

## **RESPONSES TO QUESTIONS ON NOTICE:**

### ***Dairy Australia from public hearing in Melbourne on Australia's trade with Middle East on 17 October 2014***

#### **1. Halal - cost of certification - Middle East markets.**

The GCC is forecast to consume US\$43.8 billion worth of Halal food products in 2009. The predominant markets for Halal products in the Middle East are the GCC countries. Australian exporters have a number of certifying organisations that are recognised by Middle Eastern countries. Exporters advise a fixed cost of between \$3,000 to \$5,000 for the Halal certification service.

#### **2. Agricultural Counsellors - practical examples of assistance.**

Australia currently exports dairy products to more than 100 countries at a value of \$2.7 billion a year. Market access issues in the form of technical barriers to trade have a negative impact on both the volume and value of dairy products traded.

In 2013/2014 Dairy Australia commissioned Economic and Agribusiness Consultants David Harris and Associates to undertake a comparative evaluation of technical barriers to trade for the Australian dairy products. The study reviewed the technical requirements of import markets and identified technical barriers to trade (TBT's). A comparison of these, and an estimate of the impact to industry in value terms was carried out in order to prepare composite rankings of the TBT's to guide reform priorities. The project examined nine separate product categories across eleven categories of technical requirements along the supply chain.

The primary function of the Department of Agriculture's, Agricultural Counsellor program is to maintain market access for agricultural exports such as dairy and to overcome the current technical barriers to trade that exist. Agricultural Counsellor posts play a major role in Australia's efforts to: remove or lower market access barriers for agricultural products; facilitate trade; monitor emerging international issues; help resolve quarantine issues; and, provide briefings and assist with visiting delegations.

Where Department of Agriculture, Agricultural Counsellors are located in markets, they can more effectively engage directly with local officials/government representatives to address

access issues as they arise, and work proactively to identify and prevent non-tariff barriers affecting dairy imports.

As well as representation in key markets, representation in key competitor countries is also of benefit. Given the role of the EU and the US as agricultural policy setters, on-the-ground representation for Australia means issues can be addressed before they develop. Moreover, in the case of the EU, the Commission is reluctant to engage directly with industry so government representatives are needed as facilitators. A case in point has been consultations on Geographical Indications (such as those on Danbo and Gouda Holland).

A total of 356 TBT's were identified by the report by David Harris and Associates with 141 of these being deemed to be significant in their impact to trade. Of these, 32 were in South East Asian markets and 20 in North Asia, 50 were in the Middle East and 21 in Central Asia, 2 were in North America and 16 across other markets.

Market impacts have been aggregated to present a regional perspective. This shows TBT's have an impact of \$398 million in the Middle East. The total value of all TBT impacts is \$1.57 million.

The most significant dairy TBT relating to the Middle East is an inconsistency with respect to date marking of dairy products. Qatar have sort, through the SPS notification process, to apply mandatory date marking of some dairy products which are shorter than those applied by other GCC countries.

Specifically:

- **Full Cream Milk Powder/ Instant Full Cream Milk Powder** - acceptable shelf life is 24 months in all GCC markets except Qatar where it is 12 months. We would like it to be standardised to 24 months across GCC.
- **Butter (Unsalted)** - acceptable shelf life is 24 months in all GCC markets except Qatar where it is 18 months. We would like it to be standardised to 24 months across GCC.
- **Ultra-High-Temperature milk in tight sealed carton** - acceptable shelf life is 6 months in all GCC markets. We suggest that this be extended to 9 months.

The dairy industry does not support the setting of mandatory expiration periods, as manufacturers are best placed to determine the most appropriate expiration dates to achieve the required safety and quality requirements, based on the composition, processing and packaging of their specific products.

The setting of defined periods does not take into consideration these factors. For example in the draft standard under '4.4.1 Chilled Food Products: To be stored at a temperature from 0°C – 5°C' expiry periods for pasteurized milk and heat treated milk (UHT) are defined at 5 days and 6 months respectively. As outlined in the attached article, pasteurized milk shelf life can be as long as three weeks, while advances in technologies mean Extended Shelf Life milk products with shelf life far beyond traditional pasteurized milk are now available. The article also defines the many different factors that affect shelf life, including storage

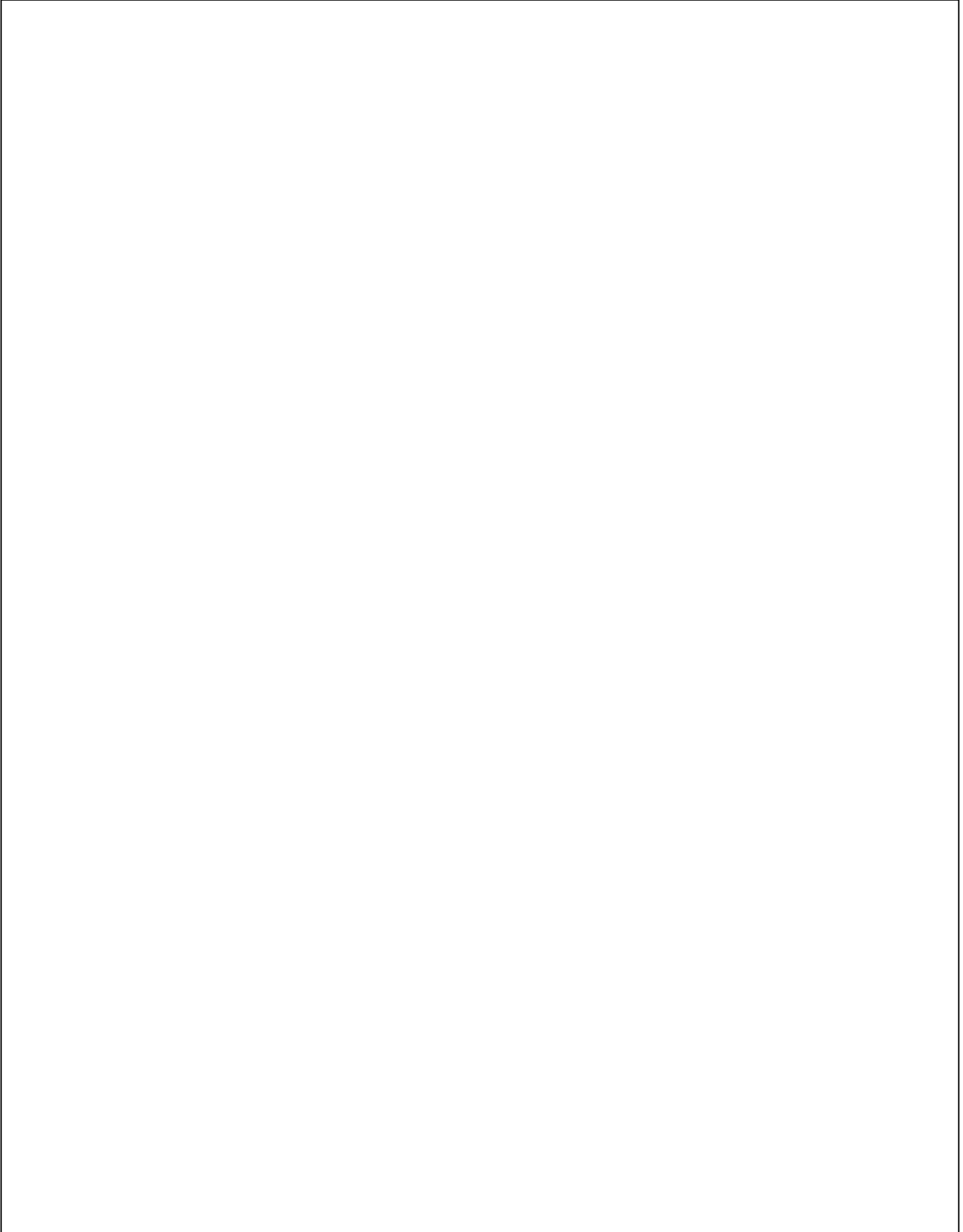
temperature, thermal treatment parameters, raw milk quality and post pasteurization contamination. A manufacturer is best placed to understand how these factors work together to determine shelf life. With the correct processing, manufacturers can achieve UHT shelf life of 9 months or more.

Furthermore UHT milk is a shelf stable product, yet is currently included in the 'chilled food products' section. Apart from these UHT products, the coverage of the mandatory standard appears to be for 'higher risk' products, including chilled products, baby food products, food products which need specific temperatures for keeping and fresh foods and seafoods. Lower risk shelf stable products, including UHT milk, should be covered in the voluntary standard not the mandatory standard.

Similarly the voluntary standard includes a range of guideline expiration periods for dairy products, including ranging from 12-18 months for milk powders. The actual shelf life of milk powders is dependent on a range of factors including packaging, the physical state of the lactose and other carbohydrates, water activity and temperature. Again a manufacturer is the best placed to understand how these factors work together to determine shelf life. Australian manufacturers can achieve shelf life of 24 months or more for full cream dried milk.

### **3. Cost of tariffs for Australian product into Middle East**

In 2012 it was estimated that Australian dairy exporters paid around \$13.5 million in tariffs to Gulf Cooperation countries.



# EGYPT

Capital City: Cairo

Language: Arabic

Currency: Egyptian Pound

Time: AEST less 8 hours

## Documentation

- \* Bill of Lading – No special requirements. To Order bills are acceptable
- \* Commercial Invoice – No prescribed form. Minimum of three copies required.
- \* Packing List – Not compulsory but recommended for facilitating clearance.
- \* Certificate of Origin – Must be issued and attested by an approved authority.
- \* Pro-forma invoice – Required by importers to open a letter of credit.
- \* Certificates accompanying shipments of live cattle and sheep, meat **and all dairy products** must be attested by chambers of commerce, legalised by the consular section of the Egyptian Embassy, and accompanied by a certificate of origin.

## Duties and Taxes

- \* Sales tax at various rates, levied on the duty-paid value, is levied on most products, whether imported or domestically produced. Rates of 10% to 20% apply to most goods.
- \* Customs Surcharge:
  - 2% of the value of the consignment for commodities with duty rates between 5% and 30%
  - 4% of the value of the consignment for commodities with duty rates above 30%.

