
Section IV**PREPARED FOODSTUFFS;
BEVERAGES, SPIRITS AND VINEGAR;
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES****Note.**

- 1.- In this Section the term “pellets” means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight.

Chapter 16**Preparations of meat, of fish or of crustaceans,
molluscs or other aquatic invertebrates****Notes.**

- 1.- This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 05.04.
- 2.- Food preparations fall in this Chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

Subheading Notes.

- 1.- For the purposes of subheading 1602.10, the expression “homogenised preparations” means preparations of meat, meat offal or blood, 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 meat or meat offal. This subheading takes precedence over all other subheadings of heading 16.02.
 - 2.- The fish and crustaceans specified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.
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Heading	HS Code	Description of goods	Unit of Qty.	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
16.01	1601.0000	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	kg	25%	0%	22.5%	20%	17.5%
16.02		Other prepared or preserved meat, meat offal or blood.						
		- Homogenised preparations						
	1602.1010	- - - Specifically prepared for infants	kg	0%	0%	0%	0%	0%
	1602.1090	- - - Other	kg	0%	0%	0%	0%	0%
	1602.2000	- Of liver of any animal	kg	0%	0%	0%	0%	0%
		- Of poultry of heading 01.05 :						
	1602.3100	- - Of turkeys	kg	0%	0%	0%	0%	0%
	1602.3200	- - Of fowls of the species Gallus domesticus	kg	0%	0%	0%	0%	0%
	1602.3900	- - 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
		- Of swine :						
	1602.4100	-- Hams and cuts thereof	kg	0%	0%	0%	0%	0%
	1602.4200	-- Shoulders and cuts thereof	kg	0%	0%	0%	0%	0%
	1602.4900	-- Other, including mixtures	kg	0%	0%	0%	0%	0%
		- Of bovine animals :						
	1602.5010	--- Corned beef	kg	0%	0%	0%	0%	0%
	1602.5090	--- Other	kg	0%	0%	0%	0%	0%
	1602.9000	- Other, including preparations of blood of any animal	kg	0%	0%	0%	0%	0%
16.03	1603.0000	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	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
16.04		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.						
		- Fish, whole or in pieces, but not minced:						
	1604.1100	-- Salmon	kg	0%	0%	0%	0%	0%
	1604.1200	-- Herrings	kg	0%	0%	0%	0%	0%
	1604.1300	-- Sardines, sardinella and brisling or sprats	kg	0%	0%	0%	0%	0%
	1604.1400	-- Tunas, skipjack and bonito (<i>Sarda spp.</i>)	kg	0%	0%	0%	0%	0%
	1604.1500	-- Mackerel	kg	0%	0%	0%	0%	0%
	1604.1600	-- Anchovies	kg	0%	0%	0%	0%	0%
	1604.1900	-- Other	kg	0%	0%	0%	0%	0%
	1604.2000	- Other prepared or preserved fish	kg	0%	0%	0%	0%	0%
	1604.3000	- Caviar and caviar substitutes	kg	0%	0%	0%	0%	0%
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.						
	1605.1000	- Crab	kg	25%	0%	22.5%	20%	17.5%
		- Shrimps and prawns:						
	1605.2010	--- Shrimps	kg	25%	0%	22.5%	20%	17.5%
	1605.2020	--- Prawns	kg	25%	0%	22.5%	20%	17.5%
	1605.3000	- Lobster	kg	25%	0%	22.5%	20%	17.5%

Heading	HS Code	Description of goods	Unit of Qty.	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
	1605.4000	- Other crustaceans	kg	25%	0%	22.5%	20%	17.5%
		- Other :						
	1605.9010	- - - Dietetic food	kg	0%	0%	0%	0%	0%
	1605.9090	- - - Other	kg	0%	0%	0%	0%	0%

Chapter 17**Sugars and sugar confectionery****Note.**

1. - This Chapter does not cover:

- (a) Sugar confectionery containing cocoa (heading 18.06);
- (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or
- (c) Medicaments or other products of Chapter 30.

Subheading Note.

1.- For the purposes of subheadings 1701.11 and 1701.12, “raw sugar” means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5 °.

