

Market study of Argentina



Sub-directorate: Asia and Americas

Directorate: International Trade

Department of Agriculture, Forestry and Fisheries

July 2015

Author: Ms Tshilidzi Sheila Netshiozwi (SheilaN@nda.agric.za)

Disclaimer

The Department of Agriculture, Forestry and Fisheries takes no responsibility for any action taken based on information from this study. This is a desktop study and own research must be undertaken, before decisions are made based on this study

Contents

1. Introduction	3
2. Country facts	4
3. Historical background	4
4. Economic overview	4
5. Infrastructure	5
6. Risk profile	7
7. Bilateral, Regional & Multilateral Trade Agreements	8
8. Agricultural, Fisheries and forestry Profile	9
8.1 Production	9
8.2 Biotech crops production	14
9. Major imports and exports	14
10. Trade & Tariff Policies	16
10.1 Measures directly affecting imports into Argentina	16
Statistical fee	16
Advanced import declaration (DJAI)	16
VAT	16
Income/ profit tax	17
Technical regulations	17
Export duties	Error! Bookmark not defined.
Procedures, documentation and registration	17
Customs regulations	17
Rules of origin	17
Tariffs	18
11. Agricultural Markets Accessibility	18
12. Trade Potential Analysis	20
13. Conclusion	20
14. Annexure 1 - Trade Potential Index methodology	22
15. Annexure II	23

1. Introduction

Argentina is the fourth most populous country in Latin America with a population of 42 million. The country is the most important market for exports in a number of sectors in South America. Despite all the uncertainty and problems, Argentina remains an attractive market due to the large population, high literacy rate, abundance of natural resources, and a thriving agriculture sector. Argentina has taken the following steps to revive its economy:

- Tax increases
- Spending cuts
- Zero deficit target
- Restriction on bank withdrawals to preserve the peso's convertibility to the dollar.

For most countries these are excellent times to begin to explore Argentina's market through research and establishing of strong relationships.

The purpose of the study is to investigate available trade opportunities for South Africa's (SA) agriculture, fisheries and forestry products in the Argentinean market. A broad outlook of Argentina will be reviewed to determine factors that could influence trade positively or negatively in Argentina.

To achieve its objective the study would look at Argentina's country facts and historical background, which includes demographics, language and evolution from early stages to present stage. These would be followed by a brief look at Argentina's economic status, infrastructural development, risk profile and Argentina's bilateral, regional and international trade agreements as these have a direct bearing on trade and trade related matters.

The last sections are to assist in determining availability of trade potential. Here the study look at Argentina's agriculture, fisheries, and forestry production to detect self-sufficiency; major imports and exports; trade and tariff structure; market accessibility; and perform a Trade potential Index (TPI), which is aimed at revealing products with potential to be exported to Argentina.

Lastly conclusions depicting SA's products with potential for export to Argentina are drawn from the findings of the study.

2. Country facts¹

Argentina is the third largest country in South America with a highly literate population of 42million and a population growth rate of 0.98%. Argentina has one of the lowest population densities in the world with half of the population living around Buenos Aires (Argentina's capital). Argentina functions in a federal system, with an upper middle income economy. The official language is Spanish, but other languages used include Italian, English, German, French and indigenous (Mapudungun, Quechua) languages. Ninety two percent of the population is Roman Catholic, 2% Protestant, 2% Jewish and 4% other religions. Argentina's economy benefits from rich natural resources² (fertile plains of the pampas, lead, zinc, tin, copper, iron ore, manganese, petroleum, uranium), an export oriented agricultural sector and a diversified industrial base.

3. Historical background

Argentina was formed in 1816, when the united provinces of the Rio Plata declared their independence from Spain. Bolivia, Paraguay and Uruguay went their separate ways and the remaining area became Argentina of today. Argentina was populated with immigrants from Europe and has a history dominated by internal political conflicts between the Federalists and Unitarians; and between the militaries and civilians. In 1983 democracy was restored. During 2001 and 2002, Argentina experienced a serious economic crisis that resulted in violent public protests. During this period, three presidents stepped down and most firms that were privatized in the 90s were renationalized during 2003. The economy recovered, and Argentina was ranked as being the 21st largest in purchasing power parity terms in 2011, and the highest in Latin America on per capita income on a purchasing power basis.

4. Economic overview³

Argentina's currency, the Argentina peso (ARS), had an exchange rate of 5.447 ARS per US Dollar in 2013. Argentina is considered an emerging market, with a GDP of \$771 billion and a growth rate of 3.5%.

¹ CIA World Factbook

² www.indexmundi.com/argentina/natural_resources.html

³ CIA World Factbook

Figure 1. Argentina's GDP trend in billion dollars (2001-2013)



Source: CIA World Factbook, 2014

Figure 1 shows an increasing trend of GDP during the period 2001 to 2013. The GDP grew by 8.5% between 2002 and 2006. It then decreased between 2006 and 2007 at the same time when the presidency⁴ changed, followed by the recession that hit the world. The recovery started between 2007 and 2008 and went down again between 2008 and 2009. Between 2009 and 2011 the economy recovered with a sharp increase between 2010 and 2011. Between 2011 and 2013 the GDP grew slower than previously.

Table 1: Argentina's GDP and labor force contribution by sector

Sector	GDP Contribution %	Labor force Contribution %
Agriculture, Forest and Fishery	9.1	7.3
Mining	3.8	
Manufacturing	19.5	13.1
Construction	5.9	7.6
Commerce and tourism	15.7	21.4
Transport, communication and utilities	8.9	7.9

Source: CIA World Factbook

Table 1 above shows the contribution by sector to the GDP and labor force in Argentina. Agriculture, forestry and fisheries contributed 9.1% to the total GDP of Argentina and 7.3% to the total labor force.

The inflation of Argentina was at 10% in 2013. Argentina had a moderate to low income inequality, with an average gross salary of \$12 806 in 2012 per person. During this period the poorest 10% absorbed 1.5% whereas the richest 10% absorbed 32.3% of the total income. Argentina's unemployment rate was at 7.55% in 2013.

5. Infrastructure

⁴ Cristina Fernandez De Kirchner took over from her husband.

Table 2: Argentina's infrastructure

Transportation		Communication	
Airports	33	Telephones	10 million
Heliports	2	Mobiles	58,6 million
Railways	36.996 km	Broadcast media	1 government TV and radio station. 6 Dozens privately owned TV and radio stations.
Roadways	231,374 km	Internet hosts	11.323 million
Waterways	11,000 km	Internet users	13.694 million
Merchant marines	36		
Ports	9		

Source: CIA World Factbook, 2014?

Argentina's infrastructure is good compared to other Latin American nations even though there is a need for some improvements. Argentina received a lot of aid packages to improve infrastructure.

Transport

The transportation infrastructure is advanced and more constructions are being done.

Argentina's airway has one of the best air transport infrastructure in the world with freight, passenger and registered carrier departures; ranking 46, 42 and 44 respectively in the world. In 2011 air passenger carried 9.8 million domestic and international passengers to a value of \$8.9 billion.

Roadways in Argentina are very bad compared to other countries in the world. A large part of the roads are not paved. Only 30% of the total roads in the country are paved. Argentina ranks 112 in the world ranking of paved roads.

Argentina has good **rail lines** ⁵ that are open for public passengers and freight services and ranks 11th on the world ranking. The railway transported a volume of goods amounting to 12,111 million ton-km in 2011 and on the other side it transported 8,588 million passengers-km. Most intercity passenger services have been shut down due to a lack of good services and good maintenance.

Water ways in Argentina covers 10,920km that is navigable. The main ports are located on the Atlantic coast with little freight transported along the inland waterways. The biggest ports⁶ in Argentina are Comodoro Rivadavia, Bahia Blanca, La Planta, Buenos Aires and Mar La Planta. The inland river ports are Santa Fe and Rosario. Argentina

⁵ Rail linot elsewhere specified are the length of railway route available for train service, irrespective of the number of parallel tracks.

⁶ All located on the Atlantic coast

has a merchant marine of 26 ships that has a gross weight of more than 1000 tons that includes 11 petroleum tankers.

Communication system

Argentina's major telecommunications networks are entirely digitalized and the telephone services are improving. The internet services are also gaining ground in Argentina.

Argentina had 10 million telephone lines in use in 2012, ranking 22nd in the world. On the other side they had 58.6 million mobile phones, ranking 23rd in the world. These have contributed to the communication system advancing each year with more subscription to mobile phones.

The government owns a TV station and a radio station network with more than 2 dozen TV stations that are owned by private owners. There are hundreds of radio stations that are privately owned.

The internet hosts in Argentina is about 11,323 million ranking 13th whereas the users are about 13,694.

6. Risk profile⁷

Political Risk: High

Despite the restoration of democratic rule in 1983, Argentina still faces continued political instability. This reflects to lack of transparency in the government, weak political institutions, populist political rhetoric and policy making.

Argentina faces political tensions that particularly involve the labor unions, who contribute to the instability in the form of street protests and massive strikes. The instability and unrest is also compounded by increased government regulation on prices of electricity, food, water and retail gas distribution. Argentina has a high crime rate and poverty rates that are the key social issues. There is an upcoming presidential election on the 25th October 2015 that is likely being the focus of the protest in 2015. Argentina is faced with dissatisfaction with the government and the lack of a clear successor for President Fernandez and these create uncertainty about the outcome.

Financial System Risk: Very High

The country's economy has been performing erratically due to the country's inefficient government, the recurrent problems of funding its government debts and the vulnerability of the country's balance of payments. The Superintend of Insurance is responsible for insurance supervision in Argentina. Regulation requiring insurance companies to repatriate all capital, make mandatory investments in Argentina's

⁷ www.dnbcountryrisk.com

infrastructure projects and only use domestically domiciled reinsurance companies has hampered the industry's ability to manage liquidity and risk. Argentina's capital controls are prevalent. Argentina's fiscal balances will require additional funding or significant budget cuts. Without access to international capital markets it will become increasingly difficult for the country to meet its debt obligations.

Economic Risk: High

Argentina is rich in natural resources, has a large agricultural sector and benefits from a well-educated work force. The President devalued the currency in the early 2014 and increased the interest rate in order to address the crisis⁸ faced by Argentina. Hyperinflation, the devaluation of the Peso (Argentina's currency), rising interest rates, weak institutions and the recent sovereign default leads to weak growth prospects as the country faces a significant downturn. It raises concern over the sustainability of the current monetary and fiscal policies and the ability and willingness of the country to meet its financial obligations. Inflation is widely believed to be between 20-30%.

The government intervention in the form of nationalization⁹, tighter capital controls with limited access to international currencies, repatriation of all capital and price fixing have greatly diminished Argentina's economic outlook.

7. Bilateral, Regional & Multilateral Trade Agreements¹⁰

Argentina has been a WTO member since 1 January 1995. The country plays an active and important role within the framework of the regular activities of the WTO, as well as the Doha Development Agenda negotiations, and participates in several committees and councils.

Argentina is a member of the Common Market of The South (MERCUSOR), which is a customs union and trading bloc with Argentina, Brazil, Paraguay¹¹, Uruguay and Venezuela. The boundaries were extended to include Bolivia and Chile, who became associate members. MERCUSOR is currently the fourth largest trade bloc in the world, formed to promote the free trade and movement of goods, people and currency. The bloc has a common external tariff, coordination of the macroeconomic and sectoral policies of the members with regards to international trade, industry, labor laws and agriculture.

⁸ The announcement by the Argentina statistics that the economy of Argentina had officially entered recession, shrinking by 0.8% in the first quarter of 2014 after a 0.5 contraction in the final quarter of 2013.

⁹ The nationalization of Yacimientos Petrolíferos Fiscales (YPF), the country's biggest oil company, caused a significant increase in business risk.

¹⁰ Trade Policy Review: 13 February 2013

¹¹ Following the impeachment of President Fernando Lugo by the Paraguayan Senate, this country was suspended from Mercosur, and the admittance of Venezuela as a full member became effective on 31 July 2012.

Argentina as a MERCUSOR member state signed the following:

- Latin American Integration Association (LAIA) framework in line with the provisions of the Economic Complimentarily Agreement (ECA). The other members in ECA are Chile, Bolivia, Mexico, Peru, Venezuela, Colombia, Ecuador and Cuba.
- The preferential trade agreement with the Southern Africa Customs Union (SACU) in 2008. This agreement is not active as yet since the ratification process is not complete. This agreement provides for preferences levels of 10%, 25%, 50% and 100%, covering 1900 tariff lines.
- A free trade agreement (FTA) with Egypt on August, 2, 2010, which provides a free trade area for goods that fall under the Trade Liberalization Programme (TLP) that, will reduce tariffs in a space of 10 years. This agreement is not active, because the ratification process has not yet been completed.
- The fixed preferences agreement with India in January 2005, which became active from 1st June 2009. This agreement provides for preferences levels of 10%, 20% and 100%, covering trade in goods for 450 tariff lines
- FTA with Israel on the 18th December 2007, which provides a free trade area for goods that are under the Trade Liberalization Program (TLP) aimed to reduce the tariffs in a space of ten years with some exceptions (4% of tariff lines).
- FTA with Palestine, which is not yet active, pending ratification.
- EU-MERCUSOR framework cooperation agreement, in 1995. The agreement has a provision on trade cooperation.
- The EU and Argentina have a framework trade and economic cooperation agreement that governs cooperation between these two countries since its coming into force in 1990.