## Labelling and Packaging Requirements

- \* Goods should be securely packed, having due regard to the nature of the good, means of transport and likely climatic conditions during transit and delivery.
- \* Outer containers should bear the consignee's mark and port mark should also be numbered (to accord with the packing list) unless their contents can be otherwise readily identified.
- \* Specific regulations apply the labelling of foodstuffs. Labels must be in Arabic (foreign languages may also feature) and must indicate the following:
  - Name and address of the manufacturer including country of origin
  - Details of the product including the name, quality and ingredients in proportions (including additives and preservatives)
  - Production and expiration dates.
  - Storage and usage instructions
  - Net and gross weight
  - The name and address of the importer
  - The phrase Islamic Slaughter on packages containing animal products (except seafood)

## Food Standards and Laws

- \* Livestock, animal products, plants and plant products are subject to strict health controls.
- \* The precise chemical composition of food additives and other materials used in food processing must be provided by the competent inspection services in the exporting country.
- \* Edible oils and greases (of either animal or vegetable origin), processed tomato products, molasses, salt and soap must conform to specific quality standards. Butter and butter substitutes must not contain boric acid or other injurious preservatives.
- \* Imported foodstuffs, meat, oils and fats, live animals, seeds, seedlings and crops for human consumption, animal feeds, milk substitutes and tobacco are subject to radiation inspection.

## Dairy Product Import Tariffs for Egypt

0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter:	
Tariff Number	Product Description	Applied Tariff
0401.10.00.00	Of a fat content, by weight, not exceeding 1%	5
0401.20.00.00	Of a fat content, by weight, exceeding 1% but not exceeding 6%	5
0401.30.00.00	Of a fat content, by weight, exceeding 6% Milk and cream, concentrated or containing added sugar or other	5
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter:	
Tariff Number	Product Description	Applied Tariff
0402.1	In powder, granules or other solid forms, of a fat content, by weight, not	
0402.10	exceeding 1.5%:	
0402.10.00.10	Concentrated milk for children containing added sugar	Free
0402.10.00.20	Albanians are concentrated in packs of less than 20 kilograms erased	Free
0402.10.00.90	Albanians are concentrated in other packages containing the sugar	Free
0402.2	In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:	
0402.21	Not containing added sugar or other sweetening matter:	
0402.21.10.00	Milk for infant "half fat" , in powder	Free
0402.21.20.00	Cream	20
0402.21.9	Other:	
0402.21.91	In packages of weight not less than 10 kgs	
0402.21.91.10	Milk for infant " half fat " , in powder	Free
0402.21.91.90	Milk for infant " half fat " , in powder	Free
0402.21.99.00	Other	10
0402.29	Other:	
0402.29.10.00	Milk for infant "half fat" , in powder	Free
0402.29.20.00	Cream	20
0402.29.9	Other:	
0402.29.91	In packages of weight not less than 10 kgs	
0402.29.91.10	Latest Albanians in containers of not less than 10 kg up	Free
0402.29.91.90	Latest Albanians in packs of 20 kilograms or more focused	Free
0402.29.99.00	Other	10
0402.9	Other:	
0402.91	Not containing added sugar or other sweetening matter:	
0402.91.1	Milk in forms other than blocks or powder:	
0402.91.11.00	Put up for retail sale	20
0402.91.19.00	Other	10
0402.91.20.00	Cream	20
0402.99	Other:	

0402.99.1	Milk in forms other than blocks or powder:	
0402.99.11.00	Put up for retail sale	20
0402.99.19.00	Other	10
0402.99.20.00	Cream	20
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavored or containing added fruit, nuts or cocoa:	
<b>Tariff Number</b>	<b>Product Description</b>	<b>Applied Tariff</b>
0403.10.00.00	Yogurt	5
0403.90	Other	
0403.90.00.10	Coagulase cream, cream, fermented or acidified	5
0403.90.00.90	Buttermilk, curdled milk, Kfir and other types of	5
0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included:	
<b>Tariff Number</b>	<b>Product Description</b>	<b>Applied Tariff</b>
0404.10.00.00	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	Free
0404.90	Other:	
0404.90.10.00	In packages of a weight less than 10 kgs	2
0404.90.90.00	Other	5
0405	Butter and other fats and oils derived from milk; dairy spreads:	
<b>Tariff Number</b>	<b>Product Description</b>	<b>Applied Tariff</b>
0405.1	Butter:	
0405.10.10.00	In packages of a weight less than 10 kgs	5
0405.10.90	Other	
0405.10.90.10	Butter in packets of 10 to less than 20 kilograms Sa	Free
0405.10.90.50	Butter in packets of 20 kg net.	Free
0405.10.90.90	Butter in containers of more than 20 kilograms net.	Free
0405.2	Dairy spreads:	
0405.20.10.00	In packages of a weight less than 10 kgs	5
0405.20.90	Other	
0405.20.90.10	Dairy products are the fat in packs of 10	Free
0405.20.90.50	Dairy products are fat packages of 20 kg	Free
0405.20.90.90	Dairy products can be fat packages of more	Free
0405.9	Other:	
0405.90.10	In packages of a weight less than 10 kgs	
0405.90.10.10	Margarine in packages of less than 10 kilograms net.	5
0405.90.10.90	Other fats and oils derived from milk	5
0405.90.90	Other	
0405.90.90.10	Ghee , in packages of weight from 10 kg	Free
0405.90.90.15	Margarine in packages of 20 kg net.	Free

0405.90.90.20	Margarine in packages of more than 20 kilograms net.	Free
0405.90.90.50	Other fatty substances and oils derived from milk	Free
0405.90.90.70	Other fatty substances and oils derived from milk	Free
0405.90.90.90	Other fatty substances and oils derived from milk	Free
<b>0406</b>	<b>Cheese and curd:</b>	
<b>Tariff Number</b>	<b>Product Description</b>	<b>Applied Tariff</b>
0406.10	Fresh (unripened or uncured) cheese, including whey cheese, and curd	
0406.10.00.10	Fresh ( unripened or uncured ) cheese	10
0406.10.00.20	Fresh white cheese from cow milk soaked	10
0406.10.00.50	Fresh ( unripened or uncured ) white cheese	10
0406.10.00.90	Other fresh ( unripened or uncured ) cheese	10
0406.20	Grated or powdered cheese, of all kinds	
0406.20.00.10	Cheese grated or in powder form, all the	10
0406.20.00.50	Grated or powdered cheese , of all kinds	10
0406.20.00.90	Cheese grated or in powder form, all the	10
0406.30	Processed cheese, not grated or powdered	
0406.30.00.10	Cheese processing temperature, but grated, and lab	10
0406.30.00.50	Processed cheese , not grated or powdered	10
0406.30.00.90	Processed cheese , not grated or powdered	10
0406.40	Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti	
0406.40.00.10	Cheese with veins of blue and other cheeses containing	10
0406.40.00.50	Blue - veined cheese and other cheese containing veins produced by Penicillium roqueforti	10
0406.40.00.90	Cheese with veins of blue and other cheeses containing	10
0406.90	Other cheese:	
0406.90.10	In packages of weight not less than 10 kgs	
0406.90.10.10	Latest Cheese in containers of not less than 10 kilograms waved	Free
0406.90.10.50	Other cheese , in packages of a weight	Free
0406.90.10.90	Other cheese , in packages of weight mo	Free
0406.90.90	Other	
0406.90.90.00	Other cheese , in packages of a weight	10
<b>1702</b>	<b>Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavoring or coloring matter; artificial honey, whether or not mixed with natural honey; caramel:</b>	
<b>Tariff Number</b>	<b>Product Description</b>	<b>Applied Tariff</b>
1702.1	Lactose and lactose syrup:	
1702.11	Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter:	
1702.11.10.00	Pharmacopoeias	2
1702.11.90.00	Other	10
1702.19	Other:	



1702.19.10.00	Pharmacopoeias	2
1702.19.90.00	Other	10
1702.2	Maple sugar and maple syrup:	
1702.20.10.00	Pharmacopoeias	2
1702.20.90.00	Other	10
1702.3	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:	
1702.30.10.00	Pharmacopoeias	2
1702.30.90.00	Other	10
1702.4	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar:	
1702.40.10.00	Pharmacopoeias	2
1702.40.90.00	Other	10
1702.50.00.00	- Chemically pure fructose	5
1702.60	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	
1702.60.00.10	Other types of fructose containing at more than 5	10
1702.60.00.90	Fructose corn syrup [Honey industrial] contains a	10
1702.9	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:	
1702.90.10.00	Chemically pure maltose	5
1702.90.90	Other	
1702.90.90.10	Sugar and honey black Mahroukan [Caramel].	10
1702.90.90.90	Other types of sugar, including sugar Erasure	10
<b>1806</b>	<b>Chocolate and other food preparations containing cocoa:</b>	
<b>Tariff Number</b>	<b>Product Description</b>	<b>Applied Tariff</b>
1806.10.00.00	Cocoa powder, containing added sugar or other sweetening matter	10
1806.20.00.00	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	10
1806.3	Other, in blocks, slabs or bars:	
1806.31.00.00	Filled	20
1806.32.00.00	Not filled	20
1806.90.00.00	Other	20
<b>1901</b>	<b>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 percent by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 percent by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:</b>	
<b>Tariff Number</b>	<b>Product Description</b>	<b>Applied Tariff</b>
1901.1	Preparations for infant use, put up for retail sale:	
1901.10.10.00	Milk preparation for infant, similar to mother milk and preparations of milk for infant, half cream, acidic or therapeutic	Free