Heading	HS Code	Description of goods	Unit of Qty.	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
17.01		Cane or beet sugar and chemically pure sucrose, in solid form.						
		- Raw sugar not containing added flavouring or colouring matter:						
	1701.1100	-- Cane sugar	kg	0%	0%	0%	0%	0%
	1701.1200	-- Beet sugar	kg	0%	0%	0%	0%	0%
		- Other :						
		-- Containing added flavouring or colouring matter :						
	1701.9110	--- Icing, castor or other confectioners' sugar	kg	0%	0%	0%	0%	0%
	1701.9190	--- Other	kg	0%	0%	0%	0%	0%
	1701.9900	-- Other	kg	0%	0%	0%	0%	0%
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 :						
	1702.1100	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose , calculated on the dry matter	kg	0%	0%	0%	0%	0%
	1702.1900	-- Other	kg	0%	0%	0%	0%	0%
	1702.2000	- Maple sugar and maple syrup	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 :						
	1704.9010	--- White chocolate	kg	0%	0%	0%	0%	0%
	1704.9090	--- Other	kg	0%	0%	0%	0%	0%

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.

Heading	HS Code	Description of goods	Unit of Qty.	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
18.01	1801.0000	Cocoa beans, whole or broken, raw or roasted.	kg	0%	0%	0%	0%	0%
18.02	1802.0000	Cocoa shells, husks, skins and other cocoa waste.	kg	0%	0%	0%	0%	0%
18.03		Cocoa paste, whether or not defatted.						
	1803.1000	- Not defatted	kg	0%	0%	0%	0%	0%
	1803.2000	- Wholly or partly defatted	kg	0%	0%	0%	0%	0%
18.04	1804.0000	Cocoa butter, fat and oil.	kg	0%	0%	0%	0%	0%

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” mean:
 - (1) Cereal flour and meal of Chapter 11, and
 - (2) 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 completely 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.
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Heading	HS Code	Description of goods	Unit of Qty.	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
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 heading 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.						
	1901.1000	- Preparations for infant use, put up for retail sale	kg	0%	0%	0%	0%	0%
	1901.2000	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	kg	0%	0%	0%	0%	0%
		- Other :						
	1901.9010	- - - Ice cream Powder	kg	0%	0%	0%	0%	0%
	1901.9090	- - - 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
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:						
	1902.1100	-- Containing eggs	kg	0%	0%	0%	0%	0%
	1902.1900	-- Other	kg	0%	0%	0%	0%	0%
	1902.2000	- Stuffed pasta, whether or not cooked or otherwise prepared	kg	0%	0%	0%	0%	0%
		- Other pasta:						
	1902.3010	--- Noodles	kg	0%	0%	0%	0%	0%
	1902.3090	--- Other	kg	25%	0%	22.5%	20%	17.5%
	1902.4000	- Couscous	kg	0%	0%	0%	0%	0%
19.03	1903.0000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	kg	0%	0%	0%	0%	0%

Heading	HS Code	Description of goods		Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
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.						
	1904.1000	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	kg	0%	0%	0%	0%	0%
	1904.2000	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	kg	0%	0%	0%	0%	0%
	1904.3000	- Bulgur wheat	kg	0%	0%	0%	0%	0%
		- Other						
	1904.9050	- - - Crisps Savory food products	kg	25%	0%	22.5%	20%	17.5%
	1904.9090	- - - Other	kg	0%	0%	0%	0%	0%
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.						
	1905.1000	- Crispbread	kg	0%	0%	0%	0%	0%
	1905.2000	- Gingerbread and the like	kg	0%	0%	0%	0%	0%
		- Sweet biscuits; waffles and wafers :						
	1905.3100	- - Sweet biscuits	kg	0%	0%	0%	0%	0%
	1905.3200	- - Waffles and wafers	kg	0%	0%	0%	0%	0%
	1905.4000	- Rusks, toasted bread and similar toasted products	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						
	1905.9010	--- Bread	kg	100%	0%	22.5%	20%	17.5%
	1905.9020	--- Bread crumbs	kg	25%	0%	22.5%	20%	17.5%
	1905.9030	--- Cakes	kg	25%	0%	22.5%	20%	17.5%
	1905.9040	--- Mixture snacks	kg	100%	0%	22.5%	20%	17.5%
	1905.9050	--- Crisps Savory food products	kg	100%	0%	22.5%	20%	17.5%
	1905.9060	--- Rice paper	kg	0%	0%	0%	0%	0%
	1905.9090	--- Other	kg	25%	0%	22.5%	20%	17.5%

