

CHAPTER 18

COCOA AND COCOA PREPARATIONS

Notes.

1. This Chapter does not cover the preparations of heading 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.
2. Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

Tariff Item	Description of Goods	Duty Rate From 1st Jul 1999 until 31 Dec 2000	Duty Rate From 1st Jan 2001 until 31 Dec 2002	Duty Rate From 1st Jan 2001 until 31 Dec 2005	Duty Rate On and From 1st Jan 2006	Unit	Remarks
1801.00.00	Cocoa beans, whole or broken, raw or roasted.	30%	25%	20%	15%	Tonne	Qr
1802.00.00	Cocoa shells, husks, skins and other cocoa waste.	30%	25%	20%	15%	Tonne	"
18.03	COCOA PASTE, WHETHER OR NOT DEFATTED.						
1803.10.00	Not defatted	30%	25%	20%	15%	Kg	"
1803.20.00	Wholly or partly defatted	30%	25%	20%	15%	Kg	"
1804.00.00	Cocoa butter, fat and oil.	30%	25%	20%	15%	Kg	"
1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter.	30%	25%	20%	15%	Kg	"
18.06	CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA.						
1806.10.00	Cocoa powder, containing added sugar or other sweetening matter	30%	25%	20%	15%	Kg	"
1806.20.00	Other preparations in blocks or slabs 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	Free	Free	Free	Free	Kg	"
1806.3	Other in blocks, slabs or bars:						
1806.31.00	Filled	40%	35%	30%	25%	Kg	-
1806.32.00	Not filled	40%	35%	30%	25%	Kg	-
1806.90.10	Chocolate confectionery	40%	35%	30%	25%	Kg	-
1806.90.90	Other	30%	25%	20%	15%	Kg	-

CHAPTER 19**PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK;
PASTRYCOOKS' PRODUCTS****Notes.**

1. This Chapter does not cover:
 - (a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or
 - (c) Medicaments or other products of Chapter 30.
2. For the purposes of heading 19.01:
 - (a) The term "groats" means cereal groats of Chapter 11;
 - (b) The terms "flour" and "meal" means:
 - (i) Cereal flour and meal of Chapter 11, and
 - (ii) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).
3. Heading 19.04 does not cover preparations containing more than 6 % by weight of cocoa calculated on a totally defatted basis or coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).
4. For the purposes of heading 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

Tariff Item	Description of Goods	Duty Rate From1st Jul 1999 until 31 Dec 2000	Duty Rate From1st Jan2001 until 31 Dec 2002	Duty Rate From1st Jan 2003 until 31 Dec 2005	Duty Rate On and From 1st Jan 2006	Unit	Remarks
19.01	MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, GROATS, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA OR CONTAINING LESS THAN 40 % BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF HEADINGS 04.01 TO 04.04, NOT CONTAINING COCOA OR CONTAINING LESS THAN 5%, BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED.						
1901.10.00	Preparations for infant use, put up for retail sale	Free	Free	Free	Free	kg	-
1901.20.00	Mixes and doughs for the preparation of bakers' wares of heading 19.05	K124.00/ tonne	K124.00/ tonne	K124.00/ tonne	K124.00/ tonne	kg	-
1901.90.10	Malt extract	Free	Free	Free	Free	kg	-
1901.90.20	Food preparations of flour, meal or malt extract such as Milo, ovaltine, etc. sold in retail packs	40%	35%	30%	25%	kg	-
1901.90.30	Food preparation of malt extract such as Milo or ovaltine, not sold in retail packs	Free	Free	Free	Free	kg	-
1901.90.90	Food preparations other than those referred to in subheading 1901.90.20	Free	Free	Free	Free	kg	-
19.02	PASTA, WHETHER OR NOT COOKED OR STUFFED (WITH MEAT OR OTHER SUBSTANCES) OR OTHERWISE PREPARED, SUCH AS SPAGHETTI; MACARONI, NOODLES, LASAGNE, GNOCCHI, RAVIOLI, CANNELLONI; COUSCOUS, WHETHER OR NOT PREPARED.						
1902.1	Uncooked pasta, not stuffed or otherwise prepared:						
1902.11.00	Containing eggs	30%	25%	20%	15%	kg	-
1902.19.00	Other	30%	25%	20%	15%	kg	-
1902.20.00	Stuffed pasta, whether or not cooked or otherwise prepared	30%	25%	20%	15%	kg	-

