



འབྲུག་གི་ཁྲལ་གྱི་བཅའ་ཁྲིམས་ ༢༠༢༢ ཚན་མ།

TAX ACT OF BHUTAN 2022



འབྲུག་གི་སྤྱི་ཚོགས།

PARLIAMENT OF BHUTAN



ཚོགས་དཔོན།

ཨ་མ་མི་ལོ། ༢༠༡༩

སྤྱི་ཚོགས་ ༡༩.༡༩.༢༠༡༩ ལུ།

༣ མི་ཇི་དངུལ་ཅིས་སློན་པོ་མཚོག་ལུ། དོན་འབྲས་ འདི་ནི་ འབྲུག་གི་སྤྱི་ཚོགས་གསུམ་པའི་ ཚོགས་ཐོངས་ ༥ པའི་ནང་ལས་ ཆ་འཛོག་སྤྱོད་ཡོད་པའི་ འབྲུག་གི་ཁུལ་གྱི་བཅའ་ཁྲིམས་ ༢༠༡༩ ཅན་མ་དེ་ འབྲུག་རྒྱལ་པོ་མཚོག་གི་ ཞབས་ལས་ གནམ་ལོ་རྒྱུ་ལོ་སྤྱོད་ལྷན་ཁག་གི་ ༡༠ པའི་ཚོགས་ ༢༥ ལུ་འཇམ་ སྤྱི་ལོ་ ༢༠༡༩ ཟླ་ ༡༢ པའི་ཚོགས་ ༢༡ ལུ་ བཀའ་ཁྲོལ་གནང་ཡོད་པ་བཞིན་དུ་ དེར་ལྷན་ཁག་གིས་ སྤྱི་ལོ་ ༢༠༡༩ ཟླ་ ༡༡ པའི་ཚོགས་ ༥ ལུ་ དངུལ་ཅིས་ སློན་པོ་གིས་ འབྲུག་གི་རྒྱལ་པོ་མཚོགས་འདུའི་ནང་ རོ་སྤོད་སྤུལ་པའི་ཉིན་མ་ལས་འགོ་བཟུང་ བསྟར་སྤོད་ཚུལ་ མཐུན་མཛེད་དགོཔ་བཅས། རང་ལུགས་གནམ་ལོ་རྒྱུ་ལོ་སྤྱོད་ལྷན་ཁག་གི་ ༡༠ པའི་ཚོགས་ ༢༥ ལུ་སྤུལ།

(Signature)
(དབང་ལྷུག་རྒྱལ་རྒྱལ་)

འདྲ་

༡. དག་ཤོས་མངའ་བདག་རྒྱལ་གཞིམ་མཚོག་ལུ་ ལྷན་སྤྱོད།
༢. གཞུང་སྤོང་དབུ་ཁྲིད་པ་ མི་ཇི་འབྲུག་གི་སློན་ཚེན་མཚོག་ལུ་ ལྷན་འབུལ།
༣. དང་ཁྲིམས་ལྷན་སྤྱི་ལོ་དབུ་ཁྲིད་པ་ མི་ཇི་འབྲུག་གི་ཁྲིམས་སྤྱི་སློན་པོ་མཚོག་ལུ་ ལྷན་འབུལ།
༤. འབྲུག་གི་རྒྱལ་པོ་མཚོགས་སྤྱི་ལོ་ མི་ཇི་འཛོལ་མཚོག་ལུ་ ལྷན་འབུལ།
༥. ལྷན་གཞུང་མི་ཇི་སློན་པོ་ཡོངས་ལུ་ ལྷན་འབུལ།
༦. མི་ཇི་སྤོག་སྤོགས་འགོ་ཁྲིད་པ་མཚོག་ལུ་ ལྷན་འབུལ།
༧. ལྷན་གཞུང་དྲུང་ཚེན་ལུ་ ལྷན་ལུ།
༨. དངུལ་ཅིས་ལྷན་ཁག་གི་དྲུང་ཚེན་ལུ་ དང་ལེན་ཚེད།
༩. འོང་འབབ་དང་ཅད་མ་ལས་ལུངས་ཀྱི་ཡོངས་ལྷབ་མདོ་ཚེན་ལུ་ བསྟར་སྤོད་ཚུལ་མཐུན་བྱ་ཚེད།

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Preamble

DESIRING to address the inflationary pressure on the essential food items and to ensure adequate food supply and nutrition security;

DISCERNING consumerism of harmful products to curtail damage to health, economy, and environment;

CONSIDERING the importance to support the development of priority local industries;

An Act to amend the Bhutan Trade Classification code, Commodity Description, Customs Duty rate, Sales Tax rate and Green Tax rate of the goods classified under Bhutan Trade Classification and Tariff Schedule 2022;

The Parliament of the Kingdom of Bhutan hereby enacts as follows:

དོན་མཛད།

ཉེར་མཁོའི་བཟའ་འཁྲུང་ཚུའི་ གོང་ཚད་ཡར་འཕར་བྱུང་ཡོད་མི་ དཀའ་ངལ་ཚུ་བསལ་ཞིའི་རེ་འདོད་ཐོག་
ལས་བཟའ་འཁྲུང་དང་ ཟས་བཅུད་ཀྱི་ཉེན་སྲུང་ཚུ་ ཚད་ལྡན་ལངས་སླེ་རེས་བརྟན་བཟོ་ནི།

འཕྲོད་བསྟེན་དང་ དཔལ་འབྱོར་ མཐའ་འཁོར་ལུ་གཞོན་པ་ཡོད་པའི་ཉེན་འཚུབ་ཅན་གྱི་ཐོན་སྐྱེད་ཉེ་སྤྱོད་
ཕྱི་བསལ་འབད་ནི་ལུ་དམིགས་ཏེ།

གཙོ་རིམ་ཅན་གྱི་ ས་གནས་ཀྱི་བཟོ་གྲུ་ཁང་ཚུ་ གོང་འཕེལ་གཏང་ནི་ནང་ རྒྱབ་སྐྱོར་འབད་ནི་ལག་ཆེས་
ཨིན་མ་བརྩི་འཛོག་འབད་དེ།

བཅའ་ཁྲིམས་འདི་ འབྲུག་གི་ཚོང་གི་དབྱེ་རིམ་དང་ཁྲལ་ཚད་ཟུར་དེབ་ ༡༠༢༢ ཅན་མ་ནང་ ཅ་ཆས་
དབྱེ་ལག་བཟོ་ཡོད་མི་གི་འབྲུག་གི་ཚོང་གི་དབྱེ་རིམ་ ཅ་ཆས་དབྱེ་ལག་དང་ དེ་ལས་ ཅ་དམ་ཁྲལ་
བཙོང་ཁྲལ་དང་ རྩོམ་ཁྲལ་ཚད་ཀྱི་གོ་ས་འཆར་གྱི་ འཕྲི་སྒྲོན་གྱི་དོན་ལུ།

འབྲུག་གི་སྤྱི་ཚོགས་ཀྱིས་ གཤམ་གསལ་ལྟར་ ཆ་འཛོག་མཛད་གྲུབ།

Title

1. This Act is the Tax Act of Bhutan 2022.

Commencement

2. This Act comes into force on the day the Bill is introduced by the Finance Minister in the National Assembly of Bhutan on the 15th Day of the 9th Month of the Water Male Tiger Year corresponding to the 8th Day of the 11th Month of 2022.

Scope

3. This Act shall amend the Bhutan Trade Classification and Tariff Schedule 2022 as provided under Schedule 1 of this Act.

Transitional and saving

4. Notwithstanding the applicability of Sales Tax on import of cement and aerated water under this Act, Sales Tax on domestically manufactured cement and aerated water shall continue to be taxed at 5% and 30% respectively.

Exemption

5. The 30% sales tax on Cinema Hall under the Bhutan Trade Classification and Tariff Schedule 2022 is hereby exempted.

Supersession

6. This Act supersedes all laws, rules and regulations, notifications, and circulars that are inconsistent with the provisions of this Act.

མཚན་གནས།

༡. བཅའ་ཁྲིམས་འདི་ འབྲུག་གི་ཁྲལ་གྱི་བཅའ་ཁྲིམས་ ༢༠༢༢ ཚན་མ་ཡིན།

འགོ་བརྒྱུགས་ལྗོངས།

༢. བཅའ་ཁྲིམས་འདི་ རང་ལུགས་གནམ་ལོ་རྒྱུ་ལོ་རྒྱུ་ལོ་རྒྱུ་ ༤ པའི་ཚེས་ ༡༥ ལུགས་ སྤྱི་ལོ་ ༢༠༢༢ ལྷོ་ ༡༡ པའི་ཚེས་ ༢ ལུ་ དུལ་ཕེས་སློན་པོ་གིས་ འབྲུག་གི་རྒྱལ་ཡོངས་ཚོགས་ འདུའི་ནང་ རོ་སློན་འབད་བའི་ཉིན་མ་ལས་འགོ་བརྒྱུང་སྟེ་ བསྐྱར་སློན་འབད་དགོ།

ལྷན་དབང།

༣. བཅའ་ཁྲིམས་འདི་གིས་ འབྲུག་གི་ཚོང་གི་དབྱེ་རིམ་དང་ཁྲལ་ཚད་ཟུར་དེབ་ ༢༠༢༢ ཚན་མ་ འདི་ ཟུར་དེབ་ ༡ པ་ལྟར་ འཕྲི་སློན་མཚད་ཡོད།