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 sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (c) Bakers' wares and other products of heading 19.05; or
 - (d) 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, 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 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 takes precedence over 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.
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Heading	HS Code	Description of goods	Unit of Qty.	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
20.01		Vegetables, fruit, nuts and other edible parts of plants prepared or preserved by vinegar or acetic acid.						
	2001.1000	- Cucumbers and gherkins	kg	0%	0%	0%	0%	0%
		- Other						
	2001.9010	- - - Onions	kg	0%	0%	0%	0%	0%
	2001.9090	- - - Other	kg	0%	0%	0%	0%	0%
20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.						
	2002.1000	- Tomatoes, whole or in pieces	kg	0%	0%	0%	0%	0%
		- Other						
	2002.9010	- - - Tomato paste	kg	0%	0%	0%	0%	0%
	2002.9090	- - - Other	kg	0%	0%	0%	0%	0%
20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.						
	2003.1000	- Mushrooms of the genus <i>Agaricus</i>	kg	0%	0%	0%	0%	0%
	2003.2000	- Truffles	kg	0%	0%	0%	0%	0%
	2003.9000	- 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
20.04		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.						
	2004.1000	- Potatoes	kg	0%	0%	0%	0%	0%
	2004.9000	- Other vegetables and mixtures of vegetables	kg	0%	0%	0%	0%	0%
20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.						
		- Homogenised vegetables :						
	2005.1010	- - - Homogenised preparation, specifically for infants	kg	0%	0%	0%	0%	0%
	2005.1090	- - - Other, including dietetic preparations	kg	0%	0%	0%	0%	0%
	2005.2000	- Potatoes	kg	0%	0%	0%	0%	0%
	2005.4000	- Peas (<i>Pisum sativum</i>)	kg	0%	0%	0%	0%	0%
		- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):						
	2005.5100	-- Beans, shelled	kg	0%	0%	0%	0%	0%
		-- Other						
	2005.5910	- - - Baked beans in a tomato sauce	kg	0%	0%	0%	0%	0%
	2005.5990	- - - Other	kg	0%	0%	0%	0%	0%
	2005.6000	- Asparagus	kg	0%	0%	0%	0%	0%
	2005.7000	- Olives	kg	0%	0%	0%	0%	0%
	2005.8000	- Sweet corn (<i>Zea mays var. saccharata</i>)	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 vegetables and mixtures of vegetables :						
	2005.9100	-- Bamboo shoots	kg	0%	0%	0%	0%	0%
	2005.9900	-- Other	kg	0%	0%	0%	0%	0%
20.06	2006.0000	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	kg	0%	0%	0%	0%	0%
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.						
	2007.1000	- Homogenised preparations	kg	0%	0%	0%	0%	0%
		- Other:						
	2007.9100	-- Citrus fruit	kg	0%	0%	0%	0%	0%
	2007.9900	-- Other	kg	0%	0%	0%	0%	0%
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 :						

