

LIST OF VAT EXEMPTION ON GOODS 2019

HS CODE	DESCRIPTION
	<i>Meat of bovine animals, fresh or chilled</i>
0201.1000	Carcasses and half carcasses
0201.2000	Other fresh cuts with bone in
0201.3000	Boneless
	<i>Meat of bovine animals, frozen</i>
0202.1000	Carcasses and half carcasses
0202.2000	Other cuts with bone in
0202.3000	Boneless
	<i>Meat of swine, fresh, chilled or frozen</i>
	Fresh or chilled
0203.1100	Carcasses and half carcasses
0203.1200	Hams, shoulders and cuts thereof, with bone in
0203.1900	Other
	Frozen:
0203.2100	Carcasses and half carcasses
0203.2200	Ham, shoulders and cuts thereof of swine, with bone in.
0203.2900	Other
	<i>Meat of sheep or goats, fresh, chilled or frozen</i>
0204.1000	Carcasses and half carcasses of lamb, fresh or chilled
	Other meat of sheep, fresh or chilled:
0204.2100	Carcasses and half carcasses
0204.2200	Other cuts with bone in

0204.2300	Boneless
0204.3000	Carcasses and half-carcasses of lamb, frozen
	Other meat of sheep, frozen:
0204.4100	Carcasses and half carcasses
0204.4200	Other cuts with bone in
0204.4300	Boneless
0204.5000	Meat of goats
	<i>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules, or hinnies, fresh, chilled or frozen</i>
0206.1000	Meat of bovine animals , fresh or chilled
	of bovine animals, frozen:
	Livers
0206.2200	
0206.2900	Other
0206.3000	Of swine, fresh or chilled
	Of swine, frozen:
0206.4100	Livers.
0206.4900	Other
	Of swine, frozen:
0206. 8000	Other, fresh or chilled
0206. 9000	Other frozen
	<i>Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen</i>
	Of fowls of the species Gallus domesticus
0207.1100	Not cut in pieces, fresh or chilled
0207.1200	Not cut in pieces, frozen
0207.1300	Cuts and offal (including livers) fresh or chilled
	Cuts and offal, frozen:

0207.1410	Mechanically de-boned poultry meat
0207.1490	Other
	Of turkeys:
0207.2400	Not cuts in pieces, fresh or chilled
0207.2500	Not cuts in pieces, frozen
0207.2600	Cuts and offal, fresh or chilled
0207.2700	Cuts and offal, frozen
	Of ducks:
0207.4100	Not cut in pieces, fresh or chilled
0207.4200	Not cut in pieces, frozen
0207.4300	Fatty livers, fresh or chilled
0207.4400	Other, fresh or chilled
0207.4500	Other, frozen
	Of geese:
0207.5100	Not cut in pieces, fresh or chilled
0207.5200	Not cut in pieces, frozen
0207.5300	Not cut in pieces, fresh or chilled
0207.5400	Fatty livers, fresh or chilled
0207.5500	Other, frozen
	<i>Other meat and edible meat offal, fresh, chilled or frozen</i>
0208.1000	Of rabbits or hares
0208.9000	Other
	<i>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked</i>
0209.1000	Of pigs

0209.9000	Other
	<i>Meat and edible meat offal ,salted, in brine, dried or smoked; edible flours and meals of meat or meat offal</i>
	Meat of swine
0210.1100	Hams, shoulders and cuts thereof, of swine with bone in
0210.1200	Bellies(streaky) and cuts thereof
0210.1900	Other
0210.2000	Meat of bovine animals
	Other, including edible flours & meals of meat or meat offal
0210.9100	Of primates
0210.9900	Other
	<i>Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04</i>
0302.1100	Trout (salmo trutta, oncorhynchus mykiss, oncorhynchus clarki, oncorhynchus aguabonita, oncorhynchus gilae, oncorhynchus apachea and oncorhynchus chrysogaster
0302.1300	Pacific salmon, (Oncorhynchus nerka nerka, oncorhynchus gorbuscha, oncorhynchus keta, oncorhynchus schawytscha, Oncorhynchus Kisutch, oncorhynchus masou, and oncorhynchus rhodurus).
0302.1400	Atlantic salmon (salmo salar) and danube salmon (Hucho hucho)
0302.1900	Other
0302.2100	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)
0302.2200	Plaice (<i>Pleuronectes platessa</i>)
0302.2300	Sole (solea app.)
0302.2900	Other
0302.3100	Albacore or long finned tunas (Thunnus alalunga)
0302.3200	Yellowfin:(Thunnus alalunga)
0302.3300	Skipjack or striped-bellied bonito