1901.10.90.00	Other	5
1901.20	Mixes and dough for the preparation of bakers' wares of heading 19.05	
1901.20.00.10	Mixes and dough of flour for the preparation of bakers' wares	20
1901.20.00.90	Mixes and dough of malt extract for the preparation of bakers' wares	20
1901.90	Other:	
1901.90.10.00	Preparations for infant use not put up for retail sale:	0
1901.90.20.00	Milk substitutes for feeding sucking calves	5
1901.90.30.00	Replacement dairy calves to feed infants, from the	5
1901.90.40.00	Food for patients with tumours and the failure of the digestive system	Free
1901.90.90	Other:	
1901.90.90.10	Preparations or dairy products.	10
1901.90.90.90	Other goods of heading 19.01.	10
<b>2105</b>	<b>Ice cream and other edible ice, whether or not containing cocoa:</b>	
<b>Tariff Number</b>	<b>Product Description</b>	<b>Applied Tariff</b>
2105.00	Ice cream and other edible ice, whether or not containing cocoa.	
2105.00.00.10	Ice Cream	30
2105.00.00.20	Ice Cream [ice cream] contains milk	30
2105.00.00.90	Other ice cream and other edible ice	30
<b>2106</b>	<b>Food preparations not elsewhere specified or included:</b>	
<b>Tariff Number</b>	<b>Product Description</b>	<b>Applied Tariff</b>
2106.10	Protein concentrates and textured protein substances	
2106.10.00.10	Concentrates protein and animal protein,	5
2106.10.00.90	Protein concentrates and other proteins, the rate of	5
2106.9	Other	
2106.90.10.00	Emulsification materials	Free
2106.90.20.00	Compound alcoholic preparations not based on odoriferous substance of a kind used for the manufacture of beverages (1)	Free
2106.90.90	other	
2106.90.90.10	Cream chanté products with cream filling	5
2106.90.90.15	Cream chanté products with cream filling	5
2106.90.90.20	Compound non - alcoholic preparations	5
2106.90.90.30	Saleb (orchis mascula)	5
2106.90.90.40	Capsules Royal Jelly.	5
2106.90.90.50	Gel-table [Jelly].	5
2106.90.90.60	Emulsion materials.	5
2106.90.90.90	Other food preparations, not specified or included	5
<b>2309</b>	<b>Preparations of a kind used in animal feeding:</b>	
<b>Tariff Number</b>	<b>Product Description</b>	<b>Applied Tariff</b>
2309.10	Dog or cat food, put up for retail sale	
2309.10.00.10	Preparations of meat and offal of species of	30

2309.10.00.20	Preparations of meat and offal	30
2309.10.00.90	Other preparations of a kind used to feed	30
2309.90	Other	
2309.90.10	Additives containing vitamins or antibiotics	
2309.90.10.10	Additives containing vitamins or antibiotics	Free
2309.90.10.90	Additives containing vitamins or antibiotics	Free
2309.90.90	Other	
2309.90.90.10	Other preparations for animal feeding, other than that stated a	5
2309.90.90.20	Other preparations for animal feeding, unlike a stated	5
2309.90.90.90	Other formulas to feed the animals other than those mentioned	5
<b>3501</b>	<b>Casein, caseinates and other casein derivatives; casein glues:</b>	
<b>Tariff Number</b>	<b>Product Description</b>	<b>Applied Tariff</b>
3501.10.00.00	Casein	5
3501.90	Other	
3501.90.00.10	Salts and derivatives of casein caseins.	5
3501.90.00.90	Gluten and casein.	5
<b>3502</b>	<b>Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 percent whey proteins, calculated on the dry matter), albuminates and other albumin derivatives:</b>	
<b>Tariff Number</b>	<b>Product Description</b>	<b>Applied Tariff</b>
3502.1	Egg albumin:	
3502.11.00.00	Dried	5
3502.19.00.00	Other	5
3502.20.00.00	Milk albumin, including concentrates of two or more whey proteins	5
3502.90.00.00	Other	5

# GULF COOPERATION COUNCIL

Members: Saudi Arabia, UAE, Bahrain, Oman, Qatar and Kuwait

Language: Arabic

Time: AEST Less 7 hours

## Documentation

- \* Certificate of Origin - Five copies generally required.
- \* Commercial invoice - No prescribed form. Five copies generally required.
- \* Bill of lading - No prescribed form
- \* Packing list - Must be provided and must describe the contents of each container
- \* Health certificate – Required for all imported products

## Duties and Taxes

- \* The Gulf Co-operation Council (GCC) has unified rates for most dairy imports. Attached tariff schedule is a guide only and rates may vary from country to country.
- \* More information on the GCC can be found at [www.gcc-sg.org](http://www.gcc-sg.org)
- \* Other taxes and duties may apply in certain member states

## Labelling and Packaging Requirements

- \* Gulf Standard 9/2007 governs food label requirements and 150/2007 governs shelf life requirements. Under this standard, the food label must include on the original label or primary packaging the following information:
  - Product and brand name
  - Ingredients and additives, in descending order of proportion
  - Net content in metric units (volume in case of liquids)
  - Manufacturer's name and address
  - Country of origin
  - Origin of animal fat (e.g. beef fat)
  - Dates of production and expiry
  - Instructions for use (if any)
  - Special storage, transportation and handling instructions
  - Lot identification
- \* Original labels must be printed in Arabic, but exceptions do exist. For example, bilingual labels are permitted, provided one of the languages is Arabic (e.g. Arabic/English). In addition, Arabic language stickers are permitted in lieu of Arabic or bilingual labels, provided the sticker:
  - Is extremely difficult to remove
  - Includes all label information
  - Does not cover the original label, and
  - Does not contradict information on the original label
- \* Labels for specialty foods, such as diet, health and baby foods, must contain detailed information about the product's vitamin and mineral contents, nutritive value per 100 grams and proper use and storage.
- \* Packing should be strong and should guard against extreme heat in summer, humidity in winter, and possible brief periods of storage in the open.

## Food Standards and Labelling

- \* As a group, the GCC is striving to create a common set of food standards, with the Saudi Arabian Standards Organization (SASO) as the lead agency.
- \* Saudi standards are based mainly on CODEX Alimentarius regulations and to some extent on European and U.S. standards but modified to reflect local conditions. More information can be found at [www.saso.org.sa](http://www.saso.org.sa)

## Dairy Product Import Tariffs for the GCC

0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter:	Applied Tariff
Tariff Number	Product Description	Applied Tariff
0401.1	Of a fat content, by weight, not exceeding 1%:	
0401.10.30	Long life milk, in containers exceeding 1 Litre	5
0401.10.90	Other	5
0401.2	Of a fat content, by weight, exceeding 1% but not exceeding 6%:	
0401.20.30	Long life milk, in containers exceeding 1 litre	5
0401.20.90	Other	5
0401.4	Of a fat content, by weight, exceeding 6% but not exceeding 10%:	
0401.40.30	Long life milk, in containers exceeding 1 litre	5
0401.40.90	Other	5
0401.5	Of a fat content, by weight, exceeding 10%:	
0401.50.30	Long life milk, in containers exceeding 1 litre	5
0401.50.90	Other	5
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter:	Applied Tariff
Tariff Number	Product Description	Applied Tariff
0402.1	In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%:	
0402.10.10	For industrial purposes	5
0402.10.90	Other	5
0402.2	In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 %:	
0402.21	In powder, granules or other solid forms, of a fat content, by weight, exceeding 1,5%	
0402.21	Not containing added sugar or other sweetening matter	
0402.21.10	For industrial purposes	5
0402.21.90	Other	5
0402.29	Other	
0402.29.10	For industrial purposes	5
0402.29.90	Other	5
0402.9	Other:	
0402.91	Other	
0402.91	Not containing added sugar or other sweetening matter	
0402.91.10	Milk	5
0402.91.20	Cream	5
0402.99	Other	
0402.99.10	Milk	5
0402.99.20	Cream	5

0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavored or containing added fruit, nuts or cocoa:	
Tariff Number	Product Description	Applied Tariff
0403.10.00	Yogurt	5
0403.9	Other:	
0403.90.10	Labneh (Dehydrated yogurt)	5
0403.90.20	Laban (curdled milk)	5
0403.90.90	Other	5
0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included:	
Tariff Number	Product Description	Applied Tariff
0404.10.00	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	5
0404.90.00	Other	5
0405	Butter and other fats and oils derived from milk; dairy spreads:	
Tariff Number	Product Description	Applied Tariff
0405.10.00	Butter	5
0405.20.00	Dairy spreads	5
0405.90.00	Other	5
0406	Cheese and curd:	
Tariff Number	Product Description	Applied Tariff
0406.10.00	Fresh (unripened or uncured) cheese, including whey cheese, and curd	5
0406.20.00	Grated or powdered cheese, of all kinds	5
0406.30.00	Processed cheese, not grated or powdered	5
0406.40.00	Blue veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	5
0406.9	Other cheese:	
0406.90.10	Fresh fermented cream cheese	5
0406.90.20	Medium hard cheese and hard cheese (e.g., Cheddar, Gouda, Gruyère, Parmesan)	5
0406.90.30	Semi-processed yellow cheese, in packages of a weight no less than 15 kg each.	5
0406.90.90	Other	5
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavoring or coloring matter; artificial honey, whether or not mixed with natural honey; caramel:	
Tariff Number	Product Description	Applied Tariff
1702.1	Lactose and lactose syrup:	

1702.11.00	Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	5
1702.19.00	Other	5
1702.20.00	Maple sugar and maple syrup	5
1702.30.00	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	5
1702.40.00	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose. excluding invert sugar	5
1702.50.00	Chemically pure fructose	5
1702.60.00	Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar	5
1702.9	Other, including invert sugar and other sugar syrup blends containing in the dry state 50% by weight of fructose:	
1702.90.10	Maltose, whether or not chemically pure	5
1702.90.20	Sucrose, chemically impure	5
1702.90.30	Invert sugar, whether or not chemically pure	5
1702.90.40	Fructose , chemically impure	5
1702.90.50	Other sugar liquids, whether or not condensed, neither flavored nor colored	5
1702.90.60	Caramel (Molasses)	5
1702.90.70	Artificial honey	5
1702.90.90	Other	5
<b>1806</b>	<b>Chocolate and other food preparations containing cocoa:</b>	
<b>Tariff Number</b>	<b>Product Description</b>	<b>Applied Tariff</b>
1806.1	Cocoa powder, containing added sugar or other sweetening matter:	
1806.10.10	Containing added peptone or milk	5
1806.10.90	Other	5
1806.2	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:	
1806.20.10	Powders for making ice cream containing cocoa	5
1806.20.20	Confectionery products containing cocoa	5
1806.20.30	Concentrated liquids or pastes containing cocoa	5
1806.20.90	Other	5
1806.3	Other, in blocks, slabs or bars:	
1806.31	Other, in blocks, slabs or bars	
1806.31	Filled	
1806.31.10	Containing alcohol	Free
1806.31.90	Other	5
1806.32	Not filled	
1806.32.10	Containing alcohol	Free
1806.32.90	Other	5
1806.9	Other:	
1806.90.10	Powders for making ice cream containing cocoa	5

