
PART III**Section I****LIVE ANIMALS; ANIMAL PRODUCTS****Notes.**

1. - Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.
2. - Except where the context otherwise requires, throughout the Nomenclature any reference to “dried” products also covers products which have been dehydrated, evaporated or freeze-dried.

Chapter 1**Live animals****Note.**

- 1- This Chapter covers all live animals except:
 - (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06 or 03.07;
 - (b) Cultures of micro-organisms and other products of heading 30.02; and
 - (c) Animals of heading 95.08.
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Heading	HS Code	Description of goods	Unit of Qty	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
01.01		Live horses, asses, mules and hinnies.						
	0101.1000	- Pure-bred breeding animals	u	0%	0%	0%	0%	0%
	0101.9000	- Other	u	0%	0%	0%	0%	0%
01.02		Live bovine animals.						
	0102.1000	- Pure-bred breeding animals	u	0%	0%	0%	0%	0%
	0102.9000	- Other	u	0%	0%	0%	0%	0%
01.03		Live swine.						
	0103.1000	- Pure-bred breeding animals	u	0%	0%	0%	0%	0%
		- Other :						
	0103.9100	-- weighing less than 50 kg	u	0%	0%	0%	0%	0%
	0103.9200	-- weighing 50 kg or more	u	0%	0%	0%	0%	0%
01.04		Live sheep and goats.						
	0104.1000	- Sheep	u	0%	0%	0%	0%	0%
	0104.2000	- Goats	u	0%	0%	0%	0%	0%

Heading	HS Code	Description of goods	Unit of Qty.	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
01.05		Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.						
		- weighing not more than 185g :						
	0105.1100	-- Fowls of the species <i>Gallus domesticus</i>	u	0%	0%	0%	0%	0%
	0105.1200	-- Turkeys	u	0%	0%	0%	0%	0%
	0105.1900	-- Other	u	0%	0%	0%	0%	0%
		- Other :						
	0105.9400	-- Fowls of the species <i>Gallus domesticus</i>	u	0%	0%	0%	0%	0%
	0105.9900	-- Other	u	0%	0%	0%	0%	0%
01.06		Other live animals.						
		- Mammals :						
	0106.1100	-- Primates	u	0%	0%	0%	0%	0%
	0106.1200	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	u	0%	0%	0%	0%	0%
	0106.1900	-- Other	u	0%	0%	0%	0%	0%
	0106.2000	- Reptiles (including snakes and turtles)	u	0%	0%	0%	0%	0%

Heading	HS Code	Description of goods	Unit of Qty.	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
		- Birds :						
	0106.3100	-- Birds of prey	u	0%	0%	0%	0%	0%
	0106.3200	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	u	0%	0%	0%	0%	0%
	0106.3900	-- Other	u	0%	0%	0%	0%	0%
	0106.9000	- Other	u	0%	0%	0%	0%	0%

Chapter 2
Meat and edible meat offal

Note.

1. - This Chapter does not cover:

- (a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
- (b) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or
- (c) Animal fat, other than products of heading 02.09 (Chapter 15).

Heading	HS Code	Description of goods	Unit of Qty	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
02.01		Meat of bovine animals, fresh or chilled.						
	0201.1000	- Carcasses and half - carcasses	kg	0%	0%	0%	0%	0%
	0201.2000	- Other cuts with bone in	kg	0%	0%	0%	0%	0%
	0201.3000	- Boneless	kg	0%	0%	0%	0%	0%
02.02		Meat of bovine animals, frozen.						
	0202.1000	- Carcasses and half - carcasses	kg	0%	0%	0%	0%	0%
	0202.2000	- Other cuts with bone in	kg	0%	0%	0%	0%	0%
	0202.3000	- Boneless	kg	0%	0%	0%	0%	0%

