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ANNEX C¹**List of agricultural goods and goods processed from agricultural raw materials referred to in paragraph 1 of Article 8 *****PART I**

HS heading No.	Description of goods
04.03	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:
10	- Yogurt:
ex 10	-- Containing cocoa
90	- Other:
ex 90	-- Flavoured or containing added fruit or nuts or cocoa
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:
40	- Sweet corn (<i>Zea mays var. saccharata</i>)
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:
90	- Other vegetables; mixtures of vegetables:
ex 90	-- Sweet corn (<i>Zea mays var. saccharata</i>)
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:
31	-- Agar-agar:
ex 31	--- Modified
32	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:
ex 32	--- Modified

¹ As amended by Decisions of the Council No. 4 of 2011 (7 June 2011).

* Note: HS heading 07.11, 20.01, 20.04: Sweet corn mentioned under these headings in Part I of Annex C does not include mixtures of sweet corn and other products of these headings. Such mixtures are contained in Part III of Annex C.

HS heading No.	Description of goods
39	-- Other:
ex 39	--- Modified
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:
50	- Chemically pure fructose
17.04	Sugar confectionery (including white chocolate), not containing cocoa
18.06	Chocolate and other food preparations containing cocoa
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:
ex 10	- Preparations for infant use, put up for retail sale:
10	-- Preparations of goods of headings 04.01 to 04.04
ex 20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05:
20	-- Preparations of goods of headings 04.01 to 04.04
ex 90	- Other:
90	-- Malt extract and preparations of goods of headings 04.01 to 04.04
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:
	- Uncooked pasta, not stuffed or otherwise prepared:
11	-- Containing eggs
19	-- Other
20	- Stuffed pasta, whether or not cooked or otherwise prepared
ex 20	-- Other than products containing more than 20 % by weight of sausage, meat, meat offal or blood, or any combination thereof
30	- Other pasta
40	- Couscous

HS heading No.	Description of goods
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
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:
20	- Gingerbread and the like
	- Sweet biscuits; waffles and wafers :
31	-- Sweet biscuits
32	-- Waffles and wafers
40	- Rusks, toasted bread and similar toasted products
90	- Other:
ex 90	-- Other than bread not containing added honey, eggs, cheese, fruit or nuts, and containing by weight in the dry matter state not more than 5 % of sugar and not more than 5 % of fat
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:
90	- Other:
ex 90	-- Sweet corn (<i>Zea mays var. saccharata</i>)
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06:
90	- Other vegetables and mixtures of vegetables:
ex 90	-- Sweet corn (<i>Zea mays var. saccharata</i>)
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06:
80	- Sweet corn (<i>Zea mays var. saccharata</i>)
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:
ex 12	-- Preparations with a basis of coffee

HS heading No.	Description of goods
20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:
ex 20	-- Preparations with a basis of tea or maté
30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:
10	- Soya sauce
20	- Tomato ketchup and other tomato sauces
90	- Other
21.04	Soups and broths and preparations therefor; homogenised composite food preparations:
10	- Soups and broths and preparations therefor
20	- Homogenised composite food preparations:
ex 20	-- Not containing meat or meat offal
21.05	Ice cream and other edible ice, whether or not containing cocoa:
ex 21.05	- Products of this heading, except ice cream containing fat but not containing cocoa
21.06	Food preparations not elsewhere specified or included:
10	- Protein concentrates and textured protein substances
90	- Other:
ex 90	-- Products of this subheading, except: <ul style="list-style-type: none"> (a) Fat emulsions and similar preparations containing more than 15 % by weight of milkfats (b) Sugar syrups containing added flavouring or colouring matter
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09
22.03	Beer made from malt
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages:
20	- Spirits obtained by distilling grape wine or grape marc:

HS heading No.	Description of goods
ex 20	-- Spirits obtained by distilling grape wine
30	- Whiskies
40	- Rum and other spirits obtained by distilling fermented sugarcane products
50	- Gin and geneva
60	- Vodka
70	- Liqueurs and cordials
90	- Other:
ex 90	-- Spirits distilled from cereals; spirits distilled from molasses; aquavit and imitation rum; alcoholic beverages based on the foregoing spirits as well as on whisky, rum, tafia, gin and Geneva; fig brandy
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:
	- Other polyhydric alcohols:
43	-- Mannitol
44	-- D-glucitol (sorbitol)
29.40	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39:
ex 29.40	- Sorbose and its salts and esters
30.01	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:
90	- Other:
ex 90	-- Heparin and its salts
35.01	Casein, caseinates and other casein derivatives; casein glues:
90	- Other:
ex 90	-- Casein glues
35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives:
	- Egg albumin :
11	-- Dried