Heading	HS Code	Description of goods	Unit of Qty.	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
		-- Ground-nuts						
	2008.1110	--- Peanuts	kg	0%	0%	0%	0%	0%
	2008.1190	--- Other	kg	0%	0%	0%	0%	0%
	2008.1900	-- Other, including mixtures	kg	0%	0%	0%	0%	0%
	2008.2000	- Pineapples	kg	0%	0%	0%	0%	0%
	2008.3000	- Citrus fruit	kg	0%	0%	0%	0%	0%
	2008.4000	- Pears	kg	0%	0%	0%	0%	0%
	2008.5000	- Apricots	kg	0%	0%	0%	0%	0%
	2008.6000	- Cherries	kg	0%	0%	0%	0%	0%
	2008.7000	- Peaches, including nectarines	kg	0%	0%	0%	0%	0%
	2008.8000	- Strawberries	kg	0%	0%	0%	0%	0%
		- Other, including mixtures other than those of subheading 2008.19 :						
	2008.9100	-- Palm hearts	kg	0%	0%	0%	0%	0%
	2008.9200	-- Mixtures	kg	0%	0%	0%	0%	0%
	2008.9900	-- 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
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.						
		- Orange juice :						
	2009.1100	-- Frozen	kg/l	SCR5/1	22.5%	22.5%	20%	17.5%
		-- Not frozen, of a Brix value not exceeding 20						
	2009.1210	--- Juices especially for infants (fortris, purity, Heinz, gurber etc.)	l	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
		--- Other :						
	2009.1291	---- In immediate bottle made of PET or plastics	l	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
	2009.1292	---- In immediate containers made of metal	l	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
	2009.1299	---- Other	l	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
		-- Other						
	2009.1910	--- In immediate bottle made of PET or plastics	l	SCR5/1	22.5%	22.5%	20%	17.5%
	2009.1920	--- In immediate containers made of metal	l	SCR5/1	22.5%	22.5%	20%	17.5%
	2009.1990	--- Other	l	SCR5/1	22.5%	22.5%	20%	17.5%

Heading	HS Code	Description of goods	Unit of Qty.	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
		- Grapefruit (including pomelo) juice:						
		-- Of a brix value not exceeding 20						
	2009.2110	--- Juices especially for infants (fortris, purity, Heinz, gurber etc.)	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
		--- Other :						
	2009.2191	---- In immediate bottle made of PET or plastics	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
	2009.2192	---- In immediate containers made of metal	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
	2009.2199	---- Other	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
		-- Other						
	2009.2910	--- In immediate bottle made of PET or plastics	kg/l	SCR5/1	22.5%	22.5%	20%	17.5%
	2009.2920	--- In immediate containers made of metal	kg/l	SCR5/1	22.5%	22.5%	20%	17.5%
	2009.2990	--- In immediate container made of other material	kg/l	SCR5/1	22.5%	22.5%	20%	17.5%

Heading	HS Code	Description of goods	Unit of Qty.	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
		- Juice of any other single citrus fruit:						
		-- Of a Brix value not exceeding 20						
	2009.3110	--- Juices especially for infants (fortris, purity, Heinz, gurber etc.)	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
		--- Other						
	2009.3191	---- In immediate bottle made of PET or plastics	1	SCR0/1	SCR 0/1	SCR0/1	SCR0/1	SCR 0/1
	2009.3192	---- In immediate containers made of metal	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
	2009.3199	---- Other	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
		-- Other						
	2009.3910	--- In immediate bottle made of PET or plastics	1	SCR5/1	22.5%	22.5%	20%	17.5%
	2009.3920	--- In immediate containers made of metal	1	SCR5/1	22.5%	22.5%	20%	17.5%
	2009.3990	--- In immediate container made of other material	1	SCR5/1	22.5%	22.5%	20%	17.5%
		- Pineapple juice :						
		-- Of a Brix value not exceeding 20						
	2009.4110	--- Juices especially for infants (fortris, purity, Heinz, gurber etc.)	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
		--- Other						
	2009.4191	---- In immediate bottle made of PET or plastics	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
	2009.4192	---- In immediate containers made of metal	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
	2009.4199	---- Other	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1

Heading	HS Code	Description of goods	Unit of Qty.	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
		-- Other						
	2009.4910	--- In immediate bottle made of PET or plastics	1	SCR5/1	22.5%	22.5%	20%	17.5%
	2009.4920	--- In immediate containers made of metal	1	SCR5/1	22.5%	22.5%	20%	17.5%
	2009.4990	--- Other	1	SCR5/1	22.5%	22.5%	20%	17.5%
		- Tomato juice						
	2009.5010	--- Juices especially for infants (fortris, purity, Heinz, gurber etc.)	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
		--- Other						
	2009.5091	---- In immediate bottle made of PET or plastics	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
	2009.5092	---- In immediate containers made of metals	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
	2009.5099	---- Other	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
		- Grape juice (including grape must) :						
		-- Of a Brix value not exceeding 30						
	2009.6110	--- Juices especially for infants (fortris, purity, Heinz, gurber etc.)	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
		--- Other						
	2009.6191	---- In immediate bottle made of PET or plastics	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
	2009.6192	---- In immediate containers made of metal	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
	2009.6199	---- Other	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1