Heading	HS Code	Description of goods	Unit of Qty	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
02.03		Meat of swine, fresh, chilled or frozen.						
		- Fresh or chilled :						
	0203.1100	-- Carcasses and half-carcasses	kg	15%	15%	15%	15%	15%
	0203.1200	-- Hams, shoulders and cuts thereof, with bone in	kg	15%	15%	15%	15%	15%
	0203.1900	-- Other	kg	15%	15%	15%	15%	15%
		- Frozen :						
	0203.2100	-- Carcasses and half-carcasses	kg	15%	15%	15%	15%	15%
	0203.2200	-- Hams, shoulders and cuts thereof, with bone in	kg	15%	15%	15%	15%	15%
	0203.2900	-- Other	kg	15%	15%	15%	15%	15%
02.04		Meat of sheep or goats, fresh, chilled or frozen.						
	0204.1000	- Carcasses and half-carcasses of lamb, fresh or chilled	kg	0%	0%	0%	0%	0%
		- Other meat of sheep, fresh or chilled :						
	0204.2100	-- Carcasses and half-carcasses	kg	0%	0%	0%	0%	0%
	0204.2200	-- Other cuts with bone in	kg	0%	0%	0%	0%	0%
	0204.2300	-- Boneless	kg	0%	0%	0%	0%	0%
	0204.3000	- Carcasses and half-carcasses of lamb, frozen	kg	0%	0%	0%	0%	0%

Heading	HS Code	Description of goods	Unit of Qty	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
		- Other meat of sheep, frozen :						
	0204.4100	-- Carcasses and half-carcasses	kg	0%	0%	0%	0%	0%
	0204.4200	-- Other cuts with bone in	kg	0%	0%	0%	0%	0%
	0204.4300	-- Boneless	kg	0%	0%	0%	0%	0%
	0204.5000	- Meat of goats	kg	15%	0%	0%	0%	0%
02.05	0205.0000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	kg	0%	0%	0%	0%	0%
02.06		Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.						
	0206.1000	- Of bovine animals, fresh or chilled	kg	0%	0%	0%	0%	0%
		- Of bovine animals, frozen:						
	0206.2100	-- Tongues	kg	0%	0%	0%	0%	0%
	0206.2200	-- Livers	kg	0%	0%	0%	0%	0%
	0206.2900	-- Other	kg	0%	0%	0%	0%	0%
	0206.3000	- Of swine, fresh or chilled	kg	0%	0%	0%	0%	0%
		- Of swine, frozen :						
	0206.4100	-- Livers	kg	0%	0%	0%	0%	0%
	0206.4900	-- Other	kg	0%	0%	0%	0%	0%
	0206.8000	- Other, fresh or chilled	kg	0%	0%	0%	0%	0%
	0206.9000	- Other, frozen	kg	0%	0%	0%	0%	0%

Heading	HS Code	Description of goods	Unit of Qty	Rate of Duty				
				General	COMES A FTA	European Union		
						2014	2015	2016
02.07		Meat and edible offal, of the poultry of heading No.01.05, fresh, chilled or frozen.						
		- Of fowls of the species <i>Gallus domesticus</i> :						
	0207.1100	-- Not cut in pieces, fresh or chilled	kg	15%+ SCR5/kg	15%+ SCR5/kg	15%+ SCR5/kg	15%+ SCR5/kg	15%+ SCR5/kg
	0207.1200	-- Not cut in pieces, frozen	kg	15%+ SCR5/kg	15%+ SCR5/kg	15%+ SCR5/kg	15%+ SCR5/kg	15%+ SCR5/kg
	0207.1300	-- Cuts and offal, fresh or chilled	kg	15%+ SCR5/kg	15%+ SCR5/kg	15%+ SCR5/kg	15%+ SCR5/kg	15%+ SCR5/kg
	0207.1400	-- Cuts and offal, frozen	kg	15%+ SCR5/kg	15%+ SCR5/kg	15%+ SCR5/kg	15%+ SCR5/kg	15%+ SCR5/kg
		- Of Turkeys:						
	0207.2400	-- Not cut in pieces, fresh or chilled	kg	0%	0%	0%	0%	0%
	0207.2500	-- Not cut in pieces, frozen	kg	0%	0%	0%	0%	0%
	0207.2600	-- Cuts and offal, fresh or chilled	kg	0%	0%	0%	0%	0%
	0207.2700	-- Cuts and offal, frozen	kg	0%	0%	0%	0%	0%