Tariff Item	Description of Goods	Duty Rate From 1st Jul 1999 until 31 Dec 2000	Duty Rate From 1st Jan 2001 until 31 Dec 2002	Duty Rate From 1st Jan 2003 until 31 Dec 2005	Duty Rate On and From 1st Jan 2006	Unit	Remarks
1902.3	Other pasta:						
1902.30.10	Instant noodles ("two minutes" noodles)	40%	35%	30%	25%	kg	
1902.30.90	Other	30%	25%	20%	15%	kg	
1902.40.00	Couscous	30%	25%	20%	15%	kg	-
1903.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	30%	25%	20%	15%	kg	-
19.04	PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS (FOR EXAMPLE, CORN FLAKES); CEREALS (OTHER THAN MAIZE (CORN) IN GRAIN FORM OR IN THE FORM OF FLAKES OR OTHER WORKED GRAINS (EXCEPT FLOUR, GROATS AND MEAL), PRE-COOKED, OR OTHERWISE PREPARED, NOT ELSEWHERE SPECIFIED OR INCLUDED.						
1904.10.00	Prepared foods obtained by the swelling or roasting of cereals or cereal products	40%	35%	30%	25%	kg	-
1904.20.00	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	40 %	35%	30%	25%	kg	-
1904.30.00	Bulgur wheat	40%	35%	30%	25%	kg	-
1904.90.00	Other	40%	35%	30%	25%	kg	-

Tariff Item	Description of Goods	Duty Rate From 1st Jul 1999 until 31 Dec 2000	Duty Rate From 1st Jan 2001 until 31 Dec 2002	Duty Rate From 1st Jan 2001 until 31 Dec 2005	Duty Rate On and From 1st Jan 2006	Unit	Remarks
19.05	BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKERS' WARES, WHETHER OR NOT CONTAINING COCOA; COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS.						
1905.10.00	Crispbread	40%	35%	30%	25%	kg	-
1905.20.00	Gingerbread and the like	40%	35%	30%	25%	kg	-
1905.3	Sweet biscuits; waffles and wafers:						
1905.31.00	Sweet biscuits	40%	35%	30%	25%	kg	-
1905.32.00	Waffles and wafers	40%	35%	30%	25%	kg	-
1905.40.00	Rusks, toasted bread and similar toasted products	40%	35%	30%	25%	kg	-
1905.90.10	Pastries, cakes and pancake	40%	35%	30%	25%	kg	-
1905.90.20	Pizza	40%	35%	30%	25%	kg	-
1905.90.30	Crisp savoury food products	40%	35%	30%	25%	kg	-
1905.90.40	Ordinary bread	40%	35%	30%	25%	kg	-
1905.90.90	Other	40%	35%	30%	25%	kg	-

CHAPTER 20**PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS****Notes.**

1. This Chapter does not cover:
 - (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
 - (b) Food preparations containing more than 20% by weight of sausages, meat, meat offal, blood, fish or crustaceans, combination thereof (Chapter 16); or
 - (c) Homogenised composite food preparations of heading 21.04.
2. Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).
3. Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (a).
4. Tomato juice the dry weight content of which is 7% or more is to be classified in heading 20.02.
5. For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.
6. For the purposes of heading 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% vol.

Subheading Notes.

1. For the purposes of subheading 2005.10.00, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10.00 takes precedence over all other subheadings of heading 20.05.
2. For the purposes of subheading 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10.00 takes precedence all other subheadings of heading 20.07.
3. For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20°C or corrected for 20°C if the reading is made at a different temperature.