Heading	HS Code	Description of goods	Unit of Qty.	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
		-- Other						
	2009.6910	--- In immediate bottle made of PET or plastics	1	SCR5/1	22.5%	22.5%	20%	17.5%
	2009.6920	--- In immediate containers made of metal	1	SCR5/1	22.5%	22.5%	20%	17.5%
	2009.6990	--- Other	1	SCR5/1	22.5%	22.5%	20%	17.5%
		- Apple juice :						
		-- Of a Brix value not exceeding 20						
	2009.7110	--- Juices especially for infants (fortris, purity, Heinz, gurber etc.)	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
		--- Other						
	2009.7191	---- In immediate bottle made of PET or plastics	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
	2009.7192	---- In immediate containers made of metal	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
	2009.7199	--- Other	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
		-- Other						
	2009.7910	--- In immediate bottle made of PET or plastics	1	SCR5/1	22.5%	22.5%	20%	17.5%
	2009.7920	--- In immediate containers made of metal	1	SCR5/1	22.5%	22.5%	20%	17.5%
	2009.7990	--- Other	1	SCR5/1	22.5%	22.5%	20%	17.5%

Heading	HS Code	Description of goods	Unit of Qty.	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
		- Juice of any other single fruit or vegetable						
	2009.8010	--- Juices especially for infants (fortris, purity, Heinz, gurber etc.) with no sugar added	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
		--- Other single juices with no sugar added						
	2009.8011	---- In immediate bottle made of PET or plastics	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
	2009.8012	---- In immediate containers made of metal	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
	2009.8019	---- Other	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
		--- Other single juices with sugar added						
	2009.8091	---- In immediate bottle made of PET or plastics	1	SCR5/1	22.5%	22.5%	20%	17.5%
	2009.8092	---- In immediate containers made of metal	1	SCR5/1	22.5%	22.5%	20%	17.5%
	2009.8099	---- Other	1	SCR5/1	22.5%	22.5%	20%	17.5%
		- Mixtures of juices						
	2009.9010	--- Juices especially for infants (fortris, purity, Heinz, gurber etc.) with no sugar added	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
		--- Mixtures of juices with no sugar added:						
	2009.9011	---- In immediate bottle made of PET or plastics	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
	2009.9012	---- In immediate containers made of metal	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
	2009.9019	---- Other	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1

Heading	HS Code	Description of goods	Unit of Qty.	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
		--- Mixtures of juices with sugar added						
	2009.9021	---- In immediate bottle made of PET or plastics	1	SCR5/1	22.5%	22.5%	20%	17.5%
	2009.9022	---- In immediate containers made of metal	1	SCR5/1	22.5%	22.5%	20%	17.5%
	2009.9029	---- Other	1	SCR5/1	22.5%	22.5%	20%	17.5%

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 % by 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.
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Heading	HS Code	Description of goods	Unit of Qty.	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
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:						
	2101.1100	-- Extracts, essences and concentrates	kg	25%	0%	22.5%	20%	17.5%
	2101.1200	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	kg	25%	0%	22.5%	20%	17.5%
	2101.2000	- 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	kg	25%	0%	22.5%	20%	17.5%
		- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof						
	2101.3010	--- Not decaffeinated	kg	25%	0%	22.5%	20%	17.5%
	2101.3020	--- Decaffeinated	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
21.02		Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.						
	2102.1000	- Active yeasts	kg	0%	0%	0%	0%	0%
	2102.2000	- Inactive yeasts; other single- cell micro-organisms, dead	kg	0%	0%	0%	0%	0%
	2102.3000	- Prepared baking powders	kg	0%	0%	0%	0%	0%
21.03		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.						
	2103.1000	- Soya sauce	kg	0%	0%	0%	0%	0%
	2103.2000	- Tomato ketchup and other tomato sauces	kg	25%	22.5%	22.5%	20%	17.5%
	2103.3000	- Mustard flour and meal and prepared mustard	kg	0%	0%	0%	0%	0%
		- Other :						
	2103.9010	- - - Chilli sauce	kg	25%	22.5%	22.5%	20%	17.5%
	2103.9090	- - - 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
21.04		Soups and broths and preparations therefor; homogenised composite food preparations.						
		- Soups and broths and preparations therefor :						
	2104.1010	- - - Homogenised composite food preparations, for infant use	kg	0%	0%	0%	0%	0%
	2104.1090	- - - Other	kg	0%	0%	0%	0%	0%
	2104.2000	- Homogenised composite food preparations	kg	0%	0%	0%	0%	0%
21.05	2105.0000	Ice cream and other edible ice, whether or not containing cocoa.	kg	25%	0%	22.5%	20%	17.5%