Heading	HS Code	Description of goods	Unit of Qty	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
		- Of ducks, geese or guinea fowls :						
	0207.3200	-- Not cut in pieces, fresh or chilled	kg	0%	0%	0%	0%	0%
	0207.3300	-- Not cut in pieces, frozen	kg	0%	0%	0%	0%	0%
	0207.3400	-- Fatty livers, fresh or chilled	kg	0%	0%	0%	0%	0%
	0207.3500	-- Other, fresh or chilled	kg	0%	0%	0%	0%	0%
		-- Other, frozen						
	0207.3610	--- Mechanically de-boned poultry meat	kg	0%	0%	0%	0%	0%
	0207.3690	--- Other	kg	0%	0%	0%	0%	0%
02.08		Other meat and edible meat offal, fresh, chilled or frozen.						
	0208.1000	- Of rabbits or hares	kg	0%	0%	0%	0%	0%
	0208.3000	- Of primates	kg	0%	0%	0%	0%	0%
	0208.4000	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	kg	0%	0%	0%	0%	0%
	0208.5000	- Of reptiles (including snakes and turtles)	kg	0%	0%	0%	0%	0%
	0208.9000	- Other	kg	0%	0%	0%	0%	0%

Heading	HS Code	Description of goods	Unit of Qty	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
02.09	0209.0000	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	kg	0%	0%	0%	0%	0%
02.10		Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.						
	0210.1100	-- Hams, shoulders and cuts thereof, with bone in	kg	0%	0%	0%	0%	0%
	0210.1200	-- Bellies (streaky) and cuts thereof	kg	0%	0%	0%	0%	0%
	0210.1900	-- Other	kg	0%	0%	0%	0%	0%
	0210.2000	- Meat of bovine animals	kg	0%	0%	0%	0%	0%
		- Other, including edible flours and meals of meat or meat offal:						
	0210.9100	-- Of primates	kg	0%	0%	0%	0%	0%
	0210.9200	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	kg	0%	0%	0%	0%	0%
	0210.9300	-- Of reptiles (including snakes and turtles)	kg	0%	0%	0%	0%	0%
	0210.9900	-- Other	kg	0%	0%	0%	0%	0%

Chapter 3

Fish and crustaceans, molluscs and other aquatic invertebrates

Notes.

1. - This Chapter does not cover:
 - (a) Mammals of heading 01.06;
 - (b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);
 - (c) Fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or
 - (d) Caviar or caviar substitutes prepared from fish eggs (heading 16.04).
 2. - In this Chapter the term “pellets” means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.
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Heading	HS Code	Description of goods	Unit of Qty	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
03.01		Live fish.						
	0301.1000	- Ornamental fish	kg	100%	0%	100%	100%	100%
		- Other live fish :						
	0301.9100	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	25%	0%	25%	25%	25%
	0301.9200	-- Eels (<i>Anguilla spp.</i>)	kg	25%	0%	25%	25%	25%
	0301.9300	-- Carp	kg	25%	0%	25%	25%	25%
	0301.9400	-- Bluefin tunas (<i>Thunnus thynnus</i>)	kg	25%	0%	0%	0%	0%
	0301.9500	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	kg	25%	0%	0%	0%	0%
	0301.9900	-- Other	kg	25%	0%	25%	25%	25%
03.02		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.						
		- Salmonidae, excluding livers and roes:						
	0302.1100	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	25%	0%	0%	0%	0%

Heading	HS Code	Description of goods	Unit of Qty	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
	0302.1200	-- Pacific salmon, (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus Kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	25%	0%	0%	0%	0%
	0302.1900	-- Other	kg	100%	0%	0%	0%	0%
		- Flat fish, (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes :						
	0302.2100	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	kg	25%	0%	0%	0%	0%
	0302.2200	-- Plaice (<i>Pleuronectes platessa</i>)	kg	25%	0%	0%	0%	0%
	0302.2300	-- Sole (<i>Solea spp.</i>)	kg	25%	0%	0%	0%	0%
	0302.2900	-- Other	kg	25%	0%	0%	0%	0%
		- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes :						
	0302.3100	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	kg	25%	0%	0%	0%	0%
	0302.3200	-- Yellowfin tunas (<i>Thunnus albacares</i>)	kg	25%	0%	0%	0%	0%
	0302.3300	-- Skipjack or stripe-bellied bonito	kg	25%	0%	0%	0%	0%
	0302.3400	-- Bigeye tunas (<i>Thunnus obesus</i>)	kg	25%	0%	0%	0%	0%
	0302.3500	-- Bluefin tunas (<i>Thunnus thynnus</i>)	kg	25%	0%	0%	0%	0%
	0302.3600	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	kg	25%	0%	0%	0%	0%
	0302.3900	-- Other	kg	25%	0%	0%	0%	0%