འཕྲོ་འགྱུར་དང་རང་འཇགས།

༤. བཅའ་ཁྲིམས་འདི་འོག་ལུ་ ཕྱི་ས་དང་རྒྱུང་ལྷན་པའི་རྒྱུ་ བཅའ་ཁྲེན་འབད་མ་ད་ཕོག་ནི་ཡིན་པའི་ བཅོང་ཁྲལ་ལུ་མ་ལྟོས་པར་ བཅའ་ཁྲེན་ལུ་བཟོ་སྐྱུན་འབད་ཡོད་པའི་ཕྱི་ས་ལུ་ བཅོང་ཁྲལ་བརྒྱུ་ཚ ༥ དང་ རྒྱུང་ལྷན་པའི་རྒྱུ་ བཅོང་ཁྲལ་བརྒྱུ་ཚ ༣༠ འཕྲོ་མཐུད་དེ་ཕོག།

ཡངས་ཆག།

༥. འབྲུག་གི་ཚོང་འབྲེལ་དབྱེ་ཁག་དང་ཁྲལ་གྱི་ ཟུར་དེབ་ ༢༠༢༢ ཚན་མ་འོག་ལུ་ སློག་བརྟན་ ཁང་ལུ་ བཅོང་ཁྲལ་བརྒྱུ་ཚ ༣༠ བཀའ་ཡོད་མི་འདི་ ཡངས་ཆག་ཡིན།

བུས་མེད།

༦. བཅའ་ཁྲིམས་འདི་ནང་ཆེད་དུ་བཀོད་དེ་ཡོད་མི་རྒྱུ་མ་གཏོགས་ གཞན་བཅའ་ཁྲིམས་འདི་ གི་དགོངས་དོན་རྒྱུ་དང་འབྲེལ་ཆགས་མེད་པའི་ ཁྲིམས་དང་ བཅའ་ཡིག་དང་སྐྱིགས་གཞི་ གསལ་བསྐྱབས་ ལྷན་བསྐྱབས་རྒྱུ་ག་ར་ཆ་མེད་ཡིན།

Schedule 1

BTC Code	Commodity Description	Unit	CD	ST	GT
0203.11.00	Carcasses and half-carcasses	KGM	10	20	0
0203.12.00	Hams, shoulders and cuts thereof, with bone in	KGM	10	20	0
0203.19.00	Other	KGM	10	20	0
0203.21.00	Carcasses and half-carcasses	KGM	10	20	0
0203.22.00	Hams, shoulders and cuts thereof, with bone in	KGM	10	20	0
0203.29.00	Other	KGM	10	20	0
0206.30.00	Of swine, fresh or chilled	KGM	10	20	0
0206.41.00	Livers	KGM	10	20	0
0206.49.00	Other	KGM	10	20	0
0207.11.00	Not cut in pieces, fresh or chilled	KGM	10	20	0
0207.12.00	Not cut in pieces, frozen	KGM	10	20	0
0207.13.00	Cuts and offal, fresh or chilled	KGM	10	20	0
0207.14.00	Cuts and offal, frozen	KGM	10	20	0
0207.24.00	Not cut in pieces, fresh or chilled	KGM	10	20	0
0207.25.00	Not cut in pieces, frozen	KGM	10	20	0
0207.26.00	Cuts and offal, fresh or chilled	KGM	10	20	0
0207.27.00	Cuts and offal, frozen	KGM	10	20	0
0207.41.00	Not cut in pieces, fresh or chilled	KGM	10	20	0
0207.42.00	Not cut in pieces, frozen	KGM	10	20	0
0207.43.00	Fatty livers, fresh or chilled	KGM	10	20	0
0207.44.00	Other, fresh or chilled	KGM	10	20	0
0207.45.00	Other, frozen	KGM	10	20	0
0207.51.00	Not cut in pieces, fresh or chilled	KGM	10	20	0
0207.52.00	Not cut in pieces, frozen	KGM	10	20	0
0207.53.00	Fatty livers, fresh or chilled	KGM	10	20	0
0207.54.00	Other, fresh or chilled	KGM	10	20	0
0207.55.00	Other, frozen	KGM	10	20	0

0207.60.00	Of guinea fowls	KGM	10	20	0
0209.10.00	Of pigs	KGM	10	20	0
0209.90.00	Other	KGM	10	20	0
0210.11.00	Hams, shoulders and cuts thereof, with bone in	KGM	10	20	0
0210.12.00	Bellies (streaky) and cuts thereof	KGM	10	20	0
0210.19.00	Other	KGM	10	20	0
0402.10.00	In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	KGM	10	0	0
0402.21.00	Not containing added sugar or oth- er sweetening matter	KGM	10	0	0
0402.29.00	Other	KGM	10	0	0
0402.91.00	Not containing added sugar or oth- er sweetening matter	KGM	10	0	0
0402.99.00	Other	KGM	10	0	0
04.07	Birds' eggs, in shell, fresh, pre- served or cooked.				
	- Other fresh eggs:				
0407.21.00	- - Of fowls of the species Gallus domesticus	KGM	10	10	0
0407.29.00	- - Other	KGM	10	10	0
0407.90.00	- Other	KGM	10	10	0
0713.10.00	Peas (Pisum sativum)	KGM	0	0	0
0713.20.00	Chickpeas (garbanzos)	KGM	0	0	0
0713.31.00	Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek	KGM	0	0	0

