/industrial uses, and oil and oleostearin)	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
1502.90.10	Fats of bovine animals, sheep or goats, for industrial uses (excl. for manufacture of foodstuffs, and tallow, oleostearin and oleo-oil)	FREE		
1502.90.90	Fats of bovine animals, sheep or goats (excl. for technical/industrial uses, and tallow, oleostearin and oleo-oil)	FREE		
1503.00.11	Lard stearin and oleostearin for industrial uses (excl. emulsified, mixed or otherwise prepared)	FREE		
1503.00.19	Lard stearin and oleostearin (excl. for industrial uses and emulsified, mixed or otherwise prepared)	FREE		
1503.00.30	Tallow oil for industrial uses (excl. for production of foodstuffs and emulsified, mixed or otherwise prepared)	FREE		
1503.00.90	Tallow oil, oleo-oil and lard oil (excl. emulsified, mixed or otherwise prepared, and tallow oil for industrial uses)	FREE		
1504.10.10	Fish-liver oils and their fractions with vitamin A content of <= 2.500 international units per g, whether or not refined (excl. chemically modified)	FREE		
1504.10.91	Fish-liver oils and their fractions, of halibut, whether or not refined, but not chemically modified (excl. fish-liver oils with vitamin A content <= 2.500 international units per g)	FREE		
1504.10.99	Fish-liver oils and their fractions, whether or not refined but not chemically modified (excl. fish-liver oils with vitamin A content <= 2.500 international units per g, and of halibut)	FREE		
1504.20.10	Solid fractions of fish fats and oils, whether or not refined (excl. chemically modified and liver oils)	FREE		
1504.20.90	Fish fats and oils and liquid fractions, whether or not refined (excl. chemically modified and liver oils)	FREE		
1504.30.10	Solid marine mammal fat and oil fractions, whether or not refined (excl. chemically modified)	FREE		
1504.30.90	Marine mammal fats, oils and their liquid fractions, whether or not refined (excl. chemically modified)	FREE		
1505.00.10	Crude wool grease	FREE		
1505.00.90	Wool grease and fatty substances derived therefrom, incl. lanolin (excl. crude wool grease)	FREE		
1506.00.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified (excl. pig fat, poultry fat, fats of bovine animals, sheep and goats, fats of fish and other marine animals, lard stearin, lard oil, oleostearin, oleo-oil, tallow oil, wool grease and fatty substances derived therefrom)	FREE		
1507.10.10	Crude soya-bean oil, whether or not degummed, for technical or industrial uses (excl. for production of foodstuffs)	FREE		
1507.10.90	Crude soya-bean oil, whether or not degummed (excl. for technical or industrial uses)	FREE		
1507.90.10	Soya-bean oil and its fractions, whether or not refined, for technical or industrial uses (excl. chemically modified, crude, and for production of foodstuffs)	FREE		
1507.90.90	Soya-bean oil and its fractions, whether or not refined (excl. for technical or industrial uses, chemically modified, and crude)	FREE		
1508.10.10	Crude groundnut oil for technical or industrial uses (excl. for production of foodstuffs)	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
1508.10.90	Crude groundnut oil (excl. for technical or industrial uses)	FREE		
1508.90.10	Groundnut oil and its fractions, whether or not refined, for industrial uses (excl. chemically modified, crude, and for production of foodstuffs)	FREE		
1508.90.90	Groundnut oil and its fractions, whether or not refined (excl. chemically modified, crude, and for technical or industrial uses)	FREE		
1509.10.10	Virgin lampante olive oil obtained from the fruit of the olive tree solely by mechanical or other physical means under conditions that do not lead to deterioration of the oil	92.00 GBP / 100 kg		
1509.10.20	Extra virgin olive oil obtained from the fruit of the olive tree solely by mechanical or other physical means under conditions that do not lead to deterioration of the oil, untreated (excl. lampante oil)	93.00 GBP / 100 kg	TRQ-11	
1509.10.80	Virgin olive oil obtained from the fruit of the olive tree solely by mechanical or other physical means under conditions that do not lead to deterioration of the oil, untreated (excl. lampante oil and extra virgin oil)	93.00 GBP / 100 kg	TRQ-11	
1509.90.00	Olive oil and fractions obtained from the fruit of the olive tree solely by mechanical or other physical means under conditions that do not lead to deterioration of the oil (excl. virgin and chemically modified)	107.00 GBP / 100 kg		
1510.00.10	Crude olive oils and blends, incl. blends with those of heading 1509	83.00 GBP / 100 kg		
1510.00.90	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, incl. blends of these oils or fractions with oils or fractions of heading 1509 (excl. crude)	127.00 GBP / 100 kg		
1511.10.10	Crude palm oil, for technical or industrial uses (excl. for manufacture of foodstuffs)	FREE		
1511.10.90	Crude palm oil (excl. for technical or industrial uses)	FREE		
1511.90.11	Solid palm oil fractions, whether or not refined, but not chemically modified, in packings of <= 1 kg	FREE		
1511.90.19	Solid palm oil fractions, whether or not refined, but not chemically modified, in packings of > 1 kg or put up otherwise	FREE		
1511.90.91	Palm oil and its liquid fractions, whether or not refined, but not chemically modified, for industrial uses (excl. for production of foodstuffs and crude)	FREE		
1511.90.99	Palm oil and its liquid fractions, whether or not refined, but not chemically modified (excl. for industrial uses and crude)	FREE		
1512.11.10	Crude sunflower-seed or safflower oil, for technical or industrial uses (excl. for manufacture of foodstuffs)	FREE		
1512.11.91	Crude sunflower-seed oil (excl. for technical or industrial uses)	FREE		
1512.11.99	Crude safflower oil (excl. for technical or industrial uses)	FREE		
1512.19.10	Sunflower-seed or safflower oil and their fractions, whether or not refined, but not chemically modified, for technical or industrial uses (excl. crude and for manufacture of foodstuffs)	FREE		
1512.19.90	Sunflower-seed or safflower oil and their fractions, whether or not refined, but not chemically modified (excl. for technical or industrial uses and crude)	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
1512.21.10	Crude cotton-seed oil, for technical or industrial uses (excl. for manufacture of foodstuffs)	FREE		
1512.21.90	Crude cotton-seed oil (excl. for technical or industrial uses)	FREE		
1512.29.10	Cotton-seed oil and its fractions, whether or not refined, but not chemically modified, for technical or industrial uses (excl. crude and for manufacture of foodstuffs)	FREE		
1512.29.90	Cotton-seed oil and its fractions, whether or not refined, but not chemically modified (excl. for technical or industrial uses and crude)	FREE		
1513.11.10	Crude coconut oil, for technical or industrial uses (excl. for manufacture of foodstuffs)	FREE		
1513.11.91	Crude coconut oil, in immediate packings of <= 1 kg (excl. for technical or industrial uses)	FREE		
1513.11.99	Crude coconut oil, in immediate packings of > 1 kg or put up otherwise (excl. for technical or industrial uses)	FREE		
1513.19.11	Solid coconut oil fractions, whether or not refined, but not chemically modified, in immediate packings of <= 1 kg	FREE		
1513.19.19	Solid coconut oil fractions, whether or not refined, but not chemically modified, in immediate packings of > 1 kg or put up otherwise	FREE		
1513.19.30	Coconut oil and its liquid fractions, whether or not refined, but not chemically modified, for technical or industrial uses (excl. for manufacture of foodstuffs and crude)	FREE		
1513.19.91	Coconut oil and its liquid fractions, whether or not refined, but not chemically modified, in immediate packings of <= 1 kg (excl. for technical or industrial uses and crude)	FREE		
1513.19.99	Coconut oil and its liquid fractions, whether or not refined, but not chemically modified, in immediate packings of > 1 kg or put up otherwise (excl. for technical or industrial uses and crude)	FREE		
1513.21.10	Crude palm kernel and babassu oil, for technical or industrial uses (excl. for manufacture of foodstuffs)	FREE		
1513.21.30	Crude palm kernel and babassu oil, in immediate packings of <= 1 kg (excl. for technical or industrial uses)	FREE		
1513.21.90	Raw palm kernel oil and babassu oil in immediate packings of a net content of > 1 kg or put up otherwise (excl. oils for technical or industrial uses)	FREE		
1513.29.11	Solid palm kernel and babassu oil fractions, whether or not refined, but not chemically modified, in immediate packings of <= 1 kg	FREE		
1513.29.19	Solid palm kernel and babassu oil fractions, whether or not refined, but not chemically modified, in immediate packings of > 1 kg or put up otherwise	FREE		
1513.29.30	Palm kernel and babassu oil and their liquid fractions, whether or not refined, but not chemically modified, for technical or industrial uses (excl. for manufacture of foodstuffs and crude)	FREE		
1513.29.50	Palm kernel and babassu oil and their liquid fractions, whether or not refined, but not chemically modified, in immediate packings of <= 1 kg (excl. for technical or industrial uses and crude)	FREE		
1513.29.90	Palm kernel and babassu oil and their liquid fractions, whether or not refined, but not chemically modified, in immediate packings of > 1 kg or put up otherwise (excl. for technical or industrial uses and crude)	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
1514.11.10	Low erucic acid rape or colza oil "fixed oil which has an erucic acid content of < 2%", crude, for technical or industrial uses (excl. for manufacture of foodstuffs for human consumption)	FREE		
1514.11.90	Low erucic acid rape or colza oil "fixed oil which has an erucic acid content of < 2%", crude (excl. for technical or industrial uses)	FREE		
1514.19.10	Low erucic acid rape or colza oil "fixed oil which has an erucic acid content of < 2%" and its fractions, whether or not refined, but not chemically modified, for technical or industrial uses (excl. for manufacture of foodstuffs for human consumption and crude)	FREE		
1514.19.90	Low erucic acid rape or colza oil "fixed oil which has an erucic acid content of < 2%" and its fractions, whether or not refined, but not chemically modified (excl. for technical or industrial uses and crude)	FREE		
1514.91.10	High erucic acid rape or colza oil "fixed oil which has an erucic acid content of >= 2%", and mustard oil, crude, for technical or industrial uses (excl. for manufacture of foodstuffs for human consumption)	FREE		
1514.91.90	High erucic acid rape or colza oil "fixed oil which has an erucic acid content of >= 2%", and mustard oil, crude (excl. for technical or industrial uses)	FREE		
1514.99.10	High erucic acid rape or colza oil "fixed oil which has an erucic acid content of >= 2%", and mustard oil, and fractions thereof, whether or not refined, but not chemically modified, for technical or industrial uses (excl. for manufacture of foodstuffs for human consumption and crude)	FREE		
1514.99.90	High erucic acid rape or colza oil "fixed oil which has an erucic acid content of >= 2%", and mustard oil, and fractions thereof, whether or not refined, but not chemically modified (excl. for technical or industrial uses and crude)	FREE		
1515.11.00	Crude linseed oil	FREE		
1515.19.10	Linseed oil and fractions thereof, whether or not refined, but not chemically modified, for technical or industrial uses (excl. crude and for manufacture of foodstuffs)	FREE		
1515.19.90	Linseed oil and fractions thereof, whether or not refined, but not chemically modified (excl. for technical or industrial uses and crude)	FREE		
1515.21.10	Crude maize oil, for technical or industrial uses (excl. for manufacture of foodstuffs)	FREE		
1515.21.90	Crude maize oil (excl. for technical or industrial uses)	FREE		
1515.29.10	Maize oil and fractions thereof, whether or not refined, but not chemically modified, for industrial uses (excl. crude and for manufacture of foodstuffs)	FREE		
1515.29.90	Maize oil and fractions thereof, whether or not refined, but not chemically modified (excl. for industrial uses and crude)	FREE		
1515.30.10	Castor oil and fractions thereof, whether or not refined, but not chemically modified, for production of aminoundecanoic acid for manufacture of synthetic textile fibres or artificial plastic materials	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
1515.30.90	Castor oil and fractions thereof, whether or not refined, but not chemically modified (excl. for production of aminoundecanoic acid for manufacture of synthetic textile fibres or artificial plastic materials)	FREE		
1515.50.11	Crude sesame oil, for technical or industrial uses (excl. for manufacture of foodstuffs)	FREE		
1515.50.19	Crude sesame oil (excl. for technical or industrial uses)	FREE		
1515.50.91	Sesame oil and its fractions, whether or not refined, but not chemically modified, for technical or industrial uses (excl. crude)	FREE		
1515.50.99	Sesame oil and its fractions, whether or not refined, but not chemically modified (excl. for technical or industrial uses and crude)	FREE		
1515.90.11	Tung, jojoba and oiticica oils, myrtle and Japan wax and their fractions, whether or not refined, but not chemically modified	FREE		
1515.90.21	Crude tobacco-seed oil, for technical or industrial uses (excl. for manufacture of foodstuffs)	FREE		
1515.90.29	Crude tobacco-seed oil (excl. for technical or industrial uses)	FREE		
1515.90.31	Tobacco-seed oil and its fractions, whether or not refined, but not chemically modified, for technical or industrial uses (excl. for manufacture of foodstuffs and crude)	FREE		
1515.90.39	Tobacco-seed oil and its fractions, whether or not refined, but not chemically modified (excl. for technical or industrial uses and crude)	FREE		
1515.90.40	Crude fixed vegetable fats and oils and their fractions, for technical or industrial uses (excl. for production of foodstuffs, soya-bean, groundnut, olive, palm, sunflower-seed, safflower, cotton-seed, coconut, palm kernel, babassu, rape, colza and mustard, linseed, maize, castor, tung, sesame, jojoba, oiticica, myrtle, Japan wax and tobacco-seed oil)	FREE		
1515.90.51	Solid crude fixed vegetable fats and oils, in immediate packings of ≤ 1 kg (excl. for technical or industrial uses and soya-bean, groundnut, olive, palm, sunflower-seed, safflower, cotton-seed, coconut, palm kernel, babassu, rape, colza and mustard, linseed, maize, castor, tung, sesame, jojoba, oiticica, myrtle, Japan wax and tobacco-seed oil)	FREE		
1515.90.59	Crude fixed vegetable fats and oils, in immediate packings of a content of > 1 kg, or crude, liquid (excl. those for technical or industrial uses; soya-bean, peanut, olive, palm, sunflower, safflower, cotton-seed, coconut, palm kernel, babassu, rubsen, mustard seed, linseed, maize germ, castor, tung, sesame, jojoba or oiticica oil; myrtle wax, japan wax and tobacco seed oil)	FREE		
1515.90.60	Vegetable fats and oils and their fractions, whether or not refined (excl. chemically modified) for technical or industrial uses (excl. for the manufacture of foodstuffs; crude fats and oils; soya-bean, peanut, olive, palm, sunflower, safflower, cotton-seed, coconut, palm kernel, babassu, rubsen, mustard seed, linseed, maize germ, castor, tung, sesame, jojoba or oiticica oil; myrtle wax, japan wax and tobacco seed oil)	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
1515.90.91	Solid fixed vegetable fats and oils and their fractions, whether or not refined, but not chemically modified, in immediate packings of <= 1 kg, n.e.s. (excl. for technical or industrial uses and crude fats and oils)	FREE		
1515.90.99	Solid fixed vegetable fats and oils and their fractions, whether or not refined, but not chemically modified, in immediate packings of > 1 kg, or liquid, n.e.s. (excl. for technical or industrial uses and crude fats and oils)	FREE		
1516.10.10	Animal fats, oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, in immediate packings of <= 1 kg	FREE		
1516.10.90	Animal fats, oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, in immediate packings of > 1 kg or put up otherwise	FREE		
1516.20.10	Hydrogenated castor oil, so called "opal wax"	FREE		
1516.20.91	Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, in immediate packings of <= 1 kg (excl. hydrogenated castor oil "opal wax" and further prepared)	FREE		
1516.20.95	Rapeseed, colza, linseed, sunflower-seed, illipe, karite, makore, touloucouna or babassu oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, for technical or industrial uses, in immediate packings with a net content of > 1 kg or otherwise prepared (excl. for the manufacture of foodstuffs for human consumption)	FREE		
1516.20.96	Groundnut, cotton-seed, soya-bean or sunflower-seed oil and their fractions (excl. those of subheading 1516.20.95); other oils and their fractions containing < 50% by weight of free fatty acids, in immediate packings with a net content of > 1 kg or otherwise prepared (excl. palm kernel, illipe, coconut "copra", rapeseed or copaiba oils, and oils of subheading 1516.20.95)	FREE		
1516.20.98	Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, in immediate packings of > 1 kg or in another form (excl. fats and oils and their fractions, further prepared, hydrogenated castor oil and subheading 1516.20.95 and 1516.20.96)	FREE		
1517.10.10	Margarine containing > 10% but <= 15% milkfats (excl. liquid)	0.00% + 23.00 GBP / 100 kg		
1517.10.90	Margarine containing <= 10% milkfats (excl. liquid)	FREE		
1517.90.10	Edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils, with a milkfat content, by weight, of > 10% and <= 15% (excl. fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, mixtures of olive oils, olive oil fractions and fixed margarine)	0.00% + 23.00 GBP / 100 kg		
1517.90.91	Edible fixed vegetable oils, fluid, mixed, containing <= 10% milkfats (excl. oils, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, and mixtures of olive oils)	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
1517.90.93	Edible mixtures or preparations for mould-release preparations, containing <= 10% milkfats	FREE		
1517.90.99	Edible mixtures or preparations of animal or vegetable fats or oils and edible fractions of different fats or oils, containing <= 10% milkfats (excl. fixed vegetable oils, fluid, mixed, edible mixtures or preparations for mould-release preparations, and solid margarine)	FREE		
1518.00.10	Linnoxyn	FREE		
1518.00.31	Crude fixed vegetable oils, fluid, mixed, inedible, n.e.s., for technical or industrial uses (excl. for production of foodstuffs)	FREE		
1518.00.39	Fixed vegetable oils, fluid, mixed, inedible, n.e.s., for technical or industrial uses (excl. crude oils and for production of foodstuffs)	FREE		
1518.00.91	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified (excl. those of heading 1516 and linnoxyn [oxidised linseed oil])	FREE		
1518.00.95	Inedible mixtures or preparations "yellow grease" of animal or of animal and vegetable fats and oils and their fractions	FREE		
1518.00.99	Mixtures and preparations of animal or vegetable fats and oils and of fractions of various fats and oils, inedible, n.e.s., in chapter 15	FREE		
1520.00.00	Glycerol, crude; glycerol waters and glycerol lyes	FREE		
1521.10.00	Vegetable waxes, whether or not refined or coloured (excl. triglycerides)	FREE		
1521.90.10	Spermaceti, whether or not refined or coloured	FREE		
1521.90.91	Beeswax and other insect waxes, crude	FREE		
1521.90.99	Beeswax and other insect waxes, whether or not refined or coloured (excl. crude)	FREE		
1522.00.10	Degras	FREE		
1522.00.31	Soapstocks containing oil with characteristics of olive oil	X		
1522.00.39	Residues from treatment of fatty substances containing oil with characteristics of olive oil (excl. soapstocks)	X		
1522.00.91	Oil foots and dregs; soapstocks (excl. those containing oil with characteristics of olive oil)	FREE		
1522.00.99	Residues from treatment of fatty substances or animal and vegetable waxes (excl. those containing oil with characteristics of olive oil, oil foots and dregs and soapstocks)	FREE		
1601.00.10	Liver sausages and similar products and food preparations based thereon	FREE		
1601.00.91	Uncooked sausages, dry or for spreading, of meat, offal or blood (excl. liver)	X		
1601.00.99	Sausages and similar products of meat, offal or blood and food preparations based thereon (excl. liver sausages and uncooked sausages)	X		
1602.10.00	Homogenised prepared meat, offal or blood, put up for retail sale as infant food or for dietetic purposes, in containers of <= 250 g	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
1602.20.10	Preparations of goose or duck liver (excl. sausages and similar products and finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g)	FREE		
1602.20.90	Preparations of liver (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g and goose or duck liver)	FREE		
1602.31.11	Preparations containing exclusively uncooked turkey meat (excl. sausages and similar products)	FREE		
1602.31.19	Meat or offal of turkeys "poultry", prepared or preserved, containing >= 57% by weight of meat or offal of poultry (excl. containing exclusively uncooked turkey meat, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts)	FREE		
1602.31.80	Meat or offal of domestic turkeys, prepared or preserved, containing < 57% by weight "excl. bones" of meat or offal of poultry (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts)	FREE		
1602.32.11	Uncooked, prepared or preserved meat or meat offal of fowls of the species Gallus domesticus containing >= 57% meat or offal of poultry (excl. sausages and similar products, and preparations of liver)	X		
1602.32.19	Cooked, prepared or preserved meat or meat offal of fowls of the species Gallus domesticus containing >= 57% meat or offal of poultry (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts)	FREE		
1602.32.30	Prepared or preserved meat or meat offal of fowls of the species Gallus domesticus containing >= 25% but < 57% of poultry meat or offal (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts)	FREE		
1602.32.90	Prepared or preserved meat or meat offal of fowls of the species Gallus domesticus (excl. that containing >= 25% meat or offal of poultry, meat or offal of turkeys or guinea fowl, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices)	FREE		
1602.39.21	Uncooked, prepared or preserved meat or meat offal of ducks, geese and guinea fowl of the species domesticus, containing >= 57% meat or offal of poultry (excl. sausages and similar products, and preparations of liver)	X		
1602.39.29	Cooked, prepared or preserved meat or meat offal of ducks, geese and guinea fowl of the species domesticus, containing >= 57% meat or offal of poultry (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts)	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
1602.39.85	Prepared or preserved meat or meat offal of domestic ducks, geese and guinea fowls, containing < 57% by weight "excl. bones" meat or offal of poultry (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts)	FREE		
1602.41.10	Hams and cuts thereof, of domestic swine, prepared or preserved	X		
1602.41.90	Prepared or preserved hams and cuts thereof, of swine (excl. domestic)	FREE		
1602.42.10	Prepared or preserved shoulders and cuts thereof, of domestic swine	X		
1602.42.90	Prepared or preserved shoulders and cuts thereof, of swine (excl. domestic)	FREE		
1602.49.11	Prepared or preserved domestic swine loins and parts thereof, incl. mixtures of loins or hams (excl. collars)	X		
1602.49.13	Prepared or preserved domestic swine collars and parts thereof, incl. mixtures of collars and shoulders	X		
1602.49.15	Prepared or preserved mixtures of domestic swine hams, shoulders, loins, collars and parts thereof (excl. mixtures of only loins and hams or only collars and shoulders)	X		
1602.49.19	Meat or offal, incl. mixtures, of domestic swine, prepared or preserved, containing, by weight, >= 80% of meat or offal of any kind, incl. pork fat and fats of any kind or origin (excl. hams, shoulders, loins, collars and parts thereof, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of livers and meat extracts)	X		
1602.49.30	Prepared or preserved meat, offal and mixtures, of domestic swine, containing >= 40% but < 80% meat or offal of any kind and fats of any kind (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts)	X		
1602.49.50	Prepared or preserved meat, offal and mixtures of domestic swine containing < 40% meat or offal of any kind and fats of any kind (excl. sausages and similar products, homogenised preparations for put up retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices)	X		
1602.49.90	Prepared or preserved meat, offal and mixtures of swine (excl. domestic, hams, shoulders and parts thereof, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices)	FREE		
1602.50.10	Prepared or preserved meat or offal of bovine animals, uncooked, incl. mixtures of cooked meat or offal and uncooked meat or offal (excl. sausages and similar products, and preparations of liver)	X		
1602.50.31	Corned beef, in airtight containers	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
1602.50.95	Meat or offal of bovine animals, prepared or preserved, cooked (excl. corned beef in airtight containers, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices)	FREE		
1602.90.10	Preparations of blood of any animal (excl. sausages and similar products)	FREE		
1602.90.31	Prepared or preserved meat or meat offal of game or rabbits (excl. of wild pigs, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices)	FREE		
1602.90.51	Prepared or preserved meat or meat offal containing meat or offal of domestic swine (excl. of poultry, bovine animals, reindeer, game or rabbits, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts)	X		
1602.90.61	Prepared or preserved meat or meat offal, uncooked, containing meat or offal of bovines, incl. mixtures of cooked or uncooked meat and cooked or uncooked offal (excl. of poultry, domestic swine, reindeer, game or rabbits, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, and preparations of liver)	X		
1602.90.69	Prepared or preserved meat or meat offal, cooked, containing meat or offal of bovine animals (excl. of poultry, domestic swine, game or rabbits, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices)	FREE		
1602.90.91	Prepared or preserved meat or offal of sheep (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes in containers of a net weight of <= 250 g, preparations of liver, meat extracts, juices, and containing meat or offal of bovines or domestic swine)	FREE		
1602.90.95	Prepared or preserved meat or offal of goats (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes in containers of a net weight of <= 250 g, preparations of liver, meat extracts, juices, and containing meat or offal of bovines or domestic swine)	FREE		
1602.90.99	Prepared or preserved meat or meat offal (excl. of poultry, swine, bovine animals, game or rabbits, sheep or goats, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes in containers of a net weight of <= 250 g, preparations of liver, meat extracts, juices, and containing meat or offal of bovines or domestic swine)	FREE		
1603.00.10	Extracts and juices of meat, fish, crustaceans, molluscs and other aquatic invertebrates, in immediate packings of <= 1 kg	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
1603.00.80	Extracts and juices of meat, fish, crustaceans, molluscs and other aquatic invertebrates, in immediate packings of > 1 kg or put up otherwise	FREE		
1604.11.00	Prepared or preserved salmon, whole or in pieces (excl. minced)	FREE		
1604.12.10	Fillets of herring, raw, merely coated with butter or breadcrumbs, whether or not pre-fried in oil, frozen	FREE		
1604.12.91	Herrings, prepared or preserved, whole or in pieces, in airtight containers (excl. minced herrings and herring fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen)	FREE		
1604.12.99	Herrings, prepared or preserved, whole or in pieces (excl. minced herrings and herring fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen and in airtight containers)	FREE		
1604.13.11	Sardines, prepared or preserved, whole or in pieces, in olive oil (excl. minced sardines)	FREE		
1604.13.19	Sardines, prepared or preserved, whole or in pieces (excl. minced sardines and sardines in olive oil)	FREE		
1604.13.90	Prepared or preserved sardinella, brisling or sprats, whole or in pieces (excl. minced)	FREE		
1604.14.21	Prepared or preserved skipjack, whole or in pieces, in vegetable oil (excl. minced)	FREE		
1604.14.26	Fillets known as "loins" of skipjack, prepared or preserved, whole or in pieces (excl. such products in vegetable oil or minced)	FREE		
1604.14.28	Prepared or preserved skipjack, whole or in pieces (excl. minced, fillets known as "loins" and such products in vegetable oil)	FREE		
1604.14.31	Prepared or preserved Yellowfin tuna "Thunnus albacares", whole or in pieces, in vegetable oil (excl. minced)	FREE		
1604.14.36	Fillets known as "loins" of Yellowfin tuna "Thunnus albacares", prepared or preserved, whole or in pieces (excl. such products in vegetable oil or minced)	FREE		
1604.14.38	Prepared or preserved Yellowfin tuna "Thunnus albacares", whole or in pieces (excl. minced, fillets known as "loins" and such products in vegetable oil)	FREE		
1604.14.41	Prepared or preserved tunas, whole or in pieces, in vegetable oil (excl. minced, skipjack and Yellowfin tuna "Thunnus albacares")	FREE		
1604.14.46	Fillets known as "loins" of tuna, prepared or preserved, whole or in pieces (excl. such products in vegetable oil or minced, skipjack and Yellowfin tuna "Thunnus albacares")	FREE		
1604.14.48	Prepared or preserved tuna, whole or in pieces (excl. minced, fillets known as "loins" and such products in vegetable oil, skipjack and Yellowfin tuna "Thunnus albacares")	FREE		
1604.14.90	Prepared or preserved bonito "sarda spp.", whole or in pieces (excl. minced)	FREE		
1604.15.11	Fillets of mackerel of the species <i>Scomber scombrus</i> and <i>Scomber japonicus</i> , prepared or preserved	FREE		
1604.15.19	Mackerel of the species <i>Scomber scombrus</i> and <i>Scomber japonicus</i> , prepared or preserved, whole or in pieces (excl. minced mackerel and fillets of mackerel)	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
1604.15.90	Prepared or preserved mackerel of species <i>Scomber australasicus</i> , whole or in pieces (excl. minced)	FREE		
1604.16.00	Prepared or preserved anchovies, whole or in pieces (excl. minced)	FREE		
1604.17.00	Prepared or preserved eels, whole or in pieces (excl. minced)	FREE		
1604.18.00	Prepared or preserved shark fins, whole or in pieces (excl. minced)	FREE		
1604.19.10	Prepared or preserved salmonidae, whole or in pieces (excl. salmon and minced)	FREE		
1604.19.31	Fillets known as "loins" of fish of the genus "Euthynnus" prepared or preserved (excl. of skipjack [<i>Euthynnus Katsuwonus pelamis</i>])	FREE		
1604.19.39	Prepared or preserved fish of the genus "Euthynnus", whole or in pieces (excl. minced, fillets known as "loins" and of skipjack [<i>Euthynnus Katsuwonus pelamis</i>])	FREE		
1604.19.50	Prepared or preserved fish of species <i>Orcynopsis unicolor</i> , whole or in pieces (excl. minced)	FREE		
1604.19.91	Frozen raw fish fillets, coated with batter or breadcrumbs, whether or not pre-fried in oil (excl. salmonidae, herrings, sardines, sardinella, brisling or sprats, tunas, skipjack and Atlantic bonito, bonito "sarda spp.", mackerel, anchovies, fish of species <i>Euthynnus</i> and fish of species <i>Orcynopsis unicolor</i>)	FREE		
1604.19.92	Cod of the species <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> , prepared or preserved, whole or in pieces (excl. finely minced and fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen)	FREE		
1604.19.93	Coalfish " <i>Pollachius virens</i> ", prepared or preserved, whole or in pieces (excl. finely minced and fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen)	FREE		
1604.19.94	Hake " <i>Merluccius spp.</i> , <i>Urophycis spp.</i> ", prepared or preserved, whole or in pieces (excl. finely minced and fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen)	FREE		
1604.19.95	Alaska pollock " <i>Theragra chalcogramma</i> " and pollack " <i>Pollachius pollachius</i> ", prepared or preserved, whole or in pieces (excl. finely minced and fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen)	FREE		
1604.19.97	Fish, prepared or preserved, whole or in pieces (excl. minced, merely smoked, and salmonidae, herrings, sardines, sardinella, anchovies, brisling, sprats, tunas, bonito "Sarda spp.", mackerel, eels, shark fins, <i>Euthynnus spp.</i> , <i>Orcynopsis unicolor</i> , cod, coalfish, hake, Alaska pollock and pollack; fillets, raw, merely coated with batter or breadcrumbs, even pre-fried in oil, frozen)	FREE		
1604.20.05	Preparations of surimi	FREE		
1604.20.10	Prepared or preserved salmon (excl. whole or in pieces)	FREE		
1604.20.30	Prepared or preserved salmonidae (excl. salmon and whole or in pieces)	FREE		
1604.20.40	Prepared or preserved anchovies (excl. whole or in pieces)	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
1604.20.50	Prepared or preserved sardines, bonito, mackerel of species <i>Scomber scombrus</i> and <i>japonicus</i> and fish of species <i>Orcynopsis unicolor</i> (excl. whole or in pieces)	FREE		
1604.20.70	Prepared or preserved tunas, skipjack or other fish of genus <i>Euthynnus</i> (excl. whole or in pieces)	FREE		
1604.20.90	Fish, prepared or preserved (excl. fish whole or in pieces, preparations of surimi and salmonidae, anchovies, sardines, bonito, mackerel of the species <i>Scomber scombrus</i> and of the species <i>Scomber japonicus</i> and fish of the species <i>Orcynopsis unicolor</i> , tunas, skipjack and other fish of the species <i>Euthynnus</i>)	FREE		
1604.31.00	Caviar	FREE		
1604.32.00	Caviar substitutes prepared from fish eggs	FREE		
1605.10.00	Crab, prepared or preserved (excl. smoked)	FREE		
1605.21.10	Shrimps and prawns, prepared or preserved, in immediate packings of a net content of ≤ 2 kg (excl. merely smoked, and in airtight containers)	FREE		
1605.21.90	Shrimps and prawns, prepared or preserved, in immediate packings of a net content of > 2 kg (excl. merely smoked, and in airtight containers)	FREE		
1605.29.00	Shrimps and prawns, prepared or preserved, in airtight containers (excl. smoked)	FREE		
1605.30.10	Lobster meat, cooked, for the manufacture of lobster butter or of lobster pastes, pâtés, soups or sauces	FREE		
1605.30.90	Lobster, prepared or preserved (excl. merely smoked; lobster meat, cooked, for the manufacture of lobster butter or of lobster pastes, pâtés, soups or sauces)	FREE		
1605.40.00	Crustaceans, prepared or preserved (excl. smoked, crabs, shrimps, prawns and lobster)	FREE		
1605.51.00	Oysters, prepared or preserved (excl. smoked)	FREE		
1605.52.00	Scallops, incl. queen scallops, prepared or preserved (excl. smoked)	FREE		
1605.53.10	Mussels, prepared or preserved, in airtight containers (excl. merely smoked)	FREE		
1605.53.90	Mussels, prepared or preserved (excl. in airtight containers, and merely smoked)	FREE		
1605.54.00	Cuttlefish and squid, prepared or preserved (excl. smoked)	FREE		
1605.55.00	Octopus, prepared or preserved (excl. smoked)	FREE		
1605.56.00	Clams, cockles and arkshells, prepared or preserved (excl. smoked)	FREE		
1605.57.00	Abalone, prepared or preserved (excl. smoked)	FREE		
1605.58.00	Snails, prepared or preserved (excl. smoked and sea snails)	FREE		
1605.59.00	Molluscs, prepared or preserved (excl. smoked, oysters, scallops, mussels, cuttle fish, squid, octopus, abalone, snails, and clams, cockles and arkshells)	FREE		
1605.61.00	Sea cucumbers, prepared or preserved (excl. smoked)	FREE		
1605.62.00	Sea urchins, prepared or preserved (excl. smoked)	FREE		
1605.63.00	Jellyfish, prepared or preserved (excl. smoked)	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
1605.69.00	Aquatic invertebrates, prepared or preserved (excl. smoked, crustaceans, molluscs, sea cucumbers, sea urchins and jellyfish)	FREE		
1701.12.10	Raw beet sugar, for refining (excl. added flavouring or colouring)	X		
1701.12.90	Raw beet sugar (excl. for refining and added flavouring or colouring)	X		
1701.13.10	Raw cane sugar for refining, in solid form, not containing added flavouring or colouring matter, obtained without centrifugation, with sucrose content 69° to 93°, containing only natural anhydrous microcrystals [see subheading note 2.]	X		
1701.13.90	Raw cane sugar, in solid form, not containing added flavouring or colouring matter, obtained without centrifugation, with sucrose content 69° to 93°, containing only natural anhydrous microcrystals [see subheading note 2.] (excl. for refining)	X		
1701.14.10	Raw cane sugar for refining, in solid form, not containing added flavouring or colouring matter (excl. cane sugar of 1701 13)	X		
1701.14.90	Raw cane sugar, in solid form, not containing added flavouring or colouring matter (excl. for refining, and cane sugar of 1701 13)	X		
1701.91.00	Refined cane or beet sugar, containing added flavouring or colouring, in solid form	X		
1701.99.10	White sugar, containing in dry state \geq 99,5% sucrose (excl. flavoured or coloured)	X		
1701.99.90	Cane or beet sugar and chemically pure sucrose, in solid form (excl. cane and beet sugar containing added flavouring or colouring, raw sugar and white sugar)	X		
1702.11.00	Lactose in solid form and lactose syrup, not containing added flavouring or colouring matter, containing by weight \geq 99% lactose, expressed as anhydrous lactose, calculated on the dry matter	X		
1702.19.00	Lactose in solid form and lactose syrup, not containing added flavouring or colouring matter, containing by weight $<$ 99% lactose, expressed as anhydrous lactose, calculated on the dry matter	X		
1702.20.10	Maple sugar, in solid form, flavoured or coloured	X		
1702.20.90	Maple sugar, in solid form, and maple syrup (excl. flavoured or coloured)	FREE		
1702.30.10	Isoglucose, containing in the dry state \geq 10% and $<$ 20% by weight of fructose	X		
1702.30.50	Glucose "dextrose" in the form of white crystalline powder, whether or not agglomerated, not containing fructose or containing in the dry state $<$ 20% by weight of glucose (excl. isoglucose)	X		
1702.30.90	Glucose in solid form and glucose syrup, not containing added flavouring or colouring matter and not containing fructose or containing in the dry state $<$ 20% by weight of fructose (excl. isoglucose and glucose "dextrose" in the form of white crystalline powder, whether or not agglomerated)	X		
1702.40.10	Isoglucose, containing in the dry state \geq 20% and $<$ 50% by weight of fructose (excl. invert sugar)	X		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
1702.40.90	Glucose in solid form and glucose syrup, not containing added flavouring or colouring matter, and containing in the dry state >= 20% and < 50% by weight of fructose (excl. isoglucose and invert sugar)	X		
1702.50.00	Chemically pure fructose in solid form	FREE		
1702.60.10	Isoglucose, containing in the dry state > 50% by weight of fructose (excl. chemically pure fructose and invert sugar)	X		
1702.60.80	Inulin syrup obtained directly by hydrolysis of inulin or oligofructoses, containing in the dry state > 50% by weight of fructose in free form or as sucrose	X		
1702.60.95	Fructose in solid form and fructose syrup not containing added flavouring or colouring matter and containing in the dry state > 50% by weight of fructose (excl. isoglucose, inulin syrup, chemically pure fructose and invert sugar)	X		
1702.90.10	Chemically pure maltose, in solid form	FREE		
1702.90.30	Isoglucose, containing in the dry state 50% by weight of fructose	X		
1702.90.50	Maltodextrine in solid form and maltodextrine syrup (excl. flavoured or coloured)	X		
1702.90.71	Sugar and molasses, caramelised, containing in the dry state >= 50% by weight of sucrose	X		
1702.90.75	Sugar and molasses, caramelised, containing in the dry state < 50% by weight of sucrose, in powder form, whether or not agglomerated	X		
1702.90.79	Sugar and molasses, caramelised, containing in the dry state < 50% by weight of sucrose (excl. sugar and molasses in powder form, whether or not agglomerated)	X		
1702.90.80	Inulin syrup, obtained directly by hydrolysis of inulin or oligofructoses, containing in the dry state >= 10% but <= 50% by weight of fructose in free form or as sucrose	X		
1702.90.95	Sugars in solid form, incl. invert sugar, and sugar and sugar syrup blends containing in the dry state 50% by weight of fructose, not containing added flavouring or colouring matter (excl. cane or beet sugar, chemically pure sucrose and maltose, lactose, maple sugar, glucose, fructose, maltodextrine, and syrups thereof, isoglucose, inulin syrup and caramel)	X		
1703.10.00	Cane molasses resulting from the extraction or refining of sugar	X		
1703.90.00	Beet molasses resulting from the extraction or refining of sugar	X		
1704.10.10	Chewing gum, whether or not sugar-coated, containing < 60% sucrose, incl. invert sugar expressed as sucrose	0.00% + 22.00 GBP / 100 kg MAX 17.90%	TRQ-12	
1704.10.90	Chewing gum, whether or not sugar-coated, containing >= 60% sucrose, incl. invert sugar expressed as sucrose	0.00% + 25.00 GBP / 100 kg MAX 18.20%	TRQ-12	
1704.90.10	Liquorice extract containing > 10% sucrose, without other added substances	FREE		
1704.90.30	White chocolate	0.00% + 37.00 GBP / 100 kg MAX 18.90% + 13.00 GBP / 100 kg	TRQ-13	