Tariff Item	Description of Goods	Duty Rate From 1st Jul 1999 until 31 Dec 2000	Duty Rate From 1st Jan 2001 until 31 Dec 2002	Duty rate From 1st Jan 2001 until 31 Dec 2005	Duty Rate On and From 1st Jan 2006	Unit	Remarks
20.01	VEGETABLES, FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, PREPARED OR PRESERVED BY VINEGAR OR ACETIC ACID.						
2001.10.00	Cucumbers and gherkins	40%	35%	30%	25%	Kg	-
2001.90.10	Olives	40%	35%	30%	25%	Kg	-
2001.90.20	Pickles and chutneys	40%	35%	30%	25%	Kg	-
2001.90.90	Other	40%	35%	30%	25%	Kg	-
20.02	TOMATOES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID.						
2002.10.00	Tomatoes, whole or in pieces	40%	35%	30%	25%	Kg	-
2002.90.00	Other	40%	35%	30%	25%	Kg	-
20.03	MUSHROOMS AND TRUFFLES, PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID.						
2003.10.00	Mushrooms of the genus <i>Agaricus</i>	40%	35%	30%	25%	Kg	-
2003.20.00	Truffles	40%	35%	30%	25%	Kg	-
2003.90.00	Other	40%	35%	30%	25%	Kg	-
20.04	OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, FROZEN, OTHER THAN PRODUCTS OF HEADING 20.06.						
2004.10.10	Potatoes	40%	35%	30%	25%	Kg	-
2004.10.20	Potatoes chips or French fries	40%	35%	30%	25%	Kg	-
2004.90.00	Other vegetables and mixtures of vegetables	40%	35%	30%	25%	Kg	-

Tariff Item	Description of Goods	Duty Rate From1st Jul 1999 until 31 Dec 2000	Duty Rate From1st Jan2001 until 31 Dec 2002	Duty Rate From1st Jan 2001 until 31 Dec 2005	Duty Rate On and From 1st Jan 2006	Unit	Remarks
20.05	OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, NOT FROZEN, OTHER THAN PRODUCTS OF HEADING 20.06.						
2005.10.00	Homogenised vegetables	40%	35%	30%	25%	Kg	-
2005.20.00	Potatoes	40%	35%	30%	25%	Kg	-
2005.40.00	Peas (<i>Pisum sativum</i>)	40%	35%	30%	25%	Kg	-
2005.5	Beans (<i>Vigna spp, Phaseolus spp</i>):						
2005.51.00	Beans, shelled	Free	Free	Free	Free	Kg	-
2005.59.00	Other	40%	35%	30%	25%	Kg	-
2005.60.00	Asparagus	40%	35%	30%	25%	Kg	-
2005.70.00	Olives	40%	35%	30%	25%	Kg	-
2005.80.00	Sweet corn (<i>Zea mays var saccharata</i>)	40%	35%	30%	25%	Kg	-
2005.90.00	Other vegetables and mixtures of vegetables	40%	35%	30%	25%	Kg	-
2006.00.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised).	40%	35%	30%	25%	Kg	-
20.07	JAMS, FRUIT JELLIES, MARMALADES, FRUIT OR NUT PUREE AND FRUIT OR NUT PASTES, OBTAINED BY COOKING, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.						
2007.10.10	Homogenised preparations	40%	35%	30%	25%	Kg	-
2007.10.20	Jams	40%	35%	30%	25%	Kg	-
2007.10.30	Fruit jellies	40%	35%	30%	25%	Kg	-
2007.10.40	Marmalades	40%	35%	30%	25%	Kg	-
2007.9	Other:						
2007.91.00	Citrus fruit	40%	35%	30%	25%	Kg	-
2007.99.00	Other	40%	35%	30%	25%	Kg	-