8. Agricultural, Fisheries and forestry Profile

8.1 Production

Argentina is regarded as one of the world's major agricultural producers. Agriculture is one of the main bases of the economy of Argentina, contributing 7,3% to the labor force and 9% to the GDP of the country. Argentina is one of the largest exporters of beef in the world and the top world producer of corn, wheat, lemons, grapes and soybean oilseed.

Fish catches by the sector in Argentina is reflected in the table below.

Argentina's catches (Fish, crustaceans, mollucs, etc)

Year	Tons
2003	910 200
2004	944 846
2005	929 937
2006	1 171 980
2007	985 409
2008	995 083
2009	861 974
2010	811 749
2011	793 308
2012	738 060
2013	821 400

Source:FAO

Argentina ranked 24th in the world fish production in 2012. The fishing industry in Argentina has not been fully developed as a sector of importance. The government is trying to encourage the people of Argentina to eat more fish by giving more fiscal incentives to boost the fishery sector.

The fishery sector in 2013 presented catches of 821 400 tons. Of the total catches 63.2 % were classified as fish with 518 900 tons and a yearly increase of 2.4%. Of the total catches 24.1% were mollucs with 197 900 tons with a significant yearly increase. The crustaceans represented 12.7% of the total catches with a total of 104 600 tons

With regards to the consumption of fish and seafood, it has increased over the years. In 2013 the consumption per capita was 9 kilos up from 7.5 kilos in 2012, showing an increase of 20%.

Argentina's forestry industry is made up of about 8 920 companies, producing fuel wood, railway sleepers and charcoal. In 2002 the country produced 9.3 million cubic meters of logs and 1.3 million tons of pulp and paper. The cellulose and paper industry employs roughly 9 000 people. The other important industry is Tannin, which produced 55 500 tons in 2002, 79% of which was exported. (FAO – May 2013)

Agriculture production

Table 3: Argentina's soybean oilseed Production and consumption by Year (1000MT)

Year	production	consumption	Self-sufficiency ¹² (%)
2008	32000	32963	97
2009	54500	36007	151
2010	49000	39444	124
2011	40100	37835	106
2012	49300	36051	137
2013	54000	38972	139
2014	56000	42280	132
Average			127

Source: USDA for United States

Argentina is the 3rd largest producer of soybean. More than three quarters of all soybeans produced in Argentina is processed and crushed for oils in the country. Argentina's large infrastructure, investment and lower tax incentives boost the country's capacity to crush over 50 MMT of soybeans annually.

Table 3 above shows that on average from 2008 to 2014 Argentina's soybeans oilseeds production is 27% more than consumption.

Table 4: Argentina's corn (maize) Production and consumption by Year (1000MT)

Year	production	consumption	Self-sufficiency (%)
2008	15500	4500	344
2009	25000	5000	500
2010	25200	5300	475
2011	21000	4800	438
2012	27000	5300	509
2013	26000	5800	448
2014	23000	6100	377
Average			442

Source: USDA for United States

Argentina is the fifth largest producer of corn in the world. The average corn consumption in Argentina over the years is 5,418TMT¹³ placing them as the seventeenth largest consumer of corn.

¹² For the purpose of this paper and analysis, self-sufficiency is taken as the ratio of production to consumption (i.e. P/CX100). For example if self-sufficiency is 2%, then production only covers 2% of requirement; if ration is 124%, then there is surplus of 24%)

¹³ TMT(Thousand Metric tons) = 1000000kg

Corn is grown in the central region of Argentina. The province of Buenos Aires produces 54% of the nation's total supply of corn. Cordoba province is the second largest producing province of corn, accounting for 16% of the nation's total production.

Table 4 above shows that on average from 2008 to 2014 Argentina's corn production is four-fold the required consumption.

Table 5: Argentina's wheat Production and consumption by Year (1000MT)

Year	production	consumption	Self-sufficiency (%)
2008	11000	5325	207
2009	12000	5825	206
2010	17200	5950	289
2011	15500	5950	261
2012	9300	6200	150
2013	10500	6050	174
2014	12500	6150	203
Average			213

Source: USDA for United States

Argentina is the 13th largest producer of wheat in the world. They produce 13,600 TMT on average of wheat and consumption on average of 4,413TMT.

Most of Argentina's wheat is produced in the southern region of the country. The largest is Buenos Aires producing 63% of the nation's total wheat production. Santa Fe is the second largest province producing 17% of the total wheat production in Argentina.

Table 5 above shows that that on average from 2008 to 2014 Argentina's wheat production was 113 % more than the required consumption.

Table 6: Argentina's fresh table grapes production and consumption by Year (1000MT)

Year	production	consumption	Self-sufficiency (%)
2008	120000	75200	160
2009	140000	90700	154
2010	142000	86000	165
2011	110000	66700	165
2012	120000	96700	124
2013	70000	58100	120
2014	140000	118000	119
Average			144

Source: USDA for United States

Argentina is the World's 8th largest producer of grapes. They produce on average 120,000TMT of grapes with an average consumption of 40,000TMT.

The most popular regions that are producing grapes are Mendoza, San Juan and La Lioja.

Table 6 above indicates that that on average from 2008 to 2014 Argentina's grape production was 44 % above the required consumption.

Table 7: Argentina's fresh lemons production and consumption by Year (1000MT)

Year	production	consumption	Self-sufficiency (%)
2008	1350	55	2455
2009	1000	45	2222
2010	1550	85	1824
2011	1300	70	1857
2012	1350	75	1800
2013	700	50	1400
2014	1100	70	1571
Average			1876

Source: USDA for United States

Argentina has been known as the leading producer and processor of lemon in the world. Tucuman is the largest lemon area in Argentina. Argentina's lemon production on average is 1,192TMT with a consumption average of 64TMT.

Table 7 above indicates that Argentina's Lemon production is 10 fold the required consumption.

Table 8: Argentina's beef production and consumption by Year (1000MT)

Year	production	consumption	Self-sufficiency (%)
2008	3150	2758	114
2009	3380	2761	122
2010	2620	2346	112
2011	2530	2320	109
2012	2620	2458	107
2013	2850	2664	107
2014	2820	2630	107
average			111

Source: USDA for United States

Argentina has the world's second highest beef consumption rate, with an annual consumption average rate at 2,5TMT. They produce on average 2,8TMT per year. Argentina's consumes most of its beef production

Table 8 above indicates that on average from 2008 to 2014 Argentina's beef production is 11 % more than the required consumption.

8.2 Biotech crops production¹⁴

Argentina approved 30 biotech crop products for commercial planting from 1998 to 2013. Some of the products approved are biotech maize, biotech soybean and biotech cotton. Argentina is the 3rd largest producer in the world of biotech crops. Of the total global hectares of 175,2 million dedicated to biotech crops production, 14% is Argentina's.

Argentina planted 24, 4 million hectares in 2013, 20.8 million hectares was soybean, 3.2 million hectares was maize and 450.000 hectares was cotton.

Between 2006 and 2011 Argentina authorized the marketing of 12 biotech soya and maize varieties. With farm income from biotech crops reaching US\$15.6 billion Argentina's promotion of biotech crops has achieved a marked improvement. Argentina biotech crops have benefited the country economically by exporting these crops to a value of about US\$72.6 billion through 2011 and resulting in 1.8 million jobs created in 2011.

Argentina's biotech production has shown a better yield with production costs reduced. Argentina's production is more sustainable since the use of these crops. Pesticides are used minimally while beneficial in the preservation of soil resources.

9. Major imports and exports

Table 9: South Africa's Agriculture, Forestry and Fisheries (AFF) imports from Argentina (2011-2013)

	Imports	Values in Millions of rands (R)				
	Description	2011	2012	2013	Average	Ave % share
HS CODE	AFF	5.731	5.208	5.495	5.478	
230400	Soybean Oilcake	2.604	2.807	3.169	2.860	52.2
150790	Sunflower-Seed	0.309	1.089	0.487	0.628	11.5
151211	Soybean Oil	0.176	0.011	0.515	0.234	4.3
230630	Sunflower Seed Oilcake	0.131	0.267	0.251	0.216	3.9
200811	Grape Juice	0.194	0.218	0.095	0.169	3.1
150710	Peanuts	0.049	0.069	0.181	0.100	1.8
200979	Chicken Cuts	0.084	0.099	0.112	0.098	1.8
020714	Soybean Oil	0.057	0.069	0.147	0.091	1.7
200969	Cottonseed Oil	0.061	0.100	0.077	0.079	1.4
151229	Apple Juice	0.009	0.095	0.116	0.073	1.3
						83.1

Source: World Trade Atlas

¹⁴ www.isaaa.org

The table 9 above shows that the top ten South Africa (SA) AFF imports from Argentina contribute 83.1% of all SA AFF imports from Argentina. Soybean oilcake, sunflower seed, soybean oil, sunflower seed oilcake and grape juice contributed 70%.

Table 10: Shares in AFF total imports (2011-2013) Millions of rands (R)

Imports	2011	2012	2013	Average	Average share	%
Agriculture	5.575	5.114	5.451	5.38	98.4	
Forestry	0.136	0.088	0.042	0.089	1.6	
Fishery	0	0	0	0	0.0	
AFF	5.711	5.202	5.493	5.469	100.0	

Source: World Trade Atlas, 2014

Table10 above shows that on average, SA's agricultural imports contributed 8.4%, Fisheries- 0 % and Forestry -1.6% of all AFF imports from Argentina with during 2011-2013.

Table 11: SA's AFF exports to Argentina (2011-2013)

Hs code	Exports Description	Values in Millions of rands (R)				
		2011	2012	2013	Average	Ave % share
Total AFF		0.094	0.084	0.093	0.090	
480419	Kraft liner	0.030	0.053	0.055	0.046	51.1
220870	Liqueurs And Cordials	0.014	0.009	0.016	0.013	14.3
130219	Pineapple Juice	0.009	0.005	0.009	0.007	8.3
200949	Vegetable Seeds	0.002	0.004	0.004	0.003	3.7
470200	Offal Of Bovine	0.000	0.000	0.002	0.001	0.9
050590	Corn Seed	0.000	0.000	0.002	0.001	0.8
100510	Ethyl Alcohol	0.001	0.001	0.001	0.001	1.0
120929	Wine Of Fresh Grapes	0.000	0.000	0.001	0.001	0.6
120991	Ethyl Alcohol	0.001	0.001	0.001	0.001	0.8
480100	Chicken Cuts	0.000	0.000	0.000	0.000	0.1
						81.6

Source: World Trade Atlas

Table 11 above shows that the top ten SA AFF exports to Argentina contributed 81.6% of all SA AFF exports to Argentina. Kraft liner – 51.1%, followed by Liqueurs and Cordials -14.3% and pineapple juice– 8.3% were the highest contributors at 73.7%, during 2011-2013.

Table 12: Shares in AFF total exports (2011-2013) Millions of Rands

Exports	2011	2012	2013	Average	Average share %
Agriculture	0.053	0.030	0.037	0.040	44.3
Fishery	0.000	0.000	0.000	0.000	0
Forest	0.041	0.055	0.056	0.050	55.7
AFF	0.094	0.084	0.093	0.090	100

Source: World Trade Atlas

Table 12 above shows SA's forest exports contributed 55.7% and Agriculture 44.3% of all AFF exports to Argentina with and Fisheries- 0% during 2011-2013.

Table 13: SA's AFF trade balance with Argentina 2011-2013 Millions of Rands

Year	2011	2012	2013
Exports	0.094	0.084	0.093
Imports	5.711	5.202	5.493
Balance	-5.617	-5.118	-5.4

Source: World Trade Atlas

Table 13 above show Argentina enjoyed a positive trade balance with SA during 2011-2013.

10. Trade & Tariff Policies¹⁵

10.1 Measures directly affecting imports into Argentina

Statistical fee

A verification tax can be applied of a maximum rate of 2% of the customs value for the imports that are included in the temporary import agency. The verification tax may be exempted on those temporary imports that are to be used for domestic processing. Argentina charges statistical fee on imports of the customs value. Argentina charges imports with a statistical fee of 0.5% of the customs value with a maximum amount of US\$500.

Advanced import declaration (DJAI)

Since 2012 all the imports for home use in Argentina require a sworn advance import declaration for all the goods. The consistency checks are carried out by a computer system called Maria (SIM). The DJAI is operating as an "electronic single window" that facilitates this procedure in order to make sure that there is uninterrupted transfer of commercial information that is related to import transactions existing between all the government agencies. These agencies are allowed to intervene in foreign trade operations that are within their sphere of competence.

Value Added Tax (VAT)

VAT is paid on imports and on the domestic sales of goods. The VAT is charged on the price that is defined for the application of imports duties plus import taxes (tariffs and import charges). Some products are taxed at a reduced rate of 10.5% or 27%. Whereas the general rate of VAT is 21% and the 27% rate is for certain products. Products such as water, milk and resale of pharmaceuticals are exempted from VAT charges. But there is no VAT on several categories of imports.

¹⁵ Trade Policy Review: 13 February 2013

Income/ profit tax

A 6% income tax must be paid of the customs value when goods are imported outright (without any reservations or conditions). These include imports into free zones or from free zones into the national customs territory. Outright re-imports and bovine imports are exempted from the tax.