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
1704.90.51	Pastes, incl. marzipan, in immediate packings of ≥ 1 kg	0.00% + AC MAX 18.70% + SD	TRQ-13	See note 6
1704.90.55	Throat pastilles and cough drops	0.00% + AC MAX 18.70% + SD	TRQ-13	See note 6
1704.90.61	Sugar-coated "panned" goods, not containing cocoa	0.00% + AC MAX 18.70% + SD	TRQ-13	See note 6
1704.90.65	Gum and jelly confectionery, incl. fruit pastes in the form of sugar confectionery	0.00% + AC MAX 18.70% + SD	TRQ-13	See note 6
1704.90.71	Boiled sweets, whether or not filled	0.00% + AC MAX 18.70% + SD	TRQ-13	See note 6
1704.90.75	Toffees, caramels and similar sweets	0.00% + AC MAX 18.70% + SD	TRQ-13	See note 6
1704.90.81	Compressed tablets of sugar confectionery, whether or not manufactured with binding agents, not containing cocoa (excl. chewing gum, white chocolate, throat pastilles and cough drops, gum confectionery and jelly confectionery incl. fruit pastes in the form of sugar confectionery, boiled sweets, whether or not filled, pastes, incl. marzipan, in immediate packings of a net content of ≥ 1 kg)	0.00% + AC MAX 18.70% + SD	TRQ-13	See note 6
1704.90.99	Pastes, marzipan, nougat and other prepared sugar confectionery, not containing cocoa (excl. chewing gum, white chocolate, throat pastilles and cough drops, gum and jelly confectionery incl. fruit pastes in the form of sugar confectionery, boiled sweets, toffees, caramels and similar sweets, compressed tablets, and pastes incl. marzipan in immediate packings of ≥ 1 kg)	-	-	
1704.90.99.11	Marshmallows, containing 45 % or less by weight of sugar (including invert sugar expressed as sucrose)	0.00% + AC MAX 18.70% + SD	TRQ-13	See note 6
1704.90.99.19	Other	0.00% + AC MAX 18.70% + SD	TRQ-13	See note 6
1704.90.99.91	Halva and Loukhum	0.00% + AC MAX 18.70% + SD	TRQ-13	See note 6
1704.90.99.99	Other	0.00% + AC MAX 18.70% + SD		See note 6
1801.00.00	Cocoa beans, whole or broken, raw or roasted	FREE		
1802.00.00	Cocoa shells, husks, skins and other cocoa waste	FREE		
1803.10.00	Cocoa paste (excl. defatted)	FREE		
1803.20.00	Cocoa paste, wholly or partly defatted	FREE		
1804.00.00	Cocoa butter, fat and oil	FREE		
1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter	FREE		
1806.10.15	Cocoa powder, containing added sugar or other sweetening matter but containing no sucrose or containing $< 5\%$ by weight of sucrose, incl. inverted sugar expressed as sucrose or isoglucose expressed as sucrose	FREE		
1806.10.20	Cocoa powder, containing added sugar or other sweetening matter, containing $\geq 5\%$ but $< 65\%$ by weight of sucrose, incl. inverted sugar expressed as sucrose or isoglucose expressed as sucrose	0.00% + 21.00 GBP / 100 kg	TRQ-14	
1806.10.30	Sweetened cocoa powder, containing $\geq 65\%$ but $< 80\%$ sucrose, incl. inverted sugar expressed as sucrose or isoglucose expressed as sucrose	0.00% + 26.00 GBP / 100 kg		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
1806.10.90	Sweetened cocoa powder, containing $\geq 80\%$ sucrose, incl. inverted sugar expressed as sucrose or isoglucose expressed as sucrose	0.00% + 35.00 GBP / 100 kg		
1806.20.10	Chocolate and other food preparations containing cocoa, in blocks, slabs or bars weighing > 2 kg or in liquid, paste, powder, granular or other bulk form, in containers or immediate packings of a content > 2 kg, containing $\geq 31\%$, by weight, of cocoa butter or containing a combined weight of $\geq 31\%$ of cocoa butter and milkfat (excl. cocoa powder)	0.00% + AC MAX 18.70% + SD	TRQ-14	See note 6
1806.20.30	Chocolate and other food preparations containing cocoa, in blocks, slabs or bars weighing > 2 kg or in liquid, paste, powder, granular or other bulk form, in containers or immediate packings of a content > 2 kg, containing a combined weight of $\geq 25\%$ but $< 31\%$ of cocoa butter and milkfat (excl. cocoa powder)	0.00% + AC MAX 18.70% + SD	TRQ-14	See note 6
1806.20.50	Chocolate and other food preparations containing cocoa, in blocks, slabs or bars weighing > 2 kg or in liquid, paste, powder, granular or other bulk form, in containers or immediate packings of a content > 2 kg, containing $\geq 18\%$ by weight but $< 31\%$ by weight of cocoa butter (excl. cocoa powder)	0.00% + AC MAX 18.70% + SD	TRQ-14	See note 6
1806.20.70	Chocolate milk crumb preparations in containers or immediate packings of a content of > 2 kg	0.00% + AC	TRQ-14	See note 6
1806.20.80	Chocolate flavour coating in containers or immediate packings of a content > 2 kg	-	-	
1806.20.80.12	containing 65 % or more by net weight of added cane or beet sugar of subheadings 1701 91 to 1701 99, for the preparation of chocolate beverages	0.00% + AC MAX 18.70% + SD	TRQ-14	See note 6
1806.20.80.19	Other	0.00% + AC MAX 18.70% + SD	TRQ-14	See note 6
1806.20.80.92	containing 70% or more by net weight of added cane or beet sugar of subheadings 1701 91 to 1701 99, for the preparation of chocolate beverages	0.00% + AC MAX 18.70% + SD		See note 6
1806.20.80.99	Other	0.00% + AC MAX 18.70% + SD		See note 6
1806.20.95	Chocolate and other food preparations containing cocoa, in blocks, slabs or bars weighing > 2 kg or in liquid, paste, powder, granular or other bulk form, in containers or immediate packings of a content > 2 kg, containing $< 18\%$ by weight of cocoa butter (excl. cocoa powder, chocolate flavour coating and chocolate milk crumb)	-	-	
1806.20.95.12	containing 65 % or more by net weight of added cane or beet sugar of subheadings 1701 91 to 1701 99, for the preparation of chocolate beverages	0.00% + AC MAX 18.70% + SD	TRQ-14	See note 6
1806.20.95.19	Other	0.00% + AC MAX 18.70% + SD	TRQ-14	See note 6
1806.20.95.92	containing 70% or more by net weight of added cane or beet sugar of subheadings 1701 91 to 1701 99, for the preparation of chocolate beverages	0.00% + AC MAX 18.70% + SD		See note 6
1806.20.95.99	Other	0.00% + AC MAX 18.70% + SD		See note 6
1806.31.00	Chocolate and other preparations containing cocoa, in blocks, slabs or bars of ≤ 2 kg, filled	0.00% + AC MAX 18.70% + SD	TRQ-14	See note 6

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
1806.32.10	Chocolate and other preparations containing cocoa, in blocks, slabs or bars of <= 2 kg, with added cereal, fruit or nuts (excl. filled)	0.00% + AC MAX 18.70% + SD	TRQ-14	See note 6
1806.32.90	Chocolate and other preparations containing cocoa, in blocks, slabs or bars of <= 2 kg (excl. filled and with added cereal, fruit or nuts)	0.00% + AC MAX 18.70% + SD	TRQ-14	See note 6
1806.90.11	Chocolate and chocolate products in the form of chocolates, whether or not filled, containing alcohol	0.00% + AC MAX 18.70% + SD	TRQ-14	See note 6
1806.90.19	Chocolate and chocolate products in the form of chocolates, whether or not filled, not containing alcohol	0.00% + AC MAX 18.70% + SD	TRQ-14	See note 6
1806.90.31	Chocolate and chocolate products, filled (excl. in blocks, slabs or bars and chocolates)	0.00% + AC MAX 18.70% + SD	TRQ-14	See note 6
1806.90.39	Chocolates and chocolate products, unfilled (excl. in blocks, slabs or bars, chocolates)	0.00% + AC MAX 18.70% + SD	TRQ-14	See note 6
1806.90.50	Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa	0.00% + AC MAX 18.70% + SD	TRQ-14	See note 6
1806.90.60	Spreads containing cocoa	0.00% + AC MAX 18.70% + SD	TRQ-14	See note 6
1806.90.70	Preparations containing cocoa, for making beverages	0.00% + AC MAX 18.70% + SD	TRQ-14	See note 6
1806.90.90	Preparations containing cocoa, in containers or immediate packings of <= 2 kg (excl. chocolate, chocolates and other chocolate products, sugar confectionery and substitutes therefor made from sugar substitution products, spreads and preparations containing cocoa for making beverages, and cocoa powder)	-	-	
1806.90.90.11	Containing less than 70 % by weight of sucrose (including invert sugar expressed as sucrose)	0.00% + AC MAX 18.70% + SD	TRQ-14	See note 6
1806.90.90.19	Containing 70 % or more by weight of sucrose (including invert sugar expressed as sucrose)	0.00% + AC MAX 18.70% + SD		See note 6
1806.90.90.91	Containing less than 70 % by weight of sucrose (including invert sugar expressed as sucrose)	0.00% + AC MAX 18.70% + SD	TRQ-14	See note 6
1806.90.90.99	Containing 70 % or more by weight of sucrose (including invert sugar expressed as sucrose)	0.00% + AC MAX 18.70% + SD		See note 6
1901.10.00	Food preparations for infant use, put up for retail sale, of flour, groats, meal, starch or malt extract, not containing cocoa or containing < 40% by weight of cocoa calculated on a totally defatted basis, n.e.s. and of milk, sour cream, whey, yogurt, kephir or similar goods of heading 0401 to 0404, not containing cocoa or containing < 5% by weight of cocoa calculated on a totally defatted basis, n.e.s.	0.00% + AC		See note 6
1901.20.00	Mixes and doughs of flour, groats, meal, starch or malt extract, not containing cocoa or containing < 40% by weight of cocoa calculated on a totally defatted basis, n.e.s. and of mixes and doughs of milk, cream, butter milk, sour milk, sour cream, whey, yogurt, kephir or similar goods of heading 0401 to 0404, not containing cocoa or containing < 5% by weight of cocoa calculated on a totally defatted basis, n.e.s., for the preparation of bakers' wares of heading 1905	0.00% + AC	TRQ-15	See note 6
1901.90.11	Malt extract with a dry extract content of >= 90%	0.00% + 15.00 GBP / 100 kg		
1901.90.19	Malt extract with a dry extract content of < 90%	0.00% + 12.00 GBP / 100 kg		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
1901.90.91	Food preparations of flour, groats, meal, starch or malt extract, containing no milkfats, sucrose, isoglucose, glucose or starch or containing < 1,5% milkfat, 5% sucrose, isoglucose, glucose or starch, not containing cocoa or containing cocoa in a proportion by weight of < 40%, calculated on a totally defatted basis (excl. malt extract and for infant food, put up for retail sale, mixes and doughs for the preparation of bakers' wares and in powder form of milk, cream, butter milk, sour milk, sour cream, whey, yogurt, kephir or similar goods of heading 0401 to 0404)	FREE		
1901.90.95	Food preparations in powder form, consisting of a blend of skimmed milk and/or whey and vegetable fats/oils, with a content of fats/oils <=30% by weight	0.00% + AC		See note 6
1901.90.99	Food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing cocoa in a proportion by weight of < 40%, calculated on a totally defatted basis, and food preparations of milk, cream, butter milk, sour milk, sour cream, whey, yogurt, kephir or similar goods in heading 0401 to 0404, not containing cocoa or containing cocoa in a proportion by weight of < 5%, calculated on a totally defatted basis, n.e.s. (excl. malt extract and preparations for infant food, put up for retail sale, mixes and doughs for preparation of bakers' wares and goods in subheadings 1901.90.91 and 1901.90.95)	0.00% + AC		See note 6
1902.11.00	Uncooked pasta, not stuffed or otherwise prepared, containing eggs	0.00% + 20.00 GBP / 100 kg	TRQ-16	
1902.19.10	Uncooked pasta, not stuffed or otherwise prepared, not containing common wheat flour or meal or eggs	0.00% + 20.00 GBP / 100 kg	TRQ-16	
1902.19.90	Uncooked pasta, not stuffed or otherwise prepared, containing common wheat flour or meal but no eggs	0.00% + 17.00 GBP / 100 kg	TRQ-16	
1902.20.10	Pasta, stuffed with meat or other substances, whether or not cooked or otherwise prepared, containing > 20% by weight of fish, crustaceans, molluscs or other aquatic invertebrates	FREE		
1902.20.30	Pasta, stuffed with meat or other substances, whether or not cooked or otherwise prepared, containing > 20% by weight of sausages and the like, of meat and meat offal of any kind, incl. fats of any kind or origin	X		
1902.20.91	Cooked pasta, stuffed with meat or other substances (excl. containing > 20% by weight of sausages and the like, of meat and meat offal of any kind, incl. fats of any kind or origin or > 20% by weight of fish, crustaceans, molluscs or other aquatic invertebrates)	0.00% + 5.1.00 GBP / 100 kg	TRQ-16	
1902.20.99	Pasta, otherwise prepared, stuffed with meat or other substances (excl. cooked, or containing > 20% by weight of sausages and the like, of meat and meat offal of any kind, incl. fats of any kind or origin or > 20% by weight of fish, crustaceans, molluscs or other aquatic invertebrates)	0.00% + 14.00 GBP / 100 kg	TRQ-16	
1902.30.10	Dried, prepared pasta (excl. stuffed)	0.00% + 20.00 GBP / 100 kg	TRQ-16	
1902.30.90	Pasta, cooked or otherwise prepared (excl. stuffed or dried pasta)	0.00% + 8.1.00 GBP / 100 kg	TRQ-16	
1902.40.10	Couscous unprepared	0.00% + 20.00 GBP / 100 kg	TRQ-16	
1902.40.90	Couscous, cooked or otherwise prepared	0.00% + 8.1.00 GBP / 100 kg	TRQ-16	

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
1903.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	0.00% + 12.00 GBP / 100 kg		
1904.10.10	Prepared foods obtained by swelling or roasting cereals or cereal products based on maize	0.00% + 16.00 GBP / 100 kg	TRQ-17	
1904.10.30	Prepared foods obtained by swelling or roasting cereals or cereal products based on rice	0.00% + 38.00 GBP / 100 kg	TRQ-17	
1904.10.90	Prepared foods obtained by swelling or roasting cereals or cereal products (excl. based on maize or rice)	0.00% + 28.00 GBP / 100 kg	TRQ-17	
1904.20.10	Preparations of the Müsli type based on unroasted cereal flakes	0.00% + AC	TRQ-18	See note 6
1904.20.91	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals, obtained from maize (excl. preparations of the Müsli type on the basis of unroasted cereal flakes)	0.00% + 16.00 GBP / 100 kg	TRQ-18	
1904.20.95	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals, obtained from rice (excl. preparations of the Müsli type on the basis of unroasted cereal flakes)	0.00% + 38.00 GBP / 100 kg	TRQ-18	
1904.20.99	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted and roasted cereal flakes or swelled cereals (excl. obtained from maize or rice and preparations of the Müsli type based on unroasted cereal flakes)	0.00% + 28.00 GBP / 100 kg	TRQ-18	
1904.30.00	Bulgur wheat in the form of worked grains, obtained by cooking hard wheat grains	0.00% + 21.00 GBP / 100 kg	TRQ-19	
1904.90.10	Rice, pre-cooked or otherwise prepared, n.e.s. (excl. flour, groats and meal, food preparations obtained by swelling or roasting or from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals)	0.00% + 38.00 GBP / 100 kg	TRQ-20	
1904.90.80	Cereals in grain or flake form or other worked grains, pre-cooked or otherwise prepared, n.e.s. (excl. rice, maize [corn], flour, groats and meal, food preparations obtained by swelling or roasting or from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals and bulgur wheat)	0.00% + 21.00 GBP / 100 kg	TRQ-20	
1905.10.00	Crispbread	0.00% + 10.00 GBP / 100 kg		
1905.20.10	Gingerbread and the like, whether or not containing cocoa, containing < 30% sucrose, incl. invert sugar expressed as sucrose	0.00% + 15.00 GBP / 100 kg		
1905.20.30	Gingerbread and the like, whether or not containing cocoa, containing \geq 30% but < 50% sucrose, incl. invert sugar expressed as sucrose	0.00% + 20.00 GBP / 100 kg		
1905.20.90	Gingerbread and the like, whether or not containing cocoa, containing \geq 50% sucrose, incl. invert sugar expressed as sucrose	0.00% + 26.00 GBP / 100 kg		
1905.31.11	Sweet biscuits, whether or not containing cocoa, coated or covered with chocolate or cocoa preparations, in immediate packings of \leq 85 g	0.00% + AC MAX 24.20% + SD	TRQ-21	See note 6
1905.31.19	Sweet biscuits, whether or not containing cocoa, coated or covered with chocolate or cocoa preparations, in immediate packings of > 85 g	0.00% + AC MAX 24.20% + SD	TRQ-21	See note 6

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
1905.31.30	Sweet biscuits, whether or not containing cocoa, containing >= 8% milkfats (excl. coated or covered with chocolate or cocoa preparations)	0.00% + AC MAX 24.20% + SD	TRQ-21	See note 6
1905.31.91	Sweet sandwich biscuits, whether or not containing cocoa, containing < 8% milkfats (excl. coated or covered with chocolate or cocoa preparations)	0.00% + AC MAX 24.20% + SD	TRQ-21	See note 6
1905.31.99	Sweet biscuits, whether or not containing cocoa, containing < 8% milkfats (excl. coated or covered with chocolate or cocoa preparations and sandwich biscuits)	0.00% + AC MAX 24.20% + SD	TRQ-21	See note 6
1905.32.05	Waffles and wafers of a water content, by weight, of > 10%	0.00% + AC MAX 20.70% + FD	TRQ-22	See note 6
1905.32.11	Waffles and wafers, whether or not containing cocoa, coated or covered with chocolate or cocoa preparations, in immediate packings of <= 85 g (excl. of a water content, by weight, of > 10%)	0.00% + AC MAX 24.20% + SD	TRQ-22	See note 6
1905.32.19	Waffles and wafers, whether or not containing cocoa, coated or covered with chocolate or cocoa preparations (excl. in immediate packings of <= 85 g and waffles and wafers of a water content, by weight, of > 10%)	0.00% + AC MAX 24.20% + SD	TRQ-22	See note 6
1905.32.91	Waffles and wafers, salted, whether or not filled (excl. of a water content, by weight, of > 10%)	0.00% + AC MAX 20.70% + FD	TRQ-22	See note 6
1905.32.99	Waffles and wafers, whether or not containing cocoa, whether or not filled (excl. coated or covered with chocolate or cocoa preparations, salted and those with water content of > 10%)	0.00% + AC MAX 24.20% + SD	TRQ-22	See note 6
1905.40.10	Rusks	0.00% + AC	TRQ-23	See note 6
1905.40.90	Toasted bread and similar toasted products (excl. rusks)	0.00% + AC	TRQ-23	See note 6
1905.90.10	Matzos	0.00% + 13.00 GBP / 100 kg	TRQ-24	
1905.90.20	Communion wafers, empty cachets for pharmaceutical use, sealing wafers, rice paper and similar products	0.00% + 50.00 GBP / 100 kg	TRQ-24	
1905.90.30	Bread, not containing added honey, eggs, cheese or fruit, whether or not containing in the dry state <= 5% by weight of either sugars or fats	0.00% + AC	TRQ-24	See note 6
1905.90.45	Biscuits (excl. sweet biscuits)	0.00% + AC MAX 20.70% + FD	TRQ-24	See note 6
1905.90.55	Extruded or expanded products, savoury or salted (excl. crispbread, rusks, toasted bread, similar toasted products and waffles and wafers)	0.00% + AC MAX 20.70% + FD	TRQ-24	See note 6
1905.90.70	Fruit tarts, currant bread, panettone, meringues, Christmas stollen, croissants and other bakers' wares containing by weight >=5% of sucrose, invert sugar or isoglucose (excl. crispbread, gingerbread and the like, sweet biscuits, waffles and wafers, and rusks)	0.00% + AC MAX 24.20% + SD	TRQ-24	See note 6
1905.90.80	Pizzas, quiches and other bakers' wares containing by weight <5% of sucrose, invert sugar or isoglucose (excl. crispbread, gingerbread and the like, sweet biscuits, waffles and wafers, rusks and similar toasted products, bread, communion wafers, empty cachets for pharmaceutical use, sealing wafers, rice paper and similar products)	0.00% + AC MAX 20.70% + FD		See note 6
2001.10.00	Cucumbers and gherkins, prepared or preserved by vinegar or acetic acid	FREE		
2001.90.10	Mango chutney, prepared or preserved by vinegar or acetic acid	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2001.90.20	Fruit of genus capsicum, prepared or preserved by vinegar or acetic acid (excl. sweet peppers and pimentos)	FREE		
2001.90.30	Sweetcorn "Zea Mays var. Saccharata", prepared or preserved by vinegar or acetic acid	0.00% + 7.80 GBP / 100 kg / net drained wt		
2001.90.40	Yams, sweet potatoes and similar parts of plants containing >= 5% starch, prepared or preserved by vinegar or acetic acid	0.00% + 3.10 GBP / 100 kg / net drained wt		
2001.90.50	Mushrooms, prepared or preserved by vinegar or acetic acid	FREE		
2001.90.65	Olives, prepared or preserved by vinegar or acetic acid	FREE		
2001.90.70	Sweet peppers, prepared or preserved by vinegar or acetic acid	FREE		
2001.90.92	Palm hearts, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, prepared or preserved by vinegar or acetic acid	-	-	
2001.90.92.10	Palm hearts	FREE		
2001.90.92.21	Not containing added sugar	FREE		
2001.90.92.29	Other	FREE		
2001.90.97	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid (excl. cucumbers and gherkins, mango chutney, fruit of the genus Capsicum other than sweet peppers or pimentos, sweetcorn, yams, sweet potatoes and similar edible parts of plants, containing >= 5% by weight of starch; mushrooms, palm hearts, olives, sweet peppers, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, colanuts and macadamia nuts)	FREE		
2002.10.10	Peeled tomatoes, whole or in pieces, prepared or preserved otherwise than by vinegar or acetic acid	X	TRQ-25	
2002.10.90	Unpeeled tomatoes, whole or in pieces, prepared or preserved otherwise than by vinegar or acetic acid	X	TRQ-25	
2002.90.11	Tomatoes, prepared or preserved otherwise than by vinegar or acetic acid, with dry matter content of < 12%, in immediate packings of a net content of > 1 kg (excl. whole or in pieces)	X	TRQ-25	
2002.90.19	Tomatoes, prepared or preserved otherwise than by vinegar or acetic acid, with dry matter content of < 12%, in immediate packings of a net content of <= 1 kg (excl. whole or in pieces)	X	TRQ-25	
2002.90.31	Tomatoes, prepared or preserved otherwise than by vinegar or acetic acid, with dry matter content of >= 12% but <= 30%, in immediate packings of a net content of > 1 kg (excl. whole or in pieces)	X	TRQ-26	TRQ suspended
2002.90.39	Tomatoes, prepared or preserved otherwise than by vinegar or acetic acid, with dry matter content of >= 12% but <= 30%, in immediate packings of a net content of <= 1 kg (excl. whole or in pieces)	X	TRQ-26	TRQ suspended

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2002.90.91	Tomatoes, prepared or preserved otherwise than by vinegar or acetic acid, with dry matter content of > 30%, in immediate packings of a net content of > 1 kg (excl. whole or in pieces)	X	TRQ-26	TRQ suspended
2002.90.99	Tomatoes, prepared or preserved otherwise than by vinegar or acetic acid, with dry matter content of > 30%, in immediate packings of a net content of <= 1 kg (excl. whole or in pieces)	X	TRQ-26	TRQ suspended
2003.10.20	Mushrooms of the genus Agaricus, provisionally preserved otherwise than by vinegar or acetic acid, completely cooked	0.00% + 159.00 GBP / 100 kg / net drained wt		
2003.10.30	Mushrooms of the genus Agaricus, prepared or preserved otherwise than by vinegar or acetic acid (excl. completely cooked mushrooms and provisionally preserved mushrooms)	0.00% + 185.00 GBP / 100 kg / net drained wt		
2003.90.10	Truffles, prepared or preserved otherwise than by vinegar or acetic acid	FREE		
2003.90.90	Mushrooms, prepared or preserved otherwise than by vinegar or acetic acid (excl. mushrooms of the genus "Agaricus")	FREE		
2004.10.10	Cooked potatoes, frozen	FREE		
2004.10.91	Potatoes, prepared or preserved in the form of flour, meal or flakes, frozen	0.00% + AC		See note 6
2004.10.99	Potatoes, prepared or preserved otherwise than by vinegar or acetic acid, frozen (excl. cooked only and in the form of flour, meal or flakes)	FREE		
2004.90.10	Sweetcorn "Zea Mays var. Zaccharata", prepared or preserved otherwise than by vinegar or acetic acid, frozen	0.00% + 7.80 GBP / 100 kg / net drained wt		
2004.90.30	Sauerkraut, capers and olives, prepared or preserved otherwise than by vinegar or acetic acid, frozen	FREE		
2004.90.50	Peas "Pisum sativum" and immature beans "Phaseolus spp.", prepared or preserved otherwise than by vinegar or acetic acid, frozen	FREE		
2004.90.91	Frozen cooked onions	FREE		
2004.90.98	Vegetables and mixtures of vegetables, prepared or preserved otherwise than by vinegar or acetic acid, frozen (excl. preserved by sugar, and tomatoes, mushrooms, truffles, potatoes, sweetcorn "Zea Mays var. Saccharata", sauerkraut, capers, olives, peas "Pisum sativum", beans "Phaseolus spp." and cooked onions, unmixed)	FREE		
2005.10.00	Homogenised vegetables put up for retail sale as infant food or for dietetic purposes, in containers of <= 250 g	FREE		
2005.20.10	Potatoes in the form of flour, meal or flakes (excl. frozen)	0.00% + AC		See note 6
2005.20.20	Potatoes in thin slices, cooked in fat or oil, whether or not salted or flavoured, in airtight packings, suitable for direct consumption, not frozen	FREE		
2005.20.80	Potatoes, prepared or preserved otherwise than by vinegar or acetic acid, not frozen (excl. potatoes in the form of flour, meal or flakes, and thinly sliced, cooked in fat or oil, whether or not salted or flavoured, in airtight packings, suitable for direct consumption)	FREE		
2005.40.00	Peas "Pisum Sativum", prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2005.51.00	Shelled beans "Vigna spp., Phaseolus spp.", prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	FREE		
2005.59.00	Unshelled beans "Vigna spp., Phaseolus spp.", prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	FREE		
2005.60.00	Asparagus, prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	FREE		
2005.70.00	Olives, prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	FREE		
2005.80.00	Sweetcorn "Zea Mays var. Saccharata", prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	0.00% + 7.80 GBP / 100 kg / net drained wt		
2005.91.00	Bamboo shoots, prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	FREE		
2005.99.10	Fruit of genus capsicum, prepared or preserved otherwise than by vinegar or acetic acid (excl. sweet peppers and pimentos and frozen)	FREE		
2005.99.20	Capers, prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	FREE		
2005.99.30	Artichokes, prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	FREE		
2005.99.50	Mixtures of vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	FREE		
2005.99.60	Sauerkraut, non-frozen	FREE		
2005.99.80	Vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen (excl. preserved by sugar, homogenised vegetables of subheading 2005.10, and tomatoes, mushrooms, truffles, potatoes, sauerkraut, peas "Pisum sativum", beans "Vigna spp., Phaseolus spp." asparagus, olives, sweetcorn "Zea Mays var. Saccharata", bamboo shoots, fruit of the genus Capsicum hot to the taste, capers, artichokes and mixtures of vegetables)	FREE		
2006.00.10	Ginger, preserved by sugar, drained, glacé or crystallised	FREE		
2006.00.31	Cherries, with a sugar content of > 13%, preserved by sugar, drained, glacé or crystallised	0.00% + 20.00 GBP / 100 kg		
2006.00.35	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, preserved by sugar drained, glacé or crystallised, with a sugar content of > 13% by weight	0.00% + 12.00 GBP / 100 kg		
2006.00.38	Vegetables, fruit, nuts, fruit-peel and other edible parts of plants, preserved by sugar "drained, glacé or crystallised", with a sugar content of > 13% by weight (excl. cherries, ginger, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, colanuts and macadamia nuts)	0.00% + 20.00 GBP / 100 kg		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2006.00.91	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, preserved by sugar drained, glacé or crystallised, with a sugar content of <= 13% by weight	FREE		
2006.00.99	Vegetables, fruit, nuts, fruit-peel and other edible parts of plants, preserved by sugar "drained, glacé or crystallised", with a sugar content of <= 13% by weight (excl. ginger, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, colanuts and macadamia nuts)	FREE		
2007.10.10	Homogenised preparations of jams, fruit jellies, marmalades, fruit or nut purée and pastes, obtained by cooking, put up for retail sale as infant food or for dietetic purposes, in containers of <= 250 g, with sugar content of > 13% by weight	0.00% + 3.50 GBP / 100 kg	TRQ-27	
2007.10.91	Jams, jellies, marmalades, purée and pastes, of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, obtained by cooking, whether or not containing added sugar or other sweetening matter, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g (excl. with a sugar content of > 13% by weight)	FREE		
2007.10.99	Jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g (excl. with a sugar content of > 13% by weight and preparations of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya)	FREE		
2007.91.10	Citrus fruit jams, jellies, marmalades, purées or pastes, obtained by cooking, with sugar content of > 30% by weight (excl. homogenised preparations of subheading 2007.10)	0.00% + 19.00 GBP / 100 kg	TRQ-27	
2007.91.30	Citrus fruit jams, jellies, marmalades, purées or pastes, obtained by cooking, with sugar content of > 13% but <= 30% by weight (excl. homogenised preparations of subheading 2007.10)	0.00% + 3.50 GBP / 100 kg	TRQ-27 and TRQ-28	
2007.91.90	Citrus fruit jams, jellies, marmalades, purées or pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter (excl. with sugar content of > 13% by weight and homogenised preparations of subheading 2007.10)	FREE		
2007.99.10	Plum purée and paste, obtained by cooking, with sugar content of > 30% by weight, in packings of > 100 kg, for industrial processing	FREE		
2007.99.20	Chestnut purée and paste, obtained by cooking, with sugar content of > 30% by weight (excl. homogenised preparations of subheading 2007.10)	0.00% + 16.00 GBP / 100 kg	TRQ-27	
2007.99.31	Cherry jams, jellies, marmalades, purées or pastes, obtained by cooking, with sugar content of > 30% by weight (excl. homogenised preparations of subheading 2007.10)	0.00% + 19.00 GBP / 100 kg	TRQ-27	