1806.90.20	Confectionery products containing cocoa	5
1806.90.30	concentrated liquids or pastes containing cocoa	5
1806.90.90	Other	5
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 percent by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 percent by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:	
Tariff Number	Product Description	Applied Tariff
1901.1	Preparations for infant use, put up for retail sale:	
1901.10.10	Infants food based on milk or malted milk prepared as substitutes of mother milk, not containing cocoa	Free
1901.10.20	Infants food based on milk or malted milk prepared as substitutes of mother milk, containing less than 5% by weight of cocoa	Free
1901.10.90	Other	Free
1901.2	Mixes and dough for the preparation of bakers' wares of heading 19.05:	
1901.20.10	Mixes of cereal flour with fruit flour containing added cocoa powder	5
1901.20.20	Ready mixed dough consisting essentially of cereal flour with sugar , fat, eggs or fruit	5
1901.20.90	Other	5
1901.9	Other:	
1901.90.10	Malt Extract	5
1901.90.20	Malted milk	5
1901.90.30	Powder for making ice cream	5
1901.90.90	Other	5
2105	Ice cream and other edible ice, whether or not containing cocoa:	
Tariff Number	Product Description	Applied Tariff
2105.00.00	Ice cream and other edible ice, whether or not containing cocoa.	5
2106	Food preparations not elsewhere specified or included:	
Tariff Number	Product Description	Applied Tariff
2106.10.00	Protein concentrates and textured protein substances	5
2106.9	Other:	
2106.90.10	Powder for making table cream	5
2106.90.20	Powder for making table jelly	5
2106.90.30	Powder for making ice cream	5
2106.90.50	Preparations based on butter or other fats or oils derived from milk, used, for example, in baker's wares	5
2106.90.60	Sugar-based pastes, containing added fat, milk and nuts, not suitable for direct consumption as sugar confectionery but as fillings, etc, ( for chocolate, fancy biscuits, pies..etc)	5



2106.90.9	Other:	
2106.90.93	Preparations often referred to as food supplements, based on extracts from plants, fruit concentrates , honey, fructose, etc.	5
<b>2309</b>	<b>Preparations of a kind used in animal feeding:</b>	
<b>Tariff Number</b>	<b>Product Description</b>	<b>Applied Tariff</b>
2309.10.00	Dog or cat food, put up for retail sale	5
2309.9	Other:	
2309.90.10	Food for fish and ornamental birds	5
2309.90.20	Food for birds and poultry	5
2309.90.3	Animal forage:	
2309.90.31	Saline stones containing foodstuffs	5
2309.90.39	Other	5
2309.90.40	Milk substitutes for feeding young animals	5
2309.90.50	Concentrated preparations for the forage industry	5
2309.90.90	Other	5
<b>3501</b>	<b>Casein, caseinates and other casein derivatives; casein glues:</b>	
<b>Tariff Number</b>	<b>Product Description</b>	<b>Applied Tariff</b>
3501.10.00	Casein	5
3501.9	Other :	
3501.90.10	Casein glues	5
3501.90.90	Other	5
<b>3502</b>	<b>Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 percent whey proteins, calculated on the dry matter), albuminates and other albumin derivatives:</b>	
<b>Tariff Number</b>	<b>Product Description</b>	<b>Applied Tariff</b>
3502.1	Egg albumin :	
3502.11.00	Dried	5
3502.19.00	Other	5
3502.20.00	Milk albumin, including concentrates of two or more whey proteins	5
3502.90.00	Other	5

# IRAN

Capital City: Tehran

Language: Farsi (Persian)

Currency: Rial

Time: GMT + 3.30

## Documentation

\* Exporter Declaration Requirement - For all product provided with a statement that Codex requirements are met, the following should be included in the Exporter Declaration: *The product described in this RFP has been produced and processed in accordance with relevant Codex standards and these products comply with relevant Codex standards.*

\* Exporters must provide a declaration that all information in the permit is true and complete and that they are in possession of a declaration of compliance that:

1. Applies to the milk and milk products; and
2. Complies with the requirements of clause 6 of Schedule 9 of the Export Control (Milk and Milk Products) Orders 2005.

\* The ZD035 certificate must be signed on or before the date of departure.

\* It is in the exporter's interest to request from whether documentation is required to be translated into Arabic.

\* Exporters intending to use manual documents should verify beforehand with importers that these documents will be acceptable as AQIS has received informal advice that manual documents may not be acceptable.

## Duties and Taxes

\* Information on Duties and Taxes is not available at the time of publication

## Labelling and Packaging Requirements

\* Information on Labelling and Packaging Requirements is not available at this time

## Food Standards and Laws

\* Food standards in Iran are the same as Codex Alimentarius standards. More information can be found at: [www.codexalimentarius.net](http://www.codexalimentarius.net)

## Dairy Product Import Tariffs for Iran

0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter:	
Tariff Number	Product Description	Applied Tariff
0401.10.00	Of a fat content, by weight, not exceeding 1%	15
0401.20.00	Of a fat content, by weight, exceeding 1% but not exceeding 6%	15
0401.30.00	Of a fat content, by weight, exceeding 6%	15
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter:	
Tariff Number	Product Description	Applied Tariff
0402.10	In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%:	
0402.10.10	Powdered milk for the consumption of infants, vacuum-packed, and in packages of one kg or less	10
0402.10.90	Other	4
0402.2	In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:	
0402.21	Not containing added sugar or other sweetening matter:	
0402.21.10	Powdered milk for the consumption of infants, vacuum-packed and in packages of one kg or less	10
0402.21.20	Raw material base of powdered milk containing vegetable fat for consumption of infants.	4
0402.21.90	Other	30
0402.29.00	Other	45
0402.9	Other:	
0402.91.00	Not containing added sugar or other sweetening matter	45
0402.99.00	Other	45
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavored or containing added fruit, nuts or cocoa:	
Tariff Number	Product Description	Applied Tariff
0403.10	Yogurt:	
0403.10.10	Products for feeding infants	4
0403.10.90	Other	15
0403.90	Other:	
0403.90.10	Products for feeding nursing infants	4
0403.90.90	Other	15

0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included:	
Tariff Number	Product Description	Applied Tariff
0404.10.00	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	15
0404.90.00	Other	15
0405	Butter and other fats and oils derived from milk; dairy spreads:	
Tariff Number	Product Description	Applied Tariff
0405.10	Butter:	
0405.10.10	Butter packaged in packages of 500 gr or less	70
0405.10.20	Butter packaged in packages of more than 500 gr	4
0405.20.00	Dairy spreads	30
0405.90.00	Other	30
0406	Cheese and curd:	
Tariff Number	Product Description	Applied Tariff
0406.10.00	Fresh (unripened or uncured) cheese, including whey cheese, and curd	70
0406.20.00	Grated or powdered cheese, of all kinds	65
0406.30.00	Processed cheese, not grated or powdered	65
0406.40.00	Blue-veined cheese and other cheese containing veins produced by penicillium roqueforti	65
0406.90.00	Other cheese	65
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavoring or coloring matter; artificial honey, whether or not mixed with natural honey; caramel:	
Tariff Number	Product Description	Applied Tariff
1702.1	Lactose and lactose syrup:	
1702.11.00	Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	10
1702.19.00	Other	10
1702.20.00	- Maple sugar and maple syrup	30
1702.30	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	
1702.30.10	Glucose syrup and non-injectable monohydrate dextrose by medicine producing units	40
1702.30.90	Other	30
1702.40	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	
1702.40.10	Dextrose	30
1702.40.90	Other	45
1702.50.00	- Chemically pure fructose	10

1702.60.00	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	10
1702.90.00	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose	10
<b>1806</b>	<b>Chocolate and other food preparations containing cocoa:</b>	
<b>Tariff Number</b>	<b>Product Description</b>	<b>Applied Tariff</b>
1806.10.00	Cocoa powder, containing added sugar or other sweetening matter	75
1806.20.00	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	65
1806.3	Other, in blocks, slabs or bars:	
1806.31.00	Filled	75
1806.32.00	Not filled	65
1806.90.00	- Other	75
<b>1901</b>	<b>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 percent by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 percent by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:</b>	
<b>Tariff Number</b>	<b>Product Description</b>	<b>Applied Tariff</b>
1901.10.00	Preparations for infant use, put up for retail sale	4
1901.20.00	Mixes and dough for the preparation of bakers' wares of heading 19.05	45
1901.90.00	Other	45
<b>2105</b>	<b>Ice cream and other edible ice, whether or not containing cocoa:</b>	
<b>Tariff Number</b>	<b>Product Description</b>	<b>Applied Tariff</b>
2105.00.00	Ice cream and other edible ice, whether or not containing cocoa.	45
<b>2106</b>	<b>Food preparations not elsewhere specified or included:</b>	
<b>Tariff Number</b>	<b>Product Description</b>	<b>Applied Tariff</b>
2106.10	Protein concentrates and textured protein substances	
2106.10.10	Textured protein substances	4
2106.10.30	Milk lactomin	4
2106.10.90	Other	20
2106.90	Other	
2106.90.10	Stabilizers	4
2106.90.20	Emulsifiers	4
2106.90.40	Cake Jelly	25
2106.90.50	Antioxidant	4
2106.90.60	Improver	30
2106.90.90	Other	20

3501	Casein, caseinates and other casein derivatives; casein glues:	
Tariff Number	Product Description	Applied Tariff
3501.10.00	Casein	15
3501.90.00	Other	15
3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 percent whey proteins, calculated on the dry matter), albuminates and other albumin derivatives:	
Tariff Number	Product Description	Applied Tariff
3502.1	Egg albumin	
3502.11.00	Dried	20
3502.19.00	Other	20
3502.20.00	Milk albumin, including concentrates of two or more whey proteins	4
3502.90.00	Other	4

# MOROCCO

Capital City: Rabat

Language: Arabic  
Time: AEST less 11 hours

Currency: Dirhams

## Documentation

- \* Commercial Invoice - Must be in French
- \* Certificate of origin - Required
- \* Bill of lading – “To Order” bills are acceptable
- \* Pro forma invoice - Required to support applications for import licenses

## Duties and Taxes

- \* Value Added Tax (VAT): 20% of duty paid value
- \* Import surcharge tax: up to 15% on most goods

## Labelling and Packaging Requirements

- \* Food labels can be in French or Arabic and must show
  - Country of origin
  - Manufactured and expiration date
- \* There are no special regulations for marking the exterior of containers bound for Morocco. For ease of identification and clearance through customs, however, an indication on the outer containers of the net weight in kilograms, and other identification markings is useful.