Heading	HS Code	Description of goods	Unit of Qty.	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
21.06		Food preparations not elsewhere specified or included.						
	2106.1000	- Protein concentrates and textured protein substances	kg	0%	0%	0%	0%	0%
		- Other :						
	2106.9010	--- Concentrates for manufacture of beverages and food preparations in containers => 10l or pkgs => 5 kg	l	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
	2106.9020	--- Ice cream powder	kg	0%	0%	0%	0%	0%
	2106.9030	--- Herbal infusions	kg	25%	0%	22.5%	20%	17.5%
	2106.9040	--- Soya milk	l	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
	2106.9050	--- Coconut milk	l	SCR0/1	SCR0/1	0%	0%	0%
	2106.9060	--- Blackcurrant concentrate	l	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
	2106.9070	--- Liquid concentrate in immediate packaging for retail sale	l	SCR10/1	SCR0/1	22.5%	20%	17.5%
	2106.9090	--- Other	kg	25%	0%	22.5%	20%	17.5%

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 28.53);
 - (d) A Generalic acid of a concentration exceeding 10 % by weight of a Generalic acid (heading 9.15);
 - (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 Chapters 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.
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Heading	HS Code	Description of goods	Unit of Qty.	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
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.						
		- Waters, including minerals waters and aerated waters, containing added sugar or other sweetening matter or flavoured						
	2202.1010	- - - In immediate bottles made of PET or plastics	1	SCR10/1	SCR10/1	SCR10/1	SCR10/1	SCR10/1
	2202.1020	- - - In immediate containers made of metal	1	SCR10/1	SCR10/1	SCR10/1	SCR10/1	SCR10/1
	2202.1090	- - - In immediate containers made of other materials	1	SCR10/1	SCR10/1	SCR10/1	SCR10/1	SCR10/1
		- Other :						
		- - - dietetic or low calorie beverages such as lemonade, orangeade, cola						
	2202.9011	- - - - In immediate bottles made of PET or plastics	1	SCR5/1	22.5%	22.5%	20%	17.5%
	2202.9012	- - - - In immediate containers made of metal	1	SCR5/1	22.5%	22.5%	20%	17.5%
	2202.9019	- - - - Other	1	SCR5/1	22.5%	22.5%	20%	17.5%
		- - - Other non - alcoholic beverages, such as those containing milk and cocoa, not including fruit or vegetable juices of heading 20.09.						

Heading	HS Code	Description of goods	Unit of Qty.	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09						
		- Sparkling wine						
	2204.1010	- - - In immediate bottles made of PET or plastics	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
	2204.1020	- - - In immediate containers made of other materials	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :						
		- - In containers holding 2 L or less						
		- - - Having an alcoholic strength exceeding 8% but not exceeding 15% vol.						
	2204.2111	- - - - In immediate bottles made of PET or plastics	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
	2204.2119	- - - - In immediate containers made of other materials	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
		- - - Having an alcoholic strength exceeding 15% but not exceeding 30% vol.						
	2204.2121	- - - - In immediate bottles made of PET or plastics	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
	2204.2129	- - - - In immediate containers made of other materials	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
		- - Other						
		- - - Having an alcoholic strength exceeding 8% but not exceeding 15% vol.						