Tariff Item	Description of Goods	Duty Rate From 1st Jul 1999 until 31 Dec 2000	Duty Rate From 1st Jan 2001 until 31 Dec 2002	Duty Rate From 1st Jan 2001 until 31 Dec 2005	Duty Rate On and From 1st Jan 2006	Unit	Remarks
20.08	FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR SPIRIT, NOT ELSEWHERE SPECIFIED OR INCLUDED.						
2008.1	Nuts, ground-nuts and other seeds, whether or not mixed together:						
2008.11.10	Ground-nuts (peanuts)	40%	35%	30%	25%	Kg	P&R
2008.11.20	Peanut butter	40%	35%	30%	25%	Kg	"
2008.19.00	Other, including mixtures	40%	35%	30%	25%	Kg	-
2008.20.00	Pineapples	40%	35%	30%	25%	Kg	-
2008.30.00	Citrus fruit	40%	35%	30%	25%	Kg	-
2008.40.00	Pears	40%	35%	30%	25%	Kg	-
2008.50.00	Apricots	40%	35%	30%	25%	Kg	-
2008.60.00	Cherries	40%	35%	30%	25%	Kg	-
2008.70.00	Peaches, including nectarines	40%	35%	30%	25%	Kg	-
2008.80.00	Strawberries	40%	35%	30%	25%	Kg	-
2008.9	Other, including mixtures other than those of subheading 2008.19.00:						
2008.91.00	Palm hearts	40%	35%	30%	25%	Kg	-
2008.92.00	Mixtures	40%	35%	30%	25%	Kg	-
2008.99.00	Other	40%	35%	30%	25%	Kg	-

Tariff Item	Description of Goods	Duty Rate From1st Jul 1999 until 31 Dec 2000	Duty Rate From1st Jan2001 until 31 Dec 2002	Duty Rate From1st Jan 2001 until 31 Dec 2005	Duty Rate On and From 1st Jan 2006	Unit	Remarks
20.09	FRUIT JUICES (INCLUDING GRAPE MUST) AND VEGETABLE JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.						
2009.1	Orange juice:						
2009.11.00	Frozen	40%	35%	30%	25%	Kg	-
2009.12.00	Not frozen, of a Brix value not exceeding 20	40%	35%	30%	25%	Kg	-
2009.19.00	Other	40%	35%	30%	25%	lt.	-
2009.2	Grapefruit juice:						
2009.21.00	Of a Brix value not exceeding 20	40%	35%	30%	25%	lt.	-
2009.29.00	Other	40%	35%	30%	25%	lt.	-
2009.3	Juice of any other single citrus fruit:						
2009.31.00	Of a Brix value not exceeding 20	40%	35%	30%	25%	lt.	-
2009.39.00	Other	40%	35%	30%	25%	lt.	-
2009.4	Pineapple juice:						
2009.41.00	Of a Brix value not exceeding 20	40%	35%	30%	25%	lt.	-
2009.49.00	Other	40%	35%	30%	25%	lt.	-
2009.50.00	Tomato juice	40%	35%	30%	25%	lt.	-
2009.6	Grape juice (including grape must):						
2009.61.00	Of a Brix value not exceeding 30	40%	35%	30%	25%	lt.	-
2009.69.00	Other	40%	35%	30%	25%	lt.	-
2009.7	Apple juice:						
2009.71.00	Of a Brix value not exceeding 20	40%	35%	30%	25%	lt.	-
2009.79.00	Other	40%	35%	30%	25%	lt.	-
2009.80.00	Juice of any other single fruit or vegetable	40%	35%	30%	25%	lt.	-
2009.90.10	Mixtures of juices (other than of subheading 2009.90.20 and 2009.90.90)	40%	35%	30%	25%	Kg	-
2009.90.20	Concentrated fruit juices in the form of crystals or powder, for compounding non-alcoholic beverages	40%	35%	30%	25%	Kg	-
2009.90.90	Fruit juice concentrates and other preparations for the manufacture of non-alcoholic beverages or cordials	Free	Free	Free	Free	Kg	-

CHAPTER 21

MISCELLANEOUS EDIBLE PREPARATIONS

Notes.