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2007.99.33	Strawberry jams, jellies, marmalades, purées or pastes, obtained by cooking, with sugar content of > 30% (excl. homogenised preparations of subheading 2007.10)	0.00% + 19.00 GBP / 100 kg	TRQ-27	
2007.99.35	Raspberry jams, jellies, marmalades, purées or pastes, obtained by cooking, with sugar content of > 30% by weight (excl. homogenised preparations of subheading 2007.10)	0.00% + 19.00 GBP / 100 kg	TRQ-27	
2007.99.39	Jams, jellies, marmalades, fruit purées or pastes, obtained by cooking, with sugar content of > 30% by weight (excl. raspberries, strawberries, cherries and citrus fruits, chestnut purée and paste, homogenised preparations of subheading 2007.10, and plum purée and paste, in packings of > 100 kg, for industrial processing)	0.00% + 19.00 GBP / 100 kg	TRQ-27 and TRQ-29	
2007.99.50	Jams, fruit jellies, marmalades, fruit purée and fruit pastes, obtained by cooking, with a sugar content of > 13 to 30% by weight (excl. such products made from citrus fruits and homogenised preparations of subheading 2007.10)	0.00% + 3.50 GBP / 100 kg	TRQ-27	
2007.99.93	Jams, fruit jellies, marmalades, fruit purée and pastes of guavas, mangoes, mangosteens, papaws "papayas", jackfruits, passion fruit, tamarinds, cashew apples, lychees, sapodillo plums, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, colanuts and macadamia nuts, obtained by cooking, whether or not containing added sugar or other sweetening matter (excl. with a sugar content of > 13% by weight and homogenised preparations of subheading 2007.10)	FREE		
2007.99.97	Jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter (excl. with a sugar content of > 13% by weight, homogenised preparations of subheading 2007.10 and of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, colanuts, macadamia nuts and citrus fruit)	FREE		
2008.11.10	Peanut butter	FREE		
2008.11.91	Groundnuts, prepared or preserved, in immediate packings of a net content of > 1 kg (excl. roasted, preserved with sugar and peanut butter)	FREE		
2008.11.96	Groundnuts, roasted, in immediate packings of a net content <= 1 kg	FREE		
2008.11.98	Groundnuts, prepared or preserved, in immediate packings of a content of <= 1 kg (excl. roasted, preserved with sugar and peanut butter)	FREE		
2008.19.12	Coconuts, cashew nuts, Brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, incl. mixtures containing these nuts >= 50% by weight, prepared or preserved, in immediate packings of a net content of > 1 kg (excl. preserved with sugar)	FREE		
2008.19.13	Roasted almonds and pistachios, in immediate packings of a net content > 1 kg	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2008.19.19	Nuts and other seeds, incl. mixtures, prepared or preserved, in immediate packings of a content of > 1 kg (excl. prepared or preserved with vinegar, preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, groundnuts, roasted almonds and pistachios and coconuts, cashew nuts, brazil nuts, areca "betel" nuts, colanuts and macadamia nuts and mixtures containing >= 50% by weight of tropical nuts)	FREE		
2008.19.92	Coconuts, cashew nuts, Brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, incl. mixtures containing these nuts >= 50% by weight, prepared or preserved, in immediate packings of a net content of <= 1 kg	FREE		
2008.19.93	Roasted almonds and pistachios, in immediate packings of a net content <= 1 kg	FREE		
2008.19.95	Roasted nuts, in immediate packings of a net content <= 1 kg (excl. groundnuts, almonds, pistachios, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts)	FREE		
2008.19.99	Nuts and other seeds, incl. mixtures, prepared or preserved, in immediate packings of a content of <= 1 kg (excl. prepared or preserved with vinegar, preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, groundnuts, roasted nuts, and coconuts, cashew nuts, brazil nuts, areca "betel" nuts, colanuts and macadamia nuts and mixtures containing >= 50% by weight of tropical nuts)	FREE		
2008.20.11	Pineapples, prepared or preserved, containing added spirit, with sugar content of > 17%, in immediate packings of a net content of > 1 kg	0.00% + 2.00 GBP / 100 kg		
2008.20.19	Pineapples, prepared or preserved, containing added spirit, in immediate packings of a net content of > 1 kg (excl. with sugar content of > 17%)	FREE		
2008.20.31	Pineapples, prepared or preserved, containing added spirit, with sugar content of > 19%, in immediate packings of a net content of <= 1 kg	0.00% + 2.00 GBP / 100 kg		
2008.20.39	Pineapples, prepared or preserved, containing added spirit, in immediate packings of a net content of <= 1 kg (excl. with sugar content of > 19%)	FREE		
2008.20.51	Pineapples, prepared or preserved, containing added sugar but no added spirit, with sugar content of > 17%, in immediate packings of a net content of > 1 kg	FREE		
2008.20.59	Pineapples, prepared or preserved, containing added sugar but no added spirit, with a sugar content of > 13% but <= 17%, in immediate packings of a net content of > 1 kg	FREE		
2008.20.71	Pineapples, prepared or preserved, containing added sugar but no added spirit, with sugar content of > 19%, in immediate packings of a net content of <= 1 kg	FREE		
2008.20.79	Pineapples, prepared or preserved, containing added sugar but no added spirit, with sugar content of > 13% but <=19%, in immediate packings of a net content of <= 1 kg	FREE		
2008.20.90	Pineapples, prepared or preserved, not containing added spirit or added sugar	FREE		
2008.30.11	Citrus fruit, prepared or preserved, containing added spirit, with sugar content of > 9% and actual alcoholic strength of <= 11,85% mas	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2008.30.19	Citrus fruit, prepared or preserved, containing added spirit, with sugar content of > 9% and actual alcoholic strength of > 11,85% mas	X	TRQ-30	
2008.30.31	Citrus fruit, prepared or preserved, containing added spirit, with actual alcoholic strength of <= 11,85% mas (excl. with sugar content of > 9%)	FREE		
2008.30.39	Citrus fruit, prepared or preserved, containing added spirit, with actual alcoholic strength of > 11,85% mas (excl. with sugar content of > 9%)	FREE		
2008.30.51	Grapefruit segments, prepared or preserved, containing added sugar but no added spirit, in immediate packings of a net content of > 1 kg	FREE		
2008.30.55	Mandarins, incl. tangerines and satsumas, clementines, wilkings and similar citrus hybrids, prepared or preserved, containing added sugar but no added spirit, in immediate packings of a net content of > 1 kg	FREE		
2008.30.59	Citrus fruits, prepared or preserved, containing added sugar but no added spirit, in immediate packings of a net content of > 1 kg (excl. grapefruit segments, mandarins, incl. tangerines and satsumas, clementines, wilkings and similar citrus hybrids)	FREE		
2008.30.71	Grapefruit segments, prepared or preserved, containing added sugar but no added spirit, in immediate packings of a net content of <= 1 kg	FREE		
2008.30.75	Mandarins, incl. tangerines and satsumas, clementines, wilkings and similar citrus hybrids, prepared or preserved, containing added sugar but no added spirit, in immediate packings of a net content of <= 1 kg	FREE		
2008.30.79	Citrus fruits, prepared or preserved, containing added sugar but no added spirit, in immediate packings of a net content of <= 1 kg (excl. grapefruit segments, mandarins, incl. tangerines and satsumas, clementines, wilkings and similar citrus hybrids)	FREE		
2008.30.90	Citrus fruit, prepared or preserved, not containing added spirit or added sugar	FREE		
2008.40.11	Pears, prepared or preserved, containing added spirit, with sugar content of > 13% and actual alcoholic strength of <= 11,85% mas, in immediate packings of a net content of > 1 kg	FREE		
2008.40.19	Pears, prepared or preserved, containing added spirit, with sugar content of > 13% and actual alcoholic strength of > 11,85% mas, in immediate packings of a net content of > 1 kg	0.00% + 3.50 GBP / 100 kg		
2008.40.21	Pears, prepared or preserved, containing added spirit, with actual alcoholic strength of <= 11,85% mas, in immediate packings of a net content of > 1 kg (excl. sugar content of > 13%)	FREE		
2008.40.29	Pears, prepared or preserved, containing added spirit, with actual alcoholic strength of > 11,85% mas, in immediate packings of a net content of > 1 kg (excl. sugar content of > 13%)	FREE		
2008.40.31	Pears, prepared or preserved, containing added spirit, with sugar content of > 15%, in immediate packings of a net content of <= 1 kg	0.00% + 3.50 GBP / 100 kg		
2008.40.39	Pears, prepared or preserved, containing added spirit, in immediate packings of a net content of <= 1 kg (excl. sugar content of > 15%)	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2008.40.51	Pears, prepared or preserved, containing no spirit but with added sugar, with sugar content of > 13%, in immediate packings of a net content of > 1 kg	FREE		
2008.40.59	Pears, prepared or preserved, containing no spirit but with added sugar, with sugar content of <= 13%, in immediate packings of a net content of > 1 kg	FREE		
2008.40.71	Pears, prepared or preserved, containing no spirit but with added sugar, with sugar content of > 15%, in immediate packings of a net content of <= 1 kg	FREE		
2008.40.79	Pears, prepared or preserved, containing no spirit but with added sugar, with sugar content of <= 15%, in immediate packings of a net content of <= 1 kg	FREE		
2008.40.90	Pears, prepared or preserved, not containing added spirit or added sugar	FREE		
2008.50.11	Apricots, prepared or preserved, containing added spirit, with sugar content of > 13% and actual alcoholic strength of <= 11,85% mas, in immediate packings of a net content of > 1 kg	FREE		
2008.50.19	Apricots, prepared or preserved, containing added spirit, with sugar content of > 13% and actual alcoholic strength of > 11,85% mas, in immediate packings of a net content of > 1 kg	X	TRQ-30	
2008.50.31	Apricots, prepared or preserved, containing added spirit, with actual alcoholic strength of <= 11,85% mas, in immediate packings of a net content of > 1 kg (excl. sugar content of > 13%)	FREE		
2008.50.39	Apricots, prepared or preserved, containing added spirit, with actual alcoholic strength of > 11,85% mas, in immediate packings of a net content of > 1 kg (excl. sugar content of > 13%)	FREE		
2008.50.51	Apricots, prepared or preserved, containing added spirit, with sugar content of > 15%, in immediate packings of a net content of <= 1 kg	X	TRQ-30	
2008.50.59	Apricots, prepared or preserved, containing added spirit, in immediate packings of a net content of <= 1 kg (excl. sugar content of > 15%)	FREE		
2008.50.61	Apricots, prepared or preserved, containing no spirit but with added sugar, with sugar content of > 13%, in immediate packings of a net content of > 1 kg	FREE		
2008.50.69	Apricots, prepared or preserved, containing no spirit but with added sugar, with sugar content of > 9% but <= 13%, in immediate packings of a net content of > 1 kg	FREE		
2008.50.71	Apricots, prepared or preserved, containing no spirit but with added sugar, with sugar content of > 15%, in immediate packings of a net content of <= 1 kg	FREE		
2008.50.79	Apricots, prepared or preserved, containing no spirit but with added sugar, with sugar content of > 9% but <= 15%, in immediate packings of a net content of <= 1 kg	FREE		
2008.50.92	Apricots, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of >= 5 kg	X	TRQ-30	
2008.50.98	Apricots, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of < 5 kg	-	-	
2008.50.98.11	Apricot halves	X	TRQ-30	
2008.50.98.13	Apricot pulp	X	TRQ-30	

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2008.50.98.15	Flaked or powdered, whether or not containing starch	X	TRQ-30	
2008.50.98.19	Other	X	TRQ-30	
2008.50.98.91	Apricot halves	FREE		
2008.50.98.93	Flaked or powdered, whether or not containing starch	FREE		
2008.50.98.99	Other	FREE		
2008.60.11	Cherries, prepared or preserved, containing added spirit, with sugar content of > 9% and actual alcoholic strength of <= 11,85% mas	FREE		
2008.60.19	Cherries, prepared or preserved, containing added spirit, with sugar content of > 9% and actual alcoholic strength of > 11,85% mas	X	TRQ-30	
2008.60.31	Cherries, prepared or preserved, containing added spirit, with actual alcoholic strength of <= 11,85% mas (excl. sugar content of > 9%)	FREE		
2008.60.39	Cherries, prepared or preserved, containing added spirit, with actual alcoholic strength of > 11,85% mas (excl. sugar content of > 9%)	FREE		
2008.60.50	Cherries, prepared or preserved, containing no spirit but with added sugar, in immediate packings of a net content > 1 kg	FREE		
2008.60.60	Cherries, prepared or preserved, containing no spirit but with added sugar, in immediate packings of a net content <= 1 kg	FREE		
2008.60.70	Cherries, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content >= 4,5 kg	FREE		
2008.60.90	Cherries, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content < 4,5 kg	FREE		
2008.70.11	Peaches incl. nectarines, prepared or preserved, containing added spirit, with sugar content of > 13% and actual alcoholic strength of <= 11,85% mas, in immediate packings of a net content > 1 kg	FREE		
2008.70.19	Peaches incl. nectarines, prepared or preserved, containing added spirit, with sugar content of > 13% and actual alcoholic strength of > 11,85% mas, in immediate packings of a net content > 1 kg	X	TRQ-30	
2008.70.31	Peaches incl. nectarines, prepared or preserved, containing added spirit, with actual alcoholic strength of <= 11,85% mas, in immediate packings of a net content > 1 kg (excl. sugar content of > 13%)	FREE		
2008.70.39	Peaches incl. nectarines, prepared or preserved, containing added spirit, with actual alcoholic strength of > 11,85% mas, in immediate packings of a net content > 1 kg (excl. sugar content of > 13%)	FREE		
2008.70.51	Peaches incl. nectarines, prepared or preserved, containing added spirit, with sugar content of > 15%, in immediate packings of a net content <= 1 kg	X	TRQ-30	
2008.70.59	Peaches incl. nectarines, prepared or preserved, containing added spirit, in immediate packings of a net content of <= 1 kg (excl. sugar content of > 15%)	FREE		
2008.70.61	Peaches incl. nectarines, prepared or preserved, containing no spirit but with added sugar, with sugar content of > 13%, in immediate packings of a net content of > 1 kg	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2008.70.69	Peaches incl. nectarines, prepared or preserved, containing no spirit but with added sugar, with sugar content of > 9% but <= 13%, in immediate packings of > 1 kg	FREE		
2008.70.71	Peaches incl. nectarines, prepared or preserved, containing no spirit but with added sugar, with sugar content of > 15%, in immediate packings of a net content of <= 1 kg	FREE		
2008.70.79	Peaches incl. nectarines, prepared or preserved, containing no spirit but with added sugar, with sugar content of > 9% but <= 15%, in immediate packings of a net content of <= 1 kg	FREE		
2008.70.92	Peaches incl. nectarines, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of >= 5 kg	FREE		
2008.70.98	Peaches incl. nectarines, prepared or preserved, in immediate packings of a net content of < 5 kg (excl. added spirit and sugar)	FREE		
2008.80.11	Strawberries, prepared or preserved, containing added spirit, with sugar content of > 9% and actual alcoholic strength of <= 11,85% mas	FREE		
2008.80.19	Strawberries, prepared or preserved, containing added spirit, with sugar content of > 9% and actual alcoholic strength of > 11,85% mas	X	TRQ-30	
2008.80.31	Strawberries, prepared or preserved, containing added spirit, with actual alcoholic strength of <= 11,85% mas (excl. sugar content of > 9%)	FREE		
2008.80.39	Strawberries, prepared or preserved, with sugar content <= 9%, of actual alcoholic strength > 11,85% mas	FREE		
2008.80.50	Strawberries, prepared or preserved, containing no spirit but with added sugar, in immediate packings of a net content > 1 kg	FREE		
2008.80.70	Strawberries, prepared or preserved, containing no spirit but with added sugar, in immediate packings of a net content of <= 1 kg	FREE		
2008.80.90	Strawberries, prepared or preserved, not containing added spirit or added sugar	FREE		
2008.91.00	Palm hearts, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. prepared or preserved with vinegar)	FREE		
2008.93.11	Cranberries "Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea", prepared or preserved, containing added spirit, with a sugar content of > 9% by weight and of an actual alcoholic strength of <= 11,85% mas (excl. preserved with sugar but not laid in syrup, jams, jellies, marmalades, purée and pastes, obtained by cooking)	FREE		
2008.93.19	Cranberries "Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea", prepared or preserved, containing added spirit, with a sugar content of > 9% by weight and of an actual alcoholic strength of > 11,85% mas (excl. preserved with sugar but not laid in syrup, jams, jellies, marmalades, purée and pastes, obtained by cooking)	0.00% + 3.50 GBP / 100 kg		
2008.93.21	Cranberries "Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea", prepared or preserved, containing added spirit, with a sugar content of <= 9% by weight and of an actual alcoholic strength of <= 11,85% mas (excl. preserved with sugar but not laid in syrup, jams, jellies, marmalades, purée and pastes, obtained by cooking)	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2008.93.29	Cranberries "Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea", prepared or preserved, containing added spirit, with a sugar content of <= 9% by weight and of an actual alcoholic strength of > 11,85% mas (excl. preserved with sugar but not laid in syrup, jams, jellies, marmalades, purée and pastes, obtained by cooking)	FREE		
2008.93.91	Cranberries "Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea", prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of > 1 kg (excl. preserved with sugar but not laid in syrup, jams, jellies, marmalades, purée and pastes, obtained by cooking)	FREE		
2008.93.93	Cranberries "Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea", prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of <= 1 kg (excl. preserved with sugar but not laid in syrup, jams, jellies, marmalades, purée and pastes, obtained by cooking)	FREE		
2008.93.99	Cranberries "Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea", prepared or preserved, not containing added spirit nor added sugar (excl. jams, jellies, marmalades, purée and pastes, obtained by cooking)	FREE		
2008.97.03	Mixtures of tropical nuts and tropical fruit, containing by weight >=50% of tropical nuts, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, in immediate packings of a net content of > 1 kg	FREE		
2008.97.05	Mixtures of tropical nuts and tropical fruit, containing by weight >=50% of tropical nuts, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, in immediate packings of a net content of <= 1 kg	FREE		
2008.97.12	Mixtures of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, incl. mixtures containing >= 50% by weight of these fruits and coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, prepared or preserved, containing added spirit, with a sugar content of > 9% by weight and of an actual alcoholic strength of <= 11,85% mas	FREE		
2008.97.14	Mixtures of fruit or other edible parts of plants, prepared or preserved, containing added spirit, with sugar content > 9% by weight and of an actual alcoholic strength <= 11,85% mas (excl. mixtures of nuts, tropical fruit and tropical fruit/nuts of a type specified in Additional Notes 7 and 8 to chapter 20 with a net content of >= 50% by weight, groundnuts and other seeds)	FREE		
2008.97.16	Mixtures of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, incl. mixtures containing >= 50% by weight of these fruits and coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, prepared or preserved, containing added spirit, with sugar content of > 9% by weight and of an actual alcoholic strength of > 11,85% mas	0.00% + 2.10 GBP / 100 kg		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2008.97.18	Mixtures of fruit or other edible parts of plants, prepared or preserved, containing added spirit, with sugar content > 9% by weight and of an actual alcoholic strength > 11,85% mas (excl. mixtures of nuts, tropical fruit and tropical fruit/nuts of a type specified in Additional Notes 7 and 8 to chapter 20 with a net content of >= 50% by weight, groundnuts and other seeds)	0.00% + 3.50 GBP / 100 kg		
2008.97.32	Mixtures of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, incl. mixtures containing >= 50% by weight of these fruits and coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, prepared or preserved, containing added spirit, of an actual alcoholic strength of <= 11,85% mas (excl. with sugar content of > 9% by weight)	FREE		
2008.97.34	Mixtures of fruit or other edible parts of plants, prepared or preserved, containing added spirit, of an actual alcoholic strength <= 11,85% mas (excl. with sugar content > 9% by weight and mixtures of nuts, tropical fruit and tropical fruit/nuts of a type specified in Additional Notes 7 and 8 to chapter 20 with a net content of >= 50% by weight, groundnuts and other seeds)	FREE		
2008.97.36	Mixtures of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, incl. mixtures containing >= 50% by weight of these fruits and coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, prepared or preserved, containing added spirit, of an actual alcoholic strength of > 11,85% mas (excl. with sugar content of > 9% by weight)	FREE		
2008.97.38	Mixtures of fruit or other edible parts of plants, prepared or preserved, containing added spirit, of an actual alcoholic strength > 11,85% mas (excl. with sugar content > 9% by weight and mixtures of nuts, tropical fruit and tropical fruit/nuts of a type specified in Additional Notes 7 and 8 to chapter 20 with a net content of >= 50% by weight, groundnuts and other seeds)	FREE		
2008.97.51	Mixtures of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, incl. mixtures containing >= 50% by weight of these fruits and coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content of > 1 kg	FREE		
2008.97.59	Mixtures of fruit or other edible parts of plants, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content of > 1 kg (excl. mixtures of tropical fruits and tropical fruits and nuts of a type specified in Additional Notes 7 and 8 to chapter 20, containing >= 50% by weight, groundnuts and other seeds and preparations of the Müsli type based on unroasted cereal flakes of subheading 1904.20.10)	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2008.97.72	Mixtures of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, incl. mixtures containing >= 50% by weight of these fruits and coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, prepared or preserved, not containing added spirit but containing added sugar, in which the weight of no single fruit exceeds 50% of the total weight, in immediate packings of a net content of <= 1 kg	FREE		
2008.97.74	Mixtures of fruit, in which the weight of no single fruit exceeds 50% of the total weight, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content of <= 1 kg (excl. mixtures of nuts, tropical fruit and tropical fruit and nuts of a type specified in Additional Notes 7 and 8 to chapter 20, containing >= 50% by weight, groundnuts and other seeds and preparations of the Müsli type based on unroasted cereal flakes of subheading 1904.20.10)	FREE		
2008.97.76	Mixtures of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, incl. mixtures containing >= 50% by weight of these fruits and coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content of <= 1 kg (excl. mixtures, in which the weight of no single fruit exceeds 50% of the total weight of the fruits)	FREE		
2008.97.78	Mixtures of fruit or other edible parts of plants, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content of <= 1 kg (excl. mixtures of nuts, tropical fruits and tropical fruits and nuts of a type specified in Additional Notes 7 and 8 to chapter 20, of >= 50% by weight, groundnuts and other seeds, mixtures in which the weight of no single fruit exceeds 50% of the total weight of the fruits, and preparations of the Müsli type based on unroasted cereal flakes of subheading 1904.20.10)	FREE		
2008.97.92	Mixtures of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, incl. mixtures containing >= 50% by weight of these fruits and coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of >= 5 kg	FREE		
2008.97.93	Mixtures of fruit or other edible parts of plants, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of >= 5 kg, n.e.s. (excl. mixtures of nuts, tropical fruits and tropical fruits and nuts of a type specified in Additional Notes 7 and 8 to chapter 20, containing >= 50% by weight, groundnuts and other seeds and preparations of the Müsli type based on unroasted cereal flakes of subheading 1904.20.10)	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2008.97.94	Mixtures of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, incl. mixtures containing \geq 50% by weight of these fruits and coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of \geq 4,5 kg but $<$ 5 kg	FREE		
2008.97.96	Mixtures of fruit or other edible parts of plants, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of \geq 4,5 kg but $<$ 5 kg, n.e.s. (excl. mixtures of nuts, tropical fruits and tropical fruits and nuts of a type specified in Additional Notes 7 and 8 to chapter 20, containing \geq 50% by weight, groundnuts and other seeds and preparations of the Müsli type based on unroasted cereal flakes of subheading 1904.20.10)	FREE		
2008.97.97	Mixtures of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, incl. mixtures containing \geq 50% by weight of these fruits and coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of $<$ 4,5 kg	FREE		
2008.97.98	Mixtures of fruit or other edible parts of plants, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of $<$ 4,5 kg, n.e.s. (excl. mixtures of nuts, tropical fruit of a type specified in Additional Note 7 to chapter 20, groundnuts and other seeds and preparations of the Müsli type based on unroasted cereal flakes of subheading 1904.20.10)	FREE		
2008.99.11	Ginger, prepared or preserved, containing added spirit, with actual alcoholic strength of \leq 11,85% mas	FREE		
2008.99.19	Ginger, prepared or preserved, containing added spirit, with actual alcoholic strength of $>$ 11,85% mas	FREE		
2008.99.21	Grapes, prepared or preserved, containing added spirit, with sugar content of $>$ 13%	0.00% + 3.10 GBP / 100 kg		
2008.99.23	Grapes, prepared or preserved, with added spirit, with sugar content \leq 13% (excl. with sugar content $>$ 13%)	FREE		
2008.99.24	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, prepared or preserved, containing added spirit, with sugar content $>$ 9% by weight and of an actual alcoholic strength \leq 11,85% mas	FREE		
2008.99.28	Fruit and other edible parts of plants, prepared or preserved, containing added spirit, with a sugar content of $>$ 9% by weight and of an actual alcoholic strength of \leq 11,85% mas (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, and nuts, groundnuts and other seeds, pineapples, citrus fruits, pears, apricots, cherries, peaches, strawberries, cranberries, ginger, grapes, passion fruit, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, carambola and pitahaya)	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2008.99.31	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, prepared or preserved, containing added spirit, with sugar content > 9% by weight and of an actual alcoholic strength > 11,85% mas	0.00% + 2.10 GBP / 100 kg		
2008.99.34	Fruit and other edible parts of plants, prepared or preserved, containing added spirit, with a sugar content of > 9% by weight and of an actual alcoholic strength of > 11,85% mas (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, and nuts, groundnuts and other seeds, pineapples, citrus fruits, pears, apricots, cherries, peaches, strawberries, cranberries, ginger, grapes, passion fruit, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, carambola and pitahaya)	0.00% + 3.50 GBP / 100 kg		
2008.99.36	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, prepared or preserved, containing added spirit, of an actual alcoholic strength ≤ 11,85% mas (excl. with sugar content > 9% by weight)	FREE		
2008.99.37	Fruit and other edible parts of plants, prepared or preserved, containing added spirit, of an actual alcoholic strength of ≤ 11,85% mas (excl. with a sugar content of > 9% by weight, nuts, groundnuts and other seeds, pineapples, citrus fruits, pears, apricots, cherries, peaches, strawberries, cranberries, ginger, grapes, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya)	FREE		
2008.99.38	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, prepared or preserved, containing added spirit, of an actual alcoholic strength > 11,85% mas (excl. with sugar content > 9% by weight)	FREE		
2008.99.40	Fruit and other edible parts of plants, prepared or preserved, containing added spirit, of an actual alcoholic strength of > 11,85% mas (excl. with a sugar content of > 9% by weight, nuts, groundnuts and other seeds, pineapples, citrus fruits, pears, apricots, cherries, peaches, strawberries, cranberries, ginger, grapes, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya)	FREE		
2008.99.41	Ginger, prepared or preserved, containing no spirit but with added sugar, in immediate packings of a net content of > 1 kg	FREE		
2008.99.43	Grapes, prepared or preserved, containing no spirit but with added sugar, in immediate packings of a net content of > 1 kg	FREE		
2008.99.45	Plums, prepared or preserved, containing no spirit but with added sugar, in immediate packings of a net content of > 1 kg	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2008.99.48	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content > 1 kg	FREE		
2008.99.49	Fruit and other edible parts of plants, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content of > 1 kg (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, and nuts, groundnuts and other seeds, pineapples, citrus fruits, pears, apricots, cherries, peaches, strawberries, cranberries, ginger, grapes, plums, passion fruit, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, carambola and pitahaya)	FREE		
2008.99.51	Ginger, prepared or preserved, containing no spirit but with added sugar, in immediate packings of a net content of <= 1 kg	FREE		
2008.99.63	Guavas, Mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content <= 1 kg (excl. mixtures)	FREE		
2008.99.67	Fruit and other edible parts of plants, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content of <= 1 kg (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, and nuts, groundnuts and other seeds, pineapples, citrus fruits, pears, apricots, cherries, peaches, strawberries, cranberries, ginger, passion fruit, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, carambola and pitahaya)	FREE		
2008.99.72	Plums, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of >= 5 kg	FREE		
2008.99.78	Plums, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of < 5 kg	FREE		
2008.99.85	Maize "corn", prepared or preserved, not containing added spirit or added sugar (excl. sweetcorn "Zea mays var. Saccharata")	0.00% + 7.80 GBP / 100 kg / net drained wt		
2008.99.91	Yams, sweet potatoes and similar edible parts of plants, containing >= 5% starch, prepared or preserved, not containing added spirit or added sugar (excl. frozen or dried)	0.00% + 3.10 GBP / 100 kg / net drained wt		
2008.99.99	Fruit and other edible part of plants, prepared or preserved, not containing added spirit or added sugar (excl. prepared or preserved with vinegar, preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, and nuts, groundnuts and other seeds, pineapples, citrus fruits, pears, apricots, cherries, peaches, strawberries, cranberries, plums, corn, yam roots, sweet potatoes and similar edible parts of plants)	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2009.11.11	Frozen orange juice, unfermented, Brix value > 67 at 20°C, value of <= 25 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	0.00% + 17.00 GBP / 100 kg	TRQ-31	
2009.11.19	Frozen orange juice, unfermented, Brix value > 67 at 20°C, value of > 25 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	FREE		
2009.11.91	Frozen orange juice, unfermented, Brix value <= 67 at 20°C, value of <= 25 GBP per 100 kg, with > 30% added sugar (excl. containing spirit)	0.00% + 17.00 GBP / 100 kg	TRQ-31	
2009.11.99	Frozen orange juice, unfermented, Brix value <= 67 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit, with a value of <= 25 GBP per 100 kg and with > 30% added sugar)	FREE		
2009.12.00	Orange juice, unfermented, Brix value <= 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit and frozen)	FREE		
2009.19.11	Orange juice, unfermented, Brix value > 67 at 20°C, value of <= 25 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit and frozen)	0.00% + 17.00 GBP / 100 kg	TRQ-31	
2009.19.19	Orange juice, unfermented, Brix value > 67 at 20°C, value of > 25 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit and frozen)	FREE		
2009.19.91	Orange juice, unfermented, Brix value > 20 but <= 67 at 20°C, value of <= 25 GBP per 100 kg, containing > 30% added sugar (excl. containing spirit and frozen)	0.00% + 17.00 GBP / 100 kg	TRQ-31	
2009.19.98	Orange juice, unfermented, Brix value > 20 but <= 67 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit and frozen, with a value of <= 25 GBP per 100 kg and with > 30% added sugar)	FREE		
2009.21.00	Grapefruit juice, unfermented, Brix value <= 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	FREE		
2009.29.11	Grapefruit juice, unfermented, Brix value > 67 at 20°C, value of <= 25 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	0.00% + 17.00 GBP / 100 kg	TRQ-31	
2009.29.19	Grapefruit juice, unfermented, Brix value > 67 at 20°C, value of > 25 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	FREE		
2009.29.91	Grapefruit juice, unfermented, Brix value > 20 but <= 67 at 20°C, value of <= 25 GBP per 100 kg, containing > 30% added sugar (excl. containing spirit)	0.00% + 17.00 GBP / 100 kg	TRQ-31	
2009.29.99	Grapefruit juice, unfermented, Brix value > 20 but <= 67 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit, with a value of <= 25 GBP per 100 kg and with > 30% added sugar)	FREE		
2009.31.11	Single citrus fruit juice, unfermented, Brix value <= 20 at 20°C, value of > 25 GBP per 100 kg, containing added sugar (excl. containing spirit, mixtures, orange juice and grapefruit juice)	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2009.31.19	Single citrus fruit juice, unfermented, Brix value <= 20 at 20°C, with a value of > 25 GBP per 100 kg (excl. containing added sugar, containing spirit, mixtures, orange juice and grapefruit juice)	FREE		
2009.31.51	Lemon juice, unfermented, Brix value <= 20 at 20°C, value of <= 25 GBP per 100 kg, containing added sugar (excl. containing spirit)	FREE		
2009.31.59	Lemon juice, unfermented, Brix value <= 20 at 20°C, value of <= 25 GBP per 100 kg (excl. containing spirit or added sugar)	FREE		
2009.31.91	Single citrus fruit juice, unfermented, Brix value <= 20 at 20°C, value of <= 25 GBP per 100 kg, containing added sugar (excl. containing spirit, mixtures, lemon, orange and grapefruit juice)	FREE		
2009.31.99	Single citrus fruit juice, unfermented, Brix value <= 20 at 20°C, value of <= 25 GBP per 100 kg (excl. containing added sugar, containing spirit, mixtures, lemon, orange and grapefruit juice)	FREE		
2009.39.11	Single citrus fruit juice, unfermented, Brix value > 67 at 20°C, value of <= 25 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit, mixtures, orange juice and grapefruit juice)	0.00% + 17.00 GBP / 100 kg	TRQ-31	
2009.39.19	Single citrus fruit juice, unfermented, Brix value > 67 at 20°C, value of > 25 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit, mixtures, orange juice and grapefruit juice)	FREE		
2009.39.31	Single citrus fruit juice, unfermented, Brix value > 20 but <= 67 at 20°C, value of > 25 GBP per 100 kg, containing added sugar (excl. containing spirit, mixtures, orange juice and grapefruit juice)	FREE		
2009.39.39	Single citrus fruit juice, unfermented, Brix value > 20 but <= 67 at 20°C, with a value of > 25 GBP per 100 kg (excl. containing added sugar, containing spirit, mixtures, orange juice and grapefruit juice)	FREE		
2009.39.51	Lemon juice, unfermented, Brix value > 20 but <= 67 at 20°C, value of <= 25 GBP per 100 kg, containing > 30% added sugar (excl. containing spirit)	0.00% + 17.00 GBP / 100 kg	TRQ-31	
2009.39.55	Lemon juice, unfermented, Brix value > 20 but <= 67 at 20°C, value of <= 25 GBP per 100 kg, containing <= 30% added sugar (excl. containing spirit)	FREE		
2009.39.59	Lemon juice, unfermented, Brix value > 20 but <= 67 at 20°C, value of <= 25 GBP per 100 kg (excl. containing spirit or added sugar)	FREE		
2009.39.91	Single citrus fruit juice, unfermented, Brix value > 20 but <= 67 at 20°C, value of <= 25 GBP per 100 kg, containing > 30% added sugar (excl. or containing spirit, mixtures, lemon, orange and grapefruit juice)	0.00% + 17.00 GBP / 100 kg	TRQ-31	
2009.39.95	Single citrus fruit juice, unfermented, Brix value > 20 but <= 67 at 20°C, value of <= 25 GBP per 100 kg, containing <= 30% added sugar (excl. containing spirit, mixtures, lemon, orange and grapefruit juice)	FREE		
2009.39.99	Single citrus fruit juice, unfermented, Brix value > 20 but <= 67 at 20°C, value of <= 25 GBP per 100 kg (excl. containing added sugar, containing spirit, mixtures, lemon, orange and grapefruit juice)	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2009.41.92	Pineapple juice, unfermented, Brix value ≤ 20 at 20°C, containing added sugar (excl. containing spirit)	FREE		
2009.41.99	Pineapple juice, unfermented, Brix value ≤ 20 at 20°C (excl. containing added sugar or containing spirit)	FREE		
2009.49.11	Pineapple juice, unfermented, Brix value > 67 at 20°C, value of ≤ 25 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	0.00% + 17.00 GBP / 100 kg		
2009.49.19	Pineapple juice, unfermented, Brix value > 67 at 20°C, value of > 25 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	FREE		
2009.49.30	Pineapple juice, unfermented, Brix value > 20 but ≤ 67 at 20°C, value of > 25 GBP per 100 kg, containing added sugar (excl. containing spirit)	FREE		
2009.49.91	Pineapple juice, unfermented, Brix value > 20 but ≤ 67 at 20°C, value of ≤ 25 GBP per 100 kg, containing > 30% added sugar (excl. containing spirit)	0.00% + 17.00 GBP / 100 kg		
2009.49.93	Pineapple juice, unfermented, Brix value > 20 but ≤ 67 at 20°C, value of ≤ 25 GBP per 100 kg, containing ≤ 30% added sugar (excl. containing spirit)	FREE		
2009.49.99	Pineapple juice, unfermented, Brix value > 20 but ≤ 67 at 20°C (excl. containing added sugar or containing spirit)	FREE		
2009.50.10	Tomato juice of a dry extract content < 7% by weight, containing added sugar, unfermented (excl. containing added spirit)	FREE		
2009.50.90	Tomato juice of a dry extract content < 7% by weight, unfermented (excl. containing added sugar or spirit)	FREE		
2009.61.10	Grape juice, incl. grape must, unfermented, Brix value ≤ 30 at 20°C, value of > 15 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	ENTRY PRICE		See note 3
2009.61.90	Grape juice, incl. grape must, unfermented, Brix value ≤ 30 at 20°C, value of ≤ 15 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	0.00% + 22.00 GBP / hl	TRQ-31	
2009.69.11	Grape juice, incl. grape must, unfermented, Brix value > 67 at 20°C, value of ≤ 18 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	0.00% + 101.00 GBP / hl + 17.00 GBP / 100 kg	TRQ-31	
2009.69.19	Grape juice, incl. grape must, unfermented, Brix value > 67 at 20°C, value of > 18 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	ENTRY PRICE		See note 3
2009.69.51	Concentrated grape juice, incl. grape must, unfermented, Brix value > 30 but ≤ 67 at 20°C, value of > 15 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	ENTRY PRICE		See note 3
2009.69.59	Grape juice, incl. grape must, unfermented, Brix value > 30 but ≤ 67 at 20°C, value of > 15 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. concentrated or containing spirit)	ENTRY PRICE		See note 3
2009.69.71	Concentrated grape juice, incl. grape must, unfermented, Brix value > 30 but ≤ 67 at 20°C, value of ≤ 15 GBP per 100 kg, containing > 30% added sugar (excl. containing spirit)	0.00% + 109.00 GBP / hl + 17.00 GBP / 100 kg		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2009.69.79	Grape juice, incl. grape must, unfermented, Brix value > 30 but <= 67 at 20°C, value of <= 15 GBP per 100 kg, containing > 30% added sugar (excl. concentrated or containing spirit)	0.00% + 22.00 GBP / hl + 17.00 GBP / 100 kg	TRQ-31	
2009.69.90	Grape juice, incl. grape must, unfermented, Brix value > 30 but <= 67 at 20°C, value of <= 15 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing > 30% added sugar or containing spirit)	0.00% + 22.00 GBP / hl	TRQ-31	
2009.71.20	Apple juice, unfermented, Brix value <= 20 at 20°C, containing added sugar (excl. containing spirit)	FREE		
2009.71.99	Apple juice, unfermented, Brix value <= 20 at 20°C (excl. containing added sugar or containing spirit)	FREE		
2009.79.11	Apple juice, unfermented, Brix value > 67 at 20°C, value of <= 18 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	0.00% + 15.00 GBP / 100 kg		
2009.79.19	Apple juice, unfermented, Brix value > 67 at 20°C, value of > 18 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	FREE		
2009.79.30	Apple juice, unfermented, Brix value > 20 but <= 67 at 20°C, value of > 15 GBP per 100 kg, containing added sugar (excl. containing spirit)	FREE		
2009.79.91	Apple juice, unfermented, Brix value > 20 but <= 67 at 20°C, value of <= 15 GBP per 100 kg, d containing > 30% added sugar (excl. containing spirit)	0.00% + 16.00 GBP / 100 kg		
2009.79.98	Apple juice, unfermented, Brix value > 20 but <= 67 at 20°C, value of <= 15 GBP per 100 kg and containing <= 30% added sugar, or containing no added sugar (excl. containing spirit)	FREE		
2009.81.11	Cranberry "Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea" juice, unfermented, whether or not containing added sugar or other sweetening matter, Brix value > 67 at 20°C, value of <= GBP 25 per 100 kg (excl. containing spirit)	0.00% + 17.00 GBP / 100 kg	TRQ-31	
2009.81.19	Cranberry "Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea" juice, unfermented, whether or not containing added sugar or other sweetening matter, Brix value > 67 at 20°C, value of > GBP 25 per 100 kg (excl. containing spirit)	FREE		
2009.81.31	Cranberry "Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea" juice, unfermented, Brix value <= 67 at 20°C, value of > GBP 25 per 100 kg, containing added sugar (excl. containing spirit)	FREE		
2009.81.51	Cranberry "Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea" juice, unfermented, Brix value <= 67 at 20°C, value of <= GBP 25 per 100 kg, containing > 30% added sugar (excl. containing spirit)	0.00% + 17.00 GBP / 100 kg	TRQ-31	
2009.81.59	Cranberry "Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea" juice, unfermented, Brix value <= 67 at 20°C, value of <= GBP 25 per 100 kg, containing <= 30% added sugar (excl. containing spirit)	FREE		
2009.81.95	Juice of fruit of the species Vaccinium macrocarpon, unfermented, Brix value <= 67 at 20°C (excl. containing added sugar or spirit)	FREE		
2009.81.99	Cranberry "Vaccinium oxycoccos, Vaccinium vitis-idaea" juice, unfermented, Brix value <= 67 at 20°C (excl. containing spirit or added sugar)	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2009.89.11	Pear juice, unfermented, Brix value > 67 at 20°C, value of ≤ 18 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	0.00% + 17.00 GBP / 100 kg	TRQ-31	
2009.89.19	Pear juice, unfermented, Brix value > 67 at 20°C, value of > 18 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	FREE		
2009.89.34	Juice of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola or pitahaya, unfermented, not containing added spirit, whether or not containing added sugar or other sweetening matter, Brix value > 67 at 20°C, value of ≤ GBP 25 per 100 kg (excl. mixtures)	0.00% + 10.00 GBP / 100 kg	TRQ-31	
2009.89.35	Juice of fruit or vegetables, unfermented, not containing added spirit, whether or not containing added sugar or other sweetening matter, Brix value > 67 at 20°C, value of ≤ GBP 25 per 100 kg (excl. mixtures and juice of citrus fruit, passion fruit, mangoes, mangosteens, papaws "papayas", jackfruit, guavas, tamarinds, cashew apples, lychees, sapodillo plums, carambola or pitahaya, pineapples, tomatoes, grapes, apples, cranberries and pears)	0.00% + 17.00 GBP / 100 kg	TRQ-31	
2009.89.36	Juice of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola or pitahaya, unfermented, whether or not containing added sugar or other sweetening matter, Brix value > 67 at 20°C, value of > GBP 25 per 100 kg (excl. containing spirit and mixtures)	FREE		
2009.89.38	Juice of fruit or vegetables, unfermented, whether or not containing added sugar or other sweetening matter, Brix value > 67 at 20°C, value of > GBP 25 per 100 kg (excl. containing spirit, mixtures and juice of citrus fruits, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, pineapples, tomatoes, grapes incl. grape must, apples, cranberries and pears)	FREE		
2009.89.50	Pear juice, unfermented, Brix value ≤ 67 at 20°C, value of > 15 GBP per 100 kg, containing added sugar (excl. containing spirit)	FREE		
2009.89.61	Pear juice, unfermented, Brix value ≤ 67 at 20°C, value of ≤ 15 GBP per 100 kg, containing > 30% added sugar (excl. containing spirit)	0.00% + 17.00 GBP / 100 kg	TRQ-31	
2009.89.63	Pear juice, unfermented, Brix value ≤ 67 at 20°C, value of ≤ 15 GBP per 100 kg, containing ≤ 30% added sugar (excl. containing spirit)	FREE		
2009.89.69	Pear juice, unfermented, Brix value ≤ 67 at 20°C (excl. containing added sugar or containing spirit)	FREE		
2009.89.71	Cherry juice, unfermented, Brix value ≤ 67 at 20°C, value of > GBP 25 per 100 kg net weight, containing added sugar (excl. containing spirit)	FREE		
2009.89.73	Juice of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola or pitahaya, unfermented, Brix value ≤ 67 at 20°C, value of > GBP 25 per 100 kg net weight, containing added sugar (excl. mixtures or containing spirit)	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2009.89.79	Juice of fruit or vegetables, unfermented, Brix value <= 67 at 20°C, value of > GBP 25 per 100 kg, containing added sugar (excl. mixtures or containing spirit and juice of citrus fruits, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, pineapples, tomatoes, grapes incl. grape must, apples, cranberries, pears and cherries)	FREE		
2009.89.85	Juice of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola or pitahaya, unfermented, Brix value <= 67 at 20°C, value of <= GBP 25 per 100 kg, containing > 30% added sugar (excl. mixtures or containing spirit)	0.00% + 10.00 GBP / 100 kg	TRQ-31	
2009.89.86	Juice of fruit or vegetables, unfermented, Brix value <= 67 at 20°C, value of <= GBP 25 per 100 kg, containing > 30% added sugar (excl. mixtures or containing spirit, and juice of citrus fruits, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, pineapples, tomatoes, grapes incl. grape must, apples, cranberries and pears)	0.00% + 17.00 GBP / 100 kg	TRQ-31	
2009.89.88	Juice of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola or pitahaya, unfermented, Brix value <= 67 at 20°C, value of <= GBP 25 per 100 kg, containing <= 30% added sugar (excl. mixtures or containing spirit)	FREE		
2009.89.89	Juice of fruit or vegetables, unfermented, Brix value <= 67 at 20°C, value of <= GBP 25 per 100 kg, containing <= 30% added sugar (excl. mixtures or containing spirit, and juice of citrus fruits, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, pineapples, tomatoes, grapes incl. grape must, apples, cranberries and pears)	FREE		
2009.89.96	Cherry juice, unfermented, Brix value <= 67 at 20°C (excl. containing added sugar or containing spirit)	FREE		
2009.89.97	Juice of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola or pitahaya, unfermented, Brix value <= 67 at 20°C (excl. mixtures, and containing added sugar or containing spirit)	FREE		
2009.89.99	Juice of fruit or vegetables, unfermented, Brix value <= 67 at 20°C (excl. containing added sugar or containing spirit, mixtures, and juice of citrus fruit, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, pineapples, tomatoes, grapes, incl. grape must, apples, pears, cherries and cranberries)	FREE		
2009.90.11	Mixtures of apple and pear juice, unfermented, Brix value > 67 at 20°C, value of <= 18 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	0.00% + 17.00 GBP / 100 kg	TRQ-31	
2009.90.19	Mixtures of apple and pear juice, unfermented, Brix value > 67 at 20°C, value of > 18 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2009.90.21	Mixtures of fruit juices, incl. grape must, and vegetable juices, unfermented, Brix value > 67 at 20°C, value of ≤ 25 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit and mixtures of apple and pear juice)	0.00% + 17.00 GBP / 100 kg	TRQ-31	
2009.90.29	Mixtures of fruit juices, incl. grape must, and vegetable juices, unfermented, Brix value > 67 at 20°C, value of > 25 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit and mixtures of apple and pear juice)	FREE		
2009.90.31	Mixtures of apple and pear juice, unfermented, Brix value ≤ 67 at 20°C, value of ≤ 15 GBP per 100 kg, containing > 30% added sugar (excl. containing spirit)	0.00% + 17.00 GBP / 100 kg	TRQ-31	
2009.90.39	Mixtures of apple and pear juice, unfermented, Brix value ≤ 67 at 20°C, whether or not containing added sugar or other sweetening matter (excl. value of ≤ 15 GBP per 100 kg, containing > 30% added sugar or containing spirit)	FREE		
2009.90.41	Mixtures of citrus and pineapple juice, unfermented, Brix value ≤ 67 at 20°C, value of > 25 GBP per 100 kg, containing added sugar (excl. containing spirit)	FREE		
2009.90.49	Mixtures of citrus and pineapple juice, unfermented, Brix value ≤ 67 at 20°C, value of > 25 GBP per 100 kg (excl. containing added sugar or containing spirit)	FREE		
2009.90.51	Mixtures of fruit juices, incl. grape must, and vegetable juices, unfermented, Brix value ≤ 67 at 20°C, value of > 25 GBP per 100 kg, containing added sugar (excl. containing spirit and mixtures of apple and pear or citrus and pineapple juices)	FREE		
2009.90.59	Mixtures of fruit juices, incl. grape must, and vegetable juices, unfermented, Brix value ≤ 67 at 20°C, value of > 25 GBP per 100 kg (excl. containing added sugar or containing spirit and mixtures of apple and pear or citrus and pineapple juices)	FREE		
2009.90.71	Mixtures of citrus and pineapple juice, unfermented, Brix value ≤ 67 at 20°C, value of ≤ 25 GBP per 100 kg, containing > 30% added sugar (excl. containing spirit)	0.00% + 17.00 GBP / 100 kg	TRQ-31	
2009.90.73	Mixtures of citrus and pineapple juice, unfermented, Brix value ≤ 67 at 20°C, value of ≤ 25 GBP per 100 kg, containing ≤ 30% added sugar (excl. containing spirit)	FREE		
2009.90.79	Mixtures of citrus and pineapple juice, unfermented, Brix value ≤ 67 at 20°C, value of ≤ 25 GBP per 100 kg (excl. containing added sugar or containing spirit)	FREE		
2009.90.92	Mixtures of juices of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola or pitahaya, unfermented, Brix value ≤ 67 at 20°C, value of ≤ GBP 25 per 100 kg, containing > 30% added sugar (excl. containing spirit)	0.00% + 10.00 GBP / 100 kg	TRQ-31	
2009.90.94	Mixtures of fruit juices, incl. grape must and juices of vegetables, unfermented, Brix value ≤ 67 at 20°C, value of ≤ GBP 25 per 100 kg, containing > 30% added sugar (excl. containing spirit, mixtures of apple and pear juices or of citrus fruit and pineapple juices and of juices of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya)	0.00% + 17.00 GBP / 100 kg	TRQ-31	