Technical regulations

In Argentina, the technical regulations are based on MERCOSUR standards and those of various international organizations. For imports that are subject to specific technical regulations, a sworn declaration certificate is required to show conformity. Imported products are inspected by customs to make sure that they comply with the legislation that is in force otherwise they are destroyed.

Procedures, documentation and registration

In Argentina, imports from any origin must follow the customs procedures that are applied. These include the imports that originate from Mercosur. The importers and exporters of various products must enroll in a specific register of importers and exporters of the Director-General of Customs, for example, food importers must register with the National Food Products Register (RNPA), the marketers in the National Register of Establishments (RNE), the Import Operations Register (ROI) is for listing imports of certain goods such as pig products.¹⁶, and wine importers with the National Grape-Growing and Wine Production Institute (INV).

Customs regulations

The Argentine customs regulations require that the intended use of the imports to be identified so as to permit the determination of any tax obligations. The Director-General must be provided with the information on where the products imported are going and what they are going to be used for. These must be done in order to release the imports to the importer. Products that are imported to be sold in Argentina go through the customs area as 'goods intended for final consumption'. Such imports pay the corresponding taxes. In a case where the imports are in transit and are to be used in a trade fair and then re-exported or they are imported into Argentina for processing and subsequent exportation, the importer may choose to use the 'temporary admission procedure'.

Rules of origin

Argentina applies preferential and non-preferential rules of origin which have been notified to the WTO. The procedure for determining the origin of the imported goods is

¹⁶ Resolution No. 119 of 9 March 2007 of the former Ministry of the Economy and Production created the ROI as a tool for monitoring the market for pig meat, its byproducts and derivatives, in order properly to identify the goods entering the country and the domestic pig sector's total supply.

laid down by the Customs Code. The rules of origin are based on the general principles of the transformation and processing treatment the goods may have gone through. The Argentina consulate in the country of origin must legalize the certificates of origin and the certificate is legal for six months.

Tariffs

Tariff bindings

Argentina bound all its tariff lines of HS chapters 1 to 97 at levels ranging from 0% to 35%, Argentina bound its other "duties and charges" at a level of 3%.

Tariff quotas

Argentina does not apply tariff quotas to MFN imports. However, preferential tariff quotas are used in some trade agreements.

Tariff preferences¹⁷

In July 2012, Argentina granted tariff preferences to imports originating in Brazil, Paraguay and Uruguay under MERCOSUR. It also granted preferences to Colombia, Ecuador, Venezuela, Bolivia, Chile, Cuba, Mexico, and Peru. Argentina also grants preferences under the MERCOSUR-India Fixed Preferences Trade Agreement and the MERCOSUR-Israel FTA.

Table 14: Tariff comparison between Argentina and South Africa 2013

	Argentina %	South Africa %
Average MFN applied rate for Agricultural products	12.59	17.36
Average MFN applied rate for non-agricultural products	11.69	6.61
Average MFN applied rate for all products	11.21	7.18

Source: Market Access Map, 2013

In 2013 Argentina's average MFN applied rate for agricultural products was 12.59% lower than 17.36% applied by South Africa.

11. Agricultural Markets Accessibility

Argentina, ranked as a major agricultural producer, is striving for the liberalization of trade in agriculture at the international level. During 2012, Argentina's average tariff protection of agricultural products (7.2%) was lower than that of the manufacturing sector (11.5%). Argentina does not have any tariff quotas at the multilateral level. Exports of agricultural products are subject to duties ranging from 5% to 32%. From table 14 and the figures given for 2012 it is clear that Argentina has increased some of its MFN tariff rates.

¹⁷ The preferential tariff used in this analysis is based on the Harmonized Commodity Description and Coding System (HS) 2007.

In 2014 October, the government of Argentina approved increased imports tariffs on 100 extra zone “Non Mercosur” origin products. The temporary increased tariffs range from 10% and 35%. These also include agricultural products listed below (Table 15).

Table 15: List of Argentina’s increased import tariffs

MERCUSOR HS Code	Product description	Import duty %
0810.50.00	Kiwis	10
1604.14.10	Prepared and conserved skipjack tuna	16
1604.20.10	Prepared and conserved tuna and others	16
2002.90.90	Prepared and conserved tomatoes (except for those in vinegar or acetic acid)	14
2204.10.10	Champagne	35
0901.21.00	Roasted non-decaffeinated coffee	35
1516.20.00	Vegetable fats and oils, and their fractions	35
1517.90.90	Margarine- Other	35
2003.10.00	Agricus mushrooms	35
2008.20.10	Pineapples in sweetened water, including syrup	35
2204.10.10	Champagne	35
2106.90.10	Non-alcoholic drink preparation ingredients	22
2202.90.00	Sugar-added water and non-alcoholic beverages	35
2208.30.20	Whiskey, in containers less than or equal to 2 liters	35
2309.90.90	Ingredients used in the preparation of animal food	20
2401.10.90	Unmanufactured tobacco or snuff- Others	35

Source: U.S. commercial services in Argentina

12. Trade Potential Analysis¹⁸

Table 16: AFF products with potential for export to Argentina according to the TPI

Products	Existence of trade	Growth in Argentina's imports from SA between 2009-2013	Argentina's growth in imports from world between 2009-2013	SA's exports growth to World	Indicative potential Trade > 1 million	Total TPI
Seeds of forage plants	1	1	1	1	1	5
Vegetable saps and extracts	1	1	1	1	1	5
Liqueurs and cordials	1	1	1	1	1	5
Seeds, vegetable	1	1	1	1	1	5
Vegetable fats/oils and fractions	1	1	1	1	1	5
Plants & parts of plants for pharmacy, perfume, insecticides	1	1	1	1	1	5
Printed matter	1	1	1	1	1	5
Paper and paper articles	1	1	1	1	1	5

Source: World Trade Map

Table 16 above shows the eight top products with the highest potential and scoring a TPI score of 5. The agricultural products that have potential are seeds of forage plants, vegetable extracts, liqueurs and cordials, vegetable seeds, vegetable oils and plants and parts of plants. The forestry products with the highest TPI score are printed matters and paper article. There are no fishery products with potential.

13. Conclusion

Despite the high inflation rates; economic recession; high political risk: very high risk financial system; hyperinflation; the devaluation of the peso (Argentina's currency), rising interest rates; and weak institutions, Argentina's agriculture still offer a strong support to the economy. Argentina is among the world leaders in the production and export of agricultural products. Argentina is endowed with natural resources for production of agricultural products. Such resources have made it to be a major player in international trade.

Indications from the study are that, though Argentina is generally a self-sufficient, major producer and exporter of Agricultural products in the World, there are opportunities, on paper, for SA products in Argentina's market. The TPI has revealed

¹⁸ For the explanation of this tool, see Annexure 1

that the following products have potential to be traded with Argentina: *Seeds of forage plants; Vegetable saps and extracts; Liqueurs and cordials; Seeds; vegetable; Vegetable fats/oils and fractions; Plants & parts of plants for pharmacy; perfumes; Printed matter; Paper; and paper articles*. However, given that Argentina's government increased import duties on Non-Mercosur products, one cannot have guarantees. SA products also face strong competition in Argentina's market, due to preferences, as alluded to in section 7, given to most South American countries which are direct competitors and have the same seasons as SA. For SA to be competitive in this market there is a need to intensify efforts to ensure that the SACU-MERCOSUR FTA is finalized as this could pave a way for SA products to enter the market at preferential duties.

Also to be pursued with Argentina at a technical level are measures affecting imports into that country. For instance, the import licenses that are required affect a lot of products that are exported to Argentina from other countries. These measures affect importers in Argentina in that all imports are subjected to a pre-registration and pre-approval procedures, which causes delays in imports or they end up refused entry and sometimes on non-transparent grounds.

14. Annexure 1 - Trade Potential Index methodology

The Trade Potential Index uses a scoring system based on data obtained from the Trade Map database. This allows the analysis to focus on trade potential whilst taking cognizance of import demand, import trends, growth rates and unit values rather than focusing solely on trade potential values. A score of either 1 or 0 is assigned to the selected trade indicators contained in the database. This score is then aggregated to give a total score, which is measured against a final score of 5. A score of 1 would therefore represent the lowest end of the scale and the least trade potential whilst a score of 5 would indicate the greatest trade potential.

The basic criterion for scoring is as follows:

- **Existence of current trade:** If current trade in the form of imports from or exports to the partner country does exist, a score of 1 is allocated. The absence of trade is allocated a score of 0. The existence of a trade relationship is deemed a significant factor in furthering trade.
- **Growth in import demand from a partner country:** If imports from the partner country have registered positive growth measured over the latest five year period, a score of 1 is allocated. No growth or negative growth rates are awarded a score of 0.
- **Growth in import demand from the world:** Import growth from the world is used as an indication of general import demand with positive growth allocated a score of 1 and no or negative growth a score of 0. The inclusion of this value in the table is also intended to indicate general import demand for the product as well as providing a basis for comparing demand for specific country products relative to demand for the same product from global sources.
- **Export growth to the World:** Exports growth from the exporting country to the rest of the world is indicative of exporting country's supply capacity and increased demand for its locally produced goods. A positive growth rate in the value of net exports over a five year period is awarded a score of 1, whilst no or negative growth is awarded a score of 0.

More indicators such as the one below and others may be included in the TPI analysis above.

- **Market access – Tariff level:** If exports from the exporting partner country enter the importing partner at a zero rate of duty, a score of 1 is allocated; otherwise a score of 0 is awarded.

15. Annexure II

	Existence of trade	Growth in Argentina's imports from SA between 2009-2013	Argentina's growth in imports from world between 2009-2013	SA's exports growth to World	Indicative potential Trade > 1 million	Total TPI
Seeds of forage plants, except beet seeds, for sowing not elsewhere specified (nes)	1	1	1	1	1	5
Vegetable saps and extracts not elsewhere specified	1	1	1	1	1	5
Liqueurs and cordials	1	1	1	1	1	5
Seeds, vegetable, not elsewhere specified for sowing	1	1	1	1	1	5
Vegetable fats&oils not elsewhere specified & their fractions, refined or not but not chemically modified	1	1	1	1	1	5
Plants & parts of plants (incl seed&fruit) used in pharmacy, perfume, insecticides etc not elsewhere specified	1	1	1	1	1	5
Printed matter, not elsewhere specified	1	1	1	1	1	5
Paper and paper articles, not elsewhere specified	1	1	1	1	1	5
Maize (corn) seed	1	0	1	1	1	4
Feathers&down not elsewhere specified cleaned disinfected preserved, feathered parts&skins pdr&waste	1	1	1	1	0	4
Sunflower seeds, whether or not broken	1	1	0	1	1	4
Yeasts, active	1	0	1	1	1	4
Food preparations not elsewhere specified	1	0	1	1	1	4
Paper, Kraft liner, in rolls, other unbleached, uncoated	1	1	1	1	0	4
Paper, in rolls or sheets, clay coated, not elsewhere specified	1	1	1	1	0	4
Registers, account books, note books, diaries & similar articles of paper	1	1	0	1	1	4
Paper, kraft, rolls or sheets, <=150g/m2, uncoated, not elsewhere specified	1	0	1	1	1	4

Uncoated paper and paperboard, of a kind used for writing, printing or	1	0	1	1	1	4
Paper labels of all kinds, not printed	1	0	1	1	1	4
Uncoated paper and paperboard, of a kind used for writing, printing or	0	0	0	1	3	4
Dogfish and other sharks, frozen, excluding heading No 03.04,livers and roes	0	0	0	0	4	4
Paper, Kraft liner, in rolls, unbleached, uncoated	1	1	1	0	1	4
Feathers used for stuffing&down cleaned, disinfected or treated for preservation	1	1	1	0	0	3
Animal products not elsewhere specified & dead animals of Chapter I unfit for human consumption	1	0	1	0	1	3
Vegetables, fresh or chilled not elsewhere specified	1	0	0	1	1	3
Bovine cuts boneless, fresh or chilled	0	0	1	1	1	3
Milk and cream powder unsweetened exceeding 1.5% fat	0	0	1	1	1	3
Milk and cream not elsewhere specified sweetened	0	0	1	1	1	3
Whey whether or not concentrated or sweetened	0	0	1	1	1	3
Butter	0	0	1	1	1	3
Guts, bladders and stomachs of animals except fish whole or in pieces	0	0	1	1	1	3
Plants live, not elsewhere specified	0	0	1	1	1	3
Fresh cut roses and buds, of a kind suitable for bouquets or for ornamental use	0	0	1	1	1	3
Kidney beans & white pea beans dried shelled, whether or not skinned or split	0	0	1	1	1	3
Bananas including plantains, fresh or dried	0	0	1	1	1	3
Pineapples, fresh or dried	0	0	1	1	1	3
Avocados, fresh or dried	0	0	1	1	1	3
Guavas, mangoes and mangosteens, fresh or dried	0	0	1	1	1	3
Grapefruit, fresh or dried	0	0	1	1	1	3
Coffee, not roasted, not decaffeinated	0	0	1	1	1	3
Coffee, roasted, not decaffeinated	0	0	1	1	1	3
Pepper of the genus Piper,ex cubeb pepper, neither crushed nor ground	0	0	1	1	1	3
Potato flakes	0	0	1	1	1	3
Malt, not roasted	0	0	1	1	1	3