1. This Chapter does not cover:
 - (a) Mixed vegetables of heading 07.12;
 - (b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
 - (c) Flavoured tea (heading 09.02);
 - (d) Spices or other products of headings 09.04 to 09.10;
 - (e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20 % weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (f) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
 - (g) Prepared enzymes of heading 35.07.
2. Extracts of the substitutes referred to in Note 1(b) above are to be classified in heading 21.01.
3. For the purposes of heading 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

Tariff Item	Description of Goods	Duty Rate	Duty Rate	Duty Rate	Duty Rate	Unit	Remarks
		From 1st Jul 1999 until 31 Dec 2000	From 1st Jan 2001 until 31 Dec 2002	From 1st Jan 2001 until 31 Dec 2005	On and From 1st Jan 2006		
21.01	EXTRACTS, ESSENCES AND CONCENTRATES, OF COFFEE, TEA OR MATE AND PREPARATIONS WITH A BASIS OF THESE PRODUCTS OR WITH A BASIS OF COFFEE, TEA OR MATE; ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES, AND EXTRACTS, ESSENCES AND CONCENTRATES THEREOF.						
2101.1	Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:						
2101.11.00	Extracts, essences and concentrates	40%	35%	30%	25%	Kg	-
2101.12.00	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	40%	35%	30%	25%	Kg	P&R

Tariff Item	Description of Goods	Duty Rate From 1st Jul 1999 until 31 Dec 2000	Duty Rate From 1st Jan 2001 until 31 Dec 2002	Duty Rate From 1st Jan 2001 until 31 Dec 2005	Duty Rate On and From 1st Jan 2006	Unit	Remarks
2101.20.00	Extracts, essences and concentrates, of tea or mate', and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate'	40%	35%	30%	25%	Kg	P&R
2101.30.00	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	40%	35%	30%	25%	Kg	-
21.02	YEASTS (ACTIVE OR INACTIVE); OTHER SINGLE-CELL MICRO-ORGANISMS, DEAD (BUT NOT INCLUDING VACCINES OF HEADING 30.02); PREPARED BAKING POWDERS.						
2102.10.10	Active yeasts	Free	Free	Free	Free	Kg	-
2102.10.20	Brewery yeast	Free	Free	Free	Free	Kg	-
2102.10.30	Distillers yeast	Free	Free	Free	Free	Kg	-
2102.10.40	Bakers' yeast	Free	Free	Free	Free	Kg	-
2102.10.90	Other	Free	Free	Free	Free	Kg	-
2102.20.00	Inactive yeasts; other single-cell micro-organisms, dead	Free	Free	Free	Free	Kg	-
2102.3	Prepared baking powders:						
2102.30.10	Prepared baking powder, packed for retail sale	30%	25%	20%	15%	Kg	
2102.30.90	Other	Free	Free	Free	Free	Kg	
21.03	SAUCES AND PREPARATIONS THEREFORE; MIXED CONDIMENTS AND MIXED SEASONINGS; MUSTARD FLOUR AND MEAL AND PREPARED MUSTARD.						
2103.10.00	Soya sauce	Free	Free	Free	Free	Kg	-
2103.20.00	Tomato ketchup and other tomato sauces	Free	Free	Free	Free	Kg	-
2103.30.00	Mustard flour and meal and prepared mustard	Free	Free	Free	Free	Kg	-
2103.90.10	Salad dressings	Free	Free	Free	Free	Kg	-
2103.90.20	Seasonings used in manufacture and not for resale	Free	Free	Free	Free	Kg	-
2103.90.90	Other	Free	Free	Free	Free	Kg	-