0713.32.00	Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	KGM	0	0	0
0713.33.00	Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	KGM	0	0	0
0713.34.00	Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>)	KGM	0	0	0
0713.35.00	Cow peas (<i>Vigna unguiculata</i>)	KGM	0	0	0
0713.39.00	Other	KGM	0	0	0
0713.40.00	Lentils	KGM	0	0	0
0713.50.00	Broad beans (<i>Vicia faba</i> var. major) and horse beans (<i>Vicia faba</i> var. equina, <i>Vicia faba</i> var. minor)	KGM	0	0	0
0713.60.00	Pigeon peas (<i>Cajanus cajan</i>)	KGM	0	0	0
0713.90.00	Other	KGM	0	0	0
0802.80.10	In shell	KGM	50	30	0
0802.80.20	Shelled	KGM	50	30	0
0909.21.00	Neither crushed nor ground	KGM	0	0	0
0909.22.00	Crushed or ground	KGM	0	0	0
0909.31.00	Neither crushed nor ground	KGM	0	0	0
0909.32.00	Crushed or ground	KGM	0	0	0
0909.61.00	Neither crushed nor ground	KGM	0	0	0
0909.62.00	Crushed or ground	KGM	0	0	0
0910.11.00	Neither crushed nor ground	KGM	10	20	0
0910.12.00	Crushed or ground	KGM	10	20	0
1001.19.00	Other	KGM	0	0	0
1001.99.00	Other	KGM	0	0	0
1002.90.00	Other	KGM	0	0	0
1003.90.00	Other	KGM	0	0	0
1004.90.00	Other	KGM	0	0	0
1005.90.00	Other	KGM	0	0	0
1006.10.00	Rice in the husk (paddy or rough)	KGM	0	0	0

1006.20.10	Husked (brown) rice	KGM	0	0	0
1006.20.20	Red rice (yeechum)	KGM	0	0	0
1006.30.00	Semi-milled or wholly milled rice, whether or not polished or glazed	KGM	0	0	0
1006.40.00	Broken rice	KGM	0	0	0
1007.90.00	Other	KGM	0	0	0
1008.10.00	Buckwheat	KGM	0	0	0
1008.29.00	Other	KGM	0	0	0
1008.40.00	Fonio (<i>Digitaria</i> spp.)	KGM	0	0	0
1008.50.00	Quinoa (<i>Chenopodium quinoa</i>)	KGM	0	0	0
1008.60.00	Triticale	KGM	0	0	0
1008.90.00	Other cereals	KGM	0	0	0
1101.00.00	Wheat or meslin flour	KGM	0	0	0
1102.20.00	Maize (corn) flour	KGM	0	0	0
1102.90.00	Other	KGM	0	0	0
1103.11.00	Of wheat	KGM	0	0	0
1103.13.00	Of maize (corn)	KGM	0	0	0
1103.19.00	Of other cereals	KGM	0	0	0
1103.20.00	Pellets	KGM	0	0	0
1104.12.00	Of oats	KGM	0	0	0
1104.19.00	Of other cereals	KGM	0	0	0
1104.22.00	Of oats	KGM	0	0	0
1104.23.00	Of maize (corn)	KGM	0	0	0
1104.29.00	Of other cereals	KGM	0	0	0
1104.30.00	Germ of cereals, whole, rolled, flaked or ground	KGM	0	0	0
1105.10.00	Flour, meal and powder	KGM	0	0	0
1105.20.00	Flakes, granules and pellets	KGM	0	0	0
1106.10.00	Of the dried leguminous vegeta- bles of heading 07.13	KGM	0	0	0

1106.20.00	Of sago or of roots or tubers of heading 07.14	KGM	0	0	0
1106.30.00	Of the products of chapter 8	KGM	0	0	0
1107.10.00	Not roasted	KGM	0	0	0
1107.20.00	Roasted	KGM	0	0	0
1108.11.00	Wheat starch	KGM	0	0	0
1108.12.00	Maize (corn) starch	KGM	0	0	0
1108.13.00	Potato starch	KGM	0	0	0
1108.14.00	Manioc (cassava) starch	KGM	0	0	0
1108.19.00	Other starches	KGM	0	0	0
1108.20.00	Inulin	KGM	0	0	0
1109.00.00	Wheat gluten, whether or not dried	KGM	0	0	0
1211.90.10	Betel leaves	KGM	10	10	0
1501.10.00	Lard	KGM	0	0	0
1501.20.00	Other pig fat	KGM	0	0	0
1501.90.00	Other	KGM	0	0	0
1502.10.00	Tallow	KGM	0	0	0
1502.90.00	Other	KGM	0	0	0
1503.00.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	KGM	0	0	0
1504.10.00	Fish-liver oils and their fractions	KGM	0	0	0
1504.20.00	Fats and oils and their fractions, of fish, other than liver oils	KGM	0	0	0
1504.30.00	Fats and oils and their fractions, of marine mammals	KGM	0	0	0
1505.00.00	Wool grease and fatty substances derived therefrom (including lanolin)	KGM	0	0	0