Heading	HS Code	Description of goods	Unit of Qty	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
	0302.4000	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	kg	25%	0%	0%	0%	0%
	0302.5000	- Cod, (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes	kg	25%	0%	0%	0%	0%
		- Other fish, excluding livers and roes :						
	0302.6100	-- Sardines, (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	kg	25%	0%	0%	0%	0%
	0302.6200	-- Haddock (<i>Melanogrammus aeglefinus</i>)	kg	25%	0%	0%	0%	0%
	0302.6300	-- Coalfish (<i>Pollachius Virens</i>)	kg	25%	0%	0%	0%	0%
	0302.6400	-- Mackerel (<i>Scomber scombrus</i> , <i>scomber australasicus</i> , <i>Scomber japonicus</i>)	kg	25%	0%	25%	25%	25%
	0302.6500	-- Dogfish and other sharks	kg	25%	0%	25%	25%	25%
	0302.6600	-- Eels (<i>Anguilla spp.</i>)	kg	25%	0%	0%	0%	0%
	0302.6700	-- Swordfish (<i>Xiphias gladius</i>)	kg	25%	0%	0%	0%	0%
	0302.6800	-- Toothfish(<i>Dissostichus spp.</i>)	kg	25%	0%	0%	0%	0%
	0302.6900	-- Other	kg	25%	0%	25%	25%	25%
	0302.7000	- Livers and roes	kg	25%	0%	0%	0%	0%

Heading	HS Code	Description of goods	Unit of Qty	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
03.03		Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.						
		- Pacific salmon, (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus Kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), excluding livers and roes :						
	0303.1100	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	kg	25%	0%	0%	0%	0%
	0303.1900	-- Other	kg	25%	0%	25%	25%	25%
		- Other salmonidae, excluding livers and roes :						
	0303.2100	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	25%	0%	0%	0%	0%
	0303.2200	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	25%	0%	0%	0%	0%
	0303.2900	-- Other	kg	25%	0%	25%	25%	25%
		- Flat fish, (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes :						
	0303.3100	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	kg	25%	0%	0%	0%	0%
	0303.3200	-- Plaice (<i>Pleuronectes platessa</i>)	kg	25%	0%	0%	0%	0%
	0303.3300	-- Sole (<i>Solea spp.</i>)	kg	25%	0%	0%	0%	0%
	0303.3900	-- Other	kg	25%	0%	0%	0%	0%

Heading	HS Code	Description of goods	Unit of Qty	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
		- Other fish, excluding livers and roes:						
	0303.7100	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	kg	25%	0%	0%	0%	0%
	0303.7200	-- Haddock (<i>Melanogrammus aeglefinus</i>)	kg	25%	0%	0%	0%	0%
	0303.7300	-- Coalfish (<i>Pollachius Virens</i>)	kg	25%	0%	0%	0%	0%
	0303.7400	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	kg	25%	0%	25%	25%	25%
	0303.7500	-- Dogfish and other sharks	kg	25%	0%	25%	25%	25%
	0303.7600	-- Eels (<i>Anguilla spp.</i>)	kg	25%	0%	0%	0%	0%
	0303.7700	-- Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	kg	25%	0%	0%	0%	0%
	0303.7800	-- Hake (<i>Merluccius sp.</i> , <i>Urophycis spp.</i>)	kg	25%	0%	0%	0%	0%
	0303.7900	-- Other	kg	25%	0%	25%	25%	25%
	0303.8000	- Livers and roes	kg	25%	0%	0%	0%	0%

Heading	HS Code	Description of goods	Unit of Qty	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
03.04		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.						
		- Fresh or chilled :						
	0304.1100	-- Swordfish (<i>Xiphias gladius</i>)	kg	25%	0%	0%	0%	0%
	0304.1200	-- Toothfish (<i>Dissostichus spp.</i>)	kg	25%	0%	0%	0%	0%
	0304.1900	-- Other	kg	25%	0%	0%	0%	0%
		- Frozen fillets :						
	0304.2100	-- Swordfish (<i>Xiphias gladius</i>)	kg	25%	0%	0%	0%	0%
	0304.2200	-- Toothfish (<i>Dissostichus spp.</i>)	kg	25%	0%	0%	0%	0%
	0304.2900	-- Other	kg	25%	0%	0%	0%	0%
		- Other :						
	0304.9100	-- Swordfish (<i>Xiphias gladius</i>)	kg	25%	0%	0%	0%	0%
	0304.9200	-- Toothfish (<i>Dissostichus spp.</i>)	kg	25%	0%	0%	0%	0%
	0304.9900	-- Other	kg	25%	0%	0%	0%	0%