Tariff Item	Description of Goods	Duty Rate From1st Jul 1999 until 31 Dec 2000	Duty Rate From1st Jan2001 until 31 Dec 2002	Duty Rate From1st Jan 2001 until 31 Dec 2005	Duty Rate On and From 1st Jan 2006	Unit	Remarks
21.04	SOUPS AND BROTHS AND PREPARATIONS THEREFOR; HOMOGENISED COMPOSITE FOOD PREPARATIONS.						
2104.10.00	Soups and broths and preparations therefor	Free	Free	Free	Free	Kg	-
2104.20.00	Homogenised composite food preparations	Free	Free	Free	Free	Kg	-
2105.00.00	Ice cream and other edible ice, whether or not containing cocoa.	40%	35%	30%	25%	Kg	-
21.06	FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED.						
2106.10.00	Protein concentrates and textured protein substances	Free	Free	Free	Free	Kg	-
2106.90	Other:						
2106.90.10	Powders for table creams, jellies, ice-creams or similar preparations	30%	25%	20%	15%	Kg	-
2106.90.20	Flavouring powders seasonings and other, preparations used in the manufacture of beverages, bakery products including twisties etc.	Free	Free	Free	Free	Kg	-
2106.90.30	Sweets, gums and the like containing synthetic sweetening agents	40%	35%	30%	25%	Kg	-
2106.90.40	Cordials (lemon, orange, grapefruit, other citrus fruit, pineapple and others)	40%	35%	30%	25%	Kg	-
2106.90.50	Concentrates and other preparations for the manufacture of non-alcoholic beverages or cordials	Free	Free	Free	Free	Kg	-
2106.90.60	Pastes and other preparations	30%	25%	20%	15%	Kg	-
2106.90.90	Other	30%	25%	20%	15%	Kg	-

CHAPTER 22

BEVERAGES, SPIRITS AND VINEGAR

Notes.

1. This Chapter does not cover:
 - (a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
 - (b) Sea water (heading 25.01);
 - (c) Distilled or conductivity water or water of similar purity (heading 28.51);
 - (d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading 29.15);
 - (e) Medicaments of heading 30.03 or 30.04; or
 - (f) Perfumery or toilet preparations (Chapter 33).
2. For the purposes of this Chapter and of Chapter 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20°C.
3. For the purposes of heading 22.02, the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

Subheading Note.

1. For the purposes of subheading 2204.10, the expression "sparkling wine" means wine which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 3 bars.

Tariff Item	Description of Goods	Duty Rate From 1st Jul 1999 until 31 Dec 2000	Duty Rate From 1st Jan 2001 until 31 Dec 2002	Duty Rate From 1st Jan 2003 until 31 Dec 2005	Duty Rate On and From 1st Jan 2006	Unit	Remarks
22.01	WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED; ICE AND SNOW.						
2201.10.00	Mineral waters and aerated waters	0.50t/lit	0.45t/lit	0.45t/lit	0.40t/lit	lit.	-
2201.90.00	Other	0.50t/lit	0.45t/lit	0.45t/lit	0.40t/lit	lit.	-

Tariff Item	Description of Goods	Duty Rate	Duty Rate	Duty Rate	Duty Rate	Unit	Remark
		From 1st Jul 1999 until 31 Dec 2000	From 1st Jan 2001 until 31 Dec 2002	From 1st Jan 2003 until 31 Dec 2005	On and From 1st Jan 2006		
22.05	VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES.						
2205.10.00	In containers holding 2 litres or less	Free	Free	Free	Free	lt.	-
2205.90.00	Other	Free	Free	Free	Free	lt.	-
22.06	OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY, MEAD), MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES, NOT ELSEWHERE SPECIFIED OR INCLUDED.	To 31/5/01	From 1/6/01 to 30/11/01	From 1/12/01 to 31/5/02	From 1/6/02 to 30/11/02	From 1/12/02	
2206.00.10	Other fermented beverages, mixtures of fermented beverages and non-alcoholic beverages made from fruit grown in Papua New Guinea.	Free	Free	Free	Free	Free	lt.
2206.00.90	Other	K70 Per lal	K70 Per lal	K60 Per lal	K60 Per lal	K55 Per lal	lt
22.07	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80% VOL OR HIGHER; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH.						
2207.10.00	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	Free	Free	Free	Free	Free	lt P&R
2207.20.00	Ethyl alcohol and other spirits, denatured, of any strength	Free	Free	Free	Free	Free	lt. "
22.08	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80% VOL; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES.	To 31/5/01	From 1/6/01 to 30/11/01	From 1/12/01 to 31/5/02	From 1/6/02 to 30/11/02	From 1/12/02	
2208.2	Spirits obtained by distilling grape wine or grape marc:						
2208.20.10	Containing alcohol by volume not more than 50%	K70 Per lal	K70 Per lal	K60 Per lal	K60 Per lal	K55 Per lal	lt.
2208.20.90	Other	K70 Per lal	K70 Per lal	K60 Per lal	K60 Per lal	K55 Per lal	lt.
2208.3	Whiskies:						
2208.30.10	Containing alcohol by volume not more than 50%	K70 Per lal	K70 Per lal	K60 Per lal	K60 Per lal	K55 Per lal	lt -
2208.30.90	Other	K70 Per lal	K70 Per lal	K60 Per lal	K60 Per lal	K55 Per lal	lt -