HS heading No.	Description of goods
19	-- Other
20	-- Milk albumin, including concentrates of two or more whey proteins
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches
35.07	Enzymes; prepared enzymes not elsewhere specified or included:
90	- Other:
ex 90	-- Prepared enzymes containing foodstuffs
38.09	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:
10	- With a basis of amylaceous substances
	- Other:
91	-- Of a kind used in the textile or like industries:
ex 91	--- With a total content of 30 % or more by weight of starch, or products derived from starch
92	-- Of a kind used in the paper or like industries:
ex 92	--- With a total content of 30 % or more by weight of starch, or products derived from starch
93	-- Of a kind used in the leather or like industries:
ex 93	--- With a total content of 30 % or more by weight of starch, or products derived from starch
38.24	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixture of natural products), not elsewhere specified or included;
10	- Prepared binders for foundry moulds or cores:
ex 10	-- Based on starch or dextrin or with a total content of 30 % or more by weight of starch, or products derived from starch
60	- Sorbitol other than that of subheading 2905.44
90	- Other:
ex 90	-- With a total content of 30 % or more by weight of sugar, products classified in headings 04.01 to 04.04, starch, or products derived from starch

HS heading No.	Description of goods
39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:
90	- Other:
ex 90	-- Other than hardened proteins and chemical derivatives of natural rubber

PART II

HS heading No.	Description of goods
04.03	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:
10	- Yogurt:
ex 10	-- Flavoured or containing added fruit or nuts but not containing cocoa
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:
10	- Preparations for infant use, put up for retail sale:
ex 10	-- Other than preparations of goods of headings 04.01 to 04.04
20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05:
ex 20	-- Other than preparations of goods of headings 04.01 to 04.04
90	- Other:
ex 90	-- Other than malt extract and preparations of goods of headings 04.01 to 04.04
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms
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:
10	- Crispbread
90	- Other:
ex 90	-- Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5 % of sugar and not more than 5 % of fat
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06:
10	- Potatoes:
ex 10	-- In the form of flour, meal or flakes
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06:
20	- Potatoes:

HS heading No.	Description of goods
ex 20	-- In the form of flour, meal or flakes
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:
	- Nuts, ground-nuts and other seeds, whether or not mixed together:
11	-- Ground-nuts:
ex 11	--- Peanut butter
19	-- Other, including mixtures:
ex 19	--- Preparations based on cereal seeds
	- Other, including mixtures other than those of subheading 2008.19:
99	-- Other:
ex 99	--- Maize (corn), other than sweet corn (<i>Zea mays var. saccharata</i>)
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders:
10	- Active yeasts:
ex 10	-- Pressed yeast
21.05	Ice cream and other edible ice, whether or not containing cocoa:
ex 21.05	- Ice cream containing fat but not containing cocoa
21.06	Food preparations not elsewhere specified or included:
90	- Other:
ex 90	-- Fat emulsions and similar preparations containing more than 15 % by weight of milkfats
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09:
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:
21	-- In containers holding 2 l or less:
ex 21	--- Unfermented grape juice or unfermented grape must, with added alcohol
29	-- Other:
ex 29	--- Unfermented grape juice or unfermented grape must, with added alcohol

HS heading No.	Description of goods
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances
22.08	Udenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages: <ul style="list-style-type: none"> <li data-bbox="435 481 1182 517">20 - Spirits obtained by distilling grape wine or grape marc: <li data-bbox="400 544 1023 580">ex 20 -- Spirits obtained by distilling grape marc <li data-bbox="435 607 616 642">90 - Other: <li data-bbox="400 669 1461 763">ex 90 -- Other than the following: spirits distilled from cereals; spirits distilled from molasses; aquavit and imitation rum; alcoholic beverages based on the foregoing spirits as well as on whisky, rum, tafia, gin and Geneva; fig brandy
35.01	Casein, caseinates and other casein derivatives; casein glues: <ul style="list-style-type: none"> <li data-bbox="435 857 624 893">10 - Casein <li data-bbox="435 920 616 956">90 - Other: <li data-bbox="400 983 1034 1019">ex 90 -- Caseinates and other casein derivatives

PART III

HS heading No.	Description of goods
Chapter 1	Live animals
Chapter 2	Meat and edible meat offal:
ex Ch. 2	- Other than whale meat (ex 0208.40)
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included:
ex Ch. 4	- Other than products of heading 04.03, flavoured or containing added fruit, nuts or cocoa
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked:
ex 05.04	- Other than the following products: edible guts, bladders and stomachs, whole and pieces thereof, of sheep, pigs and bovine animals
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
Chapter 7	Edible vegetables and certain roots and tubers:
ex Ch. 7	- Other than the following products: <ul style="list-style-type: none"> (a) garlic, fresh or chilled (0703.20) or dried garlic, whole, cut, sliced, broken or in powder, but not further prepared (ex 0712.90) (b) sweet corn (<i>Zea mays var. saccharata</i>); (ex 0710.40 and ex 0711.90)
Chapter 8	Edible fruit and nuts; peel of citrus fruit or melons
Chapter 9	Coffee, tea, maté and spices
Chapter 10	Cereals
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder, except: <ul style="list-style-type: none"> - Seeds of coniferous species of a kind used for sowing (ex 1209.99); - Seaweeds and other algae (1212.20)
15.01	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03
15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03