## Food Standards and Laws

- \* Clearance is currently gained for dairy product to Morocco with:
  - Signed and stamped Moroccan Health Certificate and
  - Unsigned and unstamped NATA certificates attached to the Moroccan Health Certificate
- \* If a radiation is required to be attached to the Moroccan Health Certificate, AQIS can issue a generic radiation statement.
- \* ONSSA is now the main agency in charge of regulating, implementing, and controlling conformity of products with the local regulations, including standards, labelling, and packaging.

## Dairy Product Import Tariffs for Morocco

0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter:	
Tariff Number	Product Description	Applied Tariff
0401.10.00	Of a fat content not exceeding 1%	
0401.10.00.1	Fresh:	
0401.10.00.11	Skimmed milk	102
0401.10.00.19	Other	102
0401.10.00.2	Preserved:	
0401.10.00.20	Hermetically sealed cans of a net content of 454g and less	102
0401.10.00.9	Preserved:	
0401.10.00.9	Other:	
0401.10.00.91	Otherwise put up for retail sale	102
0401.10.00.99	Not put up for retail sale	102
0401.20.00	With a content by weight of a fat content exceeding 1% but not exceeding 6%	
0401.20.00.1	Fresh:	
0401.20.00.11	Full milk	102
0401.20.00.19	Other	102
0401.20.00.2	Preserved:	
0401.20.00.20	Hermetically sealed cans of a net content of 454g and less	102
0401.20.00.9	Preserved:	
0401.20.00.9	Other:	
0401.20.00.91	Otherwise put up for retail sale	102
0401.20.00.99	Not put up for retail sale	102
0401.30.00	With a content by weight of fat exceeding 6%	
0401.30.00.1	Fresh:	
0401.30.00.1	Of a sparkling weight more than 6% and less than or equal to 20% fat:	
0401.30.00.11	Cream	102
0401.30.00.19	Other	102
0401.30.00.2	Fresh:	
0401.30.00.20	Of content by weight of more than 20% and less than or equal to 45% fat	102
0401.30.00.3	Fresh:	
0401.30.00.30	More than 45% by weight of fat content	102
0401.30.00.4	Preserved:	
0401.30.00.40	In metal boxes tightly closed with a net content of 454 g and less	102
0401.30.00.9	Preserved:	
0401.30.00.9	Other:	
0401.30.00.91	Otherwise put up for retail sale	102
0401.30.00.99	Not put up for retail sale	102



0402	Milk and cream, concentrated or containing added sugar or other sweetening matter:	
Tariff Number	Product Description	Applied Tariff
0402.10	In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	
0402.10.1	Not containing added sugar:	
0402.10.11	In powder or granules:	
0402.10.11	In immediate packings of a net content exceeding 5 kg:	
0402.10.11.10	Skimmed	102
0402.10.11.90	Other	102
0402.10.12	In powder or granules:	
0402.10.12	Other:	
0402.10.12.00	Skimmed	6
0402.10.18	In powder or granules:	
0402.10.18	Other:	
0402.10.18.00	Other	102
0402.10.2	Not containing added sugar:	
0402.10.20	Other than in powder or granules:	
0402.10.20.10	Hermetically sealed cans of a net content of 454g and less	102
0402.10.20.9	Other:	
0402.10.20.91	Otherwise put up for retail sale	102
0402.10.20.99	Not put up for retail sale	102
0402.10.3	With the addition of sugar:	
0402.10.3	In powder or granules:	
0402.10.30	Special infant formula cans hermetically closed with a net content of 500 g or less	
0402.10.30.10	With a proportion of less than 42% sugar	32.5
0402.10.30.20	With a proportion of 42% sugar included 50% excluded	32.5
0402.10.30.90	With a proportion of sugar by 50% and more	32.5
0402.10.4	With the addition of sugar:	
0402.10.4	In powder or granules:	
0402.10.4	Other:	
0402.10.41	In immediate packings of a net content less than or equal to 5 kg:	
0402.10.41.1	Skimmed powder, with a proportion of sugar of:	
0402.10.41.10	Less than 42 %	102
0402.10.41.2	Skimmed powder, with a proportion of sugar of:	
0402.10.41.20	42% included 50% excluded	102
0402.10.41.3	Skimmed powder, with a proportion of sugar of:	
0402.10.41.30	50% and more	102
0402.10.41.9	Other, with a proportion of sugar of:	
0402.10.41.91	Less than 42 %	102
0402.10.41.92	42% included 50% excluded	102
0402.10.41.99	50% and more	102
0402.10.49	Other:	
0402.10.49.10	With a proportion of less than 42% sugar	102

0402.10.49.20	With a proportion of 42% sugar included 50% excluded	102
0402.10.49.90	With a proportion of sugar by 50% and more	102
0402.10.9	With the addition of sugar:	
0402.10.9	Other than in powder or granules:	
0402.10.91	In metal boxes tightly closed with a net content of 454 g and less:	
0402.10.91.10	With a proportion of less than 42% sugar	102
0402.10.91.20	With a proportion of 42% sugar included 50% excluded	102
0402.10.91.90	With a proportion of sugar by 50% and more	102
0402.10.99	Other:	
0402.10.99.1	Otherwise put up for retail sale:	
0402.10.99.10	With a proportion of less than 42% sugar	102
0402.10.99.2	Otherwise put up for retail sale:	
0402.10.99.20	With a proportion of 42% sugar included 50% excluded	102
0402.10.99.3	Otherwise put up for retail sale:	
0402.10.99.30	With a proportion of sugar by 50% and more	102
0402.10.99.9	Other:	
0402.10.99.91	With a proportion of less than 42% sugar	102
0402.10.99.92	With a proportion of 42% sugar included 50% excluded	102
0402.10.99.99	With a proportion of sugar by 50% and more	102
0402.2	In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:	
0402.21	Not containing added sugar or other sweetening matter	
0402.21.1	In powder or granules:	
0402.21.11.00	In immediate packings of a net content less than or equal to 5 kg	102
0402.21.19.00	Other	102
0402.21.90	Other than in powder or granules:	
0402.21.90.10	Hermetically sealed cans of a net content of 454g and less	102
0402.21.90.9	Other:	
0402.21.90.91	Otherwise put up for retail sale	102
0402.21.90.99	Not put up for retail sale	102
0402.29	Other	
0402.29.1	In powder or granules:	
0402.29.10	Special infant formula cans hermetically closed with a net content of 500 g or less	
0402.29.10.10	With a proportion of less than 42% sugar	32.5
0402.29.10.20	With a proportion of 42% sugar included 50% excluded	32.5
0402.29.10.90	With a proportion of sugar by 50% and more	32.5
0402.29.2	In powder or granules:	
0402.29.2	Other:	
0402.29.21	In immediate packings of a net content less than or equal to 5 kg:	
0402.29.21.1	Skimmed powder, with a proportion of sugar of:	
0402.29.21.10	Less than 42 %	102
0402.29.21.2	Skimmed powder, with a proportion of sugar of:	
0402.29.21.20	42% included 50% excluded	102
0402.29.21.3	Skimmed powder, with a proportion of sugar of:	

0402.29.21.30	50% and more	102
0402.29.21.9	Other, with a proportion of sugar of:	
0402.29.21.91	Less than 42 %	102
0402.29.21.92	42% included 50% excluded	102
0402.29.21.99	50% and more	102
0402.29.29	Other:	
0402.29.29.10	With a proportion of less than 42% sugar	102
0402.29.29.20	With a proportion of 42% sugar included 50% excluded	102
0402.29.29.90	With a proportion of sugar by 50% and more	102
0402.29.9	Other than in powder or granules:	
0402.29.91	In hermetically sealed cans of a net content of 454g and less	
0402.29.91.10	With a proportion of less than 42% sugar	102
0402.29.91.20	With a proportion of 42% sugar included 50% excluded	102
0402.29.91.90	With a proportion of sugar by 50% and more	102
0402.29.99	Other:	
0402.29.99.1	Otherwise put up for retail sale:	
0402.29.99.11	With a proportion of less than 42% sugar	102
0402.29.99.12	With a proportion of 42% sugar included 50% excluded	102
0402.29.99.19	With a proportion of sugar by 50% and more	102
0402.29.99.9	Other:	
0402.29.99.91	With a proportion of less than 42% sugar	102
0402.29.99.92	With a proportion of 42% sugar included 50% excluded	102
0402.29.99.99	With a proportion of sugar by 50% and more	102
0402.9	Other:	
0402.91.00	Not containing added sugar or other sweetening matter	
0402.91.00.10	In hermetically sealed cans of a net content of 454g and less	102
0402.91.00.9	Other:	
0402.91.00.91	Otherwise put up for retail sale	102
0402.91.00.99	Not put up for retail sale	102
0402.99.00	Other	
0402.99.00.1	In hermetically sealed cans of a net content of 454g and less	
0402.99.00.11	With a proportion of less than 42% sugar	5
0402.99.00.12	With a proportion of 42% sugar included 50% excluded	5
0402.99.00.19	With a proportion of sugar by 50% and more	5
0402.99.00.2	Other:	
0402.99.00.2	Otherwise put up for retail sale:	
0402.99.00.21	With a proportion of less than 42% sugar	5
0402.99.00.22	With a proportion of 42% sugar included 50% excluded	5
0402.99.00.29	With a proportion of sugar by 50% and more	5
0402.99.00.9	Other:	
0402.99.00.9	Other:	
0402.99.00.91	With a proportion of less than 42% sugar	5
0402.99.00.92	With a proportion of 42% sugar included 50% excluded	5
0402.99.00.99	With a proportion of sugar by 50% and more	5