0302.3400	Bigeye tunas (<i>Thunnus obesus</i>)
0302.3500	Atlantic and pacific bluefin tunas (<i>Thunnus thynnus, thunnus orientalis</i>)
0302.3600	Southern bluefin tunas (<i>Thunnus thynnus</i>)
0302.3900	Other
0302.4100	Herrings, (<i>Clupea harengus, Clupea pallasii</i>)
0302.4300	Sardines, (<i>Sardina pilchardus, sardinops spp, sardinella (sardinella spp) brisling or sprats (sprattus sprattus)</i>)
0302.4400	Mackerel (<i>Scomber scombrus, scomber australasicus, scomber japonicus</i>)
0302.4700	Swordfish (<i>xiphias gladius</i>)
0302.5100	Cod, (<i>Gadus morhua, Gadus ogac, Gadus macrocephalus</i>)
0302.5200	Haddock (<i>Melanogrammus aeglefinus</i>)
0302.5300	Coalfish (<i>Pollachius Virens</i>)
0302.7400	Eels (<i>Anguilla spp.</i>)
0302.8100	Dogfish and other sharks
0302.8300	Toothfish (<i>dissostichus app</i>)
0302.8900	Other
0302.9100	Livers, roes and milt
	<i>Fish, frozen, excluding fish fillets and other fish meat of heading 03.04</i>
0303.1100	Sockeye salmon (red salmon) (<i>oncorhynchus nerka</i>)
0303.1200	Other frozen pacific salmon (<i>Oncorhynchus gorbuscha, oncorhynchusketa, Oncorhynchus schawytscha, oncorhynchus Kasich, oncorhynchus masque, and oncorhynchus rhodurus</i>)
0303.1300	Trout, frozen excluding livers & roes (<i>salmo trutta, onchorhyncusmykiss, clarki etc</i>)
0303. 1400	Trout (<i>salmo trutta, oncorhynchus mykiss, oncorhynchus clarki, oncorhynchus aguabonita, oncorhynchus gilae, oncorhynchusapachea and oncorhynchus chrysogaster</i>)
0303.1900	Other
0303.2600	Eels (<i>Anguilla spp.</i>)

0303.3100	Halibut, frozen (Reinhardtius hippoglossoides) Hippoglossus hippoglossus, Hippoglossus stenolepis
0303.3200	Plaice (<i>Pleuronectes platessa</i>)
0303.3300	Sole (<i>Solea spp.</i>)
0303.3900	Other
0303.4100	Albacore or long finned tunas (<i>Thunnus alalunga</i>)
0303.4200	Yellowfin tunas (<i>Thunnus albacares</i>)
0303.4300	Skipjack or strip- bellied bonito
0303.4400	Bigeye tunas (<i>Thunnus obesus</i>)
0303.4500	Atlantic and pacific Bluefin tunas (<i>Thunnus thynnus, Thunnus orientalis</i>)
0303.4600	Southern bluefin tunas (<i>Thunnus maccoyii</i>)
0303.4900	Other
0303.5100	Herrings, (<i>Clupea harengus, clupea pallasii</i>)
0303.5300	Sardines (sardine pilchardus, sardinops spp.), sardinella (sardinella spp.) brisling or sprats (sprattus sprattus)
0303.5400	Mackerel (scomber scombrus, scomber australasicus, scomber japonicus)
0303.5700	Swordfish (xiphias gladius)
0303.6300	Cod, (Gadus morhua, Gadus ogac, Gadus macrocephalus)
0303.6400	Haddock (Melanogrammus aeglefinus)
0303.6500	Coalfish (pokkachus virens)
0303.6600	Hake (merluccius spp, Urophycis spp)
0303.8100	Dogfish and other sharks
0303.8300	Toothfish (dissostichus spp)
0303.8400	Sea bass (Dicentrarchus spp.)
0303.8900	Other
0303.9110	Livers and roes