HS heading No.	Description of goods
15.03	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared
15.06	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:
ex 15.06	- Other than neat's-foot oil imported for technical purposes
15.07 to 15.15	Fixed vegetable fats and oils and their fractions, whether or not refined, but not chemically modified, except the following:
	- Oils extracted from olive residues by means of chemicals for technical purposes (ex 15.10);
	- Jojoba oil and its fractions (ex 1515.90)
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared:
10	- Animal fats and oils and their fractions:
ex 10	-- Other than those extracted entirely from fish or marine mammals
20	- Vegetable fats and oils and their fractions:
ex 20	-- Other than hydrogenated castor oil
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16
15.18	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included:
ex 15.18	- Inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than mixtures with a basis of products of heading 15.04
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products
16.02	Other prepared or preserved meat, meat offal or blood
16.03	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:
ex 16.03	- Except the following products: (a) Whale meat extracts;

HS heading No.	Description of goods
	(b) Extracts and juices of crustaceans, molluscs or other aquatic invertebrates
	(c) Juices of fish
17.01	Cane or beet sugar and chemically pure sucrose, in solid form
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:
	- Lactose and lactose syrup:
11	-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter
19	-- Other
20	- Maple sugar and maple syrup
30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose
40	- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar
60	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar
90	- Other, including invert sugar and other sugar syrup blends containing in the dry state 50 % by weight of fructose:
ex 90	-- Other than chemically pure maltose
17.03	Molasses resulting from the extraction or refining of sugar
18.01	Cocoa beans, whole or broken, raw or roasted
18.02	Cocoa shells, husks, skins and other cocoa waste
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:
20	- Stuffed pasta, whether or not cooked or otherwise prepared:
ex 20	-- Containing more than 20 % by weight of sausage, meat, meat offal or blood, or any combination thereof
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:
10	- Cucumbers and gherkins
90	- Other:

HS heading No.	Description of goods
ex 90	-- Other than sweet corn (<i>Zea mays var. saccharata</i>)
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:
10	- Tomatoes, whole or in pieces
90	- Other:
ex 90	-- Other than tomato pulp or paste in airtight containers with a dry weight content of not less than 25 % tomato, wholly of tomato and water, with or without salt or other preserving, seasoning or flavouring ingredients
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06:
10	- Potatoes:
ex 10	-- Other than in the form of flour, meal or flakes
90	- Other vegetables and mixtures of vegetables:
ex 90	-- Other than sweet corn (<i>Zea mays var. saccharata</i>)
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06:
10	- Homogenised vegetables
20	- Potatoes:
ex 20	-- Other than in the form of flour, meal or flakes
40	- Peas (<i>Pisum sativum</i>)
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):
51	-- Beans, shelled
59	-- Other
60	- Asparagus
70	- Olives
	- Other vegetables and mixtures of vegetables
91	-- Bamboo shoots
99	-- Other
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)

HS heading No.	Description of goods
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter
20.08	<p>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:</p> <ul style="list-style-type: none"> - Nuts, ground-nuts and other seeds, whether or not mixed together: <ul style="list-style-type: none"> 11 -- Ground-nuts: <ul style="list-style-type: none"> ex 11 --- Other than peanut butter 19 -- Other, including mixtures: <ul style="list-style-type: none"> ex 19 --- Other than preparations based on cereal seeds 20 - Pineapples 30 - Citrus fruit 40 - Pears 50 - Apricots 60 - Cherries 70 - Peaches, including nectarines 80 - Strawberries - Other, including mixtures other than those of subheading 2008.19: <ul style="list-style-type: none"> 91 -- Palm hearts 92 -- Mixtures 99 -- Other: <ul style="list-style-type: none"> ex 99 --- Other than maize (corn)
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
21.02	<p>Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders:</p> <ul style="list-style-type: none"> 20 - Inactive yeasts; other single-cell micro-organisms, dead: <ul style="list-style-type: none"> ex 20 -- Other single-cell micro-organisms, dead, used in animal feeding
21.04	Soups and broths and preparations therefor; homogenised composite food preparations:

HS heading No.	Description of goods
20	- Homogenised composite food preparations:
ex 20	-- Containing meat or meat offal
21.06	Food preparations not elsewhere specified or included:
90	- Other:
ex 90	-- Sugar syrups containing added flavouring and colouring matter
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09:
10	- Sparkling wine
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:
21	-- In containers holding 2 l or less:
ex 21	--- Other than unfermented grape juice or unfermented grape must, with added alcohol
29	-- Other:
ex 29	--- Other than unfermented grape juice or unfermented grape must, with added alcohol
30	- Other grape must
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
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages:
90	- Other:
ex 90	-- Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.
22.09	Vinegar and substitutes for vinegar obtained from acetic acid
23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants
23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets
23.04	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil

HS heading No.	Description of goods
23.05	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05
23.08	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included
23.09	Preparations of a kind used in animal feeding: 10 - Dog or cat food, put up for retail sale 90 - Other: ex 90 -- Other than fish solubles
24.01	Unmanufactured tobacco; tobacco refuse