Heading	HS Code	Description of goods	Unit of Qty.	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.						
		- In containers holding 2 L or less						
		--- Having an alcoholic strength by volume not exceeding 15% vol.						
	2205.1011	---- In immediate bottles made of PET or plastics	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
	2205.1019	---- In immediate containers made of other materials	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
		--- Having an alcoholic strength by volume exceeding 15% vol. but not exceeding 30% vol.						
	2205.1021	---- In immediate bottles made of PET or plastics	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
	2205.1029	---- In immediate containers made of other materials	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
		- Other						
		--- Having an alcoholic strength by volume not exceeding 15% vol.						
	2205.9011	---- In immediate bottles made of PET or plastics	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
	2205.9019	---- In immediate containers made of other materials	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
		--- Having an alcoholic strength by volume exceeding 15% vol. but not exceeding 30% vol.						
	2205.9021	---- In immediate bottles made of PET or plastics	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
	2205.9029	---- In immediate containers made of other materials	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
22.06		Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.						

Heading	HS Code	Description of goods	Unit of Qty.	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.						
		- Spirits obtained by distilling grape wine or grape marc						
	2208.2010	- - - In immediate bottles made of PET or plastics	1	SCR120/1	SCR120/1	SCR120/1	SCR120/1	SCR120/1
	2208.2090	- - - In immediate containers made of other materials	1	SCR120/1	SCR120/1	SCR120/1	SCR120/1	SCR120/1
		- Whiskies						
	2208.3010	- - - In immediate bottles made of PET or plastics	1	SCR120/1	SCR120/1	SCR120/1	SCR120/1	SCR120/1
	2208.3090	- - - In immediate containers made of other materials	1	SCR120/1	SCR120/1	SCR120/1	SCR120/1	SCR120/1
		- Rum and other spirits obtained by distilling fermented sugar-cane products						
	2208.4010	- - - In immediate bottles made of PET or plastics	1	SCR120/1	SCR120/1	SCR120/1	SCR120/1	SCR120/1
	2208.4090	- - - In immediate containers made of other materials	1	SCR120/1	SCR120/1	SCR120/1	SCR120/1	SCR120/1
		- Gin and Geneva						
	2208.5010	- - - In immediate bottles made of PET or plastics	1	SCR120/1	SCR120/1	SCR120/1	SCR120/1	SCR120/1

Heading	HS Code	Description of goods	Unit of Qty.	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
	2208.5090	- - - In immediate containers made of other materials	1	SCR120/1	SCR120/1	SCR120/1	SCR120/1	SCR120/1
		- Vodka						
	2208.6010	- - - In immediate bottles made of PET or plastics	1	SCR120/1	SCR120/1	SCR120/1	SCR120/1	SCR120/1
	2208.6090	- - - In immediate containers made of other materials	1	SCR120/1	SCR120/1	SCR 120/1	SCR120/1	SCR120/1
		- Liqueurs and cordials						
		- - - Having an alcoholic strength by volume not exceeding 30% vol.						
	2208.7011	- - - - In immediate bottles of PET or plastics	1	SCR60/1	SCR60/1	SCR60/1	SCR60/1	SCR60/1
	2208.7019	- - - - In immediate containers made of other materials	1	SCR60/1	SCR60/1	SCR60 1	SCR60/1	SCR60/1
		- - - Having an alcoholic strength by volume exceeding 30% vol.						
	2208.7021	- - - - In immediate bottles made of PET or plastics	1	SCR120/1	SCR120/1	SCR120/ 1	SCR120/ 1	SCR120/1
	2208.7029	- - - - In immediate containers made of other materials	1	SCR120/1	SCR120/1	SCR120/1	SCR120/ 1	SCR120/1
		- Other						
		- - - Alcopops having alcohol strength exceeding 0.5% but not exceeding 15% volume.						

Chapter 23

Residues and waste from the food industries; prepared animal fodder

Note.

1.- Heading 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

Subheading Note.

1. - For the purposes of subheading 2306.41, the expression “low erucic acid rape or colza seeds” means seeds as defined in Subheading Note 1 to Chapter 12.