Tariff Number	Product Description	Applied Tariff
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:	
0403.10	Yogurt	
0403.10.10.00	Presented as a beverage; containing added flavouring, fruit or cocoa	102
0403.10.2	Other:	
0403.10.20.00	Fresh, not concentrated or sweetened	102
0403.10.3	Other:	
0403.10.3	Preserved, concentrated or sweetened:	
0403.10.3	Not containing added sugar:	
0403.10.31	In powder or granules:	
0403.10.31	In immediate packings of a net content less than or equal to 5 kg:	
0403.10.31.10	Low calorie, high protein, low carbohydrate and present as powder	25
0403.10.31.90	Other	102
0403.10.39.00	Other	102
0403.10.40.00	Other than in powder or granules	102
0403.10.5	Other:	
0403.10.5	Preserved, concentrated or sweetened:	
0403.10.5	With the addition of sugar:	
0403.10.5	In powder or granules:	
0403.10.50.00	Special infant formula cans hermetically closed with a net content of 500 g or less	102
0403.10.6	Other:	
0403.10.6	Preserved, concentrated or sweetened:	
0403.10.6	With the addition of sugar:	
0403.10.6	In powder or granules:	
0403.10.6	Other:	
0403.10.61.00	In immediate packings of a net content less than or equal to 5 kg	102
0403.10.69.00	Other	102
0403.10.9	Other:	
0403.10.9	Preserved, concentrated or sweetened:	
0403.10.9	With the addition of sugar:	
0403.10.9	Other than in powder or granules:	
0403.10.91.00	In hermetically sealed cans of net content of 454 g or less	102
0403.10.99.00	Other	102
0403.90	Other	
0403.90.0	Presented as beverages; flavoured, containing added fruit or cocoa or otherwise prepared:	
0403.90.01	Presented as beverages; flavoured, containing added fruit or cocoa:	
0403.90.01.10	Presented as a beverage	102
0403.90.01.20	Flavoured or containing added fruit	102

0403.90.01.9	Sweetened cocoa:	
0403.90.01.91	In immediate packings of a content less than or equal to 500 g	102
0403.90.01.99	Other	102
0403.90.1	Presented as beverages; flavoured, containing added fruit or cocoa or otherwise prepared:	
0403.90.1	Otherwise prepared:	
0403.90.1	Powder for infant food or for dietetic or culinary purposes	
0403.90.1	For feeding children	
0403.90.11.00	Immediate packings of a net content exceeding 2 kg	102
0403.90.19.00	Other	102
0403.90.2	Presented as beverages; flavoured, containing added fruit or cocoa or otherwise prepared:	
0403.90.2	Otherwise prepared:	
0403.90.2	Powder for infant food or for dietetic or culinary purposes	
0403.90.21.00	For Dietetic purposes	102
0403.90.29.00	For culinary purposes	102
0403.90.3	Presented as beverages; flavoured, containing added fruit or cocoa or otherwise prepared:	
0403.90.3	Otherwise prepared:	
0403.90.30.00	Other	102
0403.90.4	Other:	
0403.90.40.00	Fresh, not concentrated or sweetened	102
0403.90.5	Other:	
0403.90.5	Preserved, concentrated or sweetened:	
0403.90.5	Not containing added sugar:	
0403.90.5	In powder or granules:	
0403.90.51.00	In immediate packings of a net content less than or equal to 5 kg	102
0403.90.59.00	Other	102
0403.90.6	Other:	
0403.90.6	Preserved, concentrated or sweetened:	
0403.90.6	Not containing added sugar:	
0403.90.60.00	Other than in powder or granules	102
0403.90.7	Other:	
0403.90.7	Preserved, concentrated or sweetened:	
0403.90.7	With the addition of sugar:	
0403.90.7	In powder or granules:	
0403.90.70.00	Special infant formula cans hermetically closed with a net content of 500 g or less	102
0403.90.8	Other:	
0403.90.8	Preserved, concentrated or sweetened:	
0403.90.8	With the addition of sugar:	
0403.90.8	In powder or granules:	
0403.90.8	Other:	
0403.90.81.00	In immediate packings of a net content less than or equal to 5 kg	102
0403.90.89.00	Other	102

0403.90.9	Other:	
0403.90.9	Preserved, concentrated or sweetened:	
0403.90.9	With the addition of sugar:	
0403.90.9	Other than in powder or granules:	
0403.90.91.00	In hermetically sealed cans of net content of 454 g or less	102
0403.90.99.00	Other	102
0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included:	
Tariff Number	Product Description	Applied Tariff
0404.10	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	
0404.10.10.00	Fresh, not concentrated or sweetened	17.5
0404.10.2	Preserved, concentrated or sweetened:	
0404.10.2	Not containing added sugar:	
0404.10.21.00	In solid state, in small containers for retail and direct use by the consumer	17.5
0404.10.29	Other:	
0404.10.29.10	Other than in the solid state condition for retail sale	17.5
0404.10.29.20	Other than in the solid state, not packaged for retail sale	1
0404.10.29.90	Solid State not packaged for retail sale	1
0404.10.3	Preserved, concentrated or sweetened:	
0404.10.3	With the addition of sugar:	
0404.10.3	In powder or granules:	
0404.10.30.00	Special infant formula cans hermetically closed with a net content of 500 g or less	17.5
0404.10.4	Preserved, concentrated or sweetened:	
0404.10.4	With the addition of sugar:	
0404.10.4	In powder or granules:	
0404.10.4	Other:	
0404.10.41.00	In immediate packings of a net content less than or equal to 5 kg	17.5
0404.10.49.00	Other	17.5
0404.10.9	Preserved, concentrated or sweetened:	
0404.10.9	With the addition of sugar:	
0404.10.9	Other than in powder or granules:	
0404.10.91.00	In hermetically sealed cans of net content of 454 g or less	17.5
0404.10.99.00	Other	17.5
0404.90	Other	
0404.90.10.00	Fresh, not concentrated or sweetened	1
0404.90.2	Preserved, concentrated or sweetened:	
0404.90.2	Not containing added sugar:	
0404.90.2	Whey:	
0404.90.21.00	Solid state, in small containers for retail and direct use by the consumer	1

0404.90.29.00	Other	1
0404.90.3	Preserved, concentrated or sweetened:	
0404.90.3	Not containing added sugar:	
0404.90.3	Other:	
0404.90.3	In powder or granules:	
0404.90.31.00	In immediate packings of a net content less than or equal to 5 kg.	1
0404.90.39.00	Other	1
0404.90.4	Preserved, concentrated or sweetened:	
0404.90.4	Not containing added sugar:	
0404.90.4	Other:	
0404.90.40.00	Other than in powder or granules	1
0404.90.5	Preserved, concentrated or sweetened:	
0404.90.5	With the addition of sugar:	
0404.90.5	In powder or granules:	
0404.90.50.00	Special infant formula cans hermetically closed with a net content of 500 g or less	1
0404.90.6	Preserved, concentrated or sweetened:	
0404.90.6	With the addition of sugar:	
0404.90.6	In powder or granules:	
0404.90.6	Other:	
0404.90.61.00	In immediate packings of a net content less than or equal to 5 kg	1
0404.90.69.00	Other	1
0404.90.9	Preserved, concentrated or sweetened:	
0404.90.9	With the addition of sugar:	
0404.90.9	Other than in powder or granules:	
0404.90.91.00	In hermetically sealed cans of net content of 454 g or less	1
0404.90.99.00	Other	1
<b>0405</b>	<b>Butter and other fats and oils derived from milk; dairy spreads:</b>	
<b>Tariff Number</b>	<b>Product Description</b>	<b>Applied Tariff</b>
0405.10.00	Butter	
0405.10.00.10	With a fat content of less than or equal to 84%	32.5
0405.10.00.90	Other	32.5
0405.20.00.00	Spreads dairy	49
0405.90.00.00	Other	1
<b>0406</b>	<b>Cheese and curd:</b>	
<b>Tariff Number</b>	<b>Product Description</b>	<b>Applied Tariff</b>
0406.10	Fresh (unripened or uncured) cheese, including whey cheese, and curd	
0406.10.10	Mozzarella cheese made from milk, added salt, calcium chloride, of a fat content by weight of the dry matter content 35% to 47% and fat mass from 20% to 25%:	
0406.10.10.10	Cheese used in pizza making frozen	57.5
0406.10.10.90	Other	57.5
0406.10.90	Other:	

0406.10.90.10	Cheese used in pizza making frozen	75
0406.10.90.90	Other	75
0406.20.00	Cheese grated or powdered, of all types	
0406.20.00.1	Pressed and cooked cheese:	
0406.20.00.10	Intended for the manufacture of the cheeses and imported directly by the interested industrial agency	25
0406.20.00.2	Pressed and cooked cheese:	
0406.20.00.2	Other:	
0406.20.00.21	Of a minimum fat content of 45% by weight in the dry matter, matured for at least 3 months	25
0406.20.00.29	Other	25
0406.20.00.30	Cheese made from skimmed milk and mixed with finely ground herbs	25
0406.20.00.40	Cheeses	25
0406.20.00.50	Processed cheese	5
0406.20.00.90	Other	25
0406.30.00.00	Processed cheese, not grated or powdered	5
0406.40.00.00	Cheeses	25
0406.90	Other cheese	
0406.90.1	Pressed and cooked cheese:	
0406.90.12.00	Imported directly by interested industry and for the manufacture of cheeses for No. 0406.30.00.00	1
0406.90.19	Other:	
0406.90.19.1	Of a minimum fat content of 45% by weight in the dry matter, matured for at least three months:	
0406.90.19.11	Cheese Edam in balls yet-coated with wax or packed	17.5
0406.90.19.19	Other	25
0406.90.19.9	Other:	
0406.90.19.91	Cheese Edam in balls yet-coated with wax or packed	17.5
0406.90.19.93	Other, of a net weight greater than 10 kgs	17.5
0406.90.19.99	Other	25
0406.90.90	Other:	
0406.90.90.10	Cheese made from skim milk with finely-ground herbs added	25
0406.90.90.9	Other:	
0406.90.90.91	Soft non-cooked	25
0406.90.90.99	Other	25
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavoring or coloring matter; artificial honey, whether or not mixed with natural honey; caramel:	
<b>Tariff Number</b>	<b>Product Description</b>	<b>Applied Tariff</b>
1702.1	Lactose and lactose syrup:	
1702.11	Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	
1702.11.1	In the solid state:	
1702.11.11.00	Flavoured or containing added colouring	1