Heading	HS Code	Description of goods	Unit of Qty	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
03.05		Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.						
	0305.1000	- Flours meals and pellets of fish, fit for human consumption	kg	25%	7.5%	7.5%	5%	2.5%
	0305.2000	- Livers and roes of fish, dried, smoked, salted or in brine	kg	25%	7.5%	7.5%	5%	2.5%
	0305.3000	- Fish fillets, dried, salted or in brine, but not smoked	kg	25%	7.5%	7.5%	5%	2.5%
		- Smoked fish, including fillets:						
	0305.4100	-- Pacific salmon, (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus Kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodrus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>hucho hucho</i>)	kg	25%	0%	7.5%	5%	2.5%
	0305.4200	-- Herrings (<i>Clupea harengus</i> , <i>clupea pallasii</i>)	kg	25%	0%	22.5%	20%	17.5%
	0305.4900	-- Other	kg	25%	0%	25%	25%	25%
		- Dried fish, whether or not salted but not smoked :						
	0305.5100	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>gadus macrocephalus</i>)	kg	25%	0%	0%	0%	0%
	0305.5900	-- Other	kg	25%	0%	25%	25%	25%
		- Fish, salted but not dried or smoked and fish in brine :						
	0305.6100	-- Herrings (<i>Clupea harengus</i> , <i>clupea pallasii</i>)	kg	25%	0%	7.5%	5%	2.5%
	0305.6200	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>gadus macrocephalus</i>)	kg	25%	0%	0%	0%	0%

Heading	HS Code	Description of goods	Unit of Qty	Rate of Duty				
				General	COMES A FTA	European Union		
						2014	2015	2016
	0305.6300	-- Anchovies (<i>Engraulis spp.</i>)	kg	25%	0%	0%	0%	0%
	0305.6900	-- Other	kg	25%	0%	25%	25%	25%
03.06		Crustaceans, whether in shell or not, live, fresh, chilled, frozen dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.						
		- Frozen :						
	0306.1100	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	kg	0%	0%	0%	0%	0%
	0306.1200	-- Lobsters (<i>Homarus spp.</i>)	kg	0%	0%	0%	0%	0%
		-- Shrimps and Prawns						
	0306.1310	--- Shrimps	kg	0%	0%	0%	0%	0%
	0306.1320	--- Prawns	kg	0%	0%	0%	0%	0%
	0306.1400	-- Crabs	kg	0%	0%	0%	0%	0%
	0306.1900	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	kg	0%	0%	0%	0%	0%

Heading	HS Code	Description of goods	Unit of Qty	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
		- Not frozen :						
	0306.2100	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	kg	0%	0%	0%	0%	0%
	0306.2200	-- Lobsters (<i>Homarus spp.</i>)	kg	0%	0%	0%	0%	0%
		-- Shrimps and prawns						
	0306.2310	--- Shrimps	kg	0%	0%	0%	0%	0%
	0306.2320	--- Prawns	kg	0%	0%	0%	0%	0%
	0306.2400	-- Crabs	kg	0%	0%	0%	0%	0%
	0306.2900	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	kg	0%	0%	0%	0%	0%
03.07		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human Consumption.						
	0307.1000	- Oysters	kg	0%	0%	0%	0%	0%
		- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :						
	0307.2100	-- Live, fresh or chilled	kg	0%	0%	0%	0%	0%
		-- Other :						

Heading	HS Code	Description of goods	Unit of Qty	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
	0307.2910	--- Frozen	kg	0%	0%	0%	0%	0%
	0307.2990	--- Other	kg	0%	0%	0%	0%	0%
		- Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>) :						
	0307.3100	-- Live, fresh or chilled	kg	0%	0%	0%	0%	0%
		-- Other :						
	0307.3910	--- Frozen	kg	0%	0%	0%	0%	0%
	0307.3990	--- Other	kg	0%	0%	0%	0%	0%
		- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>) :						
	0307.4100	-- Live, fresh or chilled	kg	0%	0%	0%	0%	0%
		-- Other:						
	0307.4910	--- Frozen	kg	0%	0%	0%	0%	0%
	0307.4990	--- Other	kg	0%	0%	0%	0%	0%
		- Octopus (<i>Octopus spp.</i>):						
	0307.5100	-- Live, fresh or chilled	kg	25%	0%	0%	0%	0%
		-- Other :						
	0307.5910	--- Frozen	kg	25%	0%	25%	25%	25%
	0307.5990	--- Other	kg	25%	0%	25%	25%	25%
	0307.6000	- Snails, other than sea snails	kg	0%	0%	0%	0%	0%