Pineapple juice, unfermented, Brix value > 20 at 20°C, whether or not	1	0	1	0	1	3
Ethyl alcohol and other spirits, denatured, of any strength	1	1	0	1	0	3
Undenatured ethyl alcohol of an alcohol strength by vol of 80% vol/higher	1	1	1	0	0	3
Seeds, fruit and spores for sowing, not elsewhere specified	0	0	1	1	1	3
Seaweeds and other algae, fresh or dried whether or not ground	0	0	1	1	1	3
Mucilages & thickeners not elsewhere specified, modified or not, derived from vegetable products	0	0	1	1	1	3
Fish fats & oils & their fractions excluding liver, refined/not, not chemically modified	0	0	1	1	1	3
Palm oil and its fractions refined but not chemically modified	0	0	1	1	1	3
Vegetable fats & oils & fractions hydrogenated, Inter/re-esterified, etc, refined/not	0	0	1	1	1	3
Margarine, excluding liquid margarine	0	0	1	1	1	3
Edible mix/prepared of animal/veg fats & oils/of fractions ex heading No 15.16	0	0	1	1	1	3
Lactose and lactose syrup, >99% lactose on dry matter	0	0	1	1	1	3
Glucose & glucose syrup not containing fructose /containing in dry state	0	0	1	1	1	3
Glucose including syrup containing in dry state min 20% but	0	0	1	1	1	3
Sugar not elsewhere specified, including invert sugar	0	0	1	1	1	3
Chewing gum containing sugar, except medicinal	0	0	1	1	1	3
Cocoa powder, not containing added sugar or other sweetening matter	0	0	1	1	1	3
Chocolate & food preparations containing cocoa in blocks, slabs/bars, not filled, not over 2 kg	0	0	1	1	1	3
Chocolate and other food preparations containing cocoa not elsewhere specified	0	0	1	1	1	3
Preparations of cereals, flour, starch/milk for infant use, put up for retail sale	0	0	1	1	1	3
Malt extract & food preparations of Chapter 19 < 10% cocoa	0	0	1	1	1	3
Prepared foods obtained by the swelling or roasting of cereal or cereal products	0	0	1	1	1	3

Prepared foods of unroasted cereal flakes, mixtures	0	0	1	1	1	3
Tomatoes, whole/in pieces prepared/preserved either by vinegar/acetic acid	0	0	1	1	1	3
Tomatoes not elsewhere specified, prepared or preserved other than by vinegar or acetic acid	0	0	1	1	1	3
Potatoes prepared or preserved, either by vinegar or acetic acid, not frozen	0	0	1	1	1	3
Jams, fruit jellies, fruit/nut purée & paste, cooked prepared, sugared, sweetened/not	0	0	1	1	1	3
Nuts & seeds not elsewhere specified including mixtures, o/w prepared or preserved, sugared, sweetened, spirited or not	0	0	1	1	1	3
Grapefruit juice, unfermented, Brix value > 20 at 20°C, whether or not	0	0	1	1	1	3
Coffee extracts, essences, concentrates	0	0	1	1	1	3
Tea or maté extracts, essences & concentrates & preparations thereof	0	0	1	1	1	3
Tomato ketchup and other tomato sauces	0	0	1	1	1	3
Sauces and preparations not elsewhere specified and mixed condiments and mixed seasonings	0	0	1	1	1	3
Soups and broths and preparations thereof	0	0	1	1	1	3
Protein concentrates and textured protein substances	0	0	1	1	1	3
Non-alcoholic beverages not elsewhere specified, excluding fruit/vegetable juices of heading No 20.09	0	0	1	1	1	3
Beer made from malt	0	0	1	1	1	3
Grape wine not elsewhere specified, sparkling	0	0	1	1	1	3
Whiskies	0	0	1	1	1	3
Rum and tafia	0	0	1	1	1	3
Vodka	0	0	1	1	1	3
Undenatured ethyl alcohol	0	0	1	1	1	3
Flours, meals & pellets of meat or meat offal unfit for human consumption; greaves	0	0	1	1	1	3
Flour, meals & pellet of fish, crustaceans molluscs/ other aqua invertebrates, unfit for human consumption	0	0	1	1	1	3
Maize (corn) bran, sharps and other residues, pelleted or not	0	0	1	1	1	3

Animal feed preparations not elsewhere specified	0	0	1	1	1	3
Tobacco extracts and essences	0	0	1	1	1	3
Dextrins and other modified starches	0	0	1	1	1	3
Sheep or lamb skins, raw, with wool on, not elsewhere specified	0	0	1	1	1	3
Paper and paperboard, uncoated, in rolls of a width > 36 cm or in square	1	1	0	1	0	3
Paper, kraft, rolls or sheets, <=150g/m2, unbleached, uncoated, not elsewhere specified	1	0	1	1	0	3
Cartons, boxes and cases, folding, of non-corrugated paper or paperboard	1	0	0	1	1	3
Sapelli, sawn or chipped lengthwise, sliced or peeled, whether or not	0	0	1	1	1	3
Lumber, tropical hardwood not elsewhere specified, sawn lengthwise >6mm	0	0	1	1	1	3
Wafer board, including oriented strand board of wood	0	0	1	1	1	3
Medium density fibre board MDF of wood, of a thickness not elsewhere specified > 9 mm	0	0	1	1	1	3
Fibre board of wood or other ligneous materials, whether or not mechanically worked or surfaced	0	0	1	1	1	3
Wooden frames for paintings, photographs mirrors or similar objects	0	0	1	1	1	3
Flooring panels, multilayer, assembled, of wood (excl. for mosaic floors)	0	0	1	1	1	3
Uncoated paper and paperboard, of a kind used for writing, printing or	0	0	1	1	1	3
Uncoated paper and paperboard, of a kind used for writing, printing or	0	0	1	1	1	3
Paper, household/sanitary, rolls of a w >36 cm ,sheets one side >36 cm	0	0	1	1	1	3
Paper, sack kraft, in rolls, either unbleached, uncoated	0	0	1	1	1	3
Semi-chemical fluting paper, uncoated, in rolls of a width > 36 cm	0	0	1	1	1	3
Fluting paper, uncoated, in rolls of a width > 36 cm or in square or r	0	0	1	1	1	3
Test liner "recycled liner board", uncoated, in rolls of a width > 36 c	0	0	1	1	1	3
Paper, fine, wood containing, in rolls or sheets, clay coated, not elsewhere specified	0	0	1	1	1	3
Self-adhesive paper and paperboard, surface-coloured, surface-decorate	0	0	1	1	1	3
Gummed or adhesive paper and paperboard, surface-coloured,	0	0	1	1	1	3

surface-dec						
Paper and paperboard, surface-coloured, surface-decorated or printed,	0	0	1	1	1	3
Paper, cigarette, not elsewhere specified	0	0	1	1	1	3
Handkerchiefs, cleansing or facial tissues and towels, of paper	0	0	1	1	1	3
Tablecloths and serviettes, of paper	0	0	1	1	1	3
Sanitary articles of paper, including sanitary towels & napkins (diapers) for babies	0	0	1	1	1	3
Household or hospital supplies, of paper, not elsewhere specified	0	0	1	1	1	3
Sacks and bags, of paper, having a base of a width of 40 cm or more	0	0	1	1	1	3
Sacks and bags, of paper, not elsewhere specified; including conot elsewhere specified	0	0	1	1	1	3
Paper, filter, cut to size or shape	0	0	1	1	1	3
Trays, dishes, plates, cups and the like, of paper or paperboard (excluding bamboo paper or bamboo paperboard)	0	0	1	1	1	3
Moulded or pressed articles of paper pulp, not elsewhere specified	0	0	1	1	1	3
Fresh or chilled fillets and other fish meat whether or not minced (ex	0	0	1	1	1	3
Frozen fish fillets (excl. swordfish and tooth fish)	0	0	1	1	1	3
Tunas, skipjack & Atl bonito, prepared/preserved, whole/in pieces, excluding minced	0	0	1	1	1	3
Fish not elsewhere specified, prepared or preserved, whole or in pieces, but not minced	0	0	1	1	1	3
Fish prepared or preserved, except whole or in pieces	0	0	1	1	1	3
Molluscs and other aquatic invertebrates prepared or preserved	0	0	1	1	1	3
Flour, meal & powder of edible fruits & nuts & peel of citrus fruit or melons	0	0	1	1	0	2
Grain sorghum	1	0	0	1	0	2
Pure-bred breeding horses and asses	0	0	0	1	1	2
Swine, live pure-bred breeding	0	0	1	1	0	2
Swine, live except pure-bred breeding weighing 50 kg or more	0	0	1	1	0	2
Sheep, live	0	0	1	1	0	2
Fowls, live domestic weighing not more than 185 g	0	0	0	1	1	2
Swine cuts, frozen not elsewhere specified	0	0	0	1	1	2

Fowls (gallus domesticus), cuts & offal, frozen	0	0	0	1	1	2
Turkey, cuts & offal, frozen	0	0	1	1	0	2
Meat and edible offal, salted, in brine, dried or smoked, and edible	0	0	1	1	0	2
Milk powder not exceeding 1.5% fat	0	0	0	1	1	2
Cheese, fresh (including whey cheese) unfermented, and curd	0	0	1	1	0	2
Cheese, grated or powdered, of all kinds	0	0	1	1	0	2
Cheese processed, not grated or powdered	0	0	1	1	0	2
Eggs, bird, not in shell, dried	0	0	1	1	0	2
Edible products of animal origin not elsewhere specified	0	0	1	1	0	2
Semen bovine	0	0	1	1	0	2
Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	0	0	1	1	0	2
Fresh cut carnations and buds, of a kind suitable for bouquets or for	0	0	1	1	0	2
Fresh cut flowers and buds, of a kind suitable for bouquets or for ornaments	0	0	1	1	0	2
Onions and shallots, fresh or chilled	0	0	1	1	0	2
Sweet corn, frozen	0	0	1	1	0	2
Onions dried but not further prepared	0	0	1	1	0	2
Dried mushrooms and truffles, whole, cut, sliced, broken or in powder,	0	0	1	1	0	2
Peas dried, shelled, whether or not skinned or split	0	0	0	1	1	2
Beans of the species Vigna mungo (L) Hepper or Vigna radiata (L) Wilczek: Seeds of a kind used for sowing, black/green gram beans dried shelled, whether/not skinned/split	0	0	1	1	0	2
Beans, small red (Adzuki) dried, shelled, whether or not skinned or splitted	0	0	1	1	0	2
Beans dried, shelled, whether or not skinned or splitted, not elsewhere specified	0	0	1	1	0	2
Leguminous vegetables dried, shelled, whether or not skinned or split, not elsewhere specified	0	0	1	1	0	2
Brazil nuts, in shell, fresh or dried	0	0	1	1	0	2
Brazil nuts, without shell, fresh or dried	0	0	1	1	0	2
Almonds in shell fresh or dried	0	0	1	1	0	2
Almonds, fresh or dried, shelled or peeled	0	0	1	1	0	2

Hazelnuts or filberts, fresh or dried, shelled or peeled	0	0	1	1	0	2
Dates, fresh or dried	0	0	1	1	0	2
Pears and quinces, fresh	0	0	1	1	0	2
Kiwifruit, fresh	0	0	1	1	0	2
Fruits, fresh not elsewhere specified	0	0	1	1	0	2
Strawberries, uncooked or steamed or boiled in water, sweetened or not, frozen	0	0	1	1	0	2
Raspberries, mulberries, etc uncook, steamed/boiled in water sweetened or not, frozen	0	0	1	1	0	2
Fruits&edible nuts uncook, steamed/boiled (water) sweetened or not, frozen, not elsewhere specified	0	0	1	1	0	2
Cherries provisionally preserved but unsuitable for immediate consumption	0	0	1	1	0	2
Mixtures of edible nuts or dried fruits of this chapter	0		1	1	0	2
Coffee, roasted, decaffeinated	0	0	1	1	0	2
Green tea (not fermented) in packages not exceeding 3 kg	0	0	1	1	0	2
Green tea (not fermented) in packages exceeding 3 kg	0	0	1	1	0	2
Black tea (fermented)&partly fermented tea in packages not exceeding 3 kg	0	0	1	1	0	2
Black tea (fermented) & partly fermented tea in packages exceeding 3 kg	0	0	1	1	0	2
Cinnamon Cinnamomum eylanicum Blume (excl. crushed and ground)	0	0	1	1	0	2
Cinnamon and cinnamon-tree flowers (excl. cinnamon Cinnamomum eylanicu	0	0	1	1	0	2
Cinnamon and cinnamon-tree flowers crushed or ground	0	0	1	1	0	2
Cloves (whole fruit, cloves and stems)	0	0	1	1	0	2
Nutmeg	0	0	1	1	0	2
Mace	0	0	1		1	2
Cardamoms	0	0	1	1	0	2
Cumin seeds	0	0	1	1	0	2
Ginger	0	0	1	1	0	2
Turmeric (curcuma)	0	0	1	1	0	2
Spices not elsewhere specified	0	0	1	1	0	2
Durum wheat	0	0	1	1	0	2
Maize (corn) not elsewhere specified	0	0	1	1	0	2
Rice in the husk (paddy or rough)	0	0	1	1	0	2
Rice, husked (brown)	0	0	1	1	0	2