	<i>Fish fillets and other fish meat (whether or not minced), fresh chilled or frozen</i>
0304.4500	Swordfish (Xiphias gladius) fresh or chilled fillets
0304.4600	Toothfish (Dissostichus spp) fresh or chilled fillets
0304.4900	Other fresh or chilled fillets
0304.5400	Swordfish (Xiphias gladius) other fish meat fresh or chilled
0304.5500	Toothfish (Dissostichus spp.) other fish meat fresh or chilled
0304.5900	Other fish meat fresh or chilled
0304.8400	Swordfish (Xiphias gladius) frozen fillets
0304.8500	Toothfish (Dissostichus spp.) frozen fillets
0304.8900	Other frozen fillets
	Other frozen:
0304.9100	Swordfish (Xiphias gladius)
0304.9200	Toothfish (Dissostichus spp)
0304.9900	Other
	<i>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.</i>
0305.1000	Flours, meals and pellets of fish, fit for human consumption
0305.2000	Livers, roes and milt of fish, dried, smoked, salted or in brine
	<i>Fish fillets, dried, salted or in brine, but not smoked</i>
0305.3100	Tilapias (Oreochromis spp.), catfish (Pangasius spp. silurus spp. Clarias spp. Ictalurus spp.), Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp. Cirrhinus spp., Mylapharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakesheads (channa spp.)
0305.3200	Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merluccidae, Moridae and Muraenolepididae.
0305.3900	Other
	<i>Smoked fish including fillets, other than edible fish offal:</i>

0305.4100	Pacific salmon, (<i>Oncorhynchus nerka nerka</i> , <i>oncorhynchus gorbuscha</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 solar</i>) and Danube salmon (<i>Huchohucho</i>)
0305.4200	Herrings (<i>Clupeaharengus</i> , <i>clupea pallasii</i>)
0305.4900	Other
	<i>Dried fish , other than edible fish offal, whether or not salted but not smoked:</i>
0305.5100	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>gadus macrocephalus</i>)
0305.5900	Other
	<i>Fish salted but not dried or smoked and fish in brine other than edible fish offal:</i>
0305.6100	Herrings (<i>Clupea harengus</i> , <i>clupea pallasii</i>)
0305.6200	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>gadus macrocephalus</i>)
0305.6300	Anchovies (<i>Engraulis</i> spp)
0305.6900	Other
	<i>Milk and cream, concentrated or containing added sugar or other sweetening matter</i>
	Of fat content, by weight, not exceeding 1%.
0401.1010	In immediate bottles made of PET or Plastics
0401.1020	In immediate bottles made of glass
0401.1090	In immediate bottles made of other materials
	Of a fat content, by weigh, exceeding 1% but not exceeding 6%.
0401.2011	In immediate bottles made PET or Plastics
0401.2013	In immediate bottles made of glass
0401.2019	Other
	Other
0401.2091	In immediate bottles made of PET or Plastics

0401.2092	In immediate bottles made of glass
0401.2099	In immediate bottles made of other materials
0401.4000	Of a fat content, by weight, exceeding 6% but not exceeding 10%
0401.5000	Of a fat content, by weight, exceeding 10%
	<i>Milk and cream, concentrated or containing added sugar or other sweetening matter</i>
0402.1000	In powder, granules, or other solid forms, of a fat content, by weight, not exceeding 1.5%
	<i>In powder, granules, or other solid forms, of a fat content, by weight, not exceeding 1.5%</i>
0402.2100	Not containing added sugar or other sweetening matter
0402.2900	Other
0402.9100	Not containing added sugar or other sweetening matter
0402.9900	Other
0406.1000	Fresh (unripen or uncured) cheese, including whey cheese, and curd
0406.2000	Grated or powdered cheese, of all kinds
0406.3000	Processed cheese not grated or powdered
0406.4000	Blue -Veined cheese and other cheese containing veins produced by Penicillium roqueforti.
	<i>Birds' eggs in shell, fresh, preserved or cooked.</i>
	Fertilized eggs for incubation:
0407.1100	--of fowls of the species gallus domesticus
0407.1900	Egg for hatching
	<i>Potatoes, fresh or chilled</i>
0701.1000	Seed
0701.9000	Other
0702.0000	Tomatoes, fresh or chilled.