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2009.90.95	Mixtures of juices of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola or pitahaya, unfermented, Brix value <= 67 at 20°C, value of <= GBP 25 per 100 kg, containing <= 30% added sugar (excl. containing spirit)	FREE		
2009.90.96	Mixtures of fruit juices, incl. grape must and juices of vegetables, unfermented, Brix value <= 67 at 20°C, value of <= GBP 25 per 100 kg, containing <= 30% added sugar (excl. containing spirit, mixtures of apple and pear juices or of citrus fruit and pineapple juices and of juices of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya)	FREE		
2009.90.97	Mixtures of juices of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola or pitahaya, unfermented, Brix value <= 67 at 20°C, value of <= GBP 25 per 100 kg (excl. containing added sugar or containing spirit)	FREE		
2009.90.98	Mixtures of fruit juices, incl. grape must and juices of vegetables, unfermented, Brix value <= 67 at 20°C, value of <= GBP 25 per 100 kg (excl. containing added sugar or containing spirit and mixtures of apple and pear juices or of citrus fruit and pineapple juices and of juices of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya)	FREE		
2101.11.00	Extracts, essences and concentrates, of coffee	FREE		
2101.12.92	Preparations with a basis of extracts, essences and concentrates of coffee	FREE		
2101.12.98	Preparations with a basis of coffee	0.00% + AC		See note 6
2101.20.20	Extracts, essences and concentrates, of tea or maté	FREE		
2101.20.92	Preparations with a basis of extracts, essences and concentrates of tea or maté	FREE		
2101.20.98	Preparations with a basis of tea or maté	0.00% + AC		See note 6
2101.30.11	Roasted chicory	FREE		
2101.30.19	Roasted coffee substitutes (excl. chicory)	0.00% + 10.00 GBP / 100 kg		
2101.30.91	Extracts, essences and concentrates, of roasted chicory	FREE		
2101.30.99	Extracts, essences and concentrates, of roasted coffee substitutes (excl. chicory)	0.00% + 18.00 GBP / 100 kg		
2102.10.10	Culture yeasts	FREE		
2102.10.31	Dried bakers' yeast	FREE		
2102.10.39	Bakers' yeast (excl. dried)	FREE		
2102.10.90	Active yeasts (excl. culture yeasts and bakers' yeasts)	FREE		
2102.20.11	Inactive yeasts, in tablet, cube or similar form, or in immediate packings of <= 1 kg	FREE		
2102.20.19	Inactive yeasts (excl. in tablet, cube or similar form, or in immediate packings of <= 1 kg)	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2102.20.90	Single-cell micro-organisms, dead (excl. packaged as medicaments and yeasts)	FREE		
2102.30.00	Prepared baking powders	FREE		
2103.10.00	Soya sauce	FREE		
2103.20.00	Tomato ketchup and other tomato sauces	FREE		
2103.30.10	Mustard flour and meal (excl. prepared)	FREE		
2103.30.90	Mustard, incl. prepared flour and meal	FREE		
2103.90.10	Mango chutney, liquid	FREE		
2103.90.30	Aromatic bitters of an alcoholic strength of $\geq 44,2\%$ but $\leq 49,2\%$ vol containing $\geq 1,5\%$ but $\leq 6\%$ by weight of gentian, spices and various ingredients and $\geq 4\%$ but $\leq 10\%$ of sugar, in containers holding $\leq 0,5$ l	FREE		
2103.90.90	Sauces and preparations therefor, mixed condiments and mixed seasonings (excl. soya sauce, tomato ketchup and other tomato sauces, liquid mango chutney and aromatic bitters of subheading 2103.90.30)	FREE		
2104.10.00	Soups and broths and preparations therefor	FREE		
2104.20.00	Food preparations consisting of finely homogenised mixtures of two or more basic ingredients, such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of ≤ 250 g	FREE		
2105.00.10	Ice cream and other edible ice, whether or not containing cocoa, not containing milkfats or containing $< 3\%$ milkfats	0.00% + 16.00 GBP / 100 kg MAX 19.50% + 7.00 GBP / 100 KG	TRQ-32	
2105.00.91	Ice cream and other edible ice, containing $\geq 3\%$ but $< 7\%$ milkfats	0.00% + 32.00 GBP / 100 kg MAX 19.50% + 5.00 GBP / 100 KG	TRQ-32	
2105.00.99	Ice cream and other edible ice, containing $\geq 7\%$ milkfats	0.00% + 45.00 GBP / 100 kg MAX 19.50% + 5.00 GBP / 100 KG	TRQ-32	
2106.10.20	Protein concentrates and textured protein substances, not containing milkfats, sucrose, isoglucose starch or glucose or containing, by weight, $< 1,5\%$ milkfat, $< 5\%$ sucrose or isoglucose, $< 5\%$ glucose or $< 5\%$ starch	FREE		
2106.10.80	Protein concentrates and textured protein substances, containing, by weight, $\geq 1,5\%$ milkfat, $\geq 5\%$ sucrose or isoglucose, $\geq 5\%$ glucose or $\geq 5\%$ starch	0.00% + AC	TRQ-33	See note 6
2106.90.20	Compound alcoholic preparations of a kind used for the manufacture of beverages and of an actual alcoholic strength of by volume of $> 0,5\%$ vol (excl. those based on odoriferous substances)	FREE		
2106.90.30	Flavoured or coloured isoglucose syrups	X		
2106.90.51	Flavoured or coloured lactose syrups	X		
2106.90.55	Flavoured or coloured glucose and maltodextrine syrups	X		
2106.90.59	Flavoured or coloured sugar syrups (excl. isoglucose, lactose, glucose and maltodextrine syrups)	X		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2106.90.92	Food preparations, n.e.s., not containing milkfats, sucrose, isoglucose starch or glucose or containing, by weight, < 1,5% milkfat, < 5% sucrose or isoglucose, < 5% glucose or < 5% starch	FREE		
2106.90.98	Food preparations, n.e.s., containing, by weight, >= 1,5% milkfat, >= 5% sucrose or isoglucose, >= 5% glucose or >= 5% starch	0.00% + AC	TRQ-33	See note 6
2201.10.11	Mineral waters, natural, not containing added sugar or other sweetening matter nor flavoured, not carbonated	FREE		
2201.10.19	Mineral waters, natural, not containing added sugar or other sweetening matter nor flavoured, carbonated	FREE		
2201.10.90	Mineral waters, artificial, not containing added sugar or other sweetening matter nor flavoured, incl. aerated waters	FREE		
2201.90.00	Ordinary natural water, not containing added sugar, other sweetening matter or flavoured; ice and snow (excl. mineral waters and aerated waters, sea water, distilled water, conductivity water or water of similar purity)	FREE		
2202.10.00	Waters, incl. mineral and aerated, with added sugar, sweetener or flavour, for direct consumption as a beverage	FREE		
2202.91.00	Non-alcoholic beer <= 0.5% vol alc	FREE		
2202.99.11	Soya-based beverages with a protein content of >=2,8 % by weight, not containing alcohol, milk, milk products or fats derived therefrom	FREE		
2202.99.15	Soya-based beverages with a protein content of <2,8% by weight and beverages based on nuts of Chapter 8, cereals of Chapter 10 or seeds of Chapter 12, not containing alcohol, milk, milk products or fats derived therefrom	FREE		
2202.99.19	Non-alcoholic beverages, not containing milk, milk products and fats derived therefrom (excl. water, fruit or vegetable juices, beer and beverages based on soya or on nuts of Ch 8, cereals of Ch 10 or seeds of Ch 12)	FREE		
2202.99.91	Non-alcoholic beverages containing < 0,2% fats derived from milk or milk products	0.00% + 11.00 GBP / 100 kg		
2202.99.95	Non-alcoholic beverages containing >= 0,2% but < 2% fats derived from milk or milk products	0.00% + 10.00 GBP / 100 kg		
2202.99.99	Non-alcoholic beverages containing >= 2% fats derived from milk or milk products	0.00% + 17.00 GBP / 100 kg		
2203.00.01	Beer made from malt, in bottles holding <= 10 l	FREE		
2203.00.09	Beer made from malt, in containers holding <= 10 l (excl. in bottles)	FREE		
2203.00.10	Malt beer, in containers holding > 10 l	FREE		
2204.10.11	Champagne, with PDO	X		
2204.10.13	Cava, with PDO	FREE		
2204.10.15	Prosecco, with PDO	FREE		
2204.10.91	Asti spumante, with PDO	X		
2204.10.93	Sparkling wine of fresh grapes with a protected designation of origin "PDO" (excl. Asti spumante, Champagne, Cava and Prosecco)	FREE		
2204.10.94	Sparkling wine of fresh grapes with a protected geographical indication (PGI)	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2204.10.96	Varietal sparkling wines of fresh grapes without PDO and PGI	FREE		
2204.10.98	Sparkling wine of fresh grapes (excl. varietal wines)	FREE		
2204.21.06	Wine of fresh grapes, incl. fortified wines, in bottles with "mushrooms" stoppers held in place by ties or fastenings, holding <= 2 l; wine otherwise put up with an excess pressure due to carbon dioxide in solution of >= 1 bar but < 3 bar measured at 20°C, in containers holding <= 2 l (excl. sparkling wine), with a protected designation of origin (PDO)	FREE		
2204.21.07	Wine of fresh grapes, incl. fortified wines, in bottles with "mushrooms" stoppers held in place by ties or fastenings, holding <= 2 l; wine otherwise put up with an excess pressure due to carbon dioxide in solution of >= 1 bar but < 3 bar measured at 20°C, in containers holding <= 2 l (excl. sparkling wine), with a protected geographical indication (PGI)	FREE		
2204.21.08	Wine of fresh grapes, incl. fortified wines, in bottles with "mushrooms" stoppers held in place by ties or fastenings, holding <= 2 l; wine otherwise put up with an excess pressure due to carbon dioxide in solution of >= 1 bar but < 3 bar measured at 20°C, in containers holding <= 2 l (excl. sparkling wine), varietal wines without PDO or PGI	FREE		
2204.21.09	Other wine of fresh grapes, incl. fortified wines, in bottles with "mushrooms" stoppers held in place by ties or fastenings, holding <= 2 l; wine otherwise put up with an excess pressure due to carbon dioxide in solution of >= 1 bar but < 3 bar measured at 20°C, in containers holding <= 2 l (excl. sparkling wine and varietal wines)	FREE		
2204.21.11	White wines produced in Alsace, in containers holding <= 2 l and of an actual alcoholic strength by volume of <= 15% vol, with PDO (excl. sparkling wine and semi-sparkling wine)	X		
2204.21.12	White wines produced in Bordeaux, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (excl. sparkling wine and semi-sparkling wine)	X		
2204.21.13	White wines produced in Burgundy, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (excl. sparkling wine and semi-sparkling wine)	X		
2204.21.17	White wines produced in Val de Loire, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (excl. sparkling wine and semi-sparkling wine)	X		
2204.21.18	White wines produced in Mosel, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (excl. sparkling wine and semi-sparkling wine)	X		
2204.21.19	White wines produced in Pfalz, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (excl. sparkling wine and semi-sparkling wine)	X		
2204.21.22	White wines produced in Rheinhessen, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (excl. sparkling wine and semi-sparkling wine)	X		
2204.21.23	White wines produced in Tokaj "e.g. Aszu, Szamorodni, Máslás, Fordítás", in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (excl. sparkling wine and semi-sparkling wine)	X		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2204.21.24	White wines produced in Lazio [Latium], in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (excl. sparkling wine and semi-sparkling wine)	X		
2204.21.26	White wines produced in Toscana [Tuscany], in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (excl. sparkling wine and semi-sparkling wine)	X		
2204.21.27	White wines produced in Trentino, Alto Adige and Friuli, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (excl. sparkling wine and semi-sparkling wine)	X		
2204.21.28	White wines produced in Veneto, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (excl. sparkling wine and semi-sparkling wine)	X		
2204.21.31	White wines produced in Sicilia, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (excl. sparkling wine and semi-sparkling wine)	X		
2204.21.32	White wines of the "vinho verde" category, produced in EU, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (excl. sparkling wine and semi-sparkling wine)	X		
2204.21.34	White wines produced in Penedés, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (excl. sparkling wine and semi-sparkling wine)	X		
2204.21.36	White wines produced in Rioja, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (excl. sparkling wine and semi-sparkling wine)	X		
2204.21.37	White wines produced in Valencia, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (excl. sparkling wine and semi-sparkling wine)	X		
2204.21.38	White wines produced in EU, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than Alsace, Bordeaux, Bourgogne, Val de Loire, Mosel, Pfalz, Rheinhessen, Tokaj, Lazio, Toscana, Trentino, Alto Adige, Friuli, Veneto, Sicilia, vinho verde, Penedés, Rioja, Valencia, sparkling wine and semi-sparkling wine)	X		
2204.21.42	Wines produced in Bordeaux, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	X		
2204.21.43	Wines produced in Bourgogne (Burgundy), in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	X		
2204.21.44	Wines produced in Beaujolais, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	X		
2204.21.46	Wines produced in Vallée du Rhône, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	X		
2204.21.47	Wines produced in Languedoc-Roussillon, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	X		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2204.21.48	Wines produced in Val de Loire, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	X		
2204.21.61	Wines produced in Sicilia, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	X		
2204.21.62	Wines produced in Piemonte [Piedmont], in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	X		
2204.21.66	Wines produced in Toscana [Tuscany], in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	X		
2204.21.67	Wines produced in Trentino and Alto Adige, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	X		
2204.21.68	Wines produced in Veneto, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	X		
2204.21.69	Wines produced in Dão, Bairrada and Douro, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	X		
2204.21.71	Wines produced in Navarra, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	X		
2204.21.74	Wines produced in Penedés, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	X		
2204.21.76	Wines produced in Rioja, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	X		
2204.21.77	Wines produced in Valdepeñas, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	X		
2204.21.78	Wines produced in EU, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than Bordeaux, Bourgogne, Beaujolais, Vallée du Rhône, Languedoc-Roussillon, Val de Loire, Sicilia, Piemonte, Toscana, Trentino, Alto Adige, Veneto, Dão, Bairrada, Douro, Navarra, Penedés, Rioja, Valdepeñas, sparkling wine, semi-sparkling wine and white wine)	X		
2204.21.79	White wine produced in EU, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PGI (other than sparkling wine and semi-sparkling wine)	X		
2204.21.80	Wine produced in EU, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PGI (other than sparkling wine, semi-sparkling wine and white wine)	X		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2204.21.81	Varietal white wines without PDO and PGI, produced in EU, in containers holding <= 2 l and of an actual alcoholic strength of <=15% vol (other than sparkling wine and semi-sparkling wine)	X		
2204.21.82	Varietal wines without PDO and PGI, produced in EU, in containers holding <= 2 l and of an actual alcoholic strength of <=15% vol (other than sparkling wine, semi-sparkling wine and white wine)	X		
2204.21.83	White wines produced in EU, in containers holding <= 2 l and of an actual alcoholic strength of <=15% vol (other than sparkling wine, semi-sparkling wine and varietal wines)	X		
2204.21.84	Wines produced in EU, in containers holding <= 2 l and of an actual alcoholic strength of <=15% vol (other than sparkling wine, semi-sparkling wine, white wine and varietal wines)	X		
2204.21.85	Madeira and Setubal muscatel, in containers holding <= 2 l and of an actual alcoholic strength of > 15% vol, with PDO or PGI	X		
2204.21.86	Sherry, in containers holding <= 2 l and of an actual alcoholic strength of > 15% vol, with PDO or PGI	X		
2204.21.87	Marsala, in containers holding <= 2 l and of an actual alcoholic strength of > 15% vol, with PDO or PGI	X		
2204.21.88	Samos and Muscat de Lemnos, in containers holding <= 2 l and of an actual alcoholic strength of > 15% vol, with PDO or PGI	X		
2204.21.89	Port, in containers holding <= 2 l and of an actual alcoholic strength of > 15% vol, with PDO or PGI	X		
2204.21.90	Wines produced in EU, in containers holding <= 2 l and of an actual alcoholic strength of > 15% vol, with PDO or PGI (other than Port, Madeira, Sherry, Marsala, Samos, Muscat de Lemnos and Setubal muscatel)	X		
2204.21.91	Wines without PDO and PGI, produced in EU, in containers holding <= 2 l and of an actual alcoholic strength of > 15% vol	X		
2204.21.93	White wines not produced in EU, in containers holding <= 2 l, with PDO or PGI (other than sparkling wine and semi-sparkling wine)	-	-	
2204.21.93.11	Aïn Bessem-Bouira, Médéa, Coteaux du Zaccar, Dahra, Coteaux de Mascara, Monts du Tessalah, Coteaux de Tlemcen	X		
2204.21.93.12	Berkane, Saïs, Beni M'Tir, Guerrouane, Zemmour, Zennata	X		
2204.21.93.13	Coteaux d'Utique, Kelibia, Thibar, Mornag	X		
2204.21.93.19	Other	FREE		
2204.21.93.21	Aïn Bessem-Bouira, Médéa, Coteaux du Zaccar, Dahra, Coteaux de Mascara, Monts du Tessalah, Coteaux de Tlemcen	X		
2204.21.93.22	Berkane, Saïs, Beni M'Tir, Guerrouane, Zemmour, Zennata	X		
2204.21.93.23	Coteaux d'Utique, Kelibia, Thibar, Mornag	X		
2204.21.93.29	Other	FREE		
2204.21.93.31	Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol	FREE		
2204.21.93.41	Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2204.21.93.51	Of an actual alcoholic strength by volume exceeding 22 % vol	FREE		
2204.21.94	Wines not produced in EU, in containers holding <= 2 l, with PDO or PGI (other than sparkling wine, semi-sparkling wine and white wine)	-	-	
2204.21.94.11	Aïn Bessem-Bouira, Médéa, Coteaux du Zaccar, Dahra, Coteaux de Mascara, Monts du Tessalah, Coteaux de Tlemcen	X		
2204.21.94.12	Berkane, Saïs, Beni M'Tir, Guerrouane, Zemmour, Zennata	X		
2204.21.94.13	Coteaux de Tebourba, Coteaux d'Utique, Sidi-Salem, Thibar, Mornag, grand cru Mornag	X		
2204.21.94.19	Other	FREE		
2204.21.94.21	Aïn Bessem-Bouira, Médéa, Coteaux du Zaccar, Dahra, Coteaux de Mascara, Monts du Tessalah, Coteaux de Tlemcen	X		
2204.21.94.22	Berkane, Saïs, Beni M'Tir, Guerrouane, Zemmour, Zennata	X		
2204.21.94.23	Coteaux de Tebourba, Coteaux d'Utique, Sidi-Salem, Thibar, Mornag, grand cru Mornag	X		
2204.21.94.29	Other	FREE		
2204.21.94.31	Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol	FREE		
2204.21.94.41	Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol	FREE		
2204.21.94.51	Of an actual alcoholic strength by volume exceeding 22 % vol	FREE		
2204.21.94.61	Of an actual alcoholic strength by volume not exceeding 13 % vol	FREE		
2204.21.94.71	Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol	FREE		
2204.21.94.81	Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol	FREE		
2204.21.94.91	Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol	FREE		
2204.21.94.95	Of an actual alcoholic strength by volume exceeding 22 % vol	FREE		
2204.21.95	Varietal white wines without PDO and PGI, not produced in EU, in containers holding <= 2 l (other than sparkling wine and semi-sparkling wine)	FREE		
2204.21.96	Varietal wines without PDO and PGI, not produced in EU, in containers holding <= 2 l (other than sparkling wine, semi-sparkling wine and white wine)	FREE		
2204.21.97	White wines not produced in EU, in containers holding <= 2 l (other than sparkling wine, semi-sparkling wine and varietal wines)	FREE		
2204.21.98	Wines not produced in EU, in containers holding <= 2 l (other than sparkling wine, semi-sparkling wine, white wine and varietal wines)	FREE		
2204.22.10	Wine of fresh grapes, incl. fortified wines, in bottles with "mushroom" stoppers held in place by ties or fastenings, holding > 2 l; wine otherwise put up with an excess pressure due to carbon dioxide in solution of >= 1 bar but < 3 bar measured at 20°C, in containers holding > 2 l but <= 10 l (excl. sparkling wine)	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2204.22.22	Wines produced in Bordeaux, in containers holding > 2 l but <= 10 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine and semi-sparkling wine)	X		
2204.22.23	Wines produced in Bourgogne "Burgundy", in containers holding > 2 l but <= 10 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine and semi-sparkling wine)	X		
2204.22.24	Wines produced in Beaujolais, in containers holding > 2 l but <= 10 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine and semi-sparkling wine)	X		
2204.22.26	Wines produced in Vallée du Rhône, in containers holding > 2 l but <= 10 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine and semi-sparkling wine)	X		
2204.22.27	Wines produced in Languedoc-Roussillon, in containers holding > 2 l but <= 10 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine and semi-sparkling wine)	X		
2204.22.28	Wines produced in Val de Loire "Loire Valley", in containers holding > 2 l but <= 10 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine and semi-sparkling wine)	X		
2204.22.32	Wines produced in Piemonte "Piedmont", in containers holding > 2 l but <= 10 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine and semi-sparkling wine)	X		
2204.22.33	Wines produced in Tokaj, in containers holding > 2 l but <= 10 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine and semi-sparkling wine)	X		
2204.22.38	White wines produced in EU, in containers holding > 2 l but <= 10 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than Bordeaux, Bourgogne, Beaujolais, Vallée du Rhône, Languedoc-Roussillon, Val de Loire, Piemonte, Tokaj, sparkling wine and semi-sparkling wine)	X		
2204.22.78	Wines produced in EU, in containers holding > 2 l but <= 10 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than Bordeaux, Bourgogne, Beaujolais, Vallée du Rhône, Languedoc-Roussillon, Val de Loire, Piemonte, Tokaj, sparkling wine, semi-sparkling wine and white wine)	X		
2204.22.79	White wine of fresh grapes, produced in EU, in containers holding > 2 l but <= 10 l and of an actual alcoholic strength of <= 15% vol, with PGI (other than sparkling wine and semi-sparkling wine)	X		
2204.22.80	Wines of fresh grapes, produced in EU, in containers holding > 2 l but <= 10 l and of an actual alcoholic strength of <= 15% vol, with PGI (other than sparkling wine, semi-sparkling wine and white wine)	X		
2204.22.81	Varietal white wines without PDO and PGI, produced in EU, in containers holding > 2 l but <= 10 l and of an actual alcoholic strength of <=15% vol (other than sparkling wine and semi-sparkling wine)	X		
2204.22.82	Varietal wines without PDO and PGI, produced in EU, in containers holding > 2 l but <= 10 l and of an actual alcoholic strength of <=15% vol (other than sparkling wine, semi-sparkling wine and white wine)	X		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2204.22.83	White wines produced in EU, in containers holding > 2 l but <= 10 l and of an actual alcoholic strength of <=15% vol (other than sparkling wine, semi-sparkling wine and varietal wines)	X		
2204.22.84	Wines produced in EU, in containers holding > 2 l but <= 10 l and of an actual alcoholic strength of <=15% vol (other than sparkling wine, semi-sparkling wine, white wine and varietal wines)	X		
2204.22.85	Madeira and Setubal muscatel, in containers holding > 2 l but <= 10 l and of an actual alcoholic strength of > 15% vol, with PDO or PGI	X		
2204.22.86	Sherry, in containers holding > 2 l but <= 10 l and of an actual alcoholic strength of > 15% vol, with PDO or PGI	X		
2204.22.88	Samos and Muscat de Lemnos, in containers holding > 2 l but <= 10 l and of an actual alcoholic strength of > 15% vol, with PDO or PGI	X		
2204.22.90	Wines produced in EU, in containers holding > 2 l but <= 10 l and of an actual alcoholic strength of > 15% vol, with PDO or PGI (other than Madeira, Sherry, Samos, Muscat de Lemnos and Setubal muscatel)	X		
2204.22.91	Wines without PDO and PGI, produced in EU, in containers holding > 2 l but <= 10 l and of an actual alcoholic strength of > 15% vol	X		
2204.22.93	White wines not produced in EU, in containers holding > 2 l but <= 10 l, with PDO or PGI (other than sparkling wine and semi-sparkling wine)	FREE		
2204.22.94	Wines not produced in EU, in containers holding > 2 l but <= 10 l, with PDO or PGI (other than sparkling wine, semi-sparkling wine and white wine)	FREE		
2204.22.95	Varietal white wines without PDO and PGI, not produced in EU, in containers holding > 2 l but <= 10 l (other than sparkling wine and semi-sparkling wine)	FREE		
2204.22.96	Varietal wines without PDO and PGI, not produced in EU, in containers holding > 2 l but <= 10 l (other than sparkling wine, semi-sparkling wine and white wine)	FREE		
2204.22.97	White wines not produced in EU, in containers holding > 2 l but <= 10 l (other than sparkling wine, semi-sparkling wine and varietal wines)	FREE		
2204.22.98	Wines not produced in EU, in containers holding > 2 l but <= 10 l (other than sparkling wine, semi-sparkling wine, white wine and varietal wines)	FREE		
2204.29.10	Wine of fresh grapes, incl. fortified wines, in bottles with "mushroom" stoppers held in place by ties or fastenings, holding > 2 l; wine otherwise put up with an excess pressure due to carbon dioxide in solution of >= 1 bar but < 3 bar measured at 20°C, in containers holding > 10 l (excl. sparkling wine)	FREE		
2204.29.22	Wines produced in Bordeaux, in containers holding > 10 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine and semi-sparkling wine)	X		
2204.29.23	Wines produced in Bourgogne "Burgundy", in containers holding > 10 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine and semi-sparkling wine)	X		
2204.29.24	Wines produced in Beaujolais, in containers holding > 10 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine and semi-sparkling wine)	X		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2204.29.26	Wines produced in Vallée du Rhône, in containers holding > 10 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine and semi-sparkling wine)	X		
2204.29.27	Wines produced in Languedoc-Roussillon, in containers holding > 10 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine and semi-sparkling wine)	X		
2204.29.28	Wines produced in Val de Loire "Loire Valley", in containers holding > 10 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine and semi-sparkling wine)	X		
2204.29.32	Wines produced in Piemonte "Piedmont", in containers holding > 10 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine and semi-sparkling wine)	X		
2204.29.38	White wines produced in EU, in containers holding > 10 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than Bordeaux, Bourgogne, Beaujolais, Vallée du Rhône, Languedoc-Roussillon, Val de Loire, Piemonte, sparkling wine and semi-sparkling wine)	X		
2204.29.78	Wines produced in EU, in containers holding > 10 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than Bordeaux, Bourgogne, Beaujolais, Vallée du Rhône, Languedoc-Roussillon, Val de Loire, Piemonte, sparkling wine, semi-sparkling wine and white wine)	X		
2204.29.79	White wine of fresh grapes, produced in EU, in containers holding > 10 l and of an actual alcoholic strength of <= 15% vol, with PGI (other than sparkling wine and semi-sparkling wine)	X		
2204.29.80	Wines of fresh grapes, produced in EU, in containers holding > 10 l and of an actual alcoholic strength of <= 15% vol, with PGI (other than sparkling wine, semi-sparkling wine and white wine)	X		
2204.29.81	Varietal white wines without PDO and PGI, produced in EU, in containers holding > 10 l and of an actual alcoholic strength of <=15% vol (other than sparkling wine and semi-sparkling wine)	X		
2204.29.82	Varietal wines without PDO and PGI, produced in EU, in containers holding > 10 l and of an actual alcoholic strength of <=15% vol (other than sparkling wine, semi-sparkling wine and white wine)	X		
2204.29.83	White wines produced in EU, in containers holding > 10 l and of an actual alcoholic strength of <=15% vol (other than sparkling wine, semi-sparkling wine and varietal wines)	X		
2204.29.84	Wines produced in EU, in containers holding > 10 l and of an actual alcoholic strength of <=15% vol (other than sparkling wine, semi-sparkling wine, white wine and varietal wines)	X		
2204.29.85	Madeira and Setubal muscatel, in containers holding > 10 l and of an actual alcoholic strength of > 15% vol, with PDO or PGI	X		
2204.29.86	Sherry, in containers holding > 10 l and of an actual alcoholic strength of > 15% vol, with PDO or PGI	X		
2204.29.88	Samos and Muscat de Lemnos, in containers holding > 10 l and of an actual alcoholic strength of > 15% vol, with PDO or PGI	X		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2204.29.90	Wines produced in EU, in containers holding > 10 l and of an actual alcoholic strength of > 15% vol, with PDO or PGI (other than Madeira, Sherry, Samos, Muscat de Lemnos and Setubal muscatel)	X		
2204.29.91	Wines without PDO and PGI, produced in EU, in containers holding > 10 l and of an actual alcoholic strength of > 15% vol	X		
2204.29.93	White wines not produced in EU, in containers holding > 10 l, with PDO or PGI (other than sparkling wine and semi-sparkling wine)	FREE		
2204.29.94	Wines not produced in EU, in containers holding > 10 l, with PDO or PGI (other than sparkling wine, semi-sparkling wine and white wine)	FREE		
2204.29.95	Varietal white wines without PDO and PGI, not produced in EU, in containers holding > 10 l (other than sparkling wine and semi-sparkling wine)	FREE		
2204.29.96	Varietal wines without PDO and PGI, not produced in EU, in containers holding > 10 l (other than sparkling wine, semi-sparkling wine and white wine)	FREE		
2204.29.97	White wines not produced in EU, in containers holding > 10 l (other than sparkling wine, semi-sparkling wine and varietal wines)	FREE		
2204.29.98	Wines not produced in EU, in containers holding > 10 l (other than sparkling wine, semi-sparkling wine, white wine and varietal wines)	FREE		
2204.30.10	Grape must, arrested otherwise than by addition of alcohol, of an actual alcoholic strength of > 1% vol (excl. grape must whose fermentation has been arrested by the addition of alcohol)	FREE		
2204.30.92	Grape must, unfermented, concentrated within the meaning of Additional Note 7 to chapter 22, of a density $\leq 1,33$ g/cm ³ at 20°C and of an actual alcoholic strength $\leq 1\%$ vol but $> 0,5\%$ vol (excl. grape must whose fermentation has been arrested by the addition of alcohol)	ENTRY PRICE		See note 3
2204.30.94	Grape must, unfermented, non-concentrated, of a density $\leq 1,33$ g/cm ³ at 20°C and of an actual alcoholic strength $\leq 1\%$ vol but $> 0,5\%$ vol (excl. grape must whose fermentation has been arrested by the addition of alcohol)	ENTRY PRICE		See note 3
2204.30.96	Grape must, unfermented, concentrated within the meaning of Additional Note 7 to chapter 22, of a density $> 1,33$ g/cm ³ at 20°C and of an actual alcoholic strength $\leq 1\%$ vol but $> 0,5\%$ vol (excl. grape must whose fermentation has been arrested by the addition of alcohol)	ENTRY PRICE		See note 3
2204.30.98	Grape must, unfermented, non-concentrated, of a density $> 1,33$ g/cm ³ at 20°C and of an actual alcoholic strength $\leq 1\%$ vol but $> 0,5\%$ vol (excl. grape must whose fermentation has been arrested by the addition of alcohol)	ENTRY PRICE		See note 3
2205.10.10	Vermouth and other wine of fresh grapes, flavoured with plants or aromatic substances, in containers holding ≤ 2 l, of actual alcoholic strength of $\leq 18\%$ vol	FREE		
2205.10.90	Vermouth and other wine of fresh grapes, flavoured with plants or aromatic substances, in containers holding ≤ 2 l, of actual alcoholic strength of $> 18\%$ vol	FREE		
2205.90.10	Vermouth and other wine of fresh grapes, flavoured with plants or aromatic substances, in containers holding > 2 l, of actual alcoholic strength of $\leq 18\%$ vol	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2205.90.90	Vermouth and other wine of fresh grapes, flavoured with plants or aromatic substances, in containers holding > 2 l, of actual alcoholic strength of > 18% vol	FREE		
2206.00.10	Piquette, obtained by grape marc	FREE		
2206.00.31	Cider and perry, sparkling	FREE		
2206.00.39	Mead and other fermented beverages and mixtures of fermented beverages and mixtures of fermented beverages with non-alcoholic beverages, sparkling, n.e.s.	FREE		
2206.00.51	Cider and perry, not sparkling, in containers holding <= 2 l	FREE		
2206.00.59	Mead and other fermented beverages and mixtures of fermented beverages and mixtures of fermented beverages with non-alcoholic beverages, not sparkling, in containers holding <= 2 l, n.e.s. (excl. wine of fresh grapes, grape must, vermouth and other wine of fresh grapes, with plants or aromatic substances, piquette, cider and perry)	FREE		
2206.00.81	Cider and perry, not sparkling, in containers holding > 2 l	FREE		
2206.00.89	Mead and other fermented beverages and mixtures of fermented beverages and mixtures of fermented beverages with non-alcoholic beverages, not sparkling, in containers holding > 2 l, n.e.s. (excl. wine of fresh grapes, grape must, vermouth and other wine of fresh grapes, with plants or aromatic substances, piquette, cider and perry)	FREE		
2207.10.00	Undenatured ethyl alcohol, of actual alcoholic strength of >= 80%	-	-	
2207.10.00.11	Ethyl alcohol produced from agricultural products (as listed in Annex I to the Treaty on the Functioning of the European Union), excluding products with a water content of more than 0,3 % (m/m) measured according to the standard EN 15376	FREE		
2207.10.00.19	Other	FREE		
2207.10.00.90	Other	FREE		
2207.20.00	Denatured ethyl alcohol and other spirits of any strength	-	-	
2207.20.00.11	Ethyl alcohol produced from agricultural products (as listed in Annex I to the Treaty on the Functioning of the European Union), excluding products with a water content of more than 0,3 % (m/m) measured according to the standard EN 15376	FREE		
2207.20.00.19	Other	FREE		
2207.20.00.90	Other	FREE		
2208.20.12	Cognac, in containers holding <= 2 l	FREE		
2208.20.14	Armagnac, in containers holding <= 2 l	FREE		
2208.20.16	Brandy de Jerez, in containers holding <= 2 l	FREE		
2208.20.18	Brandy/Weinbrand, in containers holding <= 2 l (excl. Brandy de Jerez and Armagnac)	FREE		
2208.20.19	Spirits obtained by distilling grape wine, in containers holding <= 2 l (excl. Cognac, Armagnac and Brandy/Weinbrand)	FREE		
2208.20.26	Grappa, in containers holding <= 2 l	FREE		
2208.20.28	Spirits obtained by distilling grape marc, in containers holding <= 2 l (excl. Grappa)	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2208.20.62	Cognac, in containers holding > 2 l	FREE		
2208.20.66	Brandy/Weinbrand in containers holding > 2 l	FREE		
2208.20.69	Spirits obtained by distilling grape wine, in containers holding > 2 l (incl. Armagnac, excl. Cognac and Brandy/Weinbrand)	FREE		
2208.20.86	Grappa, in containers holding > 2 l	FREE		
2208.20.88	Spirits obtained by distilling grape marc, in containers holding > 2 l (excl. Grappa)	FREE		
2208.30.11	Bourbon whiskey, in containers holding <= 2 l	FREE		
2208.30.19	Bourbon whiskey, in containers holding > 2 l	FREE		
2208.30.30	Single malt Scotch whisky	FREE		
2208.30.41	Blended malt Scotch whisky, in containers holding <= 2 l	FREE		
2208.30.49	Blended malt Scotch whisky, in containers holding > 2 l	FREE		
2208.30.61	Single grain and blended grain Scotch whisky, in containers holding <= 2 l	FREE		
2208.30.69	Single grain and blended grain Scotch whisky, in containers holding > 2 l	FREE		
2208.30.71	Scotch whisky, in containers holding <= 2 l (other than single malt, blended malt, single grain and blended grain whisky)	FREE		
2208.30.79	Scotch whisky, in containers holding > 2 l (other than single malt, blended malt, single grain and blended grain whisky)	FREE		
2208.30.82	Whisky, in containers holding <= 2 l (other than Bourbon whiskey and Scotch whisky)	FREE		
2208.30.88	Whisky, in containers holding > 2 l (other than Bourbon whiskey and Scotch whisky)	FREE		
2208.40.11	Rum with a content of volatile substances (other than ethyl and methyl alcohol) of >= 225 g/hl of pure alcohol "with a 10% tolerance", in containers holding <= 2 l	FREE		
2208.40.31	Rum and other spirits obtained by distilling fermented sugar-cane products, of a value > 6.60 GBP/l of pure alcohol, in containers holding <= 2 l (excl. rum with a content of volatile substances [other than ethyl and methyl alcohol] of >= 225 g/hl of pure alcohol "with a 10% tolerance")	FREE		
2208.40.39	Rum and other spirits obtained by distilling fermented sugar-cane products, of a value <= 6.60 GBP/l of pure alcohol, in containers holding <= 2 l (excl. rum with a content of volatile substances [other than ethyl and methyl alcohol] of >= 225 g/hl of pure alcohol "with a 10% tolerance")	FREE		
2208.40.51	Rum with a content of volatile substances (other than ethyl and methyl alcohol) of >= 225 g/hl of pure alcohol "with a 10% tolerance", in containers holding > 2 l	FREE		
2208.40.91	Rum and other spirits obtained by distilling fermented sugar-cane products, of a value > 1.60 GBP/l of pure alcohol, in containers holding > 2 l (excl. rum with a content of volatile substances [other than ethyl and methyl alcohol] of >= 225 g/hl of pure alcohol "with a 10% tolerance")	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2208.40.99	Rum and other spirits obtained by distilling fermented sugar-cane products, of a value ≤ 1.60 GBP/l of pure alcohol, in containers holding > 2 l (excl. rum with a content of volatile substances [other than ethyl and methyl alcohol] of ≥ 225 g/hl of pure alcohol "with a 10% tolerance")	FREE		
2208.50.11	Gin, in containers holding ≤ 2 l	FREE		
2208.50.19	Gin, in containers holding > 2 l	FREE		
2208.50.91	Geneva, in containers holding ≤ 2 l	FREE		
2208.50.99	Geneva, in containers holding > 2 l	FREE		
2208.60.11	Vodka of an alcoholic strength of ≤ 45,4% vol, in containers holding ≤ 2 l	FREE		
2208.60.19	Vodka of an alcoholic strength of ≤ 45,4% vol, in containers holding > 2 l	FREE		
2208.60.91	Vodka of an alcoholic strength of > 45,4% vol, in containers holding ≤ 2 l	FREE		
2208.60.99	Vodka of an alcoholic strength of > 45,4% vol, in containers holding > 2 l	FREE		
2208.70.10	Liqueurs and cordials, in containers holding ≤ 2 l	FREE		
2208.70.90	Liqueurs and cordials, in containers holding > 2 l	FREE		
2208.90.11	Arrack, in containers holding ≤ 2 l	FREE		
2208.90.19	Arrack, in containers holding > 2 l	FREE		
2208.90.33	Plum, pear or cherry spirit, in containers holding ≤ 2 l	FREE		
2208.90.38	Plum, pear or cherry spirit, in containers holding > 2 l	FREE		
2208.90.41	Ouzo, in containers holding ≤ 2 l	FREE		
2208.90.45	Calvados, in containers holding ≤ 2 l	FREE		
2208.90.48	Spirits distilled from fruit, in containers holding ≤ 2 l (excl. plum, pear or cherry spirit and Calvados)	FREE		
2208.90.54	Tequila in containers holding ≤ 2 l	FREE		
2208.90.56	Spirits in containers holding ≤ 2 l (excl. spirits distilled from grape wine or grape marc, whisky, rum and other spirits obtained by distilling fermented sugar-cane products, gin, geneva, arrack, vodka, liqueurs and cordials, ouzo, spirits distilled from fruit, and tequila)	FREE		
2208.90.69	Spirituous beverages, in containers holding ≤ 2 l (excl. ouzo, spirits, liqueurs and cordials)	FREE		
2208.90.71	Spirits distilled from fruit, in containers holding > 2 l (excl. spirits distilled from grape wine or grape marc, plum, pear or cherry)	FREE		
2208.90.75	Tequila in containers holding > 2 l	FREE		
2208.90.77	Spirits in containers holding > 2 l (excl. spirits obtained by distilling grape wine or grape marc, whiskies, rum and other spirits obtained by distilling fermented sugar-cane products, gin, geneva, arrack, vodka, liqueurs and cordials, ouzo, spirits distilled from fruit and tequila)	FREE		
2208.90.78	Spirituous beverages, in containers holding > 2 l (excl. spirits, liqueurs and cordials and ouzo)	FREE		
2208.90.91	Undenatured ethyl alcohol, of an alcoholic strength of < 80% vol, in containers holding ≤ 2 l	-	-	