1506.00.00	Other animal fats and oils and their fractions, whether or not refined, but not chemcially modified	KGM	0	0	0
1507.10.00	Crude oil, whether or not degummed	KGM	0	0	0
1507.90.00	Other	KGM	0	0	0
1508.10.00	Crude oil	KGM	0	0	0
1508.90.00	Other	KGM	0	0	0
1509.20.00	Extra virgin olive oil	KGM	0	0	0
1509.30.00	Virgin olive oil	KGM	0	0	0
1509.40.00	Other virgin olive oils	KGM	0	0	0
1509.90.00	Other	KGM	0	0	0
1510.10.00	Crude olive pomace oil	KGM	0	0	0
1510.90.00	Other	KGM	0	0	0
1511.10.10	Crude palm oil	KGM	0	0	0
1511.10.20	Crude palmolein	KGM	0	0	0
1511.10.90	Other	KGM	0	0	0
1511.90.10	Refined bleached deodorised palm oil	KGM	0	0	0
1511.90.20	Refined bleached deodorised palmolein	KGM	0	0	0
1511.90.90	Other	KGM	0	0	0
1512.11.00	Crude oil	KGM	0	0	0
1512.19.00	Other	KGM	0	0	0
1512.21.00	Crude oil, whether or not gossypol has been removed	KGM	0	0	0
1512.29.00	Other	KGM	0	0	0
1513.11.00	Crude oil	KGM	0	0	0
1513.19.00	Other	KGM	0	0	0
1513.21.00	Crude oil	KGM	0	0	0

1513.29.00	Other	KGM	0	0	0
1514.11.00	Crude oil	KGM	0	0	0
1514.19.00	Other	KGM	0	0	0
1514.91.00	Crude oil	KGM	0	0	0
1514.99.00	Other	KGM	0	0	0
1515.11.00	Crude oil	KGM	0	0	0
1515.19.00	Other	KGM	0	0	0
1515.21.00	Crude oil	KGM	0	0	0
1515.29.00	Other	KGM	0	0	0
1515.30.00	Castor oil and its fractions	KGM	0	0	0
1515.50.00	Sesame oil and its fractions	KGM	0	0	0
1515.60.00	Microbial fats and oils and their fractions	KGM	0	0	0
1515.90.00	Other	KGM	0	0	0
1516.10.00	Animal fats and oils and their fractions	KGM	0	0	0
1516.20.00	Vegetable fats and oils and their fractions	KGM	0	0	0
1516.30.00	Microbial fats and oils and their fractions	KGM	0	0	0
1517.10.10	Margarine, of animal origin	KGM	0	0	0
1517.10.20	Margarine, of vegetable origin	KGM	0	0	0
1517.10.90	Other	KGM	0	0	0
1517.90.10	Of animal origin	KGM	0	0	0
1517.90.20	Of vegetable origin	KGM	0	0	0
1517.90.90	Other	KGM	0	0	0

1518.00.00	Animal, vegetable or microbial 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 preparation of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	KGM	0	0	0
1520.00.00	Glycerol, crude; glycerol waters and glycerol lyes	KGM	0	0	0
1521.10.00	Vegetable waxes	KGM	0	0	0
1521.90.00	Other	KGM	0	0	0
1522.00.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	KGM	0	0	0
1601.00.00	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products.	KGM	10	20	0
1602.10.00	Homogenised preparations	KGM	10	20	0
1602.20.00	Of liver of any animal	KGM	10	20	0
1602.31.00	Of turkeys	KGM	10	20	0

1602.32.00	Of fowls of the species Gallus domesticus	KGM	10	20	0
1602.39.00	Other	KGM	10	20	0
1602.41.00	Hams and cuts thereof	KGM	10	20	0
1602.42.00	Shoulders and cuts thereof	KGM	10	20	0
1602.49.00	Other, including mixtures	KGM	10	20	0
1602.50.00	Of bovine animals	KGM	10	20	0
1602.90.00	Other, including preparations of blood of any animal	KGM	10	20	0
1603.00.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	KGM	10	20	0
1604.11.00	Salmon	KGM	10	20	0
1604.12.00	Herrings	KGM	10	20	0
1604.13.00	Sardines, sardinella and brisling or sprats	KGM	10	20	0
1604.14.00	Tunas, skipjack tuna and bonito (Sarda spp.)	KGM	10	20	0
1604.15.00	Mackerel	KGM	10	20	0
1604.16.00	Anchovies	KGM	10	20	0
1604.17.00	Eels	KGM	10	20	0
1604.18.00	Shark fins	KGM	10	20	0
1604.19.00	Other	KGM	10	20	0
1604.20.00	Other prepared or preserved fish	KGM	10	20	0
1604.31.00	Caviar	KGM	10	20	0
1604.32.00	Caviar substitutes	KGM	10	20	0
1605.10.00	Crab	KGM	10	20	0
1605.21.00	Not in airtight container	KGM	10	20	0
1605.29.00	Other	KGM	10	20	0
1605.30.00	Lobster	KGM	10	20	0