Rice, semi-milled or wholly milled, whether or not polished or glazed	0	0	0	1	1	2
Rice, broken	0	0	1	1	0	2
Millet	0	0	1	1	0	2
Canary seed	0	0	1	1	0	2
Cereals unmilled not elsewhere specified	0	0	1	1	0	2
Wheat, starch	0	0	1	1	0	2
Maize (corn) starch	0	0	1	1	0	2
Potato starch	0	0	1	1	0	2
Manioc (cassava) starch	0	0	1	1	0	2
Starches not elsewhere specified	0	0	1	1	0	2
Wheat gluten, whether or not dried	0	0	1	1	0	2
Sesamum seeds, whether or not broken	0	0	1	1	0	2
Oil seeds and oleaginous fruits, not elsewhere specified, whether or not broken	0	0	1	1	0	2
Soya bean flour and meals	0	0	1	1	0	2
Hop cones, ground, powdered or pelleted and lupulin	0	0	1	0	1	2
Ginseng roots used primarily in pharmacy, perfume, insecticide, fungicide/sim purp	0	0	1		1	2
Swedes, mangold, fodder root, hay, clover, sainfoin, forage kale, etc	0	0	1	1	0	2
Gum Arabic	0	0	1	1	0	2
Natural gums, resins, gum-resins and balsam, except arabic gum	0	0	0	1	1	2
Pectic substances, pectinates & pectates	0	0	1	1	0	2
Mucilages & thickeners derived from locust beans & seeds or guar seeds	0	0	1	1	0	2
Vegetable products not elsewhere specified	0	0	1	1	0	2
Wool grease and fatty substances derived therefrom, incl. lanolin	0	0	1	1	0	2
Soya-bean oil crude, whether or not degummed	0	0	0	1	1	2
Soya-bean oil and its fractions, refined but not chemically modified	0	0	1	1	0	2
Olive oil and its fractions refined but not chemically modified	0	0	1	1	0	2
Cotton-seed and its fractions refined but not chemically modified	0	0	1	1	0	2
Coconut (copra) oil crude	0	0	1	1	0	2
Coconut (copra) oil & its fractions refined but not chemically modified	0	0	1	1	0	2
Palm kernel/babassu oil & its fractions, refined but not chemically modified	0	0	1	1	0	2

Low erucic acid rape or colza oil "fixed oil which has an erucic acid	0	0	1	1	0	2
Maize (corn) oil and its fractions, refined but not chemically modified	0	0	1	1	0	2
Castor oil&its fractions,whether/not refined, but not chemically modified	0	0	1	1	0	2
Animal/veg fats&oils&fractions boiled oxid,etc,& ind mix/prepared not elsewhere specified ex 15.16	0	0	1	1	0	2
Beeswax,oth insect waxes&spermaceti whether or not refined or coloured	0	0	1	1	0	2
Livers of any animal prepared or preserved	0	0	1	1	0	2
Turkey meat and meat offal prepared or preserved, excluding livers	0	0	1	1	0	2
Fowl (gallus domesticus) meat, prepared/preserved	0	0	0	1	1	2
Dom fowl,duck,goose&guinea fowl meat&meat offal prepared/preserved excluding livers	0	0	0	1	1	2
Hams and cuts thereof of swine prepared or preserved	0	0	0	1	1	2
Lactose and lactose syrup,	0	0	1	1	0	2
Maple sugar and maple syrup	0	0	1	1	0	2
Fructose&fructose syrup not elsewhere specified,containing in dry state >50% by weight of fructose	0	0	0	1	1	2
Cane molasses	0	0	1	1	0	2
Molasses not elsewhere specified	0	0	0	1	1	2
Sugar confectionery not elsewhere specified (including white chocolate),not containing cocoa	0	0	0	1	1	2
Cocoa powder, containing added sugar or other sweetening matter	0	0	1	1	0	2
Chocolate&other food preparations containing cocoa weighing more than 2 kg	0	0	1	0	1	2
Choc&food prepared containing cocoa in blocks,slabs/bars,filld,not exceedg 2 kg	0	0	1	0	1	2
Mixes & doughs for the prepared of bakers' wares of heading No 19.05, not elsewhere specified	0	0	1	1	0	2
Uncooked pasta not stuffed or otherwise prepared, containing eggs	0		1	1	0	2
Uncooked pasta, not stuffed or otherwise prepared, not elsewhere specified	0	0	0	1	1	2
Pasta not elsewhere specified	0	0	1	1	0	2
Couscous	0	0	1	1	0	2
Sweet biscuits	0	0	0	1	1	2

Veg,fruit,nut&edible parts of plants not elsewhere specified, prepared/preserved by vin/acetic acid	0	0	1	1	0	2
Veg not elsewhere specified&mx of veg prepared or preserved, either by vinegar or acetic acid,frozen	0	0	1	1	0	2
Homogenized vegetables prepared/preserved, either by vinegar/acetic acid,not frozn	0	0	0	1	1	2
Beans not elsewhere specified prepared or preserved, either by vinegar or acetic acid,not frozen	0	0	1	1	0	2
Vegetables and mixtures of vegetables, prepared or preserved otherwise	0	0	0	1	1	2
Fruit,nut,fruit-peel&pts of plant preserved by sugar (drained, glacé/cryst)	0	0	0	1	1	2
Homo prepared (jams,fruit jellies etc) cooked prepared whether/nt sugared/sweetened	0	0	1	1	0	2
Citrus fruit (marmalades,purée,etc) cooked prepared weather/not sugared/sweetened	0	0	1	1	0	2
Pineapples not elsewhere specified,o/w prepared or preserved, sugared, sweetened, spirited or not	0	0	1	1	0	2
Strawberries not elsewhere specified,o/w prepared/preserved, whether/not sugared, sweetened/spirited	0	0	1	1	0	2
Palm hearts not elsewhere specified,o/w prepared or preserved, whether or not sugared, sweetened or spirited	0	0	1	1	0	2
Fruits&other edible parts of plants not elsewhere specified, prepared/preserved, sugared, sweetened/spirited/not	0	0	1	0	1	2
Orange juice, unfermented spirited, whether not sugared sweetened, frozen	0	0	0	1	1	2
Fruit&veg juice not elsewhere specified (exc mx) unfermented unspirited, whether/not sugared/sweetened	0	0	0	1	1	2
Mixtures of juices unfermented spirited whether or not sugared or sweetened	0	0	1	1	0	2
Coffee preparations based on extract/essence/conc.	0	0	0	1	1	2
Chicory&other coffee substitutes roasted&extracts,ess&conc thereof	0	0	0	1	1	2

Yeasts, inactive and other dead singlecell micro-organisms	0	0	1	1	0	2
Baking powders, prepared	0	0	1	1	0	2
Soya sauce	0	0	1	1	0	2
Mustard flour and meal and prepared mustard	0	0	1	1	0	2
Homogenised composite food preparations put up for retail sale	0	0	0	1	1	2
Mineral&aerated waters not containing sugar or sweetening matter nor flavoured	0	0	1	1	0	2
Ice&snow&potable waters not elsewhere specified not containing sugar or sweeteners nor flavoured	0	0	1	1	0	2
Fermented beverages not elsewhere specified (for example, cider, perry, mead, etc)	0	0	1	1	0	2
Spirits obtained by distilling grape wine or grape marc	0	0	1	1	0	2
Gin and geneva	0	0	1	1	0	2
Cereal bran, sharps and other residues not elsewhere specified, pelleted or not	0	0	1	1	0	2
Residues of starch manufacture and similar residues	0	0	1	1	0	2
Beet-pulp, bagasse and other waste of sugar manufacture	0	0	1	0	1	2
Sunflower seed oil-cake&other solid residues, whether/not grounded/pellet	0	0	0	1	1	2
Acorns, horse-chestnuts, marc and other vegetable materials and vegetable	0	0	1	1	0	2
Dog or cat food put up for retail sale	0	0	0	1	1	2
Tobacco, unmanufactured, partly or wholly stemmed or stripped	0	0	1	0	1	2
Smoking tobacco, whether or not containing tobacco substitutes in any proportion	0	0	1	0	1	2
Homogenized or reconstituted tobacco	0	0	1	1	0	2
Animal or vegetable fertilizers, in packages weighing more than 10 kg	0	0	1	1	0	2
Casein glues; caseinates and other casein derivatives	0	0	1	0	1	2
Albumins not elsewhere specified; albuminates and other albumin derivatives	0	0	1	1	0	2
Glues based on starches, on dextrans or other modified starches, not elsewhere specified	0	0	1	1	0	2
Prepared w a basis of amylaceous subs f textile,paper,leather/the like, not elsewhere specified	0	0	1	1	0	2

Greasy shorn wool, not carded or combed	0	0	0	1	1	2
Fibre board of wood or other ligneous materials, whether or not agglome	1	0	0	1	0	2
Unused postage, revenue stamps; cheque forms, banknotes, bond certificates, etc	1	0	1		0	2
Calendars of any kind, printed, including calendar blocks	1	0	0	1	0	2
Paper, kraft, rolls or sheets, >150g/m2,	1	0	0	1	0	2
Wood in chips, non-coniferous	0	0	1	0	1	2
Poles, piles etc, non-coniferous, pointed but not sawn	0	0	0	1	1	2
Virola, imbuia and balsa, sawn or chipped lengthwise, sliced or peeled	0	0	1	1	0	2
Maple Acer spp., sawn or chipped lengthwise, sliced or peeled, whether	0	0	1	1	0	2
Lumber, non-coniferous not elsewhere specified	0	0	0	1	1	2
Wood (lumber) continuously shaped coniferous (softwood)	0	0	1	1	0	2
Bamboo, incl. strips and friezes for parquet flooring, not assembled,	0	0	1	1	0	2
Wood, incl. strips and friezes for parquet flooring, not assembled, co	0	0	0	1	1	2
Oriented strand board OSB, of wood	0	0	1	1	0	2
Particle board of other ligneous materials	0	0	1	1	0	2
Plywood consisting solely of sheets of wood <= 6 mm thick, with at lea	0	0	1	1	0	2
Plywood consisting solely of sheets of wood <= 6 mm thick (excl. of ba	0	0	0	1	1	2
Panels, 1 outer ply coniferous wood not elsewhere specified	0	0	1	1	0	2
Densified wood, in blocks, plates, strips or profile shapes	0	0	1	1	0	2
Cases, boxes, crates, drums & similar packings; cable-drums, wooden	0	0	0	1	1	2
Pallets, box pallets and other load boards, wooden	0	0	1	1	0	2
Tools, tool bodies&handles, brooms or brush bodies&handles of wood etc	0	0	1	1	0	2
Doors and their frames and thresholds, of wood	0	0	0	1	1	2
Posts and beams, of wood	0	0	1	1	0	2
Flooring panels, assembled, of wood (excl. multilayer panels and floor	0	0	1	1	0	2
Tableware and kitchenware, of wood	0	0	1	1	0	2
Statuettes and other ornaments of wood	0	0	0	1	1	2

Wood marquetry and inlaid wood; caskets and cases for jewellery etc	0	0	1	1	0	2
Clothes hangers of wood	0	0	1	1	0	2
Wood articles not elsewhere specified	0	0	1	1	0	2
Blocks/plates/sheets/strip/tile,solid cylinders,incl discs,agglom cork	0	0	1	1	0	2
Articles of agglomerated cork not elsewhere specified, with or without binder	0	0	1	1	0	2
Mats, matting and screens of bamboo plaiting materials, flat-woven or	0	0	1	1	0	2
Mats, matting and screens, of rattan plaiting materials, flat-woven or	0	0	1	1	0	2
Products of plaiting materials, not elsewhere specified	0	0	1	1	0	2
Basketwork, wickerwork and other articles, made directly to shape from	0	0	1	1	0	2
Basketwork, wickerwork and other articles, made directly to shape from	0	0	1	1	0	2
Chemical wood pulp, soda/sulphate, non-coniferous,semi-bl/bleachd,not elsewhere specified	0	0	1	0	1	2
Pulps of fibers derived from recovered waste paper	0	0	1	1	0	2
Mechanical pulps of other fibrous material (other cotton linters)	0	0	1	1	0	2
Waste and scrap of unbleached kraft or corrugated paper and paperboard	0	0	0	1	1	2
Newsprint, in rolls or sheets	0	0	0	1	1	2
Paper, hand-made, uncoated, in rolls or sheets	0	0	1	1	0	2
Paper, sensitising base stock, in rolls or sheets, uncoated	0	0	1	1	0	2
Paper,kraft,rolls or sheets,>=225g/m2, unbleached, uncoated, not elsewhere specified	0	0	1	1	0	2
Testliner "recycled liner board", uncoated, in rolls of a width > 36 c	0	0	1	1	0	2
Paper, wrapping, sulphite, rolls/sheets, uncoated	0	0	1	1	0	2
Paper and paperboard, uncoated, in rolls of a width > 36 cm or in squa	0	0	1	1	0	2
Paper, vegetable parchment, in rolls or sheets	0	0	1	1	0	2
Composite paper and paperboard "made by sticking flat layers of paper	0	0	1	1	0	2
Paper, kraft, creped or crinkled, in rolls or sheets, not elsewhere specified	0	0	1	1	0	2
Paper, self-copy, in rolls of a w >36cm,sheets at least one side >36 cm	0	0	1	1	0	2