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2208.90.91.10	Goods obtained from agricultural products listed in Annex I to the Treaty on the Functioning of the European Union	X		
2208.90.91.90	Other	FREE		
2208.90.99	Undenatured ethyl alcohol, of an alcoholic strength of < 80% vol, in containers holding > 2 l	-	-	
2208.90.99.11	Ethyl alcohol produced from agricultural products (as listed in Annex I to the Treaty on the Functioning of the European Union), excluding products with a water content of more than 0,3 % (m/m) measured according to the standard EN 15376	X		
2208.90.99.19	Other	X		
2208.90.99.90	Other	FREE		
2209.00.11	Wine vinegar, in containers holding <= 2 l	FREE		
2209.00.19	Wine vinegar, in containers holding > 2 l	FREE		
2209.00.91	Vinegar and substitutes for vinegar obtained from acetic acid, in containers holding <= 2 l (excl. wine vinegar)	FREE		
2209.00.99	Vinegar and substitutes for vinegar obtained from acetic acid, in containers holding > 2 l (excl. wine vinegar)	FREE		
2301.10.00	Flours, meals and pellets, of meat or offal, unfit for human consumption; greaves	FREE		
2301.20.00	Flours, meals and pellets of fish or crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	FREE		
2302.10.10	Bran, sharps and other residues of maize, whether or not in the form of pellets, derived from sifting, milling or other working, with starch content of <= 35%	X		
2302.10.90	Bran, sharps and other residues of maize, whether or not in the form of pellets, derived from sifting, milling or other working, with starch content of > 35%	X		
2302.30.10	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of wheat, with a starch content of <= 28% by weight, and of which the proportion that passes through a sieve with an aperture of 0,2 mm is <= 10% by weight or alternatively the proportion that passes through the sieve has an ash content, calculated on the dry product, of >= 1,5% by weight	X		
2302.30.90	Bran, sharps and other residues of wheat, whether or not in the form of pellets, derived from sifting, milling or other working (excl. those with starch content of <= 28%, provided that either <= 10% passes through a sieve with an aperture of 0,2 mm or if > 10% passes through, the proportion that passes through the sieve has an ash content, calculated on the dry product, of >= 1,5% by weight)	X		
2302.40.02	Bran, sharps and other residues of rice, whether or not in the form of pellets, derived from sifting, milling or other working, with starch content of <= 35%	X		
2302.40.08	Bran, sharps and other residues of rice, whether or not in the form of pellets, derived from sifting, milling or other working, with starch content of > 35%	X		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2302.40.10	Bran, sharps and other residues, in the form of pellets or not, derived from the sifting, milling or other working of cereals, with a starch content \leq 28% by weight, and of which \leq 10% by weight passes through a sieve with an aperture of 0,2 mm or, if $>$ 10% passes through, the proportion that passes through the sieve has an ash content, calculated on the dry product, of \geq 1,5% by weight (excl. bran, sharps and other residues of maize, rice or wheat)	X		
2302.40.90	Bran, sharps and other residues of cereals, whether or not in the form of pellets, derived from sifting, milling or other working (excl. those of maize, rice and wheat and those with a starch content of \leq 28%, provided that either \leq 10% passes through a sieve with an aperture of 0,2 mm or, if $>$ 10% passes through, the proportion that passes through has an ash content of \geq 1,5%)	X		
2302.50.00	Bran, sharps and other residues of leguminous plants, whether or not in the form of pellets, derived from sifting, milling or other working	FREE		
2303.10.11	Residues from the manufacture of starch from maize, of a protein content, calculated on the dry product, of $>$ 40% by weight (excl. concentrated steeping liquors)	X		
2303.10.19	Residues from the manufacture of starch from maize, of a protein content, calculated on the dry product, of \leq 40% by weight (excl. concentrated steeping liquors)	FREE		
2303.10.90	Residues of starch manufacture and similar residues, incl. concentrated steeping liquors (excl. of starch from maize)	FREE		
2303.20.10	Beet-pulp	FREE		
2303.20.90	Bagasse and other waste of sugar manufacture (excl. beet pulp)	FREE		
2303.30.00	Brewing or distilling dregs and waste	FREE		
2304.00.00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	FREE		
2305.00.00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil	FREE		
2306.10.00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of cotton seeds	FREE		
2306.20.00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of linseed	FREE		
2306.30.00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of sunflower seeds	FREE		
2306.41.00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of low erucic acid rape or colza seeds "yielding a fixed oil which has an erucic acid content of $<$ 2% and yielding a solid component of glucosinolates of $<$ 30 micromoles/g"	FREE		
2306.49.00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of high erucic acid rape or colza seeds "yielding a fixed oil which has an erucic acid content of \geq 2% and yielding a solid component of glucosinolates of \geq 30 micromoles/g"	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2306.50.00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of coconut or copra	FREE		
2306.60.00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of palm nuts or kernels	FREE		
2306.90.05	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils from maize "corn" germ	FREE		
2306.90.11	Oilcake and other solid residues from the extraction of olive oil, whether or not ground or in the form of pellets, containing <= 3% olive oil	FREE		
2306.90.19	Oilcake and other solid residues from the extraction of olive oil, whether or not ground or in the form of pellets, containing > 3% olive oil	X		
2306.90.90	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils (excl. of cotton seeds, linseed, sunflower seeds, rape or colza seeds, coconut or copra, palm nuts or kernels, germ of maize, and from the extraction of olive, soya-bean and groundnut oil)	FREE		
2307.00.11	Wine lees, having a total alcoholic strength of <= 7,9% mas and a dry matter content >= 25% by weight	FREE		
2307.00.19	Wine lees (excl. wine lees having a total alcoholic strength of <= 7,9% and a dry matter content of >= 25% by weight)	X		
2307.00.90	Argol	FREE		
2308.00.11	Grape marc, of a kind used in animal feeding, whether or not in the form of pellets, having a total alcoholic strength of <= 4,3% mas and a dry matter content of >= 40% by weight	FREE		
2308.00.19	Grape marc, of a kind used in animal feeding, whether or not in the form of pellets (excl. grape marc having a total alcoholic strength of <= 4,3% mas and a dry matter content of >= 40% by weight)	X		
2308.00.40	Acorns and horse-chestnuts and pomace or marc of fruit, for animal feeding, whether or not in the form of pellets (excl. grape marc)	FREE		
2308.00.90	Maize stalks, maize leaves, fruit peel and other vegetable materials, waste, residues and by-products for animal feeding, whether or not in the form of pellets, n.e.s. (excl. acorns, horse-chestnuts and pomace or marc of fruit)	FREE		
2309.10.11	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing no starch or no milk products or containing <= 10% starch and < 10% by weight of milk products	FREE		
2309.10.13	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing no starch or containing <= 10% starch and >= 10% but < 50% by weight of milk products	X		
2309.10.15	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing no starch or containing <= 10% starch and >= 50% but < 75% by weight of milk products	X		
2309.10.19	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing no starch or containing <= 10% starch and >= 75% by weight of milk products	X		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2309.10.31	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 10% but <= 30% of starch and no milk products or < 10% by weight of milk products	FREE		
2309.10.33	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 10% but <= 30% of starch and >= 10% but < 50% by weight of milk products	X		
2309.10.39	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 10% but <= 30% of starch and >= 50% by weight of milk products	X		
2309.10.51	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 30% of starch and no milk products or < 10% by weight of milk products	X		
2309.10.53	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 30% of starch and >= 10% but < 50% by weight of milk products	X		
2309.10.59	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 30% of starch and >= 50% by weight of milk products	X		
2309.10.70	Dog or cat food put up for retail sale, containing no starch, glucose, maltodextrine or maltodextrine syrup, but containing milk products	X		
2309.10.90	Dog or cat food put up for retail sale, containing no starch, glucose, maltodextrine or maltodextrine syrup, nor milk products	FREE		
2309.90.10	Fish or marine mammal solubles, to supplement feedingstuffs produced in the agricultural sector	FREE		
2309.90.20	Residues from the manufacture of starch from maize referred to in Additional Note 5 to chapter 23, of a kind used in animal feeding (excl. dog or cat food put up for retail sale)	FREE		
2309.90.31	Preparations, incl. premixes, for animal food, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing no starch or no milk products or containing <= 10% starch and < 10% by weight of milk products (excl. dog or cat food put up for retail sale)	X		
2309.90.33	Preparations, incl. premixes, for animal food, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing no starch or containing <= 10% starch and >= 10% but < 50% by weight of milk products (excl. dog or cat food put up for retail sale)	X		
2309.90.35	Preparations, incl. premixes, for animal food, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing no starch or containing <= 10% starch and >= 50% but < 75% by weight of milk products (excl. dog or cat food put up for retail sale)	X		
2309.90.39	Preparations, incl. premixes, for animal food, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing no starch or containing <= 10% starch and >= 75% by weight of milk products (excl. dog or cat food put up for retail sale)	X		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2309.90.41	Preparations, incl. premixes, for animal food, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 10% but <= 30% of starch and no milk products or < 10% by weight of milk products (excl. dog or cat food put up for retail sale)	X		
2309.90.43	Preparations, incl. premixes, for animal food, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 10% but <= 30% of starch and >= 10% but < 50% by weight of milk products (excl. dog or cat food put up for retail sale)	X		
2309.90.49	Preparations, incl. premixes, for animal food, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 10% but <= 30% of starch and >= 50% by weight of milk products (excl. dog or cat food put up for retail sale)	X		
2309.90.51	Preparations, incl. premixes, for animal food, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 30% of starch and no milk products or < 10% by weight of milk products (excl. dog or cat food put up for retail sale)	X		
2309.90.53	Preparations, incl. premixes, for animal food, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 30% of starch and >= 10% but < 50% by weight of milk products (excl. dog or cat food put up for retail sale)	X		
2309.90.59	Preparations, incl. premixes, for animal food, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 30% of starch and >= 50% by weight of milk products (excl. dog or cat food put up for retail sale)	X		
2309.90.70	Preparations, incl. premixes, for animal food, containing no starch, glucose, maltodextrine or maltodextrine syrup, but containing milk products (excl. dog or cat food put up for retail sale)	X		
2309.90.91	Beef-pulp with added molasses of a kind used in animal feeding	FREE		
2309.90.96	Preparations of a kind used in animal feeding, containing no starch, glucose, glucose syrup, maltodextrine, maltodextrine syrup nor milk products (excl. dog or cat food put up for retail sale, fish or marine mammal solubles, residues from the manufacture of starch from maize referred to in Additional Note 5 to chapter 23, beet-pulp with added molasses, and premixes)	FREE		
2401.10.35	Light air-cured tobacco, unstemmed or unstripped	FREE		
2401.10.60	Sun-cured oriental type tobacco, unstemmed or unstripped	FREE		
2401.10.70	Dark air-cured tobacco, unstemmed or unstripped	FREE		
2401.10.85	Flue-cured tobacco, unstemmed or unstripped	FREE		
2401.10.95	Tobacco, unstemmed or unstripped (excl. light air-cured, sun-cured oriental, dark air-cured and flue-cured tobacco)	FREE		
2401.20.35	Partly or wholly stemmed or stripped light air-cured tobacco, otherwise unmanufactured	FREE		
2401.20.60	Partly or wholly stemmed or stripped sun-cured oriental type tobacco, otherwise unmanufactured	FREE		
2401.20.70	Partly or wholly stemmed or stripped dark air-cured tobacco, otherwise unmanufactured	FREE		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
2401.20.85	Partly or wholly stemmed or stripped flue-cured tobacco, otherwise unmanufactured	FREE		
2401.20.95	Partly or wholly stemmed or stripped tobacco, otherwise unmanufactured (excl. light air-cured, sun-cured oriental, dark air-cured and flue-cured tobacco)	FREE		
2401.30.00	Tobacco refuse	FREE		
2402.10.00	Cigars, cheroots and cigarillos containing tobacco	FREE		
2402.20.10	Cigarettes, containing tobacco and cloves	FREE		
2402.20.90	Cigarettes, containing tobacco (excl. containing cloves)	FREE		
2402.90.00	Cigars, cheroots, cigarillos and cigarettes consisting wholly of tobacco substitutes	FREE		
2403.11.00	Water-pipe tobacco (excl. tobacco-free.)	FREE		
2403.19.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion, in immediate packings of a net content of <= 500 g (excl. water-pipe tobacco containing tobacco)	FREE		
2403.19.90	Smoking tobacco, whether or not containing tobacco substitutes in any proportion, in immediate packings of a net content of > 500 g (excl. water-pipe tobacco containing tobacco)	FREE		
2403.91.00	Tobacco, "homogenised" or "reconstituted" from finely-chopped tobacco leaves, tobacco refuse or tobacco dust	FREE		
2403.99.10	Chewing tobacco and snuff	FREE		
2403.99.90	Manufactured tobacco and tobacco substitutes, and tobacco powder, tobacco extracts and essences (excl. chewing tobacco, snuff, cigars, cheroots, cigarillos and cigarettes, smoking tobacco whether or not containing tobacco substitutes in any proportion, "homogenised" or "reconstituted" tobacco, nicotine extracted from the tobacco plant and insecticides manufactured from tobacco extracts and essences)	FREE		
2905.43.00	Mannitol	0.00% + 105.00 GBP / 100 kg		
2905.44.11	D-glucitol "sorbitol", in aqueous solution containing <= 2% by weight of d-mannitol, calculated on the d-glucitol content	0.00% + 13.00 GBP / 100 kg		
2905.44.19	D-glucitol "sorbitol" in aqueous solution (excl. containing <= 2% by weight of d-mannitol, calculated on the d-glucitol content)	0.00% + 31.00 GBP / 100 kg		
2905.44.91	D-glucitol "sorbitol", containing <= 2% by weight of d-mannitol, calculated on the d-glucitol content (excl. in aqueous solution)	0.00% + 19.00 GBP / 100 kg		
2905.44.99	D-glucitol "sorbitol" (excl. in aqueous solution and containing <= 2% by weight of d-mannitol, calculated on the d-glucitol content)	0.00% + 44.00 GBP / 100 kg		
3302.10.29	Preparations based on odoriferous substances, containing all flavouring agents characterizing a beverage, containing, by weight, >= 1,5% milkfat, >= 5% sucrose or isoglucose, >= 5% glucose or >= 5% starch, of a kind used in the drink industries (excl. of an actual alcoholic strength of > 0,5% vol)	0.00% + AC		See note 6
3502.11.90	Egg albumin, dried "e.g. in sheets, scales, flakes, powder", fit for human consumption	X		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
3502.19.90	Egg albumin, fit for human consumption (excl. dried [e.g. in sheets, flakes, crystals, powder])	X		
3502.20.91	Milk albumin "lactalbumin", incl. concentrates of two or more whey proteins, containing by weight > 80% whey proteins, calculated on the dry matter, fit for human consumption, dried "e.g. in sheets, scales, flakes, powder"	X		
3502.20.99	Milk albumin "lactalbumin", incl. concentrates of two or more whey proteins, containing by weight > 80% whey proteins, calculated on the dry matter, fit for human consumption (excl. dried [e.g. in sheets, flakes, crystals, powder])	X		
3505.10.10	Dextrins	0.00% + 14.00 GBP / 100 kg		
3505.10.90	Modified starches (excl. etherified starches, esterified starches and dextrins)	0.00% + 14.00 GBP / 100 kg		
3505.20.10	Glues containing < 25% starches, dextrins or other modified starches by weight (excl. those put up for retail sale and weighing net <= 1 kg)	0.00% + 3.70 GBP / 100 kg MAX 11.50%		
3505.20.30	Glues containing >= 25% but < 55% starches, dextrins or other modified starches by weight (excl. those put up for retail sale and weighing net <= 1 kg)	0.00% + 7.40 GBP / 100 kg MAX 11.50%		
3505.20.50	Glues containing >= 55% but < 80% starches, dextrins or other modified starches by weight (excl. those put up for retail sale and weighing net <= 1 kg)	0.00% + 11.00 GBP / 100 kg MAX 11.50%		
3505.20.90	Glues containing >= 80% starches, dextrins or other modified starches by weight (excl. those put up for retail sale and weighing net <= 1 kg)	0.00% + 14.00 GBP / 100 kg MAX 11.50%		
3809.10.10	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations such as dressings and mordants of a kind used in the textile, paper, leather or like industries, n.e.s., with a basis of amylaceous substances, containing < 55% of these substances by weight	0.00% + 7.40 GBP / 100 kg MAX 12.80%		
3809.10.30	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations such as dressings and mordants of a kind used in the textile, paper, leather or like industries, n.e.s., with a basis of amylaceous substances, containing >= 55% to < 70% of these substances by weight	0.00% + 10.00 GBP / 100 kg MAX 12.80%		
3809.10.50	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations such as dressings and mordants of a kind used in the textile, paper, leather or like industries, n.e.s., with a basis of amylaceous substances, containing >= 70% to < 83% of these substances by weight	0.00% + 12.00 GBP / 100 kg MAX 12.80%		
3809.10.90	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations such as dressings and mordants of a kind used in the textile, paper, leather or like industries, n.e.s., with a basis of amylaceous substances, containing >= 83% of these substances by weight	0.00% + 14.00 GBP / 100 kg MAX 12.80%		
3824.60.11	Sorbitol in aqueous solution, containing <= 2% by weight of D-mannitol, calculated on the D-glucitol content (excl. Dglucitol [sorbitol])	0.00% + 13.00 GBP / 100 kg		
3824.60.19	Sorbitol in aqueous solution, containing > 2% by weight of D-mannitol, calculated on the D-glucitol content (excl. Dglucitol [sorbitol])	0.00% + 31.00 GBP / 100 kg		

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
3824.60.91	Sorbitol containing <= 2% by weight of D-mannitol, calculated on the D-glucitol content (excl. sorbitol in aqueous solution and Dglucitol [sorbitol])	0.00% + 19.00 GBP / 100 kg		
3824.60.99	Sorbitol containing > 2% by weight of D-mannitol, calculated on the D-glucitol content (excl. sorbitol in aqueous solution and Dglucitol [sorbitol])	0.00% + 44.00 GBP / 100 kg		

Notes to Arrangements Applicable to the Importation into the United Kingdom of Agricultural Goods Originating in Turkey

Note 1: The scope of products in this list being determined by CN codes as they are implemented in UK legislation.

Note 2: The in-quota tariff rate, TRQ volumes and other relevant information for each TRQ are set out in Annex 2-B-2a.

Note 3: The *ad-valorem* component of the customs duty on originating goods in relation to which the preferential tariff treatment is labelled "Entry Price" shall be eliminated on the entry into force of this Agreement; the specific duty resulting from the entry price system applicable to these goods shall be maintained. The specific duty shall only be applied to originating goods if the entry price system is also applied to the United Kingdom's applied MFN tariff.

Note 4: This rate may be reduced by an amount equal to that of the special tax on exports to the United Kingdom imposed by Turkey (not exceeding 9.7 GBP per tonne) if the product is wholly obtained in Turkey and is transported directly from that country to the United Kingdom.

Note 5: Goods with the preferential tariff treatment "X" shall be excluded from tariff liberalisation; these goods may however be covered by a TRQ.

Note 6: The United Kingdom retains the right to apply the agriculture component (referred to as AC in this schedule) on originating goods. The agriculture component shall only be applied to originating goods if it is also applied as part of the United Kingdom's applied MFN tariff.

ANNEX 2-B-2a

Tariff Rate Quotas of the United Kingdom

The out-of-quota rate applied to goods originating in Turkey covered by the TRQs listed below shall be the rate set out in Annex 2-B-2.