1605.40.00	Other crustaceans	KGM	10	20	0
1605.51.00	Oysters	KGM	10	20	0
1605.52.00	Scallops, including queen scallops	KGM	10	20	0
1605.53.00	Mussels	KGM	10	20	0
1605.54.00	Cuttle fish and squid	KGM	10	20	0
1605.55.00	Octopus	KGM	10	20	0
1605.56.00	Clams, cockles and arkshells	KGM	10	20	0
1605.57.00	Abalone	KGM	10	20	0
1605.58.00	Snails, other than sea snails	KGM	10	20	0
1605.59.00	Other	KGM	10	20	0
1605.61.00	Sea cucumbers	KGM	10	20	0
1605.62.00	Sea urchins	KGM	10	20	0
1605.63.00	Jellyfish	KGM	10	20	0
1605.69.00	Other	KGM	10	20	0
1704.10.00	Chewing gum, whether or not sugar-coated	KGM	10	30	0
1704.90.00	Other	KGM	10	30	0
1806.10.00	Cocoa powder, containing added sugar or other sweetening matter	KGM	10	30	0
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	KGM	10	30	0
1806.31.00	Filled	KGM	10	30	0
1806.32.00	Not filled	KGM	10	30	0
1806.90.00	Other	KGM	10	30	0
1902.11.00	Containing eggs	KGM	10	20	0
1902.19.00	Other	KGM	10	20	0

1902.20.00	Stuffed pasta, whether or not cooked or otherwise prepared	KGM	10	20	0
1902.30.00	Other pasta	KGM	10	20	0
1902.40.00	Couscous	KGM	10	20	0
1904.10.10	Puffed rice	KGM	10	30	0
1905.10.00	Crispbread	KGM	10	20	0
1905.20.00	Gingerbread and the like	KGM	10	20	0
1905.31.00	Sweet biscuits	KGM	10	20	0
1905.32.00	Waffles and wafers	KGM	10	20	0
1905.40.00	Rusks, toasted bread and similar toasted products	KGM	10	20	0
1905.90.10	Bread	KGM	10	20	0
1905.90.20	Pastries and cakes	KGM	10	20	0
1905.90.90	Other	KGM	10	20	0
2009.11.00	Frozen	LTR	10	30	0
2009.12.00	Not frozen, of a Brix value not exceeding 20	LTR	10	30	0
2009.19.00	Other	LTR	10	30	0
2009.21.00	Of a Brix value not exceeding 20	LTR	10	30	0
2009.29.00	Other	LTR	10	30	0
2009.31.00	Of a Brix value not exceeding 20	LTR	10	30	0
2009.39.00	Other	LTR	10	30	0
2009.41.00	Of a Brix value not exceeding 20	LTR	10	30	0
2009.49.00	Other	LTR	10	30	0
2009.50.00	Tomato juice	LTR	10	30	0
2009.61.00	Of a Brix value not exceeding 30:	LTR	10	30	0
2009.69.00	Other	LTR	10	30	0
2009.71.00	Of a Brix value not exceeding 20	LTR	10	30	0
2009.79.00	Other	LTR	10	30	0

2009.81.00	Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos) juice; lingonberry (Vaccinium vitis-idaea) juice	LTR	10	30	0
2009.89.50	Mango juice	LTR	10	30	0
2009.89.60	Litchi juice	LTR	10	30	0
2009.89.90	Other	LTR	10	30	0
2009.90.00	Mixtures of juices	LTR	10	30	0
2105.00.00	Ice cream and other edible ice, whether or not containing cocoa	KGM	10	30	0
2106.10.30	Non-dairy milk (coffee mate)	KGM	10	0	0
2106.90.10	Chips of all kinds	KGM	10	30	0
2106.90.90	Other	KGM	10	30	0
2201.10.00	Mineral waters and aerated waters	LTR	10	50	0
2202.10.10	Waters, including mineral waters	LTR	10	50	0
2202.10.20	Aerated waters, containing added sugar or other sweetening matter or flavoured	LTR	10	50	0
2401.10.00	Tobacco, not stemmed/stripped	KGM	10	100	0
2401.20.00	Tobacco, partly or wholly stemmed/stripped	KGM	10	100	0
2401.30.00	Tobacco refuse	KGM	10	100	0
2402.10.00	Cigars, cheroots and cigarillos, containing tobacco	NMB	10	100	0
2402.20.00	Cigarettes containing tobacco	NMB	10	100	0
2402.90.00	Other	NMB	10	100	0
2403.11.00	Water pipe tobacco specified in subheading note 1 to this chapter	KGM	10	100	0
2403.19.10	Pipe tobacco	KGM	10	100	0