Paper, copying/transfer, rolls of a width >36cm,sheets one side >36cm,not elsewhere specified	0	0	1	1	0	2
Paper and paperboard used for writing, printing or other graphic purposes	0	0	0	1	1	2
Light-weight coated paper used for writing, printing or other graphic	0	0	1	1	0	2
Multi-ply paper and paperboard, coated on one or both sides with kaoli	0	0	1	1	0	2
Paper, tarred, bituminised or asphalted, in rolls or sheets, not elsewhere specified	0	0	0	1	1	2
Paper and paperboard, surface-coloured, surface-decorated or printed,	0	0	1	0	1	2
Paper and paperboard, coated, impregnated or covered with wax, paraffin	0	0	1	1	0	2
Wallpaper and similar wall coverings, not elsewhere specified	0	0	1	1	0	2
Paper, copying/transfer, not elsewhere specified	0	0	1	1	0	2
Toilet paper	0	0	1	1	0	2
Cartons, boxes and cases, of corrugated paper or paperboard	0	0	0	1	1	2
Binders, folders and file covers, of paper	0	0	1	1	0	2
Office supplies not elsewhere specified, of paper	0	0	1	1	0	2
Paper labels of all kinds, printed	0	0	0	1	1	2
Bobbins, spools & similar supports of paper, used for winding textile yarn	0	0	1	1	0	2
Rolls, sheets and dials, of paper, printed, for self-recording apparatus	0	0	1	1	0	2
Books, brochures, leaflets and similar printed matter, not elsewhere specified	0	0	0	1	1	2
Newspapers, journals & periodicals, appearing at least four times a week	0	0	0	1	1	2
Newspapers, journals and periodicals, not elsewhere specified	0	0	0	1	1	2
Children's picture, drawing or colouring books	0	0	1	1	0	2
Globes, topographical, printed	0	0	1	1	0	2
Trade advertising material, commercial catalogue and the like	0	0	0	1	1	2
Pictures, designs and photographs	0	0	0	1	1	2
Ornamental fish, live	0	0	1	1	0	2
Fish live, not elsewhere specified	0	0	1	1	0	2
Salmon Pacific, Atlantic&Danube,fr	0	0	1	1	0	2

or chd excl hd No 03.04,livers&roes						
Frozen fish meat whether or not minced (excl. swordfish, toothfish and	0	0	1	1	0	2
Fish meal fit for human consumption	0	0	1	1	0	2
Salmon, Pacific, Atlantic and Danube, smoked including fillets	0	0	1	1	0	2
Rock lobster&other sea crawfish, frozen in shell/not, including boiled in shell	0	0	1	1	0	2
Shrimps and prawns, frozen, in shell or not, including boiled in shell	0	0	0	1	1	2
Crabs frozen, in shell or not, including boiled in shell	0	0	0	1	1	2
Crustaceans not elsewhere specified, frozen, in shell or not including boiled in shell	0	0	1	1	0	2
Shrimps & prawns, not frozen, in shell or not, including boiled in shell	0	0	1	1	0	2
Cuttle fish and squid, shelled or not, frozen, dried, salted or in brine	0	0	1	0	1	2
Molluscs not elsewhere specified, shelled o not&aquatic invert not elsewhere specified, frozen, dried, salted or in brine	0	0	1	1	0	2
Extracts&juices of meat, fish,or crustaceans, molluscs/other aquatic invertebrates	0	0	1	1	0	2
Salmon prepared or preserved, whole or in pieces, but not minced	0	0	1	1	0	2
Sardines not elsewhere specified, sardinella&brislg or sprats prepared or preserved,whole or pieces excluding minced	0	0	0	1	1	2
Crab, preparedared or preserved	0	0	1	1	0	2
Shrimps and prawns, prepared or preserved	0	0	1	1	0	2
Uncoated paper and paperboard, of a kind used for writing, printing or	0	0	1	0	1	2
Brochures, leaflets and similar printed matter, in single sheets	0	0	0	1	0	1
Paper and paperboard used for writing, printing or other graphic purposes	0	0	0	1	0	1
Herrings, prepared or preserved, whole or in pieces but not minced	0	0	1	0	0	1
Bovine, live pure-bred breeding	0	0	0	1	0	1
Bovine, live except pure-bred breeding	0	0	0	1	0	1
Live primates	0	0	0	1	0	1
Live mammals (excl. primates, whales, dolphins and purpoises "mammals	0	0	0	1	0	1

Live reptiles "e.g. snakes, turtles, alligators, caymans, iguanas, gav	0	0	0	1	0	1
Live psittaciformes "incl. parrots, parrakeets, macaws and cockatoos"	0	0	0	1	0	1
Live animals (excl. mammals, reptiles, birds, fish, crustaceans, molluscs)	0	0	0	1	0	1
Bovine cuts bone in, fresh or chilled	0	0	0	1	0	1
Bovine cuts bone in, frozen	0	0	0	1	0	1
Bovine cuts boneless, frozen	0	0	0	1	0	1
Hams, shoulders and cuts thereof, of swine bone in, fresh or chilled	0	0	0	1	0	1
Hams, shoulders and cuts thereof, of swine, bone in, frozen	0	0	0	1	0	1
Lamb carcasses and half carcasses, frozen	0	0	0	1	0	1
Sheep cuts, boneless, frozen	0	0	0	1	0	1
Goat meat, fresh, chilled or frozen	0	0	0	1	0	1
Bovine edible offal, fresh or chilled	0	0	0	1	0	1
Bovine tongues, edible offal, frozen	0	0	0	1	0	1
Bovine livers, edible offal, frozen	0	0	0	1	0	1
Bovine edible offal, frozen not elsewhere specified	0	0	0	1	0	1
Swine edible offal, frozen not elsewhere specified	0	0	0	1	0	1
Sheep, goats, asses, mules or hinnies edible offal, fresh or chilled	0	0	0	1	0	1
Sheep, goats, asses, mules or hinnies edible offal, frozen	0	0	0	1	0	1
Fowls (gallus domesticus), whole, frozen	0	0	0	1	0	1
Pig fat lean meat free&poultry fat unrendered, fresh, chilled, frozen or curd	0	0	0	1	0	1
Hams, shoulders and cuts thereof, of swine bone in, cured	0	0	0	1	0	1
Milk not concentrated and unsweetened not exceeding 1% fat	0	0	0	1	0	1
Milk not concentrated & unsweetened exceeding 1% not exceeding 6% fat	0	0	0	1	0	1
Yogurt concentrated or not, sweetened or not, flavoured or containing fruit or cocoa	0	0	0	1	0	1
Buttermilk, curdled milk & cream, kephir & ferm or acid milk & cream not elsewhere specified	0	0	0	1	0	1
Products consisting of natural milk constituents sweetened or not, not elsewhere specified	0	0	0	1	0	1
Fats and oils derived from milk not elsewhere specified	0	0	0	1	0	1

Cheese, blue-veined	0	0	0	1	0	1
Cheese not elsewhere specified	0	0	0	1	0	1
Egg yolks dried	0	0	0	1	0	1
Honey, natural	0	0	0	1	0	1
Bristles, hair and waste of pigs, hogs or boars	0	0	0	1	0	1
Hair and waste of badger and of other brushmaking hair	0	0	1	0	0	1
Bonot elsewhere specified&horn-cores degelatinisd,unwk,defattd o simply preparedr,powder&waste	0	0	0	1	0	1
Whalebone, horns, etc unworked or simply preparedared, unshaped, and powder&waste	0	0	0	1	0	1
Coral&sim mat,shellfish shell,cuttl bone,echinoderm unworked unshaped pdr&wast	0	0	0	1	0	1
Ambergris, castoreum, etc, bile dridd/not&animal gland&prod for pharmacy prepared	0	0	0	1	0	1
Fish, shellfish&aqua invert prod not elsewhere specified&dead animals of Ch 3 not for human consumption	0	0	0	1	0	1
Trees, edible fruit or not, shrubs and bushes, grafted or not	0	0	0	1	0	1
Roses, grafted or not	0	0	0	1	0	1
Fresh cut chrysanthemums and buds, of a kind suitable for bouquets or	0	0	0	1	0	1
Cut flowers&flower buds for bouquets or ornamental purposes, ex fresh	0	0	0	1	0	1
Foliage, branch,etc w/o flowers/buds&grass for bouquet/orn purp exc fr	0	0	0	1	0	1
Potatoes seed, fresh or chilled	0	0	0	1	0	1
Potatoes, fresh or chilled not elsewhere specified	0	0	0	1	0	1
Tomatoes, fresh or chilled	0	0	0	1	0	1
Garlic, fresh or chilled	0	0	0	1	0	1
Leeks and other alliaceous vegetables, fresh or chilled	0	0	0	1	0	1
Cabbages, kohlrabi, kale and sim edible brassicas not elsewhere specified,fresh or chilled	0	0	0	1	0	1
Cabbage lettuce (head lettuce) fresh or chilled	0	0	0	1	0	1
Chicory, fresh or chilled, not elsewhere specified	0	0	0	1	0	1
Carrots and turnips, fresh or chilled	0	0	0	1	0	1
Salad beetroot, salsif, celeriac, radish&sim edibl roots, fresh/chilled	0	0	0	1	0	1

not elsewhere specified						
Beans, shelled or unshelled, fresh or chilled	0	0	0	1	0	1
Mushrooms, fresh or chilled	0	0	0	1	0	1
Peppers of the genus Capsicum or of the genus Pimenta, fresh or chilled	0	0	0	1	0	1
Peas, frozen	0	0	0	1	0	1
Leguminous vegetables frozen not elsewhere specified	0	0	0	1	0	1
Spinach, N-Z spinach and orache spinach (garden spinach), frozen	0	0	0	1	0	1
Vegetables, frozen not elsewhere specified	0	0	0	1	0	1
Mixtures of vegetables, frozen	0	0	0	1	0	1
Olives, provisionally preserved but not suitable for immediate consumption	0	0	0	1	0	1
Mushrooms of the genus "Agaricus", provisionally preserved, e.g., by s	0	0	0	1	0	1
Vegetables not elsewhere specified&mixtures provis preserved but not for immediate consumption	0	0	0	1	0	1
Chickpeas, dried, shelled, whether or not skinned or split	0	0	0	1	0	1
Lentils dried, shelled, whether or not skinned or split	0	0	0	1	0	1
Coconuts, dessicated	0	0	0	1	0	1
Cashew nuts, without shell, fresh or dried	0	0	1	0	0	1
Walnuts in shell, fresh or dried	0	0	0	1	0	1
Walnuts, fresh or dried, shelled or peeled	0	0	0	1	0	1
Chestnuts, fresh or dried, whether or not shelled or peeled	0	0	0	0	1	1
Nuts edible, fresh or dried, whether or not shelled or peeled, not elsewhere specified	0	0	0	1	0	1
Figs, fresh or dried	0	0	0	1	0	1
Oranges, fresh or dried	0	0	0	1	0	1
Mandarins (tangerines & satsumas) clement nes not elsewhere specified&wilkgs &sim citrus hybrids,fresh/dried	0	0	0	1	0	1
Fresh or dried lemons "Citrus limon, Citrus limonum" and limes "Citrus	0	0	0	1	0	1
Citrus fruits, fresh or dried, not elsewhere specified	0	0	0	1	0	1
Grapes, fresh	0	0	0	1	0	1
Grapes, dried	0	0	0	1	0	1

Watermelons, fresh	0	0	0	1	0	1
Melons, fresh, other than watermelons	0	0	1	0	0	1
Papaws (papayas), fresh	0	0	0	1	0	1
Apples, fresh	0	0	0	1	0	1
Cherries, fresh	0	0	0	1	0	1
Peaches, including nectarines not elsewhere specified, fresh	0	0	0	1	0	1
Plums and sloes, fresh	0	0	0	1	0	1
Strawberries, fresh	0	0	0	1	0	1
Raspberries, blackberries, mulberries and loganberries, fresh	0	0	0	1	0	1
Cranberries, bilberries and other fruits of the genus Vaccinium, fresh	0	0	0	1	0	1
Fruits&nuts provis preserved but unfit for immediate consumption not elsewhere specified	0	0	0	1	0	1
Apricots, dried	0	0	0	1	0	1
Prunes not elsewhere specified, dried	0	0	0	1	0	1
Apples, dried	0	0	0	1	0	1
Fruits, dried not elsewhere specified	0	0	0	1	0	1
Peel of citrus fruit/melons (watermelons) fresh,frozen, dried/ prov preserved	0	0	0	1	0	1
Coffee, not roasted, decaffeinated	0	0	0	1	0	1
Pepper of the genus Piper, except cubeb pepper, crushed or ground	0	0	1	0	0	1
Vanilla beans	0	0	0	1	0	1
Anise or badian seeds	0	0	0	1	0	1
Coriander seeds	0		0	1	0	1
Saffron	0	0	0	1	0	1
Mixtures of two/more of the prods of different headings to this chapter	0	0	0	1	0	1
Wheat not elsewhere specified and meslin	0	0	0	1	0	1
Barley	0	0	1	0	0	1
Oats	0	0	0	1	0	1
Wheat or meslin flour	0	0	0	1	0	1
Maize (corn) flour	0	0	0	1	0	1
Cereal flour not elsewhere specified	0	0	0	1	0	1
Wheat groats and meal	0	0	0	1	0	1
Maize (corn) groats and meal	0	0	0	1	0	1
Oats, rolled or flaked grains	0	0	0	1	0	1
Maize (corn), hulled, pearled, sliced or kibbled	0	0	0	1	0	1
Flour and meal of the dried leguminous vegetables of heading No 07.13	0	0	0	1	0	1