	<i>Onion, Shallots, garlic leeks and other alliaceous vegetables, fresh or chilled</i>
0703.1000	Onions and shallots
0703.2000	Garlic
0703.9000	Leeks and other alliaceous vegetables
	<i>Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled</i>
	<i>Cauliflowers and headed broccoli</i>
0704.1010	Cauliflower
0704.1090	Headed broccoli
0704.2000	Brussels sprouts fresh or chilled
	Other
0704.9010	Chinese cabbages
0704.9090	Other
	<i>Lettuce (Lactuca Sativa) and Chicory (Cichorium spp.) fresh or chilled</i>
0705.1100	Cabbage Lettuce (head lettuce)
0705.1900	Other lettuce
0705.2100	Witloof chicory (Cichorium intybus var. foliosum)
0705.2900	Other Chicory
	<i>Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh and chilled.</i>
0706.1010	Carrots
0706.1020	Turnips
0706.9010	Beetroot
0706.9020	Salsify
0706.9090	Other similar edible roots, fresh or chilled
0707.0000	Cucumbers and gherkins, fresh or chilled

	<i>Leguminous vegetables, shelled or unshelled, fresh or chilled.</i>
0708.1000	Peas (<i>pisum sativum</i>)
0708.2000	Beans (<i>Vigna spp., phaseolus spp.</i>)
0708.9000	Other leguminous vegetables
	Other Vegetables fresh or chilled.
0709.2000	Asparagus
0709.3000	Aubergines (egg plants)
0709.4000	Celery other than celeriac
0709.5100	Mushrooms of the genus <i>Agaricus</i>
0709.5900	Other
	Fruits of the genus capsicum or of the genus Pimenta
0709.6010	Of the genus capsicum
0709.6020	Long red/green chilli
0709.6030	Medium white chilli
0709.6090	Other
0709.7000	Spinach, New Zealand spinach and orache spinach (garden spinach)
0709.9910	Chayote
0709.9990	Other
	<i>Dried leguminous vegetables, shelled or unshelled, whether or not skinned or split</i>
0713.4000	Lentils
	<i>Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or insulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith</i>
0714.1000	Manioc (cassava)
0714.2000	Sweet potatoes

0714.3000	Yams (Dioscorea spp.)
0714.9010	Cocoyam
0714.9020	Yam
0714.9090	Other similar roots and tubers with high starch or insulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellet.
	<i>Bananas, including plantains, fresh or dried</i>
	Plantains
0803.1010	Fresh
0803.1090	Dried
	Other
0803.9010	Fresh
0803.9090	Dried
	<i>Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried</i>
0804.1010	Fresh
0804.1090	Dried
	Figs
0804.2010	Fresh
0804.2090	Dried
0804.3000	Pineapples fresh or dried
0804.4000	Avocados fresh or dried
	Guavas, mangoes and mangosteens
0804.5010	Mangoes fresh or dried
0804.5090	Other
	Citrus fruits, fresh or dried

0805.1000	Oranges
	Mandarins (including tangerines and satsumas): clementines, wilkings and similar citrus hybrids:
0805.2100	Mandarins (including tangerines and satsumas)
0805.2200	Clementines
0805.2900	Other
0805.4000	Grapefruit, including pomelos
0805.5000	Lemons (Citrus limon Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)
0805.9000	Other
	Grapes, fresh or dried
0806.1000	Fresh grapes,
0806.2000	Dried grapes
	Melons (including watermelons) and papaws (papayas), fresh
0807.1100	Watermelons
0807.1910	Cantaloupe
0807.1990	Other melons
0807.2000	Papaws (papayas)
	Apples, pears and quinces, fresh
0808.1000	Apples fresh
0808.3000	Pears fresh
0808.4000	Quinces fresh
	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh
0809.1000	Apricots, fresh.
0809.2100	Sour cherries (Prunus cerasus)
0809.2900	Other cherries, fresh