1702.11.19.00	Other	1
1702.11.90.00	Other	1
1702.19	Other	
1702.19.1	In the solid state:	
1702.19.11.00	Flavoured or containing added colouring	1
1702.19.19.00	Other	1
1702.19.90.00	Other	1
1702.20	Maple sugar and maple syrup	
1702.20.1	In the solid state:	
1702.20.11.00	Flavoured or containing added colouring	6
1702.20.19.00	Other	32.5
1702.20.90	Other:	
1702.20.90.10	Mixed syrups described in additional note n ° 3 of this chapter	32.5
1702.20.90.90	Other	32.5
1702.30	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	
1702.30.1	In the solid state:	
1702.30.11.00	Flavoured or containing added colouring	6
1702.30.19	Other:	
1702.30.19.1	Containing by weight in the dry state, 99% or more of the pure product:	
1702.30.19.11	Glucose in white crystalline powder, even pelletized	17.5
1702.30.19.19	Other	17.5
1702.30.19.9	Other:	
1702.30.19.91	Glucose in white crystalline powder, even pelletized	17.5
1702.30.19.99	Other	17.5
1702.30.9	Other:	
1702.30.91.00	Mixed syrups described in additional note no. 3 of this chapter	17.5
1702.30.99	Other:	
1702.30.99.10	Containing by weight in the dry state, 99% or more of the pure product	17.5
1702.30.99.90	Other	17.5
1702.40	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	
1702.40.1	In the solid state:	
1702.40.11	Flavoured or containing added colouring:	
1702.40.11.10	Glucose in white crystalline powder, even pelletized	6
1702.40.11.90	Other	6
1702.40.19	Other:	
1702.40.19.10	Glucose in white crystalline powder, even pelletized	32.5
1702.40.19.90	Other	32.5
1702.40.90	Other:	
1702.40.90.10	Mixed syrups described in additional note no. 3 of this chapter	32.5
1702.40.90.90	Other	32.5
1702.50.00.00	Chemically pure fructose	1

1702.60	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	
1702.60.1	In the solid state:	
1702.60.11.00	Flavoured or containing added colouring	6
1702.60.19.00	Other	32.5
1702.60.90	Other:	
1702.60.90.10	Mixed syrups described in additional note n ° 3 of this chapter	32.5
1702.60.90.90	Other	32.5
1702.90	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose	
1702.90.1	In the solid state:	
1702.90.10	Flavoured or coloured dyes:	
1702.90.10.10	Cane sugar / beet, (including sugar invert), containing 6% or less than solid non-sugar total soluble solids	6
1702.90.10.9	Other:	
1702.90.10.91	Containing more than 65% by dry weight of sugar described in the supplementary No. 1 of this chapter	6
1702.90.10.99	Other	6
1702.90.2	In the solid state:	
1702.90.2	Other:	
1702.90.21.00	Chemically pure maltose	1
1702.90.22	Sugar cane and sugar beet:	
1702.90.22.10	Including invert sugar, containing 6% or less than solid non-sugar total soluble solids	25
1702.90.22.9	Other:	
1702.90.22.91	Containing more than 65% by dry weight of sugar described in the supplementary No. 1 of this chapter	25
1702.90.22.99	Other	25
1702.90.27.00	Maltodextrins	1
1702.90.28	Other:	
1702.90.28.1	Caramelized sugars and molasses:	
1702.90.28.11	Intended for the manufacture of drinks or pharmaceutical products, imported directly by the interested industrial	32.5
1702.90.28.19	Other	32.5
1702.90.28.20	Sugars	32.5
1702.90.28.30	Maltose present other than chemically pure	32.5
1702.90.28.90	Other	32.5
1702.90.9	Other:	
1702.90.91.00	Chemically pure maltose	4
1702.90.92.00	Maltodextrin	1
1702.90.98	Other:	
1702.90.98.03	Sugar and molasses, caramelized:	32.5
1702.90.98.03	Intended for the manufacture of beverages or products-pharmaceutical, imported directly by the interested manufacturers:	32.5

1702.90.98.03	Cane / beet sugar including invert sugar, containing 6% or less than solid non-sugar total soluble solids	32.5
1702.90.98.05	Sugar and molasses, caramelized:	32.5
1702.90.98.05	Intended for the manufacture of beverages or products-pharmaceutical, imported directly by the interested manufacturers:	32.5
1702.90.98.05	Mixtures of syrups described in additional note No. 3 to this chapter	32.5
1702.90.98.07	Sugar and molasses, caramelized:	32.5
1702.90.98.07	Intended for the manufacture of beverages or products-pharmaceutical, imported directly by the interested manufacturers:	32.5
1702.90.98.07	Other	32.5
1702.90.98.1	Sugar and molasses, caramelized:	
1702.90.98.1	Intended for the manufacture of beverages or products-pharmaceutical, imported directly by the interested manufacturers:	
1702.90.98.1	Other:	
1702.90.98.13	Cane / beet sugar including invert sugar, containing 6% or less than solid non-sugar total soluble solids	32.5
1702.90.98.15	Mixtures of syrups described in additional note No. 3 to this chapter	32.5
1702.90.98.17	Other	32.5
1702.90.98.2	Artificial honey, whether or not mixed with natural honey, honey substitutes (artificial honey)	
1702.90.98.2	Sugar:	
1702.90.98.21	Cane / beet sugar including invert sugar, containing 6% or less than solid non-sugar total soluble solids	32.5
1702.90.98.22	Mixtures of syrups described in additional note No. 3 to this chapter	32.5
1702.90.98.29	Other	32.5
1702.90.98.3	Artificial honey, whether or not mixed with natural honey, honey substitutes (artificial honey)	
1702.90.98.3	Saccharine based products other than sucrose, in an amount:	
1702.90.98.31	Greater than 10 %	32.5
1702.90.98.39	Equal to or less than 10 %	32.5
1702.90.98.4	Sugars:	
1702.90.98.41	Cane / beet sugar, containing 6% or less than solid non-sugar total soluble solids	32.5
1702.90.98.42	Mixtures of syrups described in additional note No. 3 to this chapter	32.5
1702.90.98.49	Other	32.5
1702.90.98.50	Maltose present other than chemically pure	32.5
1702.90.98.9	Other:	
1702.90.98.91	Sugars and syrups of Cane / beet sugar, containing 6% or less than solid non-sugar total soluble solids	32.5

1702.90.98.92	Mixtures of syrups described in additional note No. 3 to this chapter	32.5
1702.90.98.99	Other	32.5
<b>1806</b>	<b>Chocolate and other food preparations containing cocoa:</b>	
<b>Tariff Number</b>	<b>Product Description</b>	<b>Applied Tariff</b>
1806.10	Cocoa powder, containing added sugar or other sweetening matter	
1806.10.10	Containing less than 65% by dry weight of sugar:	
1806.10.10.10	Sweetened simply by the addition of sucrose	2
1806.10.10.90	Other	2
1806.10.20	Containing 65% or more, by dry weight, sugar, described in note-complete basic 1 of chapter 17:	
1806.10.20.10	Simply sweet by the addition of sucrose	2
1806.10.20.90	Other	2
1806.10.30	Containing, by dry weight, more than 65% and less than 90% of sugar:	
1806.10.30.10	Sweetened simply by the addition of sucrose	2
1806.10.30.90	Other	2
1806.10.40	Containing, by dry weight, 90% or more of sugar:	
1806.10.40.1	Described in note additional 1 of chapter 17:	
1806.10.40.11	Sweetened simply by the addition of sucrose	2
1806.10.40.19	Other	2
1806.10.40.9	Other:	
1806.10.40.91	Sweetened simply by the addition of sucrose	2
1806.10.40.99	Other	2
1806.20	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	
1806.20.10.00	Chocolate and other preparations of cocoa, of a weight exceeding 2 kg and less than 4.5 kg, containing more than 65% by dry weight of sugar, described in additional note no. 1 of chapter 17	2
1806.20.20.00	Chocolate and other preparations of cocoa, of a weight exceeding 2 kg and less than 4.5 kg, containing more than 10% by dry weight of sugar, described in additional note no. 2 of Chapter 17	2
1806.20.30.00	Mixtures of syrups with chocolate or cocoa, weighing more than 2 kg and less than 4.5 kg, containing not more than 65% of sugar, described in additional note no. 3 of chapter 17	2
1806.20.40.00	Chocolates or preparation of cocoa, weighing more than 2 kg and less than 4.5 kg, containing more than 10% by dry weight of sugar, described in additional note no. 2 of Chapter 17	2
1806.20.90	Other:	
1806.20.90.1	Cover:	
1806.20.90.11	Chocolate milk	2
1806.20.90.19	Fondant chocolate	2
1806.20.90.9	Other:	

1806.20.90.91	Containing an alcoholic liqueur	2
1806.20.90.99	Other	2
1806.3	Other, in blocks, slabs or bars:	
1806.31.00	Filled	
1806.31.00.1	Tablets and sticks:	
1806.31.00.11	Containing an alcoholic liqueur	2
1806.31.00.19	Other	2
1806.31.00.9	Other:	
1806.31.00.91	Containing an alcoholic liqueur	2
1806.31.00.99	Other	2
1806.32.00	Not filled	
1806.32.00.1	Cover:	
1806.32.00.11	Chocolate milk	2
1806.32.00.19	Dark chocolate	2
1806.32.00.20	Tablets and sticks	2
1806.32.00.90	Other	2
1806.90.00	Other	
1806.90.00.10	Mixtures of syrups with chocolate or cocoa, referred to as or included elsewhere, described in additional note no. 3 of chapter 17.	25
1806.90.00.20	Containing more than 65% by dry weight of sugar, described in note no. 1 of chapter 17	25
1806.90.00.30	Containing more than 10% dry weight of sugar, described in note 2 Chapter 17	25
1806.90.00.5	Other:	
1806.90.00.50	Products of flour, starch or malt extracts containing cocoa in a proportion less than 50%	25
1806.90.00.6	Other:	
1806.90.00.6	Other:	
1806.90.00.6	Filled with chocolates and other confectionery chocolate	
1806.90.00.61	Containing an alcoholic liqueur	25
1806.90.00.69	Other	25
1806.90.00.7	Other:	
1806.90.00.7	Other:	
1806.90.00.7	Other:	
1806.90.00.7	In immediate packings of a content less than or equal to 500 grams:	
1806.90.00.71	Containing an alcoholic liqueur	25
1806.90.00.79	Other	25
1806.90.00.9	Other:	
1806.90.00.9	Other:	
1806.90.00.9	Other:	
1806.90.00.9	Other:	
1806.90.00.91	Containing an alcoholic liqueur	25
1806.90.00.99	Other	25