2403.19.20	Biri	NMB	10	100	0
2403.19.90	Other	KGM	10	100	0
2403.91.00	'homogenised' or 'reconstituted' tobacco	KGM	10	100	0
2403.99.10	Chewing tobacco(khani)	KGM	10	100	0
2403.99.20	Jarda scented tobacco	KGM	10	100	0
2403.99.30	Snuff	KGM	10	100	0
2403.99.40	Cut-tobacco	KGM	10	100	0
2403.99.90	Other	KGM	10	100	0
2404.11.00	Containing tobacco or reconstituted tobacco	KGM	10	100	0
2404.12.00	Other, containing nicotine	KGM	10	100	0
2404.19.00	Other	KGM	10	100	0
2404.91.00	For oral application	KGM	0	0	0
2404.92.00	For transdermal application	KGM	0	0	0
2404.99.00	Other	KGM	0	0	0
2523.21.00	White cement, whether or not arti- ficially coloured	KGM	10	15	0
2523.29.10	Ordinary portland cement	KGM	10	15	0
2523.29.20	Ordinary portland cement, co- loured	KGM	10	15	0
2523.29.30	Portland pozzolana cement	KGM	10	15	0
2523.29.40	Portland slag cement	KGM	10	15	0
2523.29.50	Cement dust	KGM	10	15	0
2523.29.90	Other	KGM	10	15	0
2523.30.00	Aluminous cement	KGM	10	15	0
2523.90.00	Other hydraulic cements	KGM	10	15	0
3920.10.00	Of polymers of ethylene	KGM	10	30	0
3920.20.00	Of polymers of propylene	KGM	10	30	0
3920.30.00	Of polymers of styrene	KGM	10	30	0

3920.43.00	Containing by weight not less than 6% of plasticisers	KGM	10	30	0
3920.49.00	Other	KGM	10	30	0
3920.51.00	Of poly(methyl methacrylate)	KGM	10	30	0
3920.59.00	Other	KGM	10	30	0
3920.61.00	Of polycarbonates	KGM	10	30	0
3920.62.00	Of poly(ethylene terephthalate)	KGM	10	30	0
3920.63.00	Of unsaturated polyesters	KGM	10	30	0
3920.69.00	Of other polyesters	KGM	10	30	0
3920.71.00	Of regenerated cellulose	KGM	10	30	0
3920.73.00	Of cellulose acetate	KGM	10	30	0
3920.79.00	Of other cellulose derivatives	KGM	10	30	0
3920.91.00	Of poly(vinyl butyral)	KGM	10	30	0
3920.92.00	Of polyamides	KGM	10	30	0
3920.93.00	Of amino-resins	KGM	10	30	0
3920.94.00	Of phenolic resins	KGM	10	30	0
3920.99.00	Of other plastics	KGM	10	30	0
3921.11.00	Of polymers of styrene	KGM	10	30	0
3921.12.00	Of polymers of vinyl chloride	KGM	10	30	0
3921.13.00	Of polyurethanes	KGM	10	30	0
3921.14.00	Of regenerated cellulose	KGM	10	30	0
3921.19.00	Of other plastics	KGM	10	30	0
3921.90.00	Other	KGM	10	30	0
3923.21.00	Of polymers of ethylene	KGM	10	30	0
3923.29.00	Of other plastics	KGM	10	30	0
3923.90.10	Plastic carry bags, doma wrappers and ice cream pouches	KGM	10	30	0
3923.90.90	Other	KGM	10	30	0
7106.10.00	Powder	GRM	4	4	0
7106.91.00	Unwrought	GRM	4	4	0
7106.92.00	Semi-manufactured	GRM	4	4	0
7108.11.00	Powder	GRM	2.5	2.5	0