Tariff Item	Description of Goods	To 31/05/01	From 1/6/01 to 30/11/01	From 1/12/01 to 31/5/02	From 1/6/02 to 30/11/02	From 1/12/02	Unit	Remark
2208.4	Rum and tafia:							
2208.40.10	Containing alcohol by volume not more than 50%	K70 Per lal	K70 Per lal	K60 Per lal	K60 Per lal	K55 Per lal	lt.	-
2208.40.90	Other	K70 Per lal	K70 Per lal	K60 Per lal	K60 Per lal	K55 Per lal	lt.	-
2208.5	Gin and Geneva:							
2208.50.10	Containing alcohol by volume not more than 50%	K70 Per lal	K70 Per lal	K60 Per lal	K60 Per lal	K55 Per lal	lt	-
2208.50.90	Other	K70 Per lal	K70 Per lal	K60 Per lal	K60 Per lal	K55 Per lal	lt	-
2208.6	Vodka:							
2208.60.10	Containing alcohol by volume not more than 50%	K70 Per lal	K70 Per lal	K60 Per lal	K60 Per lal	K55 Per lal	lt	-
2208.60.90	Other	K70 Per lal	K70 Per lal	K60 Per lal	K60 Per lal	K55 Per lal	lt	-
2208.7	Liqueurs and Cordials:							
2208.70.10	Containing alcohol by volume not more than 50%	K70 Per lal	K70 Per lal	K60 Per lal	K60 Per lal	K55 Per lal	lt	-
2208.70.90	Other	K70 Per lal	K70 Per lal	K60 Per lal	K60 Per lal	K55 Per lal	lt	-
2208.9	Other:							
2208.90.10	Concentrates and alcoholic preparations used for the manufacture of alcoholic beverages	Free	Free	Free	Free	Free	lt	-
2208.90.21	Mixed drinks of a strength not more than 3% alcohol by volume, not for medicinal purposes	K70 Per lal	K70 Per lal	K60 Per lal	K60 Per lal	K55 Per lal	lt	-
2208.90.22	Mixed drinks of a strength more than 3% alcohol by volume and not more than 4.5% alcohol by volume, not for medicinal purposes	K70 Per lal	K70 Per lal	K60 Per lal	K60 Per lal	K55 Per lal	lt	-
2208.90.29	Mixed drinks of a strength more than 4.5% alcohol by volume, not for medicinal purposes	K70 Per lal	K70 Per lal	K60 Per lal	K60 Per lal	K55 Per lal	lt	-
2208.90.30	Compound alcoholic preparations used for the manufacture of beverages	K70 Per lal	K70 Per lal	K60 Per lal	K60 Per lal	K55 Per lal	lt	-
2208.90.90	Other	K70 Per lal	K70 Per lal	K60 Per lal	K60 Per lal	K55 Per lal	lt	-
2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid.	Free	Free	Free	Free	Free	-	-

** These rates are subject to a 5% movement of the Kina to US dollars exchange rate as defined by the three month average rate given by the Bank of Papua New Guinea. The base for this calculation shall be the exchange rate as of 31st December 1998.