Heading	HS Code	Description of goods	Unit of Qty	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
		- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption :						
	0307.9100	-- Live, fresh or chilled	kg	0%	0%	0%	0%	0%
		-- Other :						
	0307.9910	--- Sea Cucumber	kg	0%	0%	0%	0%	0%
	0307.9990	--- Other	kg	0%	0%	0%	0%	0%

Chapter 4

Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included

Notes.

1. - The expression "milk" means full cream milk or partially or completely skimmed milk.
2. - For the purposes of heading 04.05:
 - (a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milk fat content of 80 % or more but not more than 95 % by weight, a maximum milk solids-not-fat content of 2 % by weight and a maximum water content of 16 % by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.
 - (b) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39 % or more but less than 80 % by weight.
3. - Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics:
 - (a) a milkfat content, by weight of the dry matter, of 5 % or more;
 - (b) a dry matter content, by weight, of at least 70 % but not exceeding 85 %; and
 - (c) they are moulded or capable of being moulded.
4. - This Chapter does not cover:
 - (a) Products obtained from whey, containing by weight more than 95 % lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02); or

- (b) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).

Subheading Notes.

- 1.- For the purposes of subheading 0404.10, the expression “modified whey” means products consisting of whey constituents, that is, whey from which all or part of the lactose proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.
2. - For the purposes of subheading 0405.10 the term “butter” does not include dehydrated butter or ghee (subheading 0405.90).

Heading	HS Code	Description of goods	Unit of Qty	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
04.01		Milk and cream, not concentrated or containing added sugar or other sweetening matter.						
		- Of a fat content, by weight, not exceeding 1%						

Heading	HS Code	Description of goods	Unit of Qty	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
	0401.1011	---- In immediate bottles made of PET or plastics	kg	0%	0%	0%	0%	0%
	0401.1019	---- In immediate bottles made of other materials	kg	0%	0%	0%	0%	0%
		--- Other						
	0401.1091	---- In immediate bottles made of PET or plastics	kg	0%	0%	0%	0%	0%
	0401.1099	---- In immediate bottles made of other materials	kg	0%	0%	0%	0%	0%
		- Of a fat content, by weight, exceeding 1% but not exceeding 6%						
		--- Reconstituted (e.g. UHT)						
	0401.2011	---- In immediate bottles made of PET or plastics	kg	0%	0%	0%	0%	0%
	0401.2012	---- In immediate bottles made of other materials	kg	0%	0%	0%	0%	0%
		--- Other						
	0401.2091	---- In immediate bottles made of PET or plastics	kg	0%	0%	0%	0%	0%
	0401.2099	---- In immediate bottles made of other materials	kg	0%	0%	0%	0%	0%
		- Of a fat content, by weight, exceeding 6%						
	0401.3010	--- Reconstituted (e.g. UHT)	kg	0%	0%	0%	0%	0%
	0401.3020	--- Fresh (whipping cream)	kg	0%	0%	0%	0%	0%
	0401.3090	--- Other	kg	0%	0%	0%	0%	0%

Heading	HS Code	Description of goods	Unit of Qty	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter.						
	0402.1000	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	kg	0%	0%	0%	0%	0%
		- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5% :						
	0402.2100	-- Not containing added sugar or other sweetening matter	kg	0%	0%	0%	0%	0%
		-- Other :						
	0402.2910	--- Full cream powder	kg	0%	0%	0%	0%	0%
	0402.2990	--- Other	kg	0%	0%	0%	0%	0%
		- Other :						
		-- Not containing added sugar or other sweetening matter:						
	0402.9110	--- Baby milk formulae, in any form	kg	0%	0%	0%	0%	0%
	0402.9190	--- Milk imported for further processing, in any form	kg	0%	0%	0%	0%	0%
	0402.9900	--- Other	kg	0%	0%	0%	0%	0%

Heading	HS Code	Description of goods	Unit of Qty	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
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.						
	0403.1000	- Yogurt	kg	0%	0%	0%	0%	0%
	0403.9000	- Other	kg	0%	0%	0%	0%	0%
04.04		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.						
	0404.1000	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	kg	0%	0%	0%	0%	0%
	0404.9000	- Other	kg	0%	0%	0%	0%	0%