Heading	HS Code	Description of goods	Unit of Qty.	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
23.01		Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.						
	2301.1000	- Flours, meals and pellets, of meat or meat offal; greaves	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
	2301.2000	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	kg	0%	0%	0%	0%	0%
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.						
	2302.1000	- Of maize (corn)	kg	0%	0%	0%	0%	0%
	2302.3000	- Of wheat	kg	0%	0%	0%	0%	0%
	2302.4000	- Of other cereals	kg	0%	0%	0%	0%	0%
	2302.5000	- Of leguminous plants	kg	0%	0%	0%	0%	0%
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.						
	2303.1000	- Residues of starch manufacture and similar residues	kg	0%	0%	0%	0%	0%
	2303.2000	- Beet-pulp, bagasse and other waste of sugar manufacture	kg	0%	0%	0%	0%	0%
	2303.3000	- Brewing or distilling dregs and waste	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
23.04	2304.0000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	kg	0%	0%	0%	0%	0%
23.05	2305.0000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	kg	0%	0%	0%	0%	0%
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.						
	2306.1000	- Of cotton seeds	kg	0%	0%	0%	0%	0%
	2306.2000	- Of linseed	kg	0%	0%	0%	0%	0%
	2306.3000	- Of sunflower seeds	kg	0%	0%	0%	0%	0%
		- Of rape or colza seeds :						
	2306.4100	-- Of low erucic acid rape or colza seeds	kg	0%	0%	0%	0%	0%
	2306.4900	-- Other	kg	0%	0%	0%	0%	0%
	2306.5000	- Of coconut or copra	kg	0%	0%	0%	0%	0%
	2306.6000	- Of palm nuts or kernels	kg	0%	0%	0%	0%	0%
	2306.9000	- 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
23.07	2307.0000	Wine lees; argol.	kg	0%	0%	0%	0%	0%
23.08	2308.0000	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.	kg	0%	0%	0%	0%	0%
23.09		Preparations of a kind used in animal feeding.						
	2309.1000	- Dog or cat food, put up for retail sale	kg	25%	0%	22.5%	20%	17.5%
		- Other						
		- - - Mixed feeds or mixed feed ingredients						
	2309.9011	- - - - Poultry feeds, prepared	kg	0%	0%	0%	0%	0%
	2309.9012	- - - - Dairy cattle feed, prepared	kg	0%	0%	0%	0%	0%
	2309.9013	- - - - Other cattle feed, prepared	kg	0%	0%	0%	0%	0%
	2309.9014	- - - - Swine feed, prepared	kg	0%	0%	0%	0%	0%
	2309.9015	- - - - Other livestock feed, prepared	kg	0%	0%	0%	0%	0%
	2309.9019	- - - - Other	kg	0%	0%	0%	0%	0%

Chapter 24

Tobacco and manufactured tobacco substitutes

Note.

1. - This Chapter does not cover medicinal cigarettes (Chapter 30).

Heading	HS Code	Description of goods	Unit of Qty.	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
24.01		Unmanufactured tobacco; tobacco refuse.						
	2401.1000	- Tobacco, not stemmed/stripped	kg	5%	5%	5%	5%	5%
	2401.2000	- Tobacco, partly or wholly stemmed/stripped	kg	5%	5%	5%	5%	5%
	2401.3000	- Tobacco refuse	kg	5%	5%	5%	5%	5%
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.						
	2402.1000	- Cigars, cheroots and cigarillos, containing tobacco	kg	200%	200%	200%	200%	200%
	2402.2000	- Cigarettes containing tobacco	kg	SCR96 per 200 cigarettes	SCR96 per 200 cigarettes	SCR96 per 200 cigarettes	SCR96 per 200 cigarettes	SCR96 per 200 cigarettes
	2402.9000	- Other	kg	200%	200%	200%	200%	200%

Heading	HS Code	Description of goods	Unit of Qty.	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.						
	2403.1000	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion	kg	200%	200%	200%	200%	200%
		- Other:						
	2403.9100	-- "Homogenised" or "reconstituted" tobacco	kg	200%	200%	200%	200%	200%
	2403.9900	-- Other	kg	200%	200%	200%	200%	200%