TRQ-1 - Meat of sheep or goats

- (a) Originating goods marked with the notation "TRQ-1" set out Annex 2-B-2 and listed in subparagraph (b) shall be duty-free in the quantity of 33 metric tonnes.
- (b) This paragraph applies to originating goods classified in the following tariff items:
0204.10.00, 0204.21.00, 0204.22.00, 0204.23.00, 0204.30.00, 0204.41.00, 0204.42.00, 0204.43.10, 0204.43.90, 0204.50.11, 0204.50.13, 0204.50.15, 0204.50.19, 0204.50.31, 0204.50.39, 0204.50.51, 0204.50.53, 0204.50.55, 0204.50.59, 0204.50.71 and 0204.50.79.

TRQ-2 - Meat of turkeys

- (a) Originating goods marked with the notation "TRQ-2" set out in Annex 2-B-2 and listed in the table (b) shall be charged a duty as listed in the table below in the quantity of 167 metric tonnes.

- (b) This paragraph applies to originating goods classified in the following tariff items:

Tariff lines	Specific duty
0207.25.10	142.00 GBP/t
0207.25.90	155.00 GBP/t
0207.27.30	112.00 GBP/t
0207.27.40	77.00 GBP/t
0207.27.50	283.00 GBP/t
0207.27.60	106.00 GBP/t
0207.27.70	192.00 GBP/t

TRQ-3 - Cheese

- (a) Originating goods marked with the notation "TRQ-3" set out in Annex 2-B-2 and listed in subparagraph (b) shall be duty-free in the quantity of 383 metric tonnes.
- (b) This paragraph applies to originating goods classified in the following tariff items: 0406.90.29, 0406.90.50, 0406.90.86.20, 0406.90.89.10 and 0406.90.92.10.

TRQ-4 - Potatoes

- (a) Originating goods marked with the notation "TRQ-4" set out Annex 2-B-2 and listed in subparagraph (b) shall be duty-free in the quantity of 417 metric tonnes.
- (b) This paragraph applies to originating goods classified in the following tariff items: 0701.90.10, 0701.90.50 and 0701.90.90.

TRQ-5 - Onions

- (a) Originating goods marked with the notation "TRQ-5" set out in Annex 2-B-2 and listed in subparagraph (b) shall be duty-free in the quantity of 333 metric tonnes, in the period from 16 May to 14 February.
- (b) This paragraph applies to originating goods classified in the following tariff items: 0703.10.11 and 0703.10.19.

TRQ-6 - Aubergines

- (a) Originating goods marked with the notation "TRQ-6" set out in Annex 2-B-2 and listed in subparagraph (b) shall be duty-free in the quantity of 167 metric tonnes, in the period from 1 May to 14 January.
- (b) This paragraph applies to originating goods classified in the following tariff items: 0709.30.00.

TRQ-7 - Courgettes

- (a) Originating goods marked with the notation "TRQ-7" set out in Annex 2-B-2 and listed in subparagraph (b) shall be charged the specific duty resulting from the entry price system for the quantity of 83 metric tonnes, in the period from 1 March to 30 November.
- (b) This paragraph applies to originating goods classified in the following tariff items: 0709.93.10.

TRQ-8 - Grapes,

- (a) Originating goods marked with the notation "TRQ-8" set out in Annex 2-B-2 and listed in subparagraph (b) shall be charged the specific duty resulting from the entry price system for the quantity of 58 metric tonnes, in the period from 1 May to 17 June and from 1 August to 14 November.

- (b) This paragraph applies to originating goods classified in the following tariff items: 0806.10.10.90.

TRQ-9 - Watermelons

- (a) Originating goods marked with the notation "TRQ-9" set out in Annex 2-B-2 and listed in subparagraph (b) shall be duty-free in the quantity of 2,751 metric tonnes, in the period from 16 June to 31 March.
- (b) This paragraph applies to originating goods classified in the following tariff items: 0807.11.00.
- (c) The application of this tariff quota is suspended.

TRQ-10 - Edible fruit

- (a) Originating goods marked with the notation "TRQ-10" set out in Annex 2-B-2 and listed in subparagraph (b) shall be duty-free in the quantity of 17 metric tonnes.
- (b) This paragraph applies to originating goods classified in the following tariff items: 0811.10.11, 0811.20.11 and 0811.90.19.

TRQ-11 - Olive oil

- (a) Originating goods marked with the notation "TRQ-11" set out in Annex 2-B-2 and listed in subparagraph (b) shall be charged a duty of 7.5% on the quantity of 17 metric tonnes.
- (b) This paragraph applies to originating goods classified in the following tariff items: 1509.10.20 and 1509.10.80.

TRQ-12 - Chewing gum

- (a) Originating goods marked with the notation "TRQ-12" set out in Annex 2-B-2 and listed in subparagraph (b) shall be duty-free in the quantity of 834 metric tonnes.
- (b) This paragraph applies to originating goods classified in the following tariff items: 1704.10.10 and 1704.10.90.

TRQ-13 - Other sugar confectionery

- (a) Originating goods marked with the notation "TRQ-13" set out in Annex 2-B-2 and listed in subparagraph (b) shall be duty-free in the quantity of 1667 metric tonnes.
- (b) This paragraph applies to originating goods classified in the following tariff items: 1704.90.30, 1704.90.51, 1704.90.55, 1704.90.61, 1704.90.65, 1704.90.71, 1704.90.75, 1704.90.81, 1704.90.99.11, 1704.90.99.19 and 1704.90.99.91.

TRQ-14 - Chocolate and other food preparations containing cocoa

- (a) Originating goods marked with the notation "TRQ-14" set out in Annex 2-B-2 and listed in subparagraph (b) shall be duty-free in the quantity of 834 metric tonnes.
- (b) This paragraph applies to originating goods classified in the following tariff items: 1806.10.20, 1806.20.10, 1806.20.30, 1806.20.50, 1806.20.70, 1806.20.80.12, 1806.20.80.19, 1806.20.95.12, 1806.20.95.19, 1806.31.00, 1806.32.00, 1806.90.11, 1806.90.19, 1806.90.31, 1806.90.39, 1806.90.50, 1806.90.60, 1806.90.70, 1806.90.90.11 and 1806.90.90.91.

TRQ-15 - Malt extract

- (a) Originating goods marked with the notation "TRQ-15" set out in Annex 2-B-2 and listed in subparagraph (b) shall be duty-free in the quantity of 150 metric tonnes.
- (b) This paragraph applies to originating goods classified in the following tariff items: 1901.20.00

TRQ-16 - Pasta

- (a) Originating goods marked with the notation "TRQ-16" set out in Annex 2-B-2 and listed in subparagraph (b) shall be duty-free in the quantity of 3,334 metric tonnes.
- (b) This paragraph applies to originating goods classified in the following tariff items: 1902.11.00, 1902.19.10, 1902.19.90, 1902.20.91, 1902.20.99, 1902.30.10, 1902.30.90, 1902.40.10 and 1902.40.90.

TRQ-17 - Prepared foods obtained by the swelling or roasting of cereals

- (a) Originating goods marked with the notation "TRQ-17" set out in Annex 2-B-2 and listed in subparagraph (b) shall be duty-free in the quantity of 83 metric tonnes.
- (b) This paragraph applies to originating goods classified in the following tariff items: 1904.10.10, 1904.10.30 and 1904.10.90.

TRQ-18 - Muesli

- (a) Originating goods marked with the notation "TRQ-18" set out in Annex 2-B-2 and listed in subparagraph (b) shall be duty-free in the quantity of 17 metric tonnes.
- (b) This paragraph applies to originating goods classified in the following tariff items: 1904.20.10, 1904.20.91, 1904.20.95 and 1904.20.99.

TRQ-19 - Bulgur wheat

- (a) Originating goods marked with the notation "TRQ-19" set out in Annex 2-B-2 and listed in subparagraph (b) shall be duty-free in the quantity of 1,667 metric tonnes.
- (b) This paragraph applies to originating goods classified in the following tariff items: 1904.30.00

TRQ-20 - Other prepared cereals

- (a) Originating goods marked with the notation "TRQ-20" set out in Annex 2-B-2 and listed in subparagraph (b) shall be duty-free in the quantity of 417 metric tonnes.
- (b) This paragraph applies to originating goods classified in the following tariff items: 1904.90.10 and 1904.90.80.

TRQ-21 - Bread, pastry, cakes, biscuits and other bakers' wares

- (a) Originating goods marked with the notation "TRQ-21" set out in Annex 2-B-2 and listed in subparagraph (b) shall be duty-free in the quantity of 1,667 metric tonnes.
- (b) This paragraph applies to originating goods classified in the following tariff items: 1905.31.11, 1905.31.19, 1905.31.30, 1905.31.91 and 1905.31.99.

TRQ-22 - Waffles and wafers

- (a) Originating goods marked with the notation "TRQ-22" set out in Annex 2-B-2 and listed in subparagraph (b) shall be duty-free in the quantity of 500 metric tonnes.
- (b) This paragraph applies to originating goods classified in the following tariff items: 1905.32.05, 1905.32.11, 1905.32.19, 1905.32.91 and 1905.32.99.

TRQ-23 - Rusks, toasted bread and similar toasted products

- (a) Originating goods marked with the notation "TRQ-23" set out in Annex 2-B-2 and listed in subparagraph (b) shall be duty-free in the quantity of 20 metric tonnes.
- (b) This paragraph applies to originating goods classified in the following tariff items: 1905.40.10 and 1905.40.90.

TRQ-24 - Other bread, pastry, cakes, biscuits and other bakers' wares

- (a) Originating goods marked with the notation "TRQ-24" set out in Annex 2-B-2 and listed in subparagraph (b) shall be duty-free in the quantity of 1,667 metric tonnes.
- (b) This paragraph applies to originating goods classified in the following tariff items: 1905.90.10, 1905.90.20, 1905.90.30, 1905.90.45, 1905.90.55 and 1905.90.70.

TRQ-25 - Prepared or preserved tomatoes with a dry matter content of less than 12 % by weight

- (a) Originating goods marked with the notation "TRQ-25" set out in Annex 2-B-2 and listed in subparagraph (b) shall be duty-free in the quantity of 1,484 metric tonnes.
- (b) This paragraph applies to originating goods classified in the following tariff items: 2002.10.10, 2002.10.90, 2002.90.11 and 2002.90.19.

TRQ-26 - Prepared or preserved tomatoes with a dry matter content of not less than 12 % by weight

- (a) Originating goods marked with the notation "TRQ-26" set out in Annex 2-B-2 and listed in subparagraph (b) shall be duty-free in the quantity of 5,002 metric tonnes, of a dry matter content of 28% to 30% by weight. This tariff rate quota shall be administered in two separate periods from 1 January to 30 June and from 1 July to 31 December. The duty-free quantity shall be 2,501 metric tonnes for each period, of a dry matter content of 28% to 30% by weight.
- (b) This paragraph applies to originating goods classified in the following tariff items: 2002.90.31, 2002.90.39, 2002.90.91 and 2002.90.99.
- (c) For the administration of these Community tariff quotas, the following coefficients will be applied to imports of products with a dry matter content other than 28 to 30 % by weight:

Dry matter content by weight		Coefficients
Not less than:	But less than:	
12	14	0,44828
14	16	0,51724
16	18	0,58621
18	20	0,65517
20	22	0,72414

22	24	0,7931
24	26	0,86207
26	28	0,93103
28	30	1
30	32	1,06897
32	34	1,13793
34	36	1,20689
36	38	1,27586
38	40	1,34483
40	42	1,41379
42	93	1,44828
93	100	3,32759'

(d) The application of this tariff quota is suspended.

TRQ-27 - Jams, fruit jellies, fruit or nut purées and fruit or nut pastes

- (a) Originating goods marked with the notation "TRQ-27" set out in Annex 2-B-2 and listed in subparagraph (b) shall be charged a duty of 33% of the specific duty on the quantity of 292 metric tonnes.
- (b) This paragraph applies to originating goods classified in the following tariff items: 2007.10.10, 2007.91.10, 2007.91.30, 2007.99.20, 2007.99.31, 2007.99.33, 2007.99.35, 2007.99.39 and 2007.99.50.

TRQ-28 - Jams, fruit jellies, fruit or nut purées and fruit or nut pastes with a sugar content of 13%-30%

- (a) Originating goods marked with the notation "TRQ-28" set out in Annex 2-B-2 and listed in subparagraph (b) shall be duty-free in the quantity of 17 metric tonnes.
- (b) This paragraph applies to originating goods classified in the following tariff items: 2007.91.30.

TRQ-29 - Other preparations of fruit and nut with a sugar content exceeding 30%

- (a) Originating goods marked with the notation "TRQ-29" set out in Annex 2-B-2 and listed in subparagraph (b) shall be duty-free in the quantity of 17 metric tonnes.
- (b) This paragraph applies to originating goods classified in the following tariff items: 2007.99.39.

TRQ-30 - Citrus and other fruit

- (a) Originating goods marked with the notation "TRQ-30" set out in Annex 2-B-2 and listed in subparagraph (b) shall be duty-free in the quantity of 350 metric tonnes.
- (b) This paragraph applies to originating goods classified in the following tariff items: 2008.30.19, 2008.50.19, 2008.50.51, 2008.50.92, 2008.50.98.11, 2008.50.98.13, 2008.50.98.15, 2008.50.98.19, 2008.60.19, 2008.70.19, 2008.70.51 and 2008.80.19.

TRQ-31 - Fruit and vegetable juices

- (a) Originating goods marked with the notation "TRQ-31" set out in Annex 2-B-2 and listed in subparagraph (b) shall be charged a duty of 33% of the specific duty on the quantity of 567 metric tonnes.
- (b) This paragraph applies to originating goods classified in the following tariff items: 2009.11.11, 2009.11.91, 2009.19.11, 2009.19.91, 2009.29.11, 2009.29.91, 2009.39.11, 2009.39.51, 2009.39.91, 2009.61.90, 2009.69.11, 2009.69.79, 2009.69.90, 2009.81.11, 2009.81.51, 2009.89.11, 2009.89.34,

2009.89.35, 2009.89.61, 2009.89.85, 2009.89.86, 2009.90.11, 2009.90.21, 2009.90.31, 2009.90.71, 2009.90.92 and 2009.90.94.

TRQ-32 – Ice cream

- (a) Originating goods marked with the notation "TRQ-32" set out in Annex 2-B-2 and listed in subparagraph (b) shall be duty-free in the quantity of 500 metric tonnes.
- (b) This paragraph applies to originating goods classified in the following tariff items: 2105.00.10, 2105.00.91 and 2105.00.99.

TRQ-33 - Other food preparations

- (a) Originating goods marked with the notation "TRQ-33" set out in Annex 2-B-2 and listed in subparagraph (b) shall be duty-free in the quantity of 667 metric tonnes.
- (b) This paragraph applies to originating goods classified in the following tariff items: 2106.10.80 and 2106.90.98.

PROTOCOL ON RULES OF ORIGIN AND ORIGIN PROCEDURES

TITLE I

GENERAL PROVISIONS

ARTICLE 1

Definitions

For the purposes of this Protocol:

- (a) ““chapters””, ““headings”” and ““subheadings”” mean the chapters, the headings and the subheadings (four- or six-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System (“Harmonized System”) with the changes pursuant to the Recommendation of 26 June 2004 of the Customs Cooperation Council;
- (b) “classified” means the classification of a good under a particular heading or subheading of the Harmonized System;
- (c) “consignment” means products which are either:
 - (i) sent simultaneously from one exporter to one consignee; or
 - (ii) covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (d) “ex-works price” means the price paid for the product ex works to the manufacturer in the Party in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used and all other costs related to its production, minus any internal taxes which are, or may be, repaid when the product obtained is exported. Where the last working or processing has been subcontracted to a manufacturer, the term “manufacturer” refers to the enterprise that has employed the subcontractor. Where the actual price paid does not reflect all costs related to the manufacturing of the product which are actually incurred in the United Kingdom or Turkey, the ex-works price means the sum of all those costs, minus any internal taxes which are, or may be, repaid when the product obtained is exported;

- (e) “fungible material” or “fungible product” means material or product that is of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another;
- (f) “good” means both material and product;
- (g) “manufacture” means any kind of working or processing, including assembly;
- (h) “material” means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (i) “maximum content of non-originating materials” means the maximum content of non-originating materials which is permitted in order to consider a manufacture to be working or processing sufficient to confer originating status on the product. It may be expressed as a percentage of the ex-works price of the product or as a percentage of the net weight of these materials used falling under a specified group of chapters, chapter, heading or subheading;
- (j) “product” means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (k) “value added” shall be taken to be the ex-works price of the product minus the customs value of each of the materials incorporated which originate in the other countries referred to in Articles 3 and 4 with which cumulation is applicable or, where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the exporting Party;
- (l) “value of materials” means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the exporting Party. Where the value of the originating materials used needs to be established, this point shall be applied mutatis mutandis.

TITLE II

DEFINITION OF THE CONCEPT OF ‘ORIGINATING PRODUCTS’

ARTICLE 2

General requirements

1. For the purpose of implementing this Agreement, the following products shall be considered as originating in the United Kingdom:

- (a) products wholly obtained in the United Kingdom within the meaning of Article 5;
 - (b) products obtained in the United Kingdom incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the United Kingdom within the meaning of Article 6.
2. For the purpose of implementing this Agreement, the following products shall be considered as originating in Turkey:
 - (a) products wholly obtained in Turkey within the meaning of Article 5;
 - (b) products obtained in Turkey incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Turkey within the meaning of Article 6.

Article 3

Cumulation in the United Kingdom

1. Without prejudice to Article 2(1), products shall be considered as originating in the United Kingdom, if they are obtained there, incorporating materials originating in Switzerland (including Liechtenstein)¹, Iceland, Norway, Turkey or the European Union (the “EU”), or in any country listed in Annex 4, provided that the working or processing carried out in the United Kingdom goes beyond the operations referred to in Article 8. It shall not be necessary for such materials to have undergone sufficient working or processing.
2. Without prejudice to Article 2(1), and with the exclusion of products falling within Chapters 50 to 63, working or processing carried out in Iceland, Norway or the EU, shall be considered as having been carried out in the UK when the products obtained undergo subsequent working or processing in the UK that goes beyond the operations referred to in Article 8.
3. For cumulation provided for in paragraph 1, where the working or processing carried out in the United Kingdom does not go beyond the operations referred to in Article 8, the product obtained shall be considered as originating in the United Kingdom only where the value added there is greater than the value of the materials used that are originating in any of the other countries referred to in paragraph 1. If this is not so, the product obtained shall be considered as

¹ Due to the customs union between Liechtenstein and Switzerland, products originating in Liechtenstein are considered as originating in Switzerland.

originating in the country which accounts for the highest value of originating materials used in the manufacture in the United Kingdom.

4. Products originating in the countries referred to in paragraph 1, which do not undergo any working or processing in the United Kingdom retain their origin if exported into one of these countries.
5. The cumulation provided for in this Article in respect of the EU may be applied provided that:
 - (a) the United Kingdom, Turkey and the EU have arrangements on administrative cooperation which ensure a correct implementation of this Article;
 - (b) materials and products have acquired originating status by the application of rules of origin identical to those in this Protocol; and
 - (c) notices indicating the fulfilment of the necessary requirements to apply cumulation have been published by the Parties and the EU.
6. Except as provided for in paragraph 5, the cumulation provided for in this Article may be applied provided that:
 - (a) a preferential trade agreement in accordance with Article XXIV of the GATT 1994 is applicable between the countries involved in the acquisition of the originating status and the country of destination;
 - (b) materials and products have acquired originating status by the application of rules of origin identical to those in this Protocol; and
 - (c) notices indicating the fulfilment of the necessary requirements to apply cumulation have been published by the Parties.
7. The United Kingdom shall provide Turkey with details of the agreements or arrangements including their dates of entry into force, and their corresponding rules of origin, which are applied with the other countries referred to in paragraph 1.
8. Turkey may opt to extend the application of paragraph 2 on importation of products falling within Chapters 50 to 63 unilaterally. If so, Turkey shall notify the Joint Committee of that decision, as well as any modifications thereof.

ARTICLE 4

Cumulation in Turkey

1. Without prejudice to Article 2(2), products shall be considered as originating in Turkey, if they are obtained there, incorporating materials originating in the United Kingdom, Switzerland (including Liechtenstein), Iceland, Norway or the EU, or in any country listed in Annex 4, provided that the working or processing carried out in Turkey goes beyond the operations referred to in Article 8. It shall not be necessary for such materials to have undergone sufficient working or processing.
2. Without prejudice to Article 2(2), and with the exclusion of products falling within Chapters 50 to 63, working or processing carried out in Iceland, Norway or the EU, shall be considered as having been carried out in Turkey when the products obtained undergo subsequent working or processing in Turkey that goes beyond the operations referred to in Article 8.
3. For cumulation provided for in paragraph 1 where the working or processing carried out in Turkey does not go beyond the operations referred to in Article 8, the product obtained shall be considered as originating in Turkey only where the value added there is greater than the value of the materials used that are originating in any of the other countries referred to in paragraph 1. If this is not so, the product obtained shall be considered as originating in the country which accounts for the highest value of originating materials used in the manufacture in Turkey.
4. Products originating in the countries referred to in paragraph 1, which do not undergo any working or processing in Turkey, retain their origin if exported into one of these countries.
5. The cumulation provided for in this Article in respect of the EU may be applied provided that:
 - (a) the United Kingdom, Turkey and the EU have arrangements on administrative cooperation which ensure a correct implementation of this Article;
 - (b) materials and products have acquired originating status by the application of rules of origin identical to those in this Protocol; and
 - (c) notices indicating the fulfilment of the necessary requirements to apply cumulation have been published by the Parties.
6. Except as provided for in paragraph 5, the cumulation provided for in this Article may be applied provided that:

- (a) a preferential trade agreement in accordance with Article XXIV of the GATT 1994 is applicable between the countries involved in the acquisition of the originating status and the country of destination;
 - (b) materials and products have acquired originating status by the application of rules of origin identical to those in this Protocol; and
 - (c) notices indicating the fulfilment of the necessary requirements to apply cumulation have been published by the Parties.
7. Turkey shall provide the United Kingdom with details of the agreements or arrangements including their dates of entry into force, and their corresponding rules of origin, which are applied with the other countries referred to in paragraph 1.
8. The United Kingdom may opt to extend the application of paragraph 2 on importation of products falling within Chapters 50 to 63 unilaterally. If so, the United Kingdom shall notify the Joint Committee of that decision, as well as any modifications thereof.

ARTICLE 5

Wholly obtained products

1. The following shall be considered as wholly obtained in a Party:
- (a) mineral products and natural water extracted from its soil or from its seabed;
 - (b) plants, including aquatic plants, and vegetable products grown or harvested there;
 - (c) live animals born and raised there;
 - (d) products from live animals raised there;
 - (e) products from slaughtered animals born and raised there;
 - (f) products obtained by hunting or fishing conducted there;
 - (g) products of aquaculture where the fish, crustaceans, molluscs and other aquatic invertebrates are born or raised there from eggs, larvae, fry or fingerlings;

- (h) products of sea fishing and other products taken from the sea outside any territorial sea by its vessels;
 - (i) products made on board its factory ships exclusively from products referred to in subparagraph (h);
 - (j) used articles collected there fit only for the recovery of raw materials;
 - (k) waste and scrap resulting from manufacturing operations conducted there;
 - (l) products extracted from the seabed or below the seabed situated outside its territorial sea but where it has exclusive exploitation rights;
 - (m) goods produced there exclusively from the products specified in subparagraphs (a) to (l).
2. The terms ‘its vessels’ and ‘its factory ships’ in subparagraphs (h) and (i) of paragraph 1 respectively shall apply only to vessels and factory ships which meet each of the following requirements:
- (a) they are registered in the United Kingdom or Turkey;
 - (b) they sail under the flag of the United Kingdom or Turkey;
 - (c) they meet one of the following conditions:
 - (i) they are at least 50 per cent owned by nationals of the United Kingdom or Turkey; or
 - (ii) (aa) they are owned by companies which have their head office and their main place of business in the United Kingdom or Turkey; and
 - (bb) are at least 50 per cent owned by the United Kingdom or Turkey or public entities or nationals of these Parties.

ARTICLE 6

Sufficient working or processing

1. Without prejudice to paragraph 3 and to Article 8, products which are not wholly obtained in a Party shall be considered to be sufficiently worked or processed when the conditions laid down in the list in Annex 2 for the goods concerned are fulfilled.

2. If a product which has obtained originating status in a Party in accordance with paragraph 1 is used as a material in the manufacture of another product, no account shall be taken of the non-originating materials which may have been used in its manufacture.
3. The determination of whether the requirements of paragraph 1 are met shall be carried out for each product. However, where the relevant rule is based on compliance with a maximum content of non-originating materials, the customs authorities of the Parties may authorise exporters to calculate the ex-works price of the products and the value of the non-originating materials on an average basis as set out in paragraph 4, in order to take into account the fluctuations in costs and currency rates.
4. Where the second sentence of paragraph 3 applies, an average ex-works price of the product and average value of non-originating materials used shall be calculated respectively on the basis of the sum of the ex-works prices charged for all sales of the products carried out during the preceding fiscal year and the sum of the value of all the non-originating materials used in the manufacture of the products over the preceding fiscal year as defined by the exporting Party, or, where figures for a complete fiscal year are not available, a shorter period which should not be less than three months.
5. Exporters having opted for calculation on an average basis shall consistently apply such a method during the year following the fiscal year of reference, or, where appropriate, during the year following the shorter period used as a reference. They may cease to apply such a method where during a given fiscal year, or a shorter representative period of no less than three months, they record that the fluctuations in costs or currency rates which justified the use of such a method have ceased.
6. The averages referred to in paragraph 4 shall be used as the ex-works price and the value of non-originating materials, respectively, for the purpose of establishing compliance with the maximum content of non-originating materials.

ARTICLE 7

Tolerance rule

1. By way of derogation from Article 6 and subject to paragraphs 2 and 3, non-originating materials which, according to the conditions set out in the list in Annex 2, are not to be used in the manufacture of a given product may nevertheless be used, provided that their total net weight or value assessed for the product does not exceed:

- (a) 15 % of the net weight of the product falling within Chapters 2 and 4 to 24, other than processed fishery products of Chapter 16;
 - (b) 15 % of the ex-works price of the product for products other than those covered by subparagraph (a).
- 2. Paragraph 1 shall not apply to products falling within Chapters 50 to 63, for which the tolerances mentioned in Notes 6 and 7 of Annex 1 shall apply.
- 3. Paragraph 1 of this Article shall not allow any of the percentages for the maximum content of non-originating materials as specified in the rules laid down in the list in Annex 2 to be exceeded.
- 4. Paragraphs 1 and 3 of this Article shall not apply to products wholly obtained in a Party within the meaning of Article 5. However, without prejudice to Articles 8 and 9(1), the tolerance provided for in those provisions shall nevertheless apply to any product for which the rule laid down in the list in Annex 2 requires that the materials which are used in the manufacture of that product are wholly obtained.

ARTICLE 8

Insufficient working or processing

- 1. Without prejudice to paragraph 2, the following operations shall be considered to be insufficient working or processing to confer the status of an originating product, whether or not the requirements in Article 6 are satisfied:
 - (a) preserving operations to ensure that the products remain in good condition during transport and storage;
 - (b) breaking-up and assembly of packages;
 - (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
 - (d) ironing or pressing of textiles;
 - (e) simple painting and polishing operations;
 - (f) husking and partial or total milling of rice; polishing, and glazing of cereals and rice;
 - (g) operations to colour or flavour sugar or form sugar lumps; partial or total milling of crystal sugar;

- (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
 - (i) sharpening, simple grinding or simple cutting;
 - (j) sifting, screening, sorting, classifying, grading, matching; (including the making-up of sets of articles);
 - (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
 - (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
 - (m) simple mixing of products, whether or not of different kinds;
 - (n) mixing of sugar with any material;
 - (o) simple addition of water or dilution or dehydration or denaturation of products;
 - (p) simple assembly² of parts of articles to constitute a complete article or disassembly of products into parts;
 - (q) slaughter of animals;
 - (r) a combination of two or more operations specified in subparagraphs (a) to (q).
2. All the operations carried out in the exporting Party on a given product shall be taken into account when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

ARTICLE 9

Unit of qualification

1. The unit of qualification for the application of this Protocol shall be the particular product which is considered to be the basic unit when determining classification using the nomenclature of the Harmonized System. It follows that:

² Explanatory notes including a definition of “simple assembly” will be established by the Parties.

- (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonized System in a single heading, the whole constitutes the unit of qualification;
 - (b) when a consignment consists of a number of identical products classified under the same heading, each individual item shall be taken into account when applying this Protocol.
2. Where under General Rule 5 of the Harmonized System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.
 3. Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle which are part of the normal equipment and included in the ex-works price thereof shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

ARTICLE 10

Sets

Sets, as defined in General Rule 3 of the Harmonized System, shall be regarded as originating when all the component products are originating. When a set is composed of originating and non-originating products, the set as a whole shall also be regarded as originating, provided that the value of the non-originating products does not exceed 15 % of the ex-works price of the set.

ARTICLE 11

Neutral elements

In order to determine whether a product is an originating product, no account shall be taken of the origin of the following which might be used in its manufacture:

- (a) energy and fuel;
- (b) plant and equipment;
- (c) machines and tools; or
- (d) any other goods which do not enter, and which are not intended to enter, into the final composition of the product.

ARTICLE 12

Accounting segregation

1. If originating and non-originating fungible materials are used in the working or processing of a product, economic operators may ensure the management of materials using the accounting segregation method, without keeping the materials on separate stocks.
2. Economic operators may ensure the management of originating and non-originating fungible products of heading 1701 using the accounting segregation method, without keeping the products on separate stocks.
3. Parties may require that the application of accounting segregation be subject to prior authorisation by the customs authorities. The customs authorities may grant the authorisation subject to any conditions they deem appropriate and shall monitor the use made of the authorisation. The customs authorities may withdraw the authorisation whenever the beneficiary makes improper use of the authorisation in any manner whatsoever or fails to fulfil any of the other conditions laid down in this Protocol. Through the use of accounting segregation, it must be ensured that, at any time, no more products can be considered as “originating in the exporting Party” than would have been the case if a method of physical segregation of the stocks had been used. The method shall be applied and the application thereof shall be recorded on the basis of the general accounting principles applicable in the exporting Party.
4. The beneficiary of the method referred to in paragraphs 1 and 2 shall make out or apply for proofs of origin for the quantity of products which may be considered as originating in the exporting Party. At the request of the customs authorities, the beneficiary shall provide a statement of how the quantities have been managed.

TITLE III

TERRITORIAL REQUIREMENTS

Article 13

Principle of territoriality

1. The conditions set out in Title II shall be fulfilled without any interruption in the Party concerned.

2. If originating products exported from the United Kingdom or Turkey to another country are returned, they shall be considered to be non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
 - (a) the products returned are the same as those which were exported; and
 - (b) they have not undergone any operations beyond those necessary to preserve them in good condition while in that country or while being exported.
3. The acquisition of originating status in accordance with the conditions set out in Title II shall not be affected by working or processing done outside the exporting Party on materials exported from that Party and subsequently re-imported there, provided:
 - (a) those materials are wholly obtained in the exporting Party or have undergone working or processing beyond the operations referred to in Article 8 prior to being exported; and
 - (b) it can be demonstrated to the satisfaction of the customs authorities that:
 - (i) the re-imported products have been obtained by working or processing the exported materials; and
 - (ii) the total added value acquired outside the exporting Party by applying this Article does not exceed 10 % of the ex-works price of the end product for which originating status is claimed.
4. For the purposes of paragraph 3, the conditions for obtaining originating status set out in Title II shall not apply to working or processing done outside the exporting Party. However, where, in the list in Annex 2, a rule setting a maximum value for all the non-originating materials incorporated is applied in determining the originating status of the end product, the total value of the non-originating materials incorporated in the territory of the exporting Party, taken together with the total added value acquired outside that Party by applying the provisions of this Article, shall not exceed the stated percentage.
5. For the purposes of applying paragraphs 3 and 4, “total added value” shall be taken to mean all costs arising outside the exporting Party, including the value of the materials incorporated there.
6. Paragraphs 3 and 4 shall not apply to products which do not fulfil the conditions set out in the list in Annex 2 or which can be considered sufficiently worked or processed only if the general tolerance fixed in Article 7 is applied.

7. Any working or processing of the kind covered by this Article and done outside the exporting Party shall be done under the outward processing arrangements, or similar arrangements.

ARTICLE 14

Non-alteration

1. The preferential treatment provided for under this Agreement shall apply only to products satisfying the requirements of this Protocol and declared for importation in the United Kingdom or Turkey, provided that those products are the same as those exported from the exporting Party. They shall not have been altered, transformed in any way or subjected to operations other than to preserve them in good condition or to add or affix marks, labels, seals or any documentation to ensure compliance with specific domestic requirements of the importing Party carried out under customs supervision in the country or countries of transit or splitting prior to being declared for home use.
2. Storage of products or consignments may take place provided they remain under customs supervision in the third country or countries of transit.
3. Without prejudice to Title V of this Protocol, the splitting of consignments may take place, provided they remain under customs supervision in the third country or countries of splitting.
4. In the case of doubt, the importing Party may request the importer or its representative to submit at any time all appropriate documents to provide evidence of compliance with this Article, which may be given by any documentary evidence, and notably by:
 - (a) contractual transport documents such as bills of lading;
 - (b) factual or concrete evidence based on marking or numbering of packages;
 - (c) a certificate of non-manipulation provided by the customs authorities of the country or countries of transit or splitting or any other documents demonstrating that the goods remained under customs supervision in the country or countries of transit or splitting; or
 - (d) any evidence related to the goods themselves.

ARTICLE 15

Exhibitions

1. Originating products, sent for exhibition in a country other than with which cumulation is applicable in accordance with Articles 3 and 4, and sold after the exhibition for importation in a Party, shall benefit on importation from this Agreement, provided it is shown to the satisfaction of the customs authorities that:
 - (a) an exporter has consigned these products from the United Kingdom or Turkey to the country in which the exhibition is held and has exhibited them there;
 - (b) the products have been sold or otherwise disposed of by that exporter to a person in the United Kingdom or Turkey;
 - (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and
 - (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.
2. A proof of origin shall be issued or made out in accordance with Title V of this Protocol and submitted to the customs authorities of the importing Party in the normal manner. The name and address of the exhibition shall be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.
3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

TITLE IV

DRAWBACK OR EXEMPTION

ARTICLE 16

Drawback of or exemption from customs duties

1. Non-originating materials used in the manufacture of products falling within Chapters 50 to 63 originating in a Party for which a proof of origin is issued or made out in accordance with Title V of this Protocol shall not be subject in the exporting Party to drawback of or exemption from customs duties of whatever kind.
2. The prohibition in paragraph 1 shall apply to any arrangement for refund, remission or non-payment, partial or complete, of customs duties or charges having an equivalent effect, applicable in the exporting Party to materials used in the manufacture, where such refund, remission or non-payment applies, expressly or in effect, when products obtained from the said materials are exported and not when they are retained for home use there.
3. The exporter of products covered by a proof of origin shall be prepared to submit at any time, upon request from the customs authorities, all appropriate documents proving that no drawback has been obtained in respect of the non-originating materials used in the manufacture of the products concerned and that all customs duties or charges having equivalent effect applicable to such materials have actually been paid.
4. The prohibition in paragraph 1 shall not apply to trade between the Parties for products that obtained originating status by application of cumulation of origin covered by Article 3(1), 3(2) or 4(1).

TITLE V
ORIGIN PROCEDURES

ARTICLE 17

Definitions

1. For the purposes of this Title:
 - (a) “exporter” means a person, located in a Party, who, in accordance with the requirements laid down in the laws and regulations of that Party, exports or produces an originating good and makes out an origin declaration;
 - (b) “identical goods” mean goods that are the same in all respects, including physical characteristics, quality and reputation, irrespective of minor differences in appearance that are not relevant to a determination of origin of those goods under this Protocol;
 - (c) “importer” means a person who imports an originating good and claims preferential tariff treatment for it; and
 - (d) “origin declaration” means a declaration made by an exporter in accordance with Article 19 for the purpose of enabling the identification of an originating good.
2. Unless otherwise provided for in this Title, words and phrases defined in this Protocol shall have the same meaning when used in this Title.