7108.12.00	Other unwrought forms	GRM	2.5	2.5	0
7108.13.00	Other semi-manufactured forms	GRM	2.5	2.5	0
7108.20.00	Monetary	GRM	2.5	2.5	0
8427.20.00	Other self-propelled trucks	NMB	0	0	5
8427.90.00	Other trucks	NMB	0	0	5
8429.11.00	Track laying	NMB	0	0	5
8429.19.00	Other	NMB	0	0	5
8429.20.00	Graders and levellers	NMB	0	0	5
8429.30.00	Scrapers	NMB	0	0	5
8429.40.00	Tamping machines and road rollers	NMB	0	0	5
8429.51.00	Front-end shovel loaders	NMB	0	0	5
8429.52.00	Machinery with a 360 degree revolving superstructure	NMB	0	0	5
8429.59.00	Other	NMB	0	0	5
8430.10.00	Pile-drivers and pile-extractors	NMB	0	0	5
8430.20.00	Snow-ploughs and snow- blowers	NMB	0	0	5
8430.31.00	Self-propelled	NMB	0	0	5
8430.39.00	Other	NMB	0	0	5
8430.41.00	Self-propelled	NMB	0	0	5
8430.49.00	Other	NMB	0	0	5
8430.50.00	Other machinery, self-propelled	NMB	0	0	5
8430.61.00	Tamping or compacting machinery	NMB	0	0	5
8430.69.00	Other	NMB	0	0	5
8432.90.00	Parts	NMB	0	0	0
8433.90.00	Parts	NMB	0	0	0
8434.90.00	Parts	NMB	0	0	0
8435.90.00	Parts	NMB	0	0	0
8436.91.00	Of poultry-keeping machinery or poultry incubators and brooders	NMB	0	0	0
8436.99.00	Other	NMB	0	0	0
8437.90.00	Parts	NMB	0	0	0

8702.10.00	With only compression-ignition internal combustion piston engine (diesel or semi-diesel)	NMB	10	10	10
8702.20.00	With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	NMB	0	0	5
8702.30.00	With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion	NMB	0	0	5
8702.90.00	Other	NMB	10	10	10
8703.22.10	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,200 cc	NMB	45	45	10
8703.22.90	Of a cylinder capacity exceeding 1,200 cc but not exceeding 1,500 cc	NMB	50	60	20
8703.23.10	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,799 cc	NMB	50	60	20
8703.23.40	Of a cylinder capacity exceeding 1,799 cc but not exceeding 3,000 cc	NMB	50	65	25
8703.24.00	Of a cylinder capacity exceeding 3,000 cc	NMB	100	70	30

8703.31.00	Of cylinder capacity not exceeding 1,500 cc	NMB	45	45	15
8703.32.10	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,799 cc	NMB	50	60	20
8703.32.20	Of a cylinder capacity exceeding 1,799 cc but not exceeding 2,500 cc	NMB	55	65	30
8703.33.10	Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	NMB	55	65	30
8703.33.20	Of a cylinder capacity exceeding 3,000 cc	NMB	100	70	35
8703.40.10	Of a cylinder capacity not exceeding 1,500 cc	NMB	10	10	5
8703.50.10	Of a cylinder capacity not exceeding 1500 cc:	NMB	10	10	5
8703.60.10	Of a cylinder capacity not exceeding 1500 cc	NMB	10	10	5
8703.70.10	Of a cylinder capacity not exceeding 1500 cc:	NMB	10	10	5
8703.90.00	Other	NMB	100	70	35
8704.10.00	Dumpers designed for off-highway use	NMB	20	5	10
8705.10.00	Crane lorries	NMB	0	0	5
8705.20.00	Mobile drilling derricks	NMB	0	0	5
8705.30.00	Fire fighting vehicles	NMB	0	0	5

8705.40.00	Concrete mixer lorries	NMB	0	0	5
8705.90.00	Other	NMB	0	0	5
8707.10.00	For the vehicles of heading 87.03	NMB	50	50	0
8707.90.20	Bodies for the motor vehicles of headings 87.02	NMB	10	5	0
8707.90.30	Bodies for the motor vehicles of headings 87.04	NMB	10	5	0
8709.19.00	Other	NMB	0	0	5
8710.00.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	NMB	100	10	5
8711.10.00	With internal combustion piston engine of a cylinder capacity not exceeding 50 cc	NMB	20	10	5
8711.20.00	With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	NMB	20	10	5
8711.30.00	With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	NMB	25	25	10
8711.40.00	With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	NMB	30	30	10

8711.50.00	With internal combustion piston engine of a cylinder capacity exceeding 800 cc	NMB	50	50	10
8711.90.20	Hybrid	NMB	10	10	5
8711.90.90	Other	NMB	50	50	10
9403.10.00	Metal furniture of a kind used in offices	NMB	10	20	0
9403.20.00	Other metal furniture	NMB	10	20	0
9403.30.00	Wooden furniture of a kind used in offices	NMB	10	20	0
9403.40.00	Wooden furniture of a kind used in the kitchen	NMB	10	20	0
9403.50.00	Wooden furniture of a kind used in the bedroom	NMB	10	20	0
9403.60.10	Chodoms	NMB	10	20	0
9403.60.90	Other	NMB	10	20	0
9403.70.00	Furniture of plastics	NMB	10	20	0
9403.82.00	Of bamboo	NMB	10	20	0
9403.83.00	Of rattan	NMB	10	20	0
9403.89.00	Other	NMB	10	20	0
9403.91.00	Of wood	NMB	10	20	0
9403.99.00	Other	NMB	10	20	0