Flour&meal of sago&of roots or tubers with hi starch or innulin content	0	0	1	0	0	1
Malt, roasted	0	0	0	1	0	1
Innulin	0	0	1		0	1
Soya beans	0	0	0	0	1	1
Ground-nuts shelled, whether or not broken, not roasted or otherwise cooked	0	0	1	0	0	1
Linseed, whether or not broken	0	0	1	0	0	1
Low erucic acid rape or colza seeds "yielding a fixed oil which has an	0	0	1	0	0	1
High erucic rape or colza seeds "yielding a fixed oil which has an eru	0	0	0	0	1	1
Mustard seeds, whether or not broken	0	0	1	0	0	1
Poppy seeds, whether or not broken	0	0	1	0	0	1
Sugar beet seed, for sowing	0	0	1		0	1
Seeds, fescue, for sowing	0	0	1	0	0	1
Seeds, Kentucky blue grass, for sowing	0	0	1	0	0	1
Seeds, rye grass, for sowing	0	0	0	1	0	1
Seeds, flower, for sowing	0	0	1	0	0	1
Vegetable products not elsewhere specified used primarily for human consumption	0	0	0	1	0	1
Lucerne (alfalfa) meal and pellets	0	0	0	1	0	1
Liquorice extract	0	0	0	1	0	1
Hop extract	0	0	0	1	0	1
Agar-agar	0	0	1	0	0	1
Bamboos used primarily for plaiting	0	0	0	1	0	1
Rattans used primarily for plaiting	0	0	0	1	0	1
Lard;pig fat not elsewhere specified&poultry fat, rendered, whether/not pressed/solv-extracted	0	0	0	1	0	1
Bovine,sheep&goat fats, raw/rendered whether/not pressed/solv-extracted	0	0	0	1	0	1
Lard stearin&oil,oleostearin&oil&tallow oil,not emulsifd,mxd/o/w preparedr	0	0	0	1	0	1
Animal fats&oils&their fractions not elsewhere specified refined/not, but not chemically modified	0	0	0	1	0	1
Ground-nut oil, crude	0	0	1		0	1
Ground-nut oil and its fractions refined but not chemically modified	0	0	0	1	0	1
Olive oil, virgin	0	0	0	1	0	1
Sunflower-seed or safflower oil, crude	0	0	0	1	0	1

Sunflower-seed/safflower oil&their fractions refined but not chemically modified	0	0	0	1	0	1
Palm kernel or babassu oil, crude	0	0	0	1	0	1
Low erucic acid rape or colza oil "fixed oil which has an erucic acid	0	0	0	1	0	1
Linseed oil and its fractions, refined but not chemically modified	0	0	0	1	0	1
Sesame oil&its fractions whether/not refined, but not chemically modified	0	0	0	1	0	1
Glycerol crude, waters and lyes	0	0	0	1	0	1
Sausage&similar products of meat, meat offal/blood&food prepared based on these products	0	0	0	1	0	1
Shoulders and cut thereof of swine prepared or preserved	0	0	0	1	0	1
Swine meat&meat offal not elsewhere specified/exc livers/ incl mixtures,prepared or preserved	0	0	0	1	0	1
Bovine meat and meat offal not elsewhere specified,excluding livers, prepared or preserved	0	0	0	1	0	1
Meat, meat offal or blood, prepared or preserved, not elsewhere specified	0	0	0	1	0	1
Raw sugar, cane	0	0	1	0	0	1
Refined sugar,in solid form, containing added flavouring or colouring matter	0	0	0	1	0	1
Refined sugar, in solid form, not elsewhere specified	0	0	0	1	0	1
Fructose, chemically pure	0	0	1	0	0	1
Cocoa paste not defatted	0	0	1	0	0	1
Cocoa paste wholly or partly defatted	0	0	0	1	0	1
Cocoa butter, fat and oil	0	0	0	1	0	1
Bulgur wheat in the form of worked grains, obtained by cooking hard wh	0	0	0	1	0	1
Cereals, exc maize (corn),in grain form, pre-cooked or otherwise prepared	0	0	0	1	0	1
Gingerbread and the like	0	0	0	1	0	1
Waffles and wafers	0	0	0	1	0	1
Rusks, toasted bread and similar toasted products	0	0	0	1	0	1
Communion wafers, empty cachets for pharmacy use&sim prod&bakers' wares not elsewhere specified	0	0	0	1	0	1
Cucumbers and gherkins, prepared or preserved by vinegar or acetic acid	0	0	0	1	0	1
Mushrooms prepared or preserved other than by vinegar or acetic acid	0	0	1	0	0	1

Mushrooms, prepared or preserved otherwise than by vinegar or acetic a	0	0	0	1	0	1
Potatoes prepared or preserved other than by vinegar or acetic acid, frozen	0	0	0	1	0	1
Peas prepared or preserved, other than by vinegar or acetic acid, not frozen	0	0	0	1	0	1
Beans, shelled prepared, preserved, either by vinegar/acetic acid, not frozen	0	0	0	1	0	1
Asparagus prepared or preserved, either by vinegar or acetic acid, not frozen	0	0	0	1	0	1
Olives prepared or preserved, either than by vinegar or acetic acid, not frozen	0	0	0	1	0	1
Sweet corn prepared or preserved, either by vinegar or acetic acid not frozen	0	0	0	1	0	1
Ground-nuts not elsewhere specified o/w prepared or preserved, sugared, sweetened, spirited or not	0	0	0	1	0	1
Citrus fruits not elsewhere specified, o/w prepared or preserved, sugared, sweetened, spirited or not	0	0	0	1	0	1
Cherries not elsewhere specified, o/w prepared or preserved whether or not sugared, sweetened or spirited	0	0	0	1	0	1
Peaches not elsewhere specified, o/w prepared or preserved whether or not sugared, sweetened or spirited	0	0	0	1	0	1
Orange juice, unfermented, Brix value ≤ 20 at 20°C , whether or not co	0	0	0	1	0	1
Orange juice & not elsewhere specified, unfermented not spirited, whether or not sugared or sweetened	0	0	0	1	0	1
Grapefruit juice, unfermented, Brix value ≤ 20 at 20°C , whether or no	0	0	0	1	0	1
Single citrus fruit juice, unfermented, Brix value ≤ 20 at 20°C , whet	0	0	0	1	0	1
Single citrus fruit juice, unfermented, Brix value > 20 at 20°C , wheth	0	0	0	1	0	1
Tomato juice unfermented spirited, whether or not sugared or sweet	0	0	0	1	0	1
Grape juice, including. grape must, unfermented, Brix value ≤ 30 at 20°C ,	0	0	0	1	0	1
Apple juice, unfermented, Brix value > 20 at 20°C , whether or not cont	0	0	0	1	0	1
Ice cream and other edible ice, whether or not containing cocoa	0	0	0	1	0	1

Grape wine not elsewhere specified including fortified&grape must,unfermented by add alc,in ctnr > 2l	0	0	0	1	0	1
Grape must not elsewhere specified, unfermented, other than that of heading No 20.09	0	0	0	1	0	1
Vinegar and substitutes for vinegar obtained from acetic acid	0	0	0	1	0	1
Wheat bran, sharps and other residues, pelleted or not	0	0	1	0	0	1
Bran, sharps and other residues of leguminous plants, pelleted or not	0	0	0	1	0	1
Brewing or distilling dregs and waste	0	0	1	0	0	1
Soya-bean oil-cake&other solid residues, whether or not ground or pellet	0	0	0	1	0	1
Cotton seed oil-cake&other solid residues, whether or not ground or pellet	0	0	0	1	0	1
Oil-cake and other solid residues, whether or not ground or in the for	0	0	0	1	0	1
Veg oil-cake&oth solid residues not elsewhere specified, whether or not ground or pelleted	0	0	0	1	0	1
Tobacco, unmanufactured, not stemmed or stripped	0	0	1	0	0	1
Cigars, cheroots and cigarillos, containing tobacco	0	0	0	1	0	1
Cigarettes containing tobacco	0	0	0	1	0	1
Mannitol	0	0	1	0	0	1
D-glucitol (sorbitol)	0	0	1	0	0	1
Casein	0	0	0	1	0	1
Egg albumin, dried	0	0	0	1	0	1
Milk albumin, including concentrates of several proteins	0	0	0	1	0	1
Gelatin and gelatin derivs; isinglass; glues of animal origin, not elsewhere specified	0	0	1	0	0	1
Peptonot elsewhere specified & derivs;protein substances and derivs, not elsewhere specified; hide powder	0	0	1	0	0	1
Whole raw hides and skins of bovine "incl. buffalo" or equine animals,	0	0	0	1	0	1
Whole raw hides and skins of bovine "incl. buffalo" or equine animals,	0	0	0	1	0	1
Butts, bends, bellies and split raw hides and skins of bovine "incl. b	0	0	0	1	0	1
Reptile skins, raw	0	0	0	1	0	1
Raw furskins not elsewhere specified, whole	0	0	1	0	0	1

Degreased shorn wool, not carded, combed or carbonized	0	0	1	0	0	1
Carbonised wool, not carded or combed	0	0	0	1	0	1
Hair of Kashmir "cashmere" goats, neither carded nor combed	0	0	1	0	0	1
Fine animal hair, neither carded nor combed (excl. wool and hair of Ka	0	0	1	0	0	1
Cotton, not carded or combed	0	0	0	0	1	1
Cotton yarn waste (including thread waste)	0	0	0	1	0	1
Garnetted stock of cotton	0	0	0	1	0	1
Cotton waste, not elsewhere specified	0		0	1	0	1
Cotton, carded or combed	0	0	0	1	0	1
Flax fibre, otherwise processed but not spun	0	0	1	0	0	1
Fuel wood	0	0	0	1	0	1
Wood charcoal, incl. shell or nut charcoal, whether or not agglomerate	0	0	1	0	0	1
Poles, treated/painted etc	0	0	0	1	0	1
Logs, non-coniferous not elsewhere specified	0	0	0	1	0	1
Ties, railway/tramway, wood not elsewhere specified	0	0	0	1	0	1
Lumber, coniferous (softwood) 6 mm and thicker	0	0	0	1	0	1
Lumber, Oak	0	0	1	0	0	1
Lumber, Beech	0	0	0	1	0	1
Ash Fraxinus spp., sawn or chipped lengthwise, sliced or peeled, wheth	0	0	1	0	0	1
Veneer, coniferous (softwood) less than 6 mm thick	0	0	0	1	0	1
Veneer, non-coniferous not elsewhere specified, less than 6 mm thick	0	0	1	-1	1	1
Particle board of wood not elsewhere specified	0	0	0	1	0	1
Medium density fibreboard MDF of wood, of a thickness not elsewhere specifieds <= 5 mm	0	0	0	1	0	1
Medium density fibreboard MDF of wood, of a thicknot elsewhere specifieds > 5 mm but <= 9	0	0	0	1	0	1
Plywood consisting solely of sheets of wood <= 6 mm thick, with at lea	0	0	0	1	0	1
Veneered panels and similar laminated wood with blockboard, laminboar	0	0	0	1	0	1
Windows, French-windows and their frames, of wood	0	0	0	1	0	1

Shuttering for concrete constructional work, of wood	0	0	0	1	0	1
Flooring panels for mosaic floors, assembled, of wood	0	0	0	1	0	1
Builder's joinery and carpentry of wood not elsewhere specified	0	0	0	1	0	1
Waste cork; crushed, granulated or ground	0	0	0	1	0	1
Corks and stoppers, natural cork	0	0	1	0	0	1
Natural cork articles not elsewhere specified	0	0	1	0	0	1
Mats, matting and screens, of vegetable plaiting materials, flat-woven	0	0	0	1	0	1
Plaits and similar products, of rattan plaiting materials, whether or	0	0	1	0	0	1
Basketwork, wickerwork and other articles, made directly to shape from	0	0	0	1	0	1
Basketwork, wickerwork & other article made up from oth plaited materials	0	0	1	0	0	1
Chemical wood pulp, dissolving grades	0	0	0	1	0	1
Chemical wood pulp, soda or sulphate, coniferous, unbleached	0	0	1	0	0	1
Chemical wood pulp, sulphite, coniferous semi-bleached or bleached, not elsewhere specified	0	0	1	0	0	1
Chemical wood pulp, sulphite, nonconiferous, semi-bleached or bleached, not elsewhere specified	0	0	1	0	0	1
Chemical pulps of other fibrous material (other cotton linters)	0	0	0	1	0	1
Waste and scrap of paper/paperboard made mainly of mechanical pulp, not elsewhere specified	0	0	0	1	0	1
Waste & scrap of paper or paperboard, not elsewhere specified (includg unsorted waste & scrap)	0	0	0	1	0	1
Paper, wallpaper base, in rolls or sheets, uncoated	0	0	0	1	0	1
Uncoated paper and paperboard, of a kind used for writing, printing or	0	0	0	0	1	1
Uncoated paper and paperboard, of a kind used for writing, printing or	0	0	0	1	0	1
Paper, sack kraft, in rolls, unbleached, uncoated	0	0	0	0	1	1
Paper, kraft, rolls or sheets, $\geq 225\text{g/m}^2$, uncoated, not elsewhere specified	0	0	0	1	0	1
Paper, filter, in rolls or sheets, uncoated	0	0	1	0	0	1
Paper and paperboard, uncoated, in rolls of a width $> 36\text{ cm}$ or in squa	0	0	1	0	0	1