Tariff Number	Product Description	Applied Tariff
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 percent by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 percent by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:	
1901.10	Preparations for infant use, put up for retail sale	
1901.10.10.00	Substitutes for milk powder	17.5
1901.10.2	Lacteal flour other preparations of flour, meal, starch or malt extract, not containing cocoa in a proportion less than 40% by weight calculated on a totally defatted basis:	
1901.10.21	Without cocoa:	
1901.10.21.10	No added sugar or added sugar in an amount of less than 42%	32.5
1901.10.21.20	Containing added sugar in a proportion of 42% included 50% excluded	32.5
1901.10.21.90	Containing added sugar in a proportion of 50% and more	32.5
1901.10.28.00	Containing cocoa	49
1901.10.90	Other:	
1901.10.90.1	Containing milk and cocoa:	
1901.10.90.11	In immediate packings of a content less than or equal to 500 grams	49
1901.10.90.19	Other	49
1901.10.90.90	Not containing cocoa	49
1901.20	Mixes and dough for the preparation of bakers' wares of heading 19.05	
1901.20.10.00	Mixes and dough for the preparation of the baked goods, of heading No. 19.05, containing more than 65% by weight of sugar, not intended for sale to retail, described in additional note no. 1 of chapter 17	49
1901.20.20.00	Mixes and dough for the preparation of the bakery products, containing more than 65% by weight of sugar, not intended for sale at retail, as described in additional note no. 1 of chapter 17	49
1901.20.9	Other:	
1901.20.91	A base of flour, meal, starch, starch or malt extract, containing added cocoa in a proportion less than 40% by weight calculated on a totally defatted basis:	
1901.20.91.10	Gluten plan	2.5
1901.20.91.90	Other	49
1901.20.99	Other:	
1901.20.99.1	Containing cocoa:	
1901.20.99.1	In immediate packings of a content less than or equal to 500 grams:	
1901.20.99.11	Containing an alcoholic liqueur	49
1901.20.99.19	Other	49
1901.20.99.2	Containing cocoa:	

1901.20.99.2	In immediate packings of a content less than or equal to 500 grams:	
1901.20.99.2	Other:	
1901.20.99.21	Containing an alcoholic liqueur	49
1901.20.99.29	Other	49
1901.20.99.90	Other	49
1901.90	Other	
1901.90.10	Malt extract:	
1901.90.10.10	With a dry extract content equal to or greater than 90% by weight	1
1901.90.10.90	Other	1
1901.90.2	Preparations for dietetic or culinary purposes, containing flour, meal, starch or malt extract, not containing cocoa in a proportion less than 40% by weight calculated on a totally defatted basis:	
1901.90.21	Milk flour and preparations for Dietetic purposes:	
1901.90.21	Without cocoa:	
1901.90.21.1	No added sugar or added sugar in an amount of less than 42%	
1901.90.21.11	Low-calorie, high protein low carbohydrate in powder form.	25
1901.90.21.12	Food preparations of flour, etc., not elsewhere specified or included, containing more than 10% by weight of sugar, add note 2 of chapter 17 described in note	32.5
1901.90.21.19	Other	32.5
1901.90.21.2	Containing added sugar in a proportion of 42% included 50% excluded:	
1901.90.21.21	Food preparations based on flour, etc., not specified or included elsewhere, containing sugar, described in the note-complete basic officer training No. 2 of chapter 17	32.5
1901.90.21.29	Other	32.5
1901.90.21.9	Containing added sugar in a proportion of 50% and more:	
1901.90.21.91	Food preparations of flour, etc., not elsewhere specified or included, containing more than 65% by weight of sugar, add 1 of chapter 17 described in note	32.5
1901.90.21.92	Food preparations based on flour, etc., not specified or included elsewhere, containing sugar, described in the note-complete basic officer training No. 2 of chapter 17	32.5
1901.90.21.99	Other	32.5
1901.90.28	Containing cocoa:	
1901.90.28.10	Food preparations of flour, etc., not elsewhere specified or included, containing more than 65% by weight of sugar, add 1 of chapter 17 described in note	49
1901.90.28.20	Food preparations of flour, etc., not elsewhere specified or included, containing more than 10% by weight of sugar, add 2 of chapter 17 described in note	49
1901.90.28.90	Other	49
1901.90.3	Preparations for dietetic or culinary purposes, containing flour, meal, starch or malt extract, not containing cocoa in a proportion less than 40% by weight calculated on a totally defatted basis	

1901.90.3	Preparations for culinary uses:	
1901.90.31.00	Food preparations of flour, etc., not elsewhere specified or included, containing more than 65% by weight of sugar, add 1 of chapter 17 described in note	49
1901.90.32.00	Food preparations of flour, etc., not elsewhere specified or included, containing more than 10% by weight of sugar, add 2 of chapter 17 described in note	49
1901.90.39	Other:	
1901.90.39.1	Powders for the manufacture of creams, puddings, desserts, desserts, etc	
1901.90.39.11	Sweet	49
1901.90.39.19	Unsweetened	49
1901.90.39.90	Other	49
1901.90.9	Other:	
1901.90.91.00	Food preparations of flour, etc., not elsewhere specified or included, containing more than 65% by weight of sugar, add 1 of chapter 17 described in note	49
1901.90.92.00	Food preparations of flour, etc., not elsewhere specified or included, containing more than 10% by weight of sugar, add 2 of chapter 17 described in note	49
1901.90.99	Other:	
1901.90.99.1	Food preparations cocoa:-in immediate packings of a content less than or equal to 500 grams:	
1901.90.99.11	Containing an alcoholic liqueur	49
1901.90.99.19	Other	49
1901.90.99.2	Food preparations cocoa:	
1901.90.99.2	Other:	
1901.90.99.21	Containing an alcoholic liqueur	49
1901.90.99.29	Other	49
1901.90.99.30	Products dry cereal, models or shaped forms, not souffles, or grilled for the manufacture of products of heading 19.04.10	1
1901.90.99.9	Other:	
1901.90.99.9	Substitute milk powder:	
1901.90.99.91	Feed the children	49
1901.90.99.93	For Dietetic purposes	49
1901.90.99.95	For culinary purposes	49
1901.90.99.98	Other	49
<b>2105</b>	<b>Ice cream and other edible ice, whether or not containing cocoa:</b>	
<b>Tariff Number</b>	<b>Product Description</b>	<b>Applied Tariff</b>
2105.00.00	French description: edible ice, not containing cocoa.	
2105.00.00.10	Containing cocoa	49
2105.00.00.90	Other	49
<b>2106</b>	<b>Food preparations not elsewhere specified or included:</b>	
<b>Tariff Number</b>	<b>Product Description</b>	<b>Applied Tariff</b>
2106.10.00.00	Protein concentrates and textured protein substances	1



2106.90.2	Substitute milk powder for feeding of children:	
2106.90.21.00	In immediate packings of a net content not exceeding 2 kg (a).	32.5
2106.90.29.00	Other	49
2106.90.3	Other substitutes for milk powder:	
2106.90.31.00	For Dietetic purposes	49
2106.90.39.00	For culinary purposes	49
2106.90.40	Syrups, flavoured or coloured dyes, excluding containing added sugar in any proportion fruit juices:	
2106.90.40.10	Lactose syrup	49
2106.90.40.20	Glucose syrup	49
2106.90.40.9	Other syrups sugar flavoured or additions of dyes:	
2106.90.40.91	Syrup of cane or beet sugar additions and dyes added to aromas	49
2106.90.40.92	Mixtures of syrups, not elsewhere specified or included, containing more than 10% of milk dry matter, additional 3 of chapter 17 described in note	49
2106.90.40.93	Syrup mixtures described in the supplementary 3 of chapter 17	49
2106.90.40.99	Other	49
2106.90.50.00	Fondue preparations	49
2106.90.60.00	Other tablets for food uses natural or artificial perfumes based (vanilla, etc...)	49
2106.90.7	Powders for the production of creams, puddings, desserts, desserts, etc..., even sweet, but without cocoa, excluding powders made of flour, starch or malt extract:	
2106.90.71	Powder for ice cream containing no eggs or egg products composed of coconut oil hydrogenated dried, sucrose, skim milk solids, of corn syrup solids, stabilizers and additives (sodium caseinate , artificial vanilla flavor, cellulose gum, di-potassium phosphate, mono and di-glycerides, guar gum, lecithin, for example):	
2106.90.71.11	Containing more than 65% by dry weight of sugar, described in the note additional 1 of chapter 17	32.5
2106.90.71.12	Containing more than 10% by dry weight of sugar, described in the note additional 2 of chapter 17	32.5
<b>2309</b>	<b>Preparations of a kind used in animal feeding:</b>	
<b>Tariff Number</b>	<b>Product Description</b>	<b>Applied Tariff</b>
2309.90.10.00	Preparations containing dairy products	17.5
<b>3501</b>	<b>Casein, caseinates and other casein derivatives; casein glues:</b>	
<b>Tariff Number</b>	<b>Product Description</b>	<b>Applied Tariff</b>
3501.10.00	Caseins	
3501.10.00.10	Intended for the manufacture of artificial fibres	2.5
3501.10.00.20	Intended for industrial uses other than the manufacture of foodstuffs or fodder	2.5
3501.10.00.90	Other	2.5
3501.90	Other	
3501.90.10.00	Casein glues	17.5

3501.90.90.00	Other	2.5
3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 percent whey proteins, calculated on the dry matter), albuminates and other albumin derivatives:	
Tariff Number	Product Description	Applied Tariff
3502.1	Egg albumin:	
3502.11.00	Dried	
3502.11.00.10	Improper or made unfit for human consumption	17.5
3502.11.00.90	Other	17.5
3502.19.00	Other	
3502.19.00.10	Improper or made unfit for human consumption	17.5
3502.19.00.90	Other	17.5
3502.20.00	Lactalbumin, including concentrates of two or more whey proteins	
3502.20.00.10	Unfit or rendered unfit for human consumption	17.5
3502.20.00.9	Other:	
3502.20.00.91	Lactalbumin (lactalbumin) dried (in sheets, scales, crystals, powders, etc...)	17.5
3502.20.00.93	Another lactalbumin (lactalbumin)	17.5
3502.20.00.99	Other	17.5
3502.90.00	Other	
3502.90.00.10	Albuminates and other albumin derivatives	17.5
3502.90.00.2	Other:	
3502.90.00.20	Unfit or rendered unfit for human consumption	17.5
3502.90.00.9	Other:	
3502.90.00.90	Other	17.5