Heading	HS Code	Description of goods	Unit of Qty	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
04.05		Butter and other fats and oils derived from milk; dairy spreads.						
	0405.1000	- Butter	kg	0%	0%	0%	0%	0%
	0405.2000	- Dairy spreads	kg	0%	0%	0%	0%	0%
		- Other :						
	0405.9010	--- Ghee	kg	0%	0%	0%	0%	0%
	0405.9090	--- Other	kg	0%	0%	0%	0%	0%
04.06		Cheese and curd.						
	0406.1000	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	kg	0%	0%	0%	0%	0%
	0406.2000	- Grated or powdered cheese, of all kinds	kg	0%	0%	0%	0%	0%
	0406.3000	- Processed cheese, not grated or powdered	kg	0%	0%	0%	0%	0%
	0406.4000	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	kg	0%	0%	0%	0%	0%
		- Other cheese :						
	0406.9010	--- Edam, Gouda or Cheddar	kg	0%	0%	0%	0%	0%
	0406.9090	--- Other	kg	0%	0%	0%	0%	0%

Heading	HS Code	Description of goods	Unit of Qty	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
04.07		Birds' eggs, in shell, fresh, preserved or cooked.						
	0407.0010	--- Eggs for hatching	kg	0%	0%	0%	0%	0%
	0407.0090	--- Other	kg	50%	0%	0%	0%	0%
04.08		Birds' eggs, not in shell and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.						
		- Egg yolks :						
	0408.1100	-- Dried	kg	0%	0%	0%	0%	0%
	0408.1900	-- Other	kg	0%	0%	0%	0%	0%
		- Other :						
	0408.9100	-- Dried	kg	0%	0%	0%	0%	0%
	0408.9900	-- Other	kg	0%	0%	0%	0%	0%
04.09	0409.0000	Natural honey.	kg	0%	0%	0%	0%	0%
04.10	0410.0000	Edible products of animal origin not elsewhere specified or included.	kg	25%	0%	7.5%	5%	2.5%

Chapter 5

Products of animal origin, not elsewhere specified or included

Notes.

1. - This Chapter does not cover :
 - (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
 - (b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);
 - (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
 - (d) Prepared knots or tufts for broom or brush making (heading 96.03).
 2. - For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
 3. - Throughout the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
 4. - Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.
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Heading	HS Code	Description of goods	Unit of Qty	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
05.01	0501.0000	Human hair, unworked, whether or not washed or scoured; waste of human hair.	kg	0%	0%	0%	0%	0%
05.02		Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.						
	0502.1000	- Pigs', hogs' or boars' bristles and hair and waste thereof	kg	0%	0%	0%	0%	0%
	0502.9000	- Other	kg	0%	0%	0%	0%	0%
[05.03]								
05.04	0504.0000	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	kg	0%	0%	0%	0%	0%

Heading	HS Code	Description of goods	Unit of Qty	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
05.05		Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.						
	0505.1000	- Feathers of a kind used for stuffing ; down	kg	0%	0%	0%	0%	0%
	0505.9000	- Other	kg	0%	0%	0%	0%	0%
05.06		Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.						
	0506.1000	- Ossein and bones treated with acid	kg	0%	0%	0%	0%	0%
	0506.9000	- Other	kg	0%	0%	0%	0%	0%
05.07		Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.						
	0507.1000	- Ivory ; ivory powder and waste	kg	25%	0%	0%	0%	0%
	0507.9000	- Other	kg	25%	0%	0%	0%	0%

Heading	HS Code	Description of goods	Unit of Qty	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
05.08	0508.0000	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.	kg	0%	0%	0%	0%	0%
[05.09]								
05.10	0510.0000	Ambergris, castoreum, civet and musk; cantharides, bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	kg	0%	0%	0%	0%	0%
05.11		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.						
	0511.1000	- Bovine semen	kg	0%	0%	0%	0%	0%
		- Other :						
	0511.9100	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	kg	0%	0%	0%	0%	0%

Heading	HS Code	Description of goods	Unit of Qty	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
		-- Other:						
	0511.9910	--- Bait for fishing (including fish by-products for further processing)	kg	0%	0%	0%	0%	0%
	0511.9990	--- Other	kg	0%	0%	0%	0%	0%