ARTICLE 18

Claims for preferential treatment

1. Each Party shall provide that originating goods that meet the requirements of this Protocol shall benefit from preferential treatment under this Agreement on the basis of a claim for preferential treatment made by the importer based on an origin declaration which meets the requirements of Article 19.
2. The importing Party may deny that claim for preferential treatment if any importer, exporter or party fails to comply with any requirement of this Protocol.

ARTICLE 19

Origin declaration

1. An origin declaration shall:
 - (a) take the form of a written self-declaration of origin which may be in the form set out in Annex 3 made by the exporter which clearly states that the goods imported meet the conditions required for preferential treatment under the terms of this Agreement; and
 - (b) be provided on, or attached to, an invoice or any other commercial document that describes the goods concerned in sufficient detail to enable them to be identified.
2. Each Party shall permit an origin declaration to be sent electronically and directly from the exporter in one Party to an importer in the other Party. Such an approach will allow the use of electronic signatures or identification codes.

ARTICLE 20

Validity of the origin declaration

1. Each Party shall provide that an origin declaration shall be valid for 12 months from the date it was completed, or for such longer period of time as provided by the importing Party. The preferential treatment may be claimed, within this validity period, from the customs authority of the importing Party.
2. Each Party shall provide that an origin declaration may apply to:
 - (a) a single shipment of originating goods into the territory of a Party; or
 - (b) multiple shipments of identical originating goods within any period specified in the origin declaration not exceeding 12 months.
3. The importing Party may accept an origin declaration submitted to its customs authority after the validity period for the purpose of preferential treatment in accordance with that Party's laws and regulations.
4. If unassembled or disassembled products within the meaning of General Rule 2(a) of the Harmonized System falling within Sections XV to XXI of the Harmonized System are imported by instalments, a single origin declaration for such products may be used on request of the importer and in accordance with the requirements laid down by the customs authority of the importing Party.

ARTICLE 21

Exemptions from origin declaration requirements

1. Each Party may, in conformity with its laws and regulations, waive the requirement to present an origin declaration for low value importations of originating goods from the other Party.
2. Each Party may exclude any importation from the provisions of paragraph 1 when the importation is part of a series of importations that may reasonably be considered to have been undertaken or arranged for the purpose of avoiding the requirements of this Protocol related to origin declarations.
3. Each Party may set value limits for products referred to in paragraph 1, and shall exchange information with the other Party regarding those limits.

ARTICLE 22

Delayed claims for preferential treatment

Each Party shall, in conformity with its laws and regulations, provide that, if a good would have qualified as originating when it was imported into the territory of that Party but the importer did not have an origin declaration at the time of importation, the importer of the good may, within a period of time of no less than two years after the date of importation, apply for a refund of duties paid as a result of the good not having been accorded preferential tariff treatment.

ARTICLE 23

Incorrect claims for preferential treatment

1. Each Party shall provide that:
 - (a) an exporter that has completed an origin declaration and becomes aware or has reason to believe that it contains incorrect information shall be obliged to immediately notify the importer in writing of any change affecting the originating status of each good to which the origin declaration applies; and
 - (b) an importer that becomes aware or has reason to believe that an origin declaration for a good which it has imported and to which preferential treatment has been granted contains incorrect information shall immediately notify the customs authority of the importing Party in

writing of any change affecting the originating status of that good and pay any duties owing.

2. Each Party shall encourage its customs authority, when considering imposing a penalty in relation to an origin declaration, to consider as a significant mitigating factor a voluntary notification given in accordance with paragraph 1, provided in the case of a notification given by an importer, the importer corrects the error and repays any duties owing.

ARTICLE 24

Discrepancies

1. Each Party shall provide that the discovery of slight discrepancies between the statements made in an origin declaration and those made in the documents submitted to its customs authority for the purpose of carrying out the formalities for importing the goods shall not of themselves render the origin declaration null and void if it is established that those documents corresponds to the goods submitted.
2. Each Party shall provide that obvious formal errors such as typing errors on an origin declaration shall not cause the origin declaration to be rejected if these errors do not create doubts concerning the correctness of the statements made in the origin declaration.
3. Each Party shall provide that if its customs authority determines that an origin declaration in respect of a good imported into its territory is illegible or defective on its face, the importer shall be granted a period of not less than 30 days to provide the customs authority of the importing Party with a copy of the corrected origin declaration.
4. The customs authority of the importing Party shall not reject a claim for preferential tariff treatment for the sole reason that the invoice or other commercial document was issued in a third country.

ARTICLE 25

Penalties

Each Party shall adopt or maintain measures imposing criminal, civil, or administrative penalties for violations of its laws and regulations relating to the provisions of this Protocol.

ARTICLE 26

Record keeping requirements

1. The exporting Party shall require an exporter that has completed an origin declaration to keep for three years after the completion of the origin declaration, or for such longer period of time as the exporting Party may specify, and to provide to that Party upon request:
 - (a) a copy of the origin declaration; and
 - (b) all supporting documents and written statements from producers or suppliers which evidence the claim in the origin declaration that the good is originating.
2. Each Party shall provide that, if an exporter has based an origin declaration on a written statement from a producer or supplier, that producer or supplier shall be required to maintain records in accordance with paragraph 1.
3. The importing Party may require that an importer that has been granted preferential treatment shall keep documentation relating to the importation of the good, including a copy of the origin declaration, for three years after the date of import, or for a longer period of time as that Party may specify.
4. Each Party shall permit, in accordance with that Party's laws and regulations, importers, exporters, producers and suppliers in its territory to maintain documentation or records in any medium, provided that the documentation or records can be retrieved and printed.
5. A Party may deny preferential treatment to a good that is the subject of a verification of origin when the importer, exporter, producer or supplier of the good that is required to maintain records or documentation under this Article:
 - (a) fails to maintain records or documentation in accordance with this Protocol; or
 - (b) denies access to those records or that documentation.

ARTICLE 27

Verification of origin

Administering a verification of origin regime

1. For the purpose of ensuring the proper application of this Protocol, the Parties shall assist each other, through their customs authorities, in verifying whether goods are originating for the purposes of this Protocol, and ensuring the accuracy of claims for preferential treatment for the purposes of this Protocol.
2. A Party's request for a verification of origin concerning whether a good is originating or whether all other requirements of this Protocol are fulfilled shall be:
 - (a) based on risk assessment methods applied by the customs authority of the importing Party, which may include random selection; or
 - (b) made when the importing Party has reasonable doubts about whether the good is originating or whether all other requirements of this Protocol have been fulfilled.

Requesting a verification of origin

3. The customs authority of the importing Party may verify whether a good is originating by requesting, in writing, that the customs authority of the exporting Party conduct a verification concerning whether a good is originating.
4. When requesting a verification of origin, the customs authority of the importing Party shall provide the customs authority of the exporting Party with:
 - (a) the identity of the customs authority issuing the request;
 - (b) the name of the exporter, producer or supplier to be verified;
 - (c) the subject and scope of the verification; and
 - (d) a copy of the origin declaration and, where applicable, any supporting documentation.
5. When appropriate, the customs authority of the importing Party may request specific documentation and information from the customs authority of the exporting Party as part of a verification of origin.

6. A request to conduct a verification of origin made by the customs authority of the importing Party shall be provided to the customs authority of the exporting Party by certified or registered mail or any other method that produces a confirmation of receipt by that customs authority.
7. The customs authority of the exporting Party shall provide the customs authority of the importing Party with a written acknowledgement of receipt (which for the avoidance of doubt may be sent by email) of this request within a period of 45 days from the date of receipt of the written request, or any other time period agreed upon by the Parties.

Conducting a verification of origin

8. Following a request outlined in paragraph 6, the customs authority of the exporting Party shall proceed to the origin verification. For this purpose, the customs authority may, in accordance with its laws and regulations:
 - (a) request documentation;
 - (b) call for any evidence; and
 - (c) visit the premises of an exporter, a producer or supplier to review the records referred to in Article 26(1) and (2) and observe the facilities used in the production of the good.
9. Each Party shall provide that, if an exporter has based an origin declaration on a written statement from a producer or supplier, the exporter may arrange for that producer or supplier to provide documentation or information directly to the customs authority of the exporting Party upon request.

Release of goods subject to a verification of origin

10. Pending the results of a verification of origin conducted pursuant to paragraph 11, the importing Party shall allow the release of the good, subject to payment of duties or provision of a guarantee in the form of a surety, a deposit or some other appropriate instrument as provided for in its laws and regulations. If, as a result of the verification, the importing Party determines that the good is an originating good, it shall grant preferential treatment to the good and refund any excess duties paid or release any guarantee provided, unless the guarantee also covers other obligations which have not been discharged.

Completing a verification of origin

11. As soon as possible and in any event within 10 months after receiving the written request for a verification of origin, the customs authority of the exporting Party shall complete a verification, and shall:

- (a) provide to the customs authority of the importing Party, by certified or registered mail or any other method that produces a confirmation of receipt by that customs authority, a written report in order for it to determine whether the good is originating or not, which contains:
 - (i) the results of the verification;
 - (ii) the description of the good subject to verification and the tariff classification relevant to the application of the rules of origin;
 - (iii) a description and explanation of the good sufficient to support the rationale concerning the originating status of the good;
 - (iv) information on the manner in which the verification was conducted; and
 - (v) where appropriate, supporting documentation, and
 - (b) subject to its laws and regulations, notify the exporter of the outcome of the verification of origin.
12. The period of time within which a verification of origin shall be completed may be extended by mutual consent of the customs authorities concerned.

Result of a verification of origin

13. If a verification of origin finds that the importer, exporter, producer or supplier has failed to comply with any requirement of this Protocol, the importing Party may deny preferential treatment to the good.
14. If the result of a verification of origin has not been provided in accordance with this Protocol, the customs authority of the importing Party may deny preferential treatment to a good if it has reasonable doubt that, or when it is unable to determine whether, the good is originating.

Review and appeal

15. Each Party shall grant substantially the same rights of review and appeal of determinations of origin issued by its customs authority as it provides to importers in its territory, to any person who has received a determination on origin in the application of this Article.

Disputing the result of a verification of origin

16. Each Party shall provide that, if there are differences between the Parties in relation to the verification procedures set out in this Article or in the interpretation of the rules of origin in determining whether a good qualifies as

originating, and these differences cannot be resolved through consultations between the customs authority requesting the verification and the customs authority responsible for performing the verification, and if the customs authority of the importing Party intends to make a determination of origin that is inconsistent with the written report provided by the customs authority of the exporting Party, the customs authority of the importing Party shall notify the customs authority of the exporting Party within 60 days of receiving the written report.

17. At the request of either Party, the Parties shall hold and conclude consultations within 90 days from the date of the notification referred to in paragraph 16 to resolve those differences. The period for concluding consultations may be extended on a case by case basis by mutual written consent between the Parties. The customs authority of the importing Party may make its determination of origin after the conclusion of these consultations.
18. In all cases, the settlement of differences between the importer and the customs authority of the importing Party shall be under the law of the importing Party.

ARTICLE 28

Notifications and cooperation

1. The Parties shall cooperate in the uniform administration and interpretation of this Protocol and, through their customs authorities, assist each other in verifying the originating status of the products on which an origin declaration is based.
2. For the purpose of facilitating the verifications or assistance referred to in paragraph 1, the customs authorities of the Parties shall provide each other with addresses of the responsible customs authorities.
3. The Parties agree that the customs authority of the exporting Party assumes all expenses in carrying out verifications of origin.
4. The Parties agree that their customs authorities will discuss the overall operation and administration of the verification process, including forecasting of workload and discussing priorities. If there is an unusual increase in the number of requests, the customs authorities of the Parties will consult to establish priorities and consider steps to manage the workload, taking into consideration operational requirements.

ARTICLE 29

Confidentiality

1. This Protocol does not require a Party to furnish or allow access to information, the disclosure of which would impede law enforcement or would be contrary to that Party's law protecting business information.
2. Each Party shall maintain, in conformity with its law, the confidentiality of the information collected pursuant to this Protocol and shall protect that information from disclosure that could prejudice the competitive position of the person providing the information. If the Party receiving or obtaining the information is required by its law to disclose the information, that Party shall notify the person or Party who provided that information.
3. Each Party shall ensure that the confidential information collected pursuant to this Protocol shall not be used for purposes other than the administration and enforcement of determination of origin and of customs matters, except with the permission of the person or Party who provided the confidential information.
4. Notwithstanding paragraph 3, a Party may allow information collected pursuant to this Protocol to be used in any administrative, judicial, or quasi-judicial proceedings instituted in its territory for failure to comply with customs related laws and regulations implementing this Protocol. A Party shall notify the person or Party who provided the information in advance of such use.
5. The Parties shall exchange information on their respective law for the purpose of facilitating the operation and application of paragraph 2.

TITLE IV

FINAL PROVISIONS

ARTICLE 30

Ceuta and Melilla

For the purposes of this Protocol, reference to “European Union” shall not cover Ceuta and Melilla.

ARTICLE 31

Republic of San Marino

Without prejudice to Article 2, a product originating in the Republic of San Marino shall, due to the customs union between the European Union and the Republic of San Marino, be considered as originating in the European Union.

ARTICLE 32

Principality of Andorra

Without prejudice to Article 2, a product originating in the Principality of Andorra classified under Chapters 25 to 97 shall, due to the customs union between the European Union and the Principality of Andorra, be considered as originating in the European Union.

ARTICLE 33

Transitional provisions for products in transit or storage

1. The provisions of this Agreement may be applied to products which comply with the provisions of this Protocol and which, on the date of entry into force of this Agreement, are either in transit from the exporting Party to the importing Party or under customs control in the importing Party without payment of import duties and taxes, subject to the making of a claim for preferential tariff treatment referred to in Article 18 to the customs authority of the importing Party, within 12 months of that date.
2. Paragraph 1 does not apply where the Parties have satisfied the conditions set out in Article 13.3(3), in which case the provisions of this Agreement may be applied to products which comply with the provisions of this Protocol and which, on 1 January 2021, are either in transit from the exporting Party to the importing Party or under customs control in the importing Party without payment of import duties and taxes, subject to the making of a claim for preferential tariff treatment referred to in Article 18 to the customs authority of the importing Party, within 12 months of that date.

ARTICLE 34

Amendment to this Protocol and its Annexes

The Joint Committee may amend this Protocol and its Annexes.

ANNEX 1

Introductory Notes to the List in Annex 2

Note 1 - General introduction

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 6 of this Protocol. There are four different types of rule, which vary according to the product:

- (a) through working or processing a maximum content of non-originating materials is not exceeded;
- (b) through working or processing the 4-digit Harmonized System heading or 6-digit Harmonized System sub-heading of the manufactured products becomes different from the 4-digit Harmonized System heading or 6-digit sub-heading respectively of the materials used;
- (c) a specific working and processing operation is carried out;
- (d) working or processing is carried out on certain wholly obtained materials.

Note 2 - The structure of the list

- 2.1 The first two columns in the list describe the product obtained. Column (1) gives the heading number or chapter number used in the Harmonized System and column (2) gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns, a rule is specified in column (3). Where, in some cases, the entry in column (1) is preceded by an "ex", this signifies that the rules in column (3) apply only to the part of that heading as described in column (2).
- 2.2 Where several heading numbers are grouped together in column (1) or a chapter number is given and the description of products in column (2) is therefore given in general terms, the adjacent rules in column (3) apply to all products which, under the Harmonized System, are classified in headings of the chapter or in any of the headings grouped together in column (1).
- 2.3 Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in column (3).
- 2.4 Where two alternative rules are set out in column (3), separated by "or", it is at the choice of the exporter which one to use.

Note 3 - Examples of how to apply the rules

- 3.1 Article 6 of this Protocol, concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in a Party.
- 3.2 Pursuant to Article 8 of this Protocol, the working or processing carried out must go beyond the list of operations mentioned in that Article. If it does not, the goods shall not qualify for the granting of the benefit of preferential tariff treatment, even if the conditions set out in the list below are met.

Subject to Article 8 of this Protocol, the rules in the list represent the minimum amount of working or processing required, and the carrying-out of more working or processing also confers originating status; conversely, the carrying-out of less working or processing cannot confer originating status. Thus, if a rule provides that non-originating material, at a certain level of manufacture, may be used, the use of such material at an earlier stage of manufacture is allowed, and the use of such material at a later stage is not. If a rule provides that non-originating material, at a certain level of manufacture, may not be used, the use of materials at an earlier stage of manufacture is allowed, and the use of materials at a later stage is not.

Example: when the list-rule for Chapter 19 requires that “non-originating materials of headings 1101 to 1108 cannot exceed 20% weight”, the use (i.e. importation) of cereals of Chapter 10 (materials at an earlier stage of manufacture) is not limited.

- 3.3 Without prejudice to Note 3.2, where a rule uses the expression "Manufacture from materials of any heading", then materials of any heading(s) (even materials of the same description and heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule.

However, the expression "Manufacture from materials of any heading, including other materials of heading ..." or "Manufacture from materials of any heading, including other materials of the same heading as the product" means that materials of any heading(s) may be used, except those of the same description as the product as given in column (2) of the list.

- 3.4 When a rule in the list specifies that a product may be manufactured from more than one material, this means that one or more materials may be used. It does not require that all be used.
- 3.5 Where a rule in the list specifies that a product must be manufactured from a particular material, the condition does not prevent the use of other materials which, because of their inherent nature, cannot satisfy this.

- 3.6 Where, in a rule in the list, two percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. In other words, the maximum value of all the non-originating materials used may never exceed the higher of the percentages given. Furthermore, the individual percentages must not be exceeded, in relation to the particular materials to which they apply.

Note 4 - General provisions concerning certain agricultural goods

- 4.1 Agricultural goods falling within Chapters 6, 7, 8, 9, 10, 12 and heading 2401 which are grown or harvested in the territory of a Party shall be treated as originating in the territory of that Party, even if grown from imported seeds, bulbs, rootstock, cuttings, grafts, shoots, buds, or other live parts of plants.
- 4.2 In cases where the content of non-originating sugar in a given product is subject to limitations, the weight of sugars of headings 1701 (sucrose) and 1702 (e.g., fructose, glucose, lactose, maltose, isoglucose or invert sugar) used in the manufacture of the final product and used in the manufacture of the non-originating products incorporated in the final product is taken into account for the calculation of such limitations.

Note 5 - Terminology used in respect of certain textile products

- 5.1 The term "natural fibres" is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun.
- 5.2 The term "natural fibres" includes horsehair of heading 0511, silk of headings 5002 and 5003, as well as wool-fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203, and other vegetable fibres of headings 5301 to 5305.
- 5.3 The terms "textile pulp", "chemical materials" and "paper-making materials" are used in the list to describe the materials, not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
- 5.4 The term "man-made staple fibres" is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.
- 5.5 Printing (when combined with Weaving, Knitting/ Crocheting, Tufting or Flocking) is defined as a technique by which an objectively assessed function, like colour, design, technical performance, is given to a textile substrate with a permanent character, using screen, roller, digital or transfer techniques.
- 5.6 Printing (as standalone operation) is defined as a technique by which an objectively assessed function, like colour, design, technical performance, is

given to a textile substrate with a permanent character, using screen, roller, digital or transfer techniques combined with at least two preparatory/finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of all the materials used does not exceed 50% of the ex-works price of the product.

Note 6 - Tolerances applicable to products made of a mixture of textile materials

- 6.1 Where, for a given product in the list, reference is made to this Note, the conditions set out in column (3) shall not be applied to any basic textile materials used in the manufacture of this product and which, taken together, represent 15% or less of the total weight of all the basic textile materials used. (See also Notes 6.3 and 6.4).
- 6.2 However, the tolerance mentioned in Note 6.1 may be applied only to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- (a) silk;
- (b) wool;
- (c) coarse animal hair;
- (d) fine animal hair;
- (e) horsehair;
- (f) cotton;
- (g) paper-making materials and paper;
- (h) flax;
- (i) true hemp;
- (j) jute and other textile bast fibres;
- (k) sisal and other textile fibres of the genus *Agave*;
- (l) coconut, abaca, ramie and other vegetable textile fibres;
- (m) synthetic man-made filament fibres of polypropylene;
- (n) synthetic man-made filament fibres of polyester;
- (o) synthetic man-made filament fibres of polyamide;

- (p) synthetic man-made filament fibres of polyacrylonitrile;
- (q) synthetic man-made filament fibres of polyimide;
- (r) synthetic man-made filament fibres of polytetrafluoroethylene;
- (s) synthetic man-made filament fibres of poly(phenylene sulphide);
- (t) synthetic man-made filament fibres of poly(vinyl chloride);
- (u) other synthetic man-made filament fibres;
- (v) artificial man-made filament fibres of viscose;
- (w) other artificial man-made filament fibres;
- (x) current-conducting filaments;
- (y) synthetic man-made staple fibres of polypropylene;
- (z) synthetic man-made staple fibres of polyester;
- (aa) synthetic man-made staple fibres of polyamide;
- (bb) synthetic man-made staple fibres of polyacrylonitrile;
- (cc) synthetic man-made staple fibres of polyimide;
- (dd) synthetic man-made staple fibres of polytetrafluoroethylene;
- (ee) synthetic man-made staple fibres of poly(phenylene sulphide);
- (ff) synthetic man-made staple fibres of poly(vinyl chloride);
- (gg) other synthetic man-made staple fibres;
- (hh) artificial man-made staple fibres of viscose;
- (ii) other artificial man-made staple fibres;
- (jj) yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped;
- (kk) products of heading 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film;
- (ll) other products of heading 5605;

(mm) glass fibres ;

(nn) metal fibres;

(oo) mineral fibres.

- 6.3 In the case of products incorporating "yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped", this tolerance is 20% in respect of this yarn.
- 6.4 In the case of products incorporating "strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film", this tolerance is 30 % in respect of this strip.

Note 7 - Other tolerances applicable to certain textile products

- 7.1 Where, in the list, reference is made to this Note, textile materials (with the exception of linings and interlinings), which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 15% of the ex-works price of the product.
- 7.2 Without prejudice to Note 6.3, materials, which are not classified within Chapters 50 to 63, may be used freely in the manufacture of textile products, whether or not they contain textiles.
- 7.3 Where a percentage rule applies, the value of non-originating materials which are not classified within Chapters 50 to 63 must be taken into account when calculating the value of the non-originating materials incorporated.

Note 8 - Definition of specific processes and simple operations carried out in respect of certain products of Chapter 27

- 8.1 For the purposes of headings ex 2707 and 2713, the "specific processes" are the following:
- (a) vacuum-distillation;
 - (b) redistillation by a very thorough fractionation process;
 - (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;

- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation.

8.2 For the purposes of headings 2710, 2711 and 2712, the "specific processes" are the following:

- (a) vacuum-distillation;
- (b) redistillation by a very thorough fractionation process;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (ij) isomerisation;
- (k) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 % of the sulphur content of the products processed (ASTM D 1266-59 T method);
- (l) in respect of products of heading 2710 only, deparaffining by a process other than filtering;
- (m) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250 °C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a

chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;

- (n) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 300 °C, by the ASTM D 86 method;
- (o) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush discharge;
- (p) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0.75 % of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.

8.3 For the purposes of headings ex 2707 and 2713, simple operations, such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing products with different sulphur contents, or any combination of these operations or like operations, do not confer origin.

Note 9 - Definition of specific processes and simple operations carried out in respect of certain products of chapters

- 9.1 Products falling within Chapter 30 obtained in a Party by using cell cultures, shall be considered as originating in that Party. "Cell culture" is defined as the cultivation of human, animal and plant cells under controlled conditions (such as defined temperatures, growth medium, gas mixture, pH) outside a living organism.
- 9.2 Products falling within Chapters 29 (except for: 2905.43-2905.44), 30, 32, 33 (except for: 3302.10, 3301) 34, 35 (except for: 35.01, 3502.11-3502.19, 3502.20, 35.05), 36, 37, 38 (except for: 3809.10, 38.23, 3824.60, 38.26) and 39 (except for: 39.16-39.26): obtained in a Party by fermentation shall be considered as originating in that Party. "Fermentation" is a biotechnological process in which human, animal, plant cells, bacteria, yeasts, fungi or enzymes are used to produce products falling within Chapters 29 to 39.
- 9.3 Following transformations are considered sufficient according to Article 4 for products falling within Chapters 28, 29 (except for: 2905.43-2905.44), 30, 32, 33 (except for: 3302.10, 3301) 34, 35 (except for: 35.01, 3502.11-3502.19, 3502.20, 35.05), 36, 37, 38 (except for: 3809.10, 38.23, 3824.60, 38.26) and 39 (except for: 39.16-39.26):

- (a) **Chemical reaction:** A “chemical reaction” is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. A chemical reaction may be expressed by a change of the "CAS number".

The following processes should not be considered for purposes of origin:

- (i) dissolving in water or other solvents;
- (ii) the elimination of solvents including solvent water; or
- (iii) the addition or elimination of water of crystallization.

A chemical reaction as defined above is to be considered as origin conferring.

- (b) **Mixtures and Blends:** The deliberate and proportionally controlled mixing or blending (including dispersing) of materials, other than the addition of diluents, to conform to predetermined specifications which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials is to be considered to be as origin conferring.
- (c) **Purification:** Purification is to be considered as origin conferring provided that purification occurs in the territory of one or both of the Parties results in one of the following criteria being satisfied:
- (i) purification of a good resulting in the elimination of at least 80 per cent of the content of existing impurities; or
 - (ii) the reduction or elimination of impurities resulting in a good suitable for one or more of the following applications:
 - (aa) pharmaceutical, medicinal, cosmetic, veterinary, or food grade substances;
 - (bb) chemical products and reagents for analytical, diagnostic or laboratory uses;
 - (cc) elements and components for use in micro-electronics;
 - (dd) specialised optical uses;

- (ee) biotechnical use (e.g., in cell culturing, in genetic technology, or as a catalyst);
 - (ff) carriers used in a separation process; or
 - (gg) nuclear grade uses.
-
- (a) **Change in particle size:** The deliberate and controlled modification in particle size of a good, other than by merely crushing or pressing, resulting in a good having a defined particle size, defined particle size distribution or defined surface area, which is relevant to the purposes of the resulting good and having different physical or chemical characteristics from the input materials, is to be considered as origin conferring.
 - (b) **Standard materials:** Standard materials (including standard solutions) are preparations suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions which are certified by the manufacturer. The production of standard materials is to be considered as origin conferring.
 - (c) **Isomer separation:** The isolation or separation of isomers from a mixture of isomers is to be considered as origin conferring.

ANNEX 2

List of Working or Processing Required to be Carried out on Non-originating Materials in order for the Product Manufactured to Obtain Originating Status

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained
Chapter 2	Meat and edible meat offal	Manufacture in which all the meat and edible meat offal in the products of this Chapter is wholly obtained
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used are wholly obtained
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	Manufacture in which all the materials of Chapter 4 used are wholly obtained
ex Chapter 5	Products of animal origin, not elsewhere specified or included; except for:	Manufacture from materials of any heading
ex 0511 91	Inedible fish eggs and roes	All the eggs and roes are wholly obtained
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of Chapter 6 used are wholly obtained

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which all the fruit, nuts and peels of citrus fruits or melons of Chapter 8 used are wholly obtained
Chapter 9	Coffee, tea, maté and spices	Manufacture from materials of any heading
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten	Manufacture in which all the materials of Chapters 8, 10 and 11, headings 0701, 0714, 2302 and 2303, and sub-heading 0710 10 used are wholly obtained
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture from materials of any heading, except that of the product
ex Chapter 13	Lac; gums, resins and other vegetable saps and extracts; except for	Manufacture from materials of any heading
ex 1302	Pectic substances, pectinates and pectates	Manufacture from materials of any heading and in which the weight of sugar used does not exceed 40 % of the weight of the final product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture from materials of any heading
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any heading, except that of the product
1504 to 1506	Fats and oils and their fractions, of fish or marine mammals; wool grease and fatty substances derived therefrom (including lanolin); other animal fats and oils and their fractions, whether or not refined, but not chemically modified	Manufacture from materials of any heading
1508	Groundnut oil and its fractions, whether or not refined, but not chemically modified	Manufacture from materials of any subheading, except that of the product
1509 and 1510	Olive oil and its fractions	Manufacture in which all the vegetable materials used are wholly obtained
1511	Palm oil and its fractions, whether or not refined, but not chemically modified	Manufacture from materials of any subheading, except that of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 1512	Sunflower seed oils and their fractions - for technical or industrial uses other than the manufacture of foodstuffs for human consumption - other	Manufacture from materials of any heading, except that of the product Manufacture in which all the vegetable materials used are wholly obtained
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	Manufacture from materials of any subheading, except that of the product
Ex 1516	Fats and oils and their fractions, of fish	Manufacture from materials of any heading
1520	Glycerol, crude; glycerol waters and glycerol lyes	Manufacture from materials of any heading
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture in which all the materials of Chapter 2, 3 and 16 used are wholly obtained
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, except that of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
1702	<p>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:</p> <p>-Chemically-pure maltose and fructose</p>	<p>Manufacture from materials of any heading, including other materials of heading 1702</p>
	<p>- Other</p>	<p>Manufacture from materials of any heading, except that of the product, in which the weight of the materials of heading 1101 to 1108, 1701 and 1703 used does not exceed 30% of the weight of the final product</p>
1704	<p>Sugar confectionery (including white chocolate), not containing cocoa</p>	<p>Manufacture from materials of any heading, except that of the product, in which:</p> <p>- the weight of sugar used does not exceed 40 % of the weight of the final product</p> <p>or</p> <p>- the value of sugar used does not exceed 30 % of the ex-works price of the product</p>

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 18	Cocoa and cocoa preparations; except for:	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
ex 1806	Chocolate and other food preparations containing cocoa; except for:	Manufacture from materials of any heading, except that of the product, in which: - the weight of sugar used does not exceed 40 % of the weight of the final product or - the value of sugar used does not exceed 30 % of the ex-works price of the product
180610	Cocoa powder, containing added sugar or other sweetening matters	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
1901	Malt extract; food preparations of flour,	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included: - Malt extract - Other	Manufacture from cereals of Chapter 10 Manufacture from materials of any heading, except that of the product, in which the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	Manufacture from materials of any heading, except that of the product, in which - the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20% of the weight of the final product and - the weight of the materials of Chapters 2, 3 and 16 used does not exceed 20% of the weight of the final product
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	Manufacture from materials of any heading, except potato starch of heading 1108

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
1904	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	Manufacture from materials of any heading, except that of the product, in which: - the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20% of the weight of the final product, and - the weight of sugar used does not exceed 40 % of the weight of the final product
1905	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	Manufacture from materials of any heading, except that of the product, in which the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20% of the weight of the final product
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture from materials of any heading, except that of the product
2002 and 2003	Tomatoes, mushrooms and truffles prepared or preserved otherwise than by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product, in which all the materials of Chapter 7 used are wholly obtained

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
2007	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	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
ex 2008	Products, other than: <ul style="list-style-type: none"> - Nuts, not containing added sugar or spirits - Peanut butter; mixtures based on cereals; palm hearts; maize (corn) - fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen 	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product
2103	- Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used
	- Mustard flour and meal and prepared mustard	Manufacture from materials of any heading
2105	Ice cream and other edible ice, whether or not containing cocoa	Manufacture from materials of any heading, except that of the product, in which: - the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product and - the combined weight of sugar and of the materials of Chapter 4 used does not exceed 60 % of the weight of the final product
2106	Food preparations not elsewhere specified or included	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture from materials of any heading, except that of the product, in which all the materials of sub-headings 0806 10, 2009 61, 2009 69 used are wholly obtained
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	Manufacture from materials of any heading, except that of the product
2207 and 2208	Undenatured ethyl alcohol of an alcoholic strength by volume of higher or less than 80 % vol; spirits, liqueurs and other spirituous beverages	Manufacture from materials of any heading, except heading 2207 or 2208, in which all the materials of sub-headings 0806 10, 2009 61, 2009 69 used are wholly obtained
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
2309	Preparations of a kind used in animal feeding	Manufacture in which: <ul style="list-style-type: none"> - all the materials of Chapters 2 and 3 used are wholly obtained, - the weight of materials of Chapters 10 and 11 and headings 2302 and 2303 used does not exceed 20% of the weight of the final product, - the individual weight of sugar and the materials of Chapter 4 used does not exceed 40 % of the weight of the final product and - the total combined weight of sugar and the materials of Chapter 4 used does not exceed 50% of the weight of the final product
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture from materials of any heading in which the weight of materials of heading 2401 does not exceed 30% of the total weight of materials of Chapter 24 used
2401	Unmanufactured tobacco; tobacco refuse	Manufacture in which all materials of heading 2401 are wholly obtained

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 2402	Cigarettes, of tobacco or of tobacco substitutes	Manufacture from materials of any heading, except that of the product and of smoking tobacco of sub-heading 2403 19, in which at least 10% by weight of all materials of heading 2401 used is wholly obtained
ex 2403	Products intended for inhalation through heated delivery or other means, without combustion	Manufacture from materials of any heading, except that of the product, in which at least 10 % by weight of all materials of heading 2401 used is wholly obtained
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ¹ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product

¹ For the special conditions relating to 'specific Processes', see Introductory Notes 8.1 and 8.3.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) ² or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex- works price of the product
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ³ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product

² For the special conditions relating to 'specific Processes', see Introductory Notes 8.1 and 8.3.

³ For the special conditions relating to 'specific Processes', see Introductory Notes 8.1 and 8.3.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) ⁴ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) ⁵ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product

⁴ For the special conditions relating to 'specific Processes', see Introductory Notes 8.1 and 8.3.