Paper, greaseproof, in rolls or sheets	0	0	0	1	0	1
Paper, glassine, oth glazed transparent or translucent, in rolls or sheets	0	0	1	0	0	1
Paper, corrugated, in rolls or sheets	0	0	0	1	0	1
Paper, creped, crinkled, embossed or perfumed,in rolls or sheets, not elsewhere specified	0	0	0	1	0	1
Paper, kraft, in rolls or sheets, clay coated, not elsewhere specified	0	0	0	1	0	1
Filter blocks, slabs and plates, of paper pulp	0	0	1	0	0	1
Paper, cigarette, in the form of booklets or tubes	0	0	1	0	0	1
Paper, cigarette, in rolls of a width not exceeding 5 cm	0	0	1	0	0	1
Wallpaper,coatd/coverd on the face side with a decorated layer of plastics	0	0	0	1	0	1
Paper, self-copy, not elsewhere specified	0	0	0	1	0	1
Envelopes of paper	0	0	0	1	0	1
Cards, letter or correspondence, plain postcards, of paper	0	0	0	1	0	1
Paper stationery, not elsewhere specified	0	0	0	1	0	1
Articles of apparel and clothing accessories, of paper, not elsewhere specified	0	0	0	1	0	1
Containers, packing, not elsewhere specified (including record sleeves) of paper	0	0	0	1	0	1
Box files, letter trays & similar articles of paper, used in offices etc	0	0	0	1	0	1
Exercise books of paper	0	0	0	1	0	1
Manifold businot elsewhere specifieds forms and interleaved carbon sets, of paper	0	0	1	0	0	1
Albums for samples or for collections, of paper	0	0	0	1	0	1
Bobbins, spools and similar supports of paper, not elsewhere specified	0	0	0	1	0	1
Trays, dishes, plates, cups and the like, of bamboo paper or bamboo pa	0	0	0	1	0	1
Dictionaries and encyclopaedias, and serial instalments thereof	0	0	0	1	0	1
Maps&hydrographic or similar charts of all kinds, printed,in book form	0	0	0	1	0	1
Maps&hydrographic/similar charts of all kinds, printed,not in book-form	0	0	0	0	1	1
Transfers (decalcomanias), vitrifiable	0	0	0	1	0	1
Transfers (decalcomanias), not elsewhere specified	0	0	0	1	0	1

Postcards, printed or illustrated; printed greeting cards	0	0	0	1	0	1
Livers and roes, fresh or chilled	0	0	1	0	0	1
Sole, frozen, excluding heading No 03.04, livers and roes	0	0	0	1	0	1
Flatfish not elsewhere specified, frozen, excluding heading No 03.04, livers and roes	0	0	0	0	1	1
Tunas, albacore or longfinned, frozen, excl heading No 03.04,livers & roes	0	0	1	0	0	1
Skipjack or stripe-bellied bonito, frozen ex headingg No 03.04, livers&roes	0	0	1		0	1
Cod Gadus morhua, Gadus ogac, Gadus macrocephalus	0	0	1	0	0	1
Mackerel, frozen, excluding heading No 03.04, livers and roes	0	0	1	0	0	1
Sea bass, frozen, excluding heading No 03.04, livers and roes	0	0	0	0	1	1
Hake, frozen, excluding heading No 03.04, livers and roes	0	0	0	1	0	1
Fish not elsewhere specified, frozen, excluding heading No 03.04, livers and roes	0	0	0	1	0	1
Fish not elsewhere specified, smoked including fillets	0	0	0	1	0	1
Fish not elsewhere specified, dried, whether or not salted but not smoked	0	0	1	0	0	1
Anchovies, salted and in brine, but not dried or smoked	0	0	0	1	0	1
Crabs, not frozen, in shell or not, including boiled in shell	0	0	0	0	1	1
Crustaceans not elsewhere specified, not frozen, in shell or not, including boiled in shell	0	0	0	1	0	1
Scallops, including queen scallops, sheeld or not, frozen, dried, salted or in brine	0	0	0	1	0	1
Octopus, frozen, dried, salted or in brine	0	0	1	0	0	1
Molluscs not elsewhere specified, shelled/not, and aquatic invertebrates not elsewhere specified, live ,fr/chilld	0	0	0	1	0	1
Mackerel, prepared or preserved, whole or in pieces, but not minced	0	0	0	1	0	1
Caviar and caviar substitutes prepared from fish eggs	0	0	1	0	0	1
Crustaceans not elsewhere specified, prepared or preserved	0	0	0	1	0	1
Paper,kraft,in roll/sheet,bl,>95% chemical pulp,<=150 g/m2,clay coatd	0	0	1	0	0	1
Animal fats&oils&fract hydrogenatd,inter/re-	0	0	1	0	0	1

esterifid,etc,ref'd/not						
Paper and paperboard used for writing, printing or other graphic purpo	0	0	0	0	1	1
Fruits of the genus Capsicum or Pimenta, dried, crushed or ground	0	0	1	0	0	1
Dried mushrooms of the genus "Agaricus", whole, cut, sliced, broken or	0	0	1	0	0	1
Sardines not elsewhere specified, sardinella, brislrg or sprats,frozen ex hd No 03.04,livers&roes	0	0	0	0	0	0
Vermouth&other grape wines not elsewhere specified flav w plants o arom subst in ctrn <= 2 l	0	0	0	0	0	0
Live horses, asses, mules and hinnies (excl. pure-bred for breeding)	0	0	0	0	0	0
Live birds (excl. birds of prey and psittaciformes "incl. parrots, par	0	0	0	0	0	0
Sheep cuts, bone in, fresh or chilled	0	0	0	0	0	0
Sheep carcasses and half carcasses, frozen	0	0	0	0	0	0
Sheep cuts, bone in, frozen	0	0	0	0	0	0
Horse, ass, mule or hinny meat, fresh, chilled or frozen	0	0	0	0	0	0
Rabbit or hare meat and edible meat offal, fresh, chilled or frozen	0	0		0	0	0
Meat and edible meat offal, not elsewhere specified fresh, chilled or frozen	0	0	0	0	0	0
Bellies, streaky and cuts thereof, swine cured	0			0	0	0
Swine meat cured, not elsewhere specified	0	0	0	0	0	0
Milk and cream not concentrated and unsweetened exceeding 6% fat	0	0	0	0	0	0
Milk and cream powder sweetened exceeding 1.5% fat	0	0	0	0	0	0
Cuttings and slips, unrooted	0	0	0	0	0	0
Asparagus, fresh or chilled	0	0	0	0	0	0
Aubergine not elsewhere specified(egg-plants), fresh or chilled	0	0	0	0	0	0
Vegetables and mixtures dried, but not further prepared not elsewhere specified	0	0	1	-2	1	0
Broad beans&horse beans dried, shelled, whether or not skinned or split	0	0	0		0	0
Hazelnuts or filberts in shell fresh or dried	0	0	0	0	0	0
Pistachios, fresh or dried, whether or not shelled or peeled	0	0	0	0	0	0
Apricots, fresh	0	0	0	0	0	0

Maté	0	0	0	0	0	0
Rye	0	0	0		0	0
Cereals, hulled, pearled, sliced or kibbled not elsewhere specified	0	0	0	0	0	0
Cotton seeds, whether or not broken	0	0	0	0	0	0
Flours and meals of oil seeds or oleaginous fruits, except mustard, not elsewhere specified	0	0	0	0	0	0
Seeds, lucerne (alfalfa), for sowing	0	0	0	0	0	0
Seeds, clover, for sowing	0	0	0	0	0	0
Vegetable materials not elsewhere specified, used primarily for plaiting	0	0	1	-1	0	0
Cotton linters	0	0	0		0	0
Fish-liver oils&their fractions, refined or not, but not chemically mod	0	0	0	0	0	0
High erucic acid rape or colza oil "fixed oil which has an erucic acid	0	0	0		0	0
Linseed oil, crude	0	0	0	0	0	0
Maize (corn) oil crude	0	0	0		0	0
Vegetable waxes excluding triglycerides, whether or not refined or coloured	0	0	0	0	0	0
Degras & residues from fatty substances or animal or vegetable waxes	0	0	0	0	0	0
Cocoa beans, whole or broken, raw or roasted	0	0	0	0	0	0
Cocoa shells, husks, skins and other cocoa waste	0	0	0	0	0	0
Stuffed pasta, whether or not cooked or otherwise prepared	0	0	0	0	0	0
Bamboo shoots, prepared or preserved otherwise than by vinegar or acid	0	0	0	0	0	0
Pears not elsewhere specified,o/w prepared or preserved whether or not sugared, sweetened, spirited	0	0	0	0	0	0
Apricots not elsewhere specified,o/w prepared o preserved whether or not sugared, sweetened or spirited	0	0	0	0	0	0
Fruit mixtures not elsewhere specified,o/w prepared or preserved, whether or not sugared, sweetened or spirited	0	0	0	0	0	0
Grape juice, incl. grape must, unfermented, Brix value > 30 at 20°C, w	0	0	0	0	0	0
Waters incl mineral&aerated, containing sugar or sweetening matter or flavoured	0	0	0	-1	1	0
Ground-nut oil-cake&oth solid residues, whether or not ground or pellet	0	0	0	0	0	0

Linseed oil-cake&other solid residues, whether or not ground or pellet	0	0	0	0	0	0
Wine lees and argol	0	0	0		0	0
Tobacco refuse	0	0	0	0	0	0
Raw hides and skins of animals, not elsewhere specified	0	0	0	0	0	0
Raw mink furskins, whole	0	0	0	0	0	0
Raw fox furskins, whole	0	0	0	0	0	0
Raw silk (not thrown)	0	0	0	0	0	0
Noils of wool or of fine animal hair	0	0	0	0	0	0
Waste (other than noils) of wool/of fine animal hair, ex garnetted stock	0	0	0	0	0	0
True hemp fibre otherwise processed but not spun;tow&waste of true hemp	0	0	0	0	0	0
Sawdust and wood waste and scrap	0	0	0	0	0	0
Wood wool; wood flour	0	0	0	0	0	0
Veneer, tropical woods not elsewhere specified,	0	0	0	0	0	0
Casks, barrels etc (cooper's prods) & parts of wood, incl staves	0	0	0	0	0	0
Plaits and similar products, of bamboo plaiting materials, whether or	0	0	0	0	0	0
Plaits and similar products of vegetable plaiting materials, whether o	0	0	0	0	0	0
Mechanical wood pulp	0	0	0		0	0
Chemical wood pulp, soda or sulphate, non-coniferous, unbleached	0	0	0	0	0	0
Chemical wood pulp,soda or sulphate, coniferous, semi-bleached or bleached, not elsewhere specified	0	0	0	0	0	0
Semi-chemical wood pulp	0	0	0	0	0	0
Cotton linters pulp	0	0	0	0	0	0
Semi-chemical pulps of other fibrous material (other cotton linters)	0	0	0	0	0	0
Waste and scrap of paper/paperboard made of bl chem pulp,not colrd,not elsewhere specified	0	0	0	0	0	0
Uncoated paper and paperboard, of a kind used for writing, printing or	0	0	0	0	0	0
Paper, kraft, rolls or sheets,>150g/m2,	0	0	0	0	0	0
Paper, tracing, in rolls or sheets	0	0	0	0	0	0
Paper,in rolls o sheets,ctd,impreg,cov,surf-col,surf-dec o printd,not elsewhere specified	0	0	1	-2	1	0

Plans&drawings for architectural etc originals drawn by hand&copies	0	0	0	0	0	0
Fish not elsewhere specified, fresh or chilled excl heading No 03.04, livers and roes	0	0	0	0	0	0
Frozen Pacific salmon "Oncorhynchus gorboscha, Oncorhynchus keta, Onco	0	0	0	0	0	0
Trout, frozen, excluding heading No 03.04, livers and roes	0	0	0	0	0	0
Salmon Atlantic,frozen,excluding heading No 03.04, livers and roes	0	0	0	0	0	0
Frozen swordfish Xiphias gladius	0	0	0	0	0	0
Livers and roes, frozen	0	0	0	0	0	0
Frozen fillets of toothfish Dissostichus spp.	0	0	0	0	0	0
Fish fillets, dried, salted or in brine but not smoked	0	0	0	0	0	0
Cod dried, whether or not salted but not smoked	0	0	0	0	0	0
Fish not elsewhere specified, salted and in brine, but not dried or smoked	0	0	0	0	0	0
Music, printed or in manuscript, whether or not bound or illustrated	0	0	0	0	0	0
Grape wine not elsewhere specified , including fortified & grape must,unfermented by add alc in ctnr<=2l	0	0	0	0	0	0
Paper,kraft,in rolls/sheets,bl,>95% chemical pulp,>150 g/m2,clay coated	0	0	0	0	0	0
Mussels, shelled or not, frozen, dried, salted or in brine	0	0	0	0	0	0
Anchovies, prepared or preserved, whole or in pieces, but not minced	0	0	0	0	0	0
Sweet potatoes, fresh or dried, whether or not sliced or pelleted	0	0	0	0	0	0
Tunas, yellowfin, frozen excluding heading No 03.04, livers and roes	0	0	0	0	0	0