⁵ For the special conditions relating to 'specific Processes', see Introductory Notes 8.1 and 8.3.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
ex Chapter 29	Organic chemicals; except for:	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) (1) or Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) (1) or Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	<p>Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
Chapter 30	Pharmaceutical products	Manufacture from materials of any heading
Chapter 31	Fertilizers	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks;	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations;	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster;	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes;	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
Chapter 37	Photographic or cinematographic goods	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 38	Miscellaneous chemical products; except for:	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex3811	<p>Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:</p> <p>- Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals</p>	Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 % of the ex-works price of the product
Ex 3824 99 and ex 3826 00	Biodiesel	Manufacture in which biodiesel is obtained through transesterification and/or esterification or through hydro-treatment

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 39	Plastics and articles thereof	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same subheading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex Chapter 40	Rubber and articles thereof; except for:	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex4012	Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture from materials of any heading, except that of the product
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	<p>Re-tanning of tanned leather</p> <p>or</p> <p>Manufacture from materials of any heading, except that of the product</p>

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product
ex 4302	Tanned or dressed furskins, assembled:	
	- Plates, crosses and similar forms.	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins
	- Other	Manufacture from non-assembled, tanned or dressed furskins
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading 4302
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing
ex 4408	Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Splicing, planing, sanding or endjointing
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size
ex 4418	- Builders' joinery and carpentry of wood	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used
	-Beadings and mouldings	Beading or moulding

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409
Chapter 45	Cork and articles of cork	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	Manufacture from materials of any heading except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5004 to ex 5006	Silk yarn and yarn spun from silk waste	⁽⁶⁾ Spinning of natural fibres or Extrusion of man-made continuous filament combined with spinning or Extrusion of man-made continuous filament combined with twisting or Twisting combined with any mechanical operation

⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5007	Woven fabrics of silk or of silk waste	⁽⁷⁾ Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Twisting or any mechanical operation combined with weaving or Weaving combined with dyeing or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product

⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	<p>(⁸)</p> <p>Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation</p>
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	<p>(⁹)</p> <p>Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Weaving combined with dyeing or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)</p>

⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product
5204 to 5207	Yarn and thread of cotton	⁽¹⁰⁾ Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation

¹⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5208 to 5212	Woven fabrics of cotton	<p>(¹¹)</p> <p>Spinning of natural and/or man-made staple fibres combined with weaving</p> <p>or</p> <p>Extrusion of man-made filament yarn combined with weaving</p> <p>or</p> <p>Twisting or any mechanical operation combined with weaving</p> <p>or</p> <p>Weaving combined with dyeing or with coating or with laminating</p> <p>or</p> <p>Yarn dyeing combined with weaving</p> <p>or</p> <p>Weaving combined with printing</p> <p>or</p> <p>Printing (as standalone operation)</p>
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture from materials of any heading, except that of the product

¹¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	<p>(¹²)</p> <p>Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation</p>
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	<p>(¹³)</p> <p>Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Weaving combined with dyeing or with coating or with laminating or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)</p>

¹² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

¹³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5401 to 5406	Yarn, monofilament and thread of man-made filaments	⁽¹⁴⁾ Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation

¹⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5407 and 5408	Woven fabrics of man-made filament yarn	<p>(¹⁵)</p> <p>Spinning of natural and/or man-made staple fibres combined with weaving</p> <p>or</p> <p>Extrusion of man-made filament yarn combined with weaving</p> <p>or</p> <p>Twisting or any mechanical operation combined with weaving</p> <p>or</p> <p>Yarn dyeing combined with weaving</p> <p>or</p> <p>Weaving combined with dyeing or with coating or with laminating</p> <p>or</p> <p>Weaving combined with printing</p> <p>or</p> <p>Printing (as standalone operation)</p>
5501 to 5507	Man-made staple fibres	Extrusion of man-made fibres

¹⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5508 to 5511	Yarn and sewing thread of man-made staple fibres	⁽¹⁶⁾ Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation

¹⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5512 to 5516	Woven fabrics of man-made staple fibres:	<p>(¹⁷)</p> <p>Spinning of natural and/or man-made staple fibres combined with weaving</p> <p>or</p> <p>Extrusion of man-made filament yarn combined with weaving</p> <p>or</p> <p>Twisting or any mechanical operation combined with weaving</p> <p>or</p> <p>Weaving combined with dyeing or with coating or with laminating</p> <p>or</p> <p>Yarn dyeing combined with weaving</p> <p>or</p> <p>Weaving combined with printing</p> <p>or</p> <p>Printing (as standalone operation)</p>
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	<p>(¹⁸)</p> <p>Spinning of natural fibres</p> <p>or</p> <p>Extrusion of man-made fibres combined with spinning</p>

¹⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

¹⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps	<p>Spinning of natural fibres</p> <p>or</p> <p>Extrusion of man-made fibres combined with spinning</p> <p>or</p> <p>Flocking combined with dyeing or printing</p> <p>or</p> <p>Coating, flocking, laminating, or metalizing combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
5602	Felt, whether or not impregnated, coated, covered or laminated:	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	– Needleloom felt	<p>(¹⁹)</p> <p>Extrusion of man-made fibres combined with fabric formation,</p> <p>However:</p> <ul style="list-style-type: none"> – polypropylene filament of heading 5402, – polypropylene fibres of heading 5503 or 5506, or – polypropylene filament tow of heading 5501, <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product</p> <p>or</p> <p>Non-woven fabric formation alone in the case of felt made from natural fibres</p>
	– Other	<p>(²⁰)</p> <p>Extrusion of man-made fibres combined with fabric formation,</p> <p>or</p> <p>Non-woven fabric formation alone in the case of other felt made from natural fibres</p>

¹⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

²⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5603	Nonwovens whether or not impregnated, coated, covered or laminated	
560311 to 560314	Nonwovens whether or not impregnated, coated, covered or laminated of man-made filaments	Manufacture from - directionally or randomly oriented filaments or - substances or polymers of natural or man-made origin, followed in both cases by bonding into a nonwoven
560391 to 560394	Nonwovens whether or not impregnated, coated, covered or laminated, other than of man-made filaments	Manufacture from - directionally or randomly oriented staple fibres and/or - chopped yarns, of natural or man-made origin, followed in both by bonding into a nonwoven
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:	
	– Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	– Other	<p>(²¹)</p> <p>Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation</p>
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	<p>(²²)</p> <p>Spinning of natural and/or man-made staple fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation</p>

²¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

²² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	<p>(²³)</p> <p>Extrusion of man-made fibres combined with spinning</p> <p>or</p> <p>Twisting combined with gimping</p> <p>or</p> <p>Spinning of natural and/or man-made staple fibres</p> <p>or</p> <p>Flocking combined with dyeing</p>

²³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 57	Carpets and other textile floor coverings:	<p>(²⁴)</p> <p>Spinning of natural and/or man-made staple fibres combined with weaving or with tufting</p> <p>or</p> <p>Extrusion of man-made filament yarn combined with weaving or with tufting</p> <p>or</p> <p>Manufacture from coir yarn or sisal yarn or jute yarn or classical ring spun viscose yarn</p> <p>or</p> <p>Tufting combined with dyeing or with printing</p> <p>or</p> <p>Flocking combined with dyeing or with printing</p> <p>or</p> <p>Extrusion of man-made fibres combined with non-woven techniques including needle punching</p> <p>Jute fabric may be used as a backing.</p>

²⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for	<p>(²⁵)</p> <p>Spinning of natural and/or man-made staple fibres combined with weaving or tufting</p> <p>or</p> <p>Extrusion of man-made filament yarn combined with weaving or with tufting</p> <p>or</p> <p>Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing</p> <p>or</p> <p>Tufting combined with dyeing or with printing</p> <p>or</p> <p>Flocking combined with dyeing or with printing</p> <p>or</p> <p>Yarn dyeing combined with weaving</p> <p>or</p> <p>Weaving combined with printing</p> <p>or</p> <p>Printing (as standalone operation)</p>

²⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5805	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture from materials of any heading, except that of the product
5810	Embroidery in the piece, in strips or in motifs	Embroidering in which the value of all the materials of any heading, except that of the product, used does not exceed 50% of the ex-works price of the product
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing or Flocking combined with dyeing or with printing
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:	
	- Containing not more than 90 % by weight of textile materials	Weaving
	- Other	Extrusion of man-made fibres combined with weaving

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Weaving combined with impregnating or with coating or with covering or with laminating or with metalizing or Weaving combined with printing or Printing (as standalone operation)
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	⁽²⁶⁾ Weaving combined with dyeing or with coating or with laminating or with metalizing Jute fabric may be used as a backing.
5905	Textile wall coverings:	
	- Impregnated, coated, covered or laminated with rubber, plastics or other materials	Weaving, knitting or non-woven fabric formation combined with impregnating or with coating or with covering or with laminating or with metalizing

²⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	- Other	<p>(²⁷)</p> <p>Spinning of natural and/or man-made staple fibres combined with weaving</p> <p>or</p> <p>Extrusion of man-made filament yarn combined with weaving</p> <p>or</p> <p>Weaving, knitting or non-woven fabric formation combined with dyeing or with coating or with laminating</p> <p>or</p> <p>Weaving combined with printing</p> <p>or Printing (as standalone operation)</p>
5906	Rubberised textile fabrics, other than those of heading 5902:	

²⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	- Knitted or crocheted fabrics	<p>(²⁸)</p> <p>Spinning of natural and/or man-made staple fibres combined with knitting/crocheting</p> <p>or</p> <p>Extrusion of man-made filament yarn combined with knitting/crocheting</p> <p>or</p> <p>Knitting or crocheting combined with rubberising</p> <p>or</p> <p>Rubberising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
	Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials	Extrusion of man-made fibres combined with weaving

²⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	- Other	<p>Weaving, knitting or non-woven process combined with dyeing or with coating rubberising</p> <p>or</p> <p>Yarn dyeing combined with weaving, knitting or non-woven process</p> <p>or</p> <p>Rubberising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	<p>Weaving or knitting or non-woven fabric formation combined with dyeing or with printing or with coating or with impregnating or with covering</p> <p>or</p> <p>Flocking combined with dyeing or with printing</p> <p>or</p> <p>Printing (as standalone operation)</p>

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefore, whether or not impregnated:	
	–Incandescent gas mantles, impregnated	Manufacture from tubular knitted/crocheted gas mantle fabric
	– Other	Manufacture from materials of any heading, except that of the product.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5909 to 5911	Textile articles of a kind suitable for industrial use:	<p>(²⁹)</p> <p>Spinning of natural and/or of man-made staple fibres combined with weaving</p> <p>or</p> <p>Extrusion of man-made fibres combined with weaving</p> <p>or</p> <p>Weaving combined with dyeing or with coating or with laminating</p> <p>or</p> <p>Coating, flocking, laminating or metalizing combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of all the materials used does not exceed 50% of the ex-works price of the product</p>

²⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 60	Knitted or crocheted fabrics	<p>(³⁰)</p> <p>Spinning of natural and/or man-made staple fibres combined with knitting/crocheting</p> <p>or</p> <p>Extrusion of man-made filament yarn combined with knitting/crocheting</p> <p>or</p> <p>Knitting/crocheting combined with dyeing or with flocking or with coating or with laminating or with printing</p> <p>or</p> <p>Flocking combined with dyeing or with printing</p> <p>or</p> <p>Yarn dyeing combined with knitting/crocheting</p> <p>or</p> <p>Twisting or texturing combined with knitting/crocheting provided that the value of the non-twisted/non-textured yarns used does not exceed 50% of the ex-works price of the product</p>
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:	

³⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	- Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	⁽³¹⁾ ⁽³²⁾ Knitting or crocheting combined with making-up including cutting of fabric
	- Other	⁽³³⁾ Spinning of natural and/or man-made staple fibres combined with knitting or crocheting or Extrusion of man-made filament yarn combined with knitting or crocheting or Knitting and making-up in one operation
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	⁽³⁴⁾ ⁽³⁵⁾ Weaving combined with making-up including cutting of fabric or Making-up including cutting of fabric preceded by printing (as standalone operation)

³¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

³² See Introductory Note 7.

³³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

³⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

³⁵ See Introductory Note 7.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	⁽³⁶⁾ Weaving combined with making-up including cutting of fabric or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	⁽³⁷⁾ ⁽³⁸⁾ Weaving combined with making-up including cutting of fabric or Coating or laminating provided that the value of the uncoated or unlaminated fabric used does not exceed 40 % of the ex-works price of the product, combined with making-up including cutting of fabric

³⁶ See Introductory Note 7.

³⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

³⁸ See Introductory Note 7.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 6212	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, knitted or crocheted obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	⁽³⁹⁾ ⁽⁴⁰⁾ Knitting combined with making-up including cutting of fabric or Making-up including cutting of fabric preceded by printing (as standalone operation)
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:	

³⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁴⁰ See Introductory Note 7.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	– Embroidered	<p>⁽⁴¹⁾⁽⁴²⁾ Weaving combined with making-up including cutting of fabric or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product or Making-up including cutting of fabric preceded by printing (as standalone operation)</p>
	– Other	<p>⁽⁴³⁾⁽⁴⁴⁾ Weaving combined with making-up including cutting of fabric or Making-up preceded by printing (as standalone operation)</p>
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:	

⁴¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁴² See Introductory Note 7.

⁴³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁴⁴ See Introductory Note 7.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	– Embroidered	<p>(⁴⁵)</p> <p>Weaving combined with making-up including cutting of fabric</p> <p>or</p> <p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product</p> <p><i>or</i></p> <p>Making-up preceded by printing (as standalone operation)</p>
	–Fire-resistant equipment of fabric covered with foil of aluminised polyester	<p>(⁴⁶)</p> <p>Weaving combined with making-up including cutting of fabric</p> <p>or</p> <p>Coating or laminating provided that the value of the uncoated or unlaminated fabric used does not exceed 40 % of the ex-works price of the product combined with making-up including cutting of fabric</p>

⁴⁵ See Introductory Note 7.

⁴⁶ See Introductory Note 7.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	- Interlinings for collars and cuffs, cut out	Manufacture: -from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	– Other	⁽⁴⁷⁾ Weaving combined with making-up including cutting of fabric
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture from materials of any heading, except that of the product
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:	
	– Of felt, of nonwovens	⁽⁴⁸⁾ Non-woven fabric formation combined with making-up including cutting of fabric
	– Other:	

⁴⁷ See Introductory Note 7.

⁴⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	-- Embroidered	⁽⁴⁹⁾ ⁽⁵⁰⁾ Weaving or knitting/crocheting combined with making-up including cutting of fabric or Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product
	-- Other	⁽⁵¹⁾ ⁽⁵²⁾ Weaving or knitting/crocheting combined with making-up including cutting of fabric
6305	Sacks and bags, of a kind used for the packing of goods	⁽⁵³⁾ Extrusion of man-made fibres or spinning of natural and/or man-made staple fibres, combined with weaving or with knitting and making-up including cutting of fabric
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:	

⁴⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁵⁰ See Introductory Note 7.

⁵¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁵² See Introductory Note 7.

⁵³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	– Of nonwovens	⁽⁵⁴⁾ ⁽⁵⁵⁾ Non-woven fabric formation combined with making-up including cutting of fabric
	– Other	⁽⁵⁶⁾ ⁽⁵⁷⁾ Weaving combined with making-up including cutting of fabric
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, no originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406

⁵⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁵⁵ See Introductory Note 7.

⁵⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁵⁷ See Introductory Note 7.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product
Chapter 65	Headgear and parts thereof	Manufacture from materials of any heading, except that of the product
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product
ex Chapter 70	Glass and glassware	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture from materials of any heading, except that of the product
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex7102, ex7103 and ex7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture of materials of any subheading except that of the product
7106, 7108 and 7110	Precious metals:	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	– Unwrought	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110, or electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110, or fusion and/or alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals or purification
	– Semi-manufactured or in powder form	Manufacture from unwrought precious metals
ex7107, ex7109 and ex7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205
7208 to 7212	Flat-rolled products of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207
7213 to 7216	Bars and sections bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading 7206

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207
7218 91 and 7218 99	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205
7219 to 7222	Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading 7218
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218
7224 90	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205
7225 to 7228	Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading 7206, 7218 or 7224
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product
ex7301	Sheet piling	Manufacture from materials of heading 7207

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron or steel	Manufacture from materials of heading 7206 to 7212 and 7218 or 7224
ex7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used.
ex7315	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product
ex Chapter 74	Copper and articles thereof; except for:	Manufacture from materials of any heading, except that of the product
7403	Refined copper and copper alloys, unwrought	Manufacture from materials of any heading

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
7408	Copper wire	Manufacture: <ul style="list-style-type: none"> - From materials of any heading, except that of the product, and - In which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 75	Nickel and articles thereof	Manufacture from materials of any heading, except that of the product
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture: <ul style="list-style-type: none"> - From materials of any heading, except that of the product, and - In which the value of all the materials used does not exceed 50% of the ex-works price of the product
7601	Unwrought aluminium	Manufacture: <ul style="list-style-type: none"> - From materials of any heading, except that of the product, and - In which the value of all the materials used does not exceed 50% of the ex-works price of the product Or Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
7602	Aluminium waste or scrap	Manufacture from materials of any heading, except that of the product
ex7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; and - In which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 78	Lead and articles thereof:	Manufacture from materials of any heading, except that of the product
Chapter 79	Zinc and articles thereof;:	Manufacture from materials of any heading, except that of the product
Chapter 80	Tin and articles thereof;:	Manufacture from materials of any heading, except that of the product
Chapter 81	Other base metals; cermets; articles thereof	Manufacture from materials of any heading

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set
Chapter 83	Miscellaneous articles of base metal	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
8425- 8430	<p>Pulley tackle and hoists other than skip hoists; winches and capstans; jacks:</p> <p>Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane</p> <p>Fork-lift trucks; other works trucks fitted with lifting or handling equipment</p> <p>Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics</p> <p>Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and roadrollers</p> <p>Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; piledrivers and pile extractors; snowploughs and snowblowers</p>	<p>Manufacture from materials of any heading, except that of the product and heading 8431, or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
8444-8447	<p>Machines for extruding, drawing, texturing or cutting man-made textile materials:</p> <p>Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447</p> <p>Weaving machines (looms):</p> <p>Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting</p>	<p>Manufacture from materials of any heading, except that of the product and heading 8448, or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
8456-8465	<p>Machine tools for working any material by removal of material,</p> <p>Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal</p> <p>Lathes for removing metal</p> <p>Machine tools:</p>	<p>Manufacture from materials of any heading, except that of the product and heading 8466,</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
8469-8472	<p>Calculating machines and pocket-size data-recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers</p> <p>Automatic data-processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data</p> <p>Other office machines</p>	<p>Manufacture from materials of any heading, except that of the product and heading 8473,</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8501-8502	Electric motors and generators Electric generating sets and rotary converters	Manufacture from materials of any heading, except that of the product and heading 8503, or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8519, 8521	Sound recording or sound reproducing apparatus Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture from materials of any heading, except that of the product and heading 8522, or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
8525-8527	<p>Transmission apparatus for radio-broadcasting or television, television cameras, digital cameras and video camera recorders</p> <p>Radar apparatus, radio navigational aid apparatus and radio remote control apparatus</p> <p>Reception apparatus for radio-broadcasting</p>	<p>Manufacture from materials of any heading, except that of the product and heading 8529, or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
8535-8537	<p>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits; connectors for optical fibres, optical fibre bundles or cables; boards, panels, consoles, desks, cabinets and other bases, for electric control or the distribution of electricity:</p>	<p>Manufacture from materials of any heading, except that of the product and heading 8538, or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
8542 31 to 8542 39	Monolithic integrated circuits	<p>Diffusion in which integrated circuits are formed on a semiconductor substrate by the selective introduction of an appropriate dopant assembled or not and/or tested in a non-party</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
8544-8548	<p>Insulated wire, cable (and other insulated electric conductors, optical fibre cables</p> <p>Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, of a kind used for electrical purposes</p> <p>Electrical insulators of any material</p> <p>Insulating fittings for electrical machines, appliances or equipment, electrical conduit tubing and joints therefor, of base metal lined with insulating material</p> <p>Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter</p>	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product
8708	Parts and accessories for vehicles of headings 8701 to 8705	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 88	Aircraft, spacecraft, and parts thereof	<p>Manufacture from materials of any heading, except that of the product,</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
Chapter 89	Ships, boats and floating structures	<p>Manufacture from materials of any heading, except that of the product; however, hulls of heading 8906 may not be used,</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	<p>Manufacture from materials of any heading, except that of the product,</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
9001 50	Spectacle lenses of other materials than glass	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture in which one of the following operations is made:</p> <ul style="list-style-type: none"> - surfacing of the semi-finished lens into a finished ophthalmic lens with optical corrective power meant to be mounted on a pair of spectacles - coating of the lens through appropriated treatments to improve vision and ensure protection of the wearer <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
Chapter 91	Clocks and watches and parts thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 95	Toys, games and sports requisites; parts and accessories thereof	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 96	Miscellaneous manufactured articles	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product

ANNEX 3

Text of the Origin Declaration

The origin declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

English version

The exporter of the products covered by this document (customs authorisation No ...⁽¹⁾) declares that, except where otherwise clearly indicated, these products are of ...⁽²⁾ preferential origin.

Turkish version

Bu belge (gümrük onay No: ... (1)) kapsamındaki girdilerin ihracatçısı, aksi açıkça belirtilmedikçe, bu girdilerin ... (2) tercihli menşeli olduğunu beyan eder.

...⁽³⁾
(Place and date)

...⁽⁴⁾
(Signature of the exporter, in addition the name of the person signing the declaration has to be indicated in clear script)

¹ For exporters located in Turkey, when the origin declaration is made out by an approved exporter, the authorisation number of the approved exporter must be entered in this space. When the origin declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank. When the origin declaration is made out by an exporter located in the UK, the EORI number must be entered in this space.

² Origin of products to be indicated.

³ These indications may be omitted if the information is contained on the document itself.

⁴ In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

ANNEX 4

List Referred to in Articles 3(1) and 4(1)

1. The People's Democratic Republic of Algeria
2. The Arab Republic of Egypt
3. The State of Israel
4. The Hashemite Kingdom of Jordan
5. The Republic of Lebanon
6. The Kingdom of Morocco
7. West Bank and the Gaza Strip
8. The Syrian Arab Republic
9. The Republic of Tunisia
10. The Republic of Albania
11. Bosnia and Herzegovina
12. The Republic of North Macedonia
13. Montenegro
14. The Republic of Serbia
15. The Republic of Kosovo
16. The Kingdom of Denmark in respect of the Faroe Islands
17. The Republic of Moldova
18. Georgia
19. Ukraine

MUTUAL ADMINISTRATIVE ASSISTANCE PROTOCOL IN CUSTOMS MATTERS

ARTICLE 1

Definitions

For the purposes of this Protocol:

- (a) “customs law” means any legal and administrative provisions applicable or enforceable by either customs authority in connection with the importation, exportation, transshipment, transit, storage and movement of goods, including legal and administrative provisions relating to measures of prohibition, restriction and control, and in connection with combating money laundering;
- (b) “customs offence” means any violation or attempted violation of customs law;
- (c) “information” means any data, whether or not processed or analysed, documents, reports and other communications in any format, including electronic, or certified or authenticated copies thereof;
- (d) “personal data” means any data concerning an identified or identifiable natural person;
- (e) “requested authority” means the customs authority from which assistance is requested;
- (f) “requesting authority” means the customs authority which requests assistance;
- (g) “requested Party” means the Party whose customs authority is requested to provide assistance; and
- (h) “requesting Party” means the Party whose customs authority requests assistance.

ARTICLE 2

Scope of assistance

1. The Parties shall assist each other, in the areas within their competence, in the manner and under the conditions laid down in this Protocol to ensure the correct application of customs law, in particular, by preventing, investigating and combating of customs offences.

2. All assistance under this Protocol by either customs authority shall be provided in accordance with its national legal and administrative provisions and within the limits of its competence and available resources.
3. Assistance in customs matters, as provided for in this Protocol, applies to any administrative authority of either Party which is competent for the application of this Protocol. That assistance shall neither prejudice the provisions governing mutual assistance in criminal matters nor shall it cover information obtained under powers exercised at the request of a judicial authority, except where communication of such information is authorised by that authority.
4. The provisions of this Protocol shall not give rise to a right on the part of any person to obtain, suppress or exclude any evidence or to impede the execution of a request.
5. Assistance to recover duties, taxes or fines is not covered by this Protocol.

ARTICLE 3

Assistance on request

1. At the request of the requesting authority, the requested authority shall provide it with all relevant information which may enable it to ensure that customs law is correctly applied, including but not limited to information regarding activities detected or planned which are or could be customs offences and information regarding the truth and accuracy of declarations.
2. At the request of the requesting authority, the requested authority shall inform it of:
 - (a) whether goods imported into a Party have been properly exported from the other Party, specifying, where appropriate, the customs procedure applied to the goods; and
 - (b) whether goods exported into a Party have been properly imported into the other Party, specifying, where appropriate, the customs procedure applied to the goods.

ARTICLE 4

Surveillance

At the request of the requesting authority, the requested authority shall, within the framework of laws and regulations applicable to the latter, take the necessary steps to ensure special surveillance of:

- (a) persons in respect of whom there are reasonable grounds for believing that they are or have been involved in customs offences;
- (b) places where stocks of goods have been or may be stored or assembled in such a way that there are reasonable grounds for believing that those goods are intended to be used in customs offences;
- (c) goods that are or may be transported in such a way that there are reasonable grounds for believing that they are intended to be used in customs offences;
- (d) means of transport that are or may be used in such a way that there are reasonable grounds for believing that they are intended to be used in customs offences; and
- (e) premises in the territory of the requested party known to have been used or suspected of being used to commit breaches of customs law.

ARTICLE 5

Spontaneous assistance

1. The Parties shall assist each other, at their own initiative and in accordance with the laws and regulations of each Party, if they consider such assistance to be necessary for the correct application of customs law, particularly by providing information obtained pertaining to:
 - (a) activities which are or appear to be customs offences and which may be of interest to the other Party;
 - (b) new means or methods employed in carrying out customs offences;
 - (c) goods known to be subject to customs offences;
 - (d) persons in respect of whom there are reasonable grounds for believing they are or have been involved in customs offences; and

- (e) means of transport in respect of which there are reasonable grounds for believing that they have been, are, or may be used in customs offences.
2. In cases that could involve substantial damage to the economy, public health, public security or any other vital interests of either Party, the customs authority of the other Party shall, whenever possible, supply assistance on its own initiative without delay.

ARTICLE 6

Delivery and notification

At the request of the requesting authority, the requested authority shall, in accordance with the laws and regulations applicable to the latter, take all necessary measures in order to deliver any documents and to notify any decisions emanating from the requesting authority and which falls within the scope of this Protocol, to an addressee residing or established in the jurisdiction of the requested Party.

ARTICLE 7

Form and substance of requests for assistance

1. Each Party's requests for assistance under this Protocol shall be addressed directly to the other Party's customs authority. Each customs authority shall designate a contact point for this purpose.
2. Requests pursuant to this Protocol shall be made in writing. They shall be accompanied by the documents necessary to enable compliance with the request. When required because of the urgency of the situation, an oral request may be accepted, but shall be confirmed promptly in writing.
3. Requests pursuant to this Protocol shall include the following information:
 - (a) the name of the requesting authority;
 - (b) the measure requested;
 - (c) the customs matter at issue, type of assistance requested and the reasons for the request;
 - (d) the relevant laws and regulations;
 - (e) indications as exact and comprehensive as possible on the goods or persons who are the subject of the investigations; and

- (f) a summary of the relevant facts of the enquiries already carried out.
- 4. Requests shall be submitted in an official language of the requested Party or in a language that is acceptable to that Party. This requirement shall not apply to any documents that accompany the request made under paragraph 2.
- 5. Where the requesting authority requests that a certain procedure or methodology be followed, the requested authority shall, subject to its national legal and administrative provisions, comply with such a request.
- 6. If a request does not meet the formal requirement set out above, its correction or completion may be requested. Precautionary measures may be taken in the meantime.

ARTICLE 8

Execution of requests

- 1. In order to comply with a request for assistance, the requested authority shall proceed promptly, as though it were acting on its own account or at the request of other authorities of that same Party, by supplying information already possessed, carrying out appropriate enquiries or arranging for them to be carried out. This paragraph shall also apply to any other authority to which the request has been addressed in accordance with this Protocol by the requested authority when the latter cannot act on its own.
- 2. Requests for assistance shall be executed in accordance with the laws and regulations of the Party which receives the request.
- 3. Duly authorised officials of a Party may, with the agreement of the other Party and subject to the conditions laid down by the latter, be present to obtain in the offices of the requested authority or any other concerned authority in accordance with paragraph 1, information relating to activities that are or may be customs offences which the requesting authority requires for the purpose of this Protocol.
- 4. Duly authorised officials of a Party may, with the agreement of the other Party and subject to the conditions laid down by the latter, be present at enquiries carried out in the latter's territory.
- 5. The presence of officials of a Party in the territory of the other Party shall solely be in an advisory capacity, during which time those authorised officials shall:
 - (a) at all times be able to furnish proof of their official capacity;
 - (b) not wear uniform or carry weapons; and

- (c) enjoy the same protection as that afforded to officials of the other Party, in accordance with the legal and administrative provisions in force in the territory of that Party.
6. In the event that a request for assistance cannot be complied with, the requesting authority shall be notified promptly of that fact with a statement of the reasons. The statement may be accompanied by information that the requested authority considers may be of assistance to the requesting authority.

ARTICLE 9

Form in which information is to be communicated

1. The requested authority shall communicate results of enquiries conducted pursuant to a request made under this Protocol to the requesting authority in writing, together with relevant documents, certified copies of documents or other items.
2. The information communicated under paragraph 1 may be in computerised form.
3. Original files and documents shall be transmitted only upon request in cases where the requesting authority considers certified copies to be insufficient. Those originals shall be returned to the requested authority at the earliest opportunity.
4. The requested authority shall, under the provisions referred to in paragraph 3, deliver to the requesting authority any information related to the authenticity of the documents issued or certified by official agencies within its territory in support of a goods declaration.

ARTICLE 10

Exceptions to the obligation to provide assistance

1. Any form of assistance within the scope of this Protocol may be refused, or may be subject to certain conditions or requirements, if the requested Party considers that execution of the request would:
 - (a) be likely to prejudice the sovereignty, security, public order or other essential interests of the requested Party;
 - (b) violate a trade secret or prejudice legitimate commercial interests.

2. Where the requesting authority seeks assistance which it would itself be unable to provide if so requested, it shall draw attention to that fact in its request. It shall then be for the requested authority to decide how to respond to such a request.
3. The requested authority may postpone the assistance on the grounds that such assistance will interfere with ongoing investigations, prosecutions or proceedings. In such a case, the requested authority shall consult with the requesting authority to determine if assistance can be given subject to such terms or conditions as the requested authority may require.
4. If the requested authority considers that the effort required to fulfil a request is clearly disproportionate to the expected benefit of the requesting authority, it may decline to provide the requested assistance.
5. Where assistance is declined or postponed, the reasons thereof shall be communicated in writing without delay.

ARTICLE 11

Use, confidentiality and protection of information

1. Any information communicated in whatsoever form pursuant to this Protocol shall be treated as of a confidential nature, depending on the laws and regulations of each Party and shall enjoy the protection extended to similar information under the relevant laws and regulations of the requesting Party that received it and the corresponding provisions that apply to the other customs administration, unless the requested Party which provided the information gives prior consent to the disclosure of such information.
2. Information obtained shall be used solely for the purposes of this Protocol. Where a Party wishes to use such information for other purposes, it shall obtain the prior written consent of the customs authority which provided the information. Such use shall then be subject to any restrictions laid down by that authority.
3. Paragraph 2 shall not impede the use of information obtained in accordance with this Protocol as evidence in court or tribunal proceedings subsequently instituted in respect of customs law. Each Party may in their records of evidence, reports and testimonies in court or tribunal proceedings use as evidence information obtained in accordance with the provisions of this Protocol. The customs authority which supplied that information shall be notified of such use.

4. Notwithstanding paragraph 2, the requesting authority receiving the information may provide the information pursuant to this Protocol to the relevant law enforcement agencies of that Party, unless the requested authority has requested otherwise. These agencies may only use this information for the correct application of customs law and shall be subject to the conditions set out in this Article.
5. Exchange of personal data under this Protocol shall not begin until the customs authorities have, by mutual arrangement in accordance with Article 14, decided that such data shall be afforded, in the territory of the receiving Party, a level of protection that satisfies the requirements of the laws and regulations of the supplying customs authority.
6. The requesting Party shall, unless otherwise agreed with the requested Party which provided the information, wherever appropriate, use all available measures under the laws and regulations applicable to the former Party to maintain the confidentiality of information and to protect personal data as regards applications by a third party or other authorities for disclosure of the information concerned.

ARTICLE 12

Experts and witnesses

An official of a requested authority may be authorised to appear, within the limitations of the authorisation granted, as an expert or a witness before an authority in the other Party regarding the matters covered by this Protocol, and produce such objects, documents, confidential or certified copies thereof as may be required for this purpose. The request for appearance shall indicate specifically before which authority the official is requested to appear, on what matters and by virtue of what title or qualification the official will be questioned.

ARTICLE 13

Assistance expenses

1. Subject to paragraphs 2 and 3, the costs incurred in the application of this Protocol shall be borne by the requested Party.
2. Expenses and allowances paid to experts and witnesses, as well as costs of translators and interpreters, other than the costs of public service employees of the requested Party, shall be borne by the requesting Party.

3. If the execution of a request requires expenses of a substantial or extraordinary nature, the Parties shall consult to determine the terms and conditions under which the request shall be executed as well as the manner in which the costs shall be borne.

ARTICLE 14

Implementation

1. This Protocol shall be implemented in accordance with each Party's laws and regulations, including in the field of data protection, and within the available resources of their respective customs authorities.
2. The Parties' customs authorities shall decide on all practical measures and arrangements necessary for the implementation of this Protocol.

ARTICLE 15

Controlled delivery

1. The customs authorities may, by mutual arrangement, permit under their control, the movement of unlawful or suspect goods out of, through, or into their respective territory, with a view to investigating and combating customs offences.
2. If granting such permission is not within the competence of the customs authority, that customs authority shall endeavour to initiate cooperation with its national authorities that have such competence, or it shall transfer the case to those authorities.

ARTICLE 16

Technical assistance

Each customs authority may provide technical assistance to the other, including:

- (a) information and experience exchange in the use of technical equipment for control;
- (b) training of customs officials;
- (c) exchange of experts in customs matters; and

- (d) exchange of specific, scientific and technical information related to the effective application of customs law.

ARTICLE 17

Other agreements

The Memorandum of Understanding between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of Turkey Regarding Mutual Administrative Assistance between their Customs Administrations signed on 26 June 1997 is hereby discontinued.

**AGREEMENT IN THE FORM OF AN EXCHANGE OF LETTERS BETWEEN
THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND
AND THE REPUBLIC OF TURKEY CONCERNING THE AGREEMENT ON
THE WITHDRAWAL OF THE UNITED KINGDOM OF GREAT BRITAIN AND
NORTHERN IRELAND FROM THE EUROPEAN UNION AND THE
EUROPEAN ATOMIC ENERGY COMMUNITY**

No.1

*His Excellency, Sir Dominick Chilcott KCMG, Her Majesty's Ambassador to Turkey, to
Mrs Ruhsar Pekcan, Minister of Trade.*

*Ankara
29 December 2020*

Dear Minister Pekcan,

I have the honour to refer to discussions between the Government of the United Kingdom of Great Britain and Northern Ireland (the “United Kingdom”) and the Government of the Republic of Turkey (together, the “Parties”) concerning the limited number of areas in which clarity is required as to the interaction between the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of Turkey, signed in Ankara on 29 December 2020 (the “Agreement”) and the Agreement on the Withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community, signed in London and Brussels on 24 January 2020 (the “Withdrawal Agreement”), the latter of which includes the Protocol on Ireland/Northern Ireland (the “Protocol”).

The Parties recognise the paramount importance of protecting the peace process in Northern Ireland and upholding the Belfast (“Good Friday”) Agreement 1998, and understand that the United Kingdom will take certain measures further to the provisions of the Protocol.

As a result of the discussions between the Parties, it is the understanding of the United Kingdom that, necessary for the consistent and concurrent application of the Agreement and the Protocol, the following arrangements (together, “the Arrangements”) shall apply:

The Parties understand that under the Protocol, goods brought into Northern Ireland from outside the European Union that are “at risk” of subsequently being moved into

the European Union¹ shall be subject to European Union import duties. For goods that are not “at risk”, United Kingdom duties apply when they are imported from outside the European Union.

The Parties acknowledge that the circumstances in which goods brought into Northern Ireland from outside the European Union will be considered not to be at risk of subsequently entering the European Union have been established in a Decision of the Joint Committee established under the Withdrawal Agreement².

The United Kingdom proposes that this Letter, together with the Republic of Turkey’s reply, be an integral part of the Agreement, but are not to be subject to dispute settlement under Chapter 12 of the Agreement. The United Kingdom further proposes that this exchange of letters applies or enters into force, as applicable, on the application or entry into force of the Agreement, and for so long as Articles 5 to 10 of the Protocol continue to apply to the United Kingdom in respect of Northern Ireland.

I avail myself of this opportunity to renew to Ministry of Trade of the Republic of Turkey the assurances of my highest consideration.

Sincerely,

Sir Dominick Chilcott KCMG
British Ambassador to the Republic of Turkey

¹ The provisions on “at risk” goods are set out at Articles 5.1 and 5.2 of the Protocol.

² The United Kingdom has published an explanation of the effects of the Decision online. See: <https://www.gov.uk/government/publications/the-northern-ireland-protocol>. The United Kingdom has also provided technical guidance for businesses, outlining the arrangements for bringing goods into Northern Ireland. See: <https://www.gov.uk/guidance/check-if-you-can-declare-goods-you-bring-into-northern-ireland-not-at-risk-of-moving-to-the-eu-from-1-january-2021>.

No.2

*Mrs Ruhsar Pekcan, Minister of Trade, to His Excellency, Sir Dominick Chilcott KCMG,
Her Majesty's Ambassador to Turkey.*

*Ankara
29 December 2020*

Dear Sir Dominick,

I have the honour to acknowledge the receipt of your Letter dated 29 December 2020 which reads as follows:

[As in No.1]

I have the honour to inform you that my Government finds that the Arrangements set out in your Letter are acceptable and that your Letter and this reply will place on record the agreement of our two Governments on this matter.

I avail myself of this opportunity to renew to the Department for International Trade of the Government of the United Kingdom the assurances of my highest consideration.

Sincerely,

Ruhsar Pekcan
Minister of Trade

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