0809.3000	Peaches, including nectarines fresh
0809.4000	Plums and sloes, fresh
	Other fruits, fresh
0810.1000	Strawberries, fresh
0810.2000	Raspberries, blackberries, mulberries and loganberries fresh
0810.3000	Black, white or red currants and gooseberries
0810.4000	Cranberries, bilberries and other fruits of the genus vaccinum fresh
0810.5000	Kiwifruits
0810.6000	Durians
0810.7000	Persimmons
0810.9000	Other
	<i>Coffee, whether or not roasted or decaffeinated: coffee husks and skins: coffee substitutes containing coffee in any proportion.</i>
	Coffee, not roasted:
0901.1100	Not decaffeinated
0901.1200	Decaffeinated
	Coffee roasted:
0901.2100	Not decaffeinated
0901.2200	Decaffeinated
0901.9010	Coffee husks and skins
0901.9090	Other
	Tea, whether or not flavoured
0902.1000	Green tea (not fermented) in immediate packings of a content not exceeding 3kg
0902.2000	Other green tea (not fermented)

0902.3000	Black tea (fermented) and partly fermented tea , in immediate packaging of a content not exceeding 3kg
0902.4000	Other black tea (fermented) and other partly fermented tea
0903.0000	Mate
	<i>Rice</i>
1006.1000	Rice in the husk (paddy or rough)
1006.2000	Husked (brown) rice
	Semi-milled or wholly milled rice, whether or not polished or glazed.
1006.3010	Long grain rice
1006.3020	Basmati rice
1006.3090	Other
1006.4000	Broken rice
	<i>Wheat or meslin flour.</i>
1101.0010	Plain flour
1101.0020	High protein flour
1101.0090	Other
	<i>Cereal groats, meal and pellets</i>
	Groats and meal:
1103.1100	Of wheat
1103.1300	Of maize (corn)
1103.1900	Of other cereals
1103.2000	Pellets
	<i>Cereals grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.</i>
	Rolled or flaked grains:

1104.1200	Of oats
1104.1900	Of other cereals
	Other worked grains (for example hulled, pearled, sliced or kibbled)
1104.2200	Of oats
1104.2300	Of maize (corn)
1104.2900	Of other cereals
1104.3000	Germs of cereals, whole, rolled, flaked or ground
	<i>Soya bean oil and its fractions, whether or not refined, but not chemically modified</i>
1507.1000	Crude oil, whether or not degummed
1507.9000	Other
	Ground nut oil and its fractions, whether or not refined, but not chemically modified
1508.1000	Crude oil,
1508.9000	Other
	Olive oil and its fractions, whether or not refined, but not chemically modified.
1509.1000	Virgin r whether or not refined, but not chemically modified
1509.9000	Other whether or not refined, but not chemically modified
	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.
1512.1100	Crude oil from sunflower-seed or safflower oil and fractions thereof
1512.1900	Other oil from sunflower-seed or safflower oil and fractions thereof
	Coconut (copra), palm kernel or babassu oil and its fractions thereof, whether or not refined but not chemically modified
1513.1100	Crude oil
1513.1900	Other

	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified
	Low erucic acid rape or colza oil and its fractions
1514.1100	Crude oil
1514.1900	Other
	Other
1514.9100	Crude oil
1514.9900	Other
	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified
	Maize (corn) oil and its fractions:
1515.2100	Crude oil
1515.3000	Castor oil and its fractions
1515.5000	Sesame oil and its fractions
	Margarine: edible mixtures or preparation of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 15.16
1517.1000	Margarine, excluding liquid margarine
	<i>Other prepared or preserved meat, meat offal or blood</i>
1602.1010	Homogenised preparations specifically prepared for infants
1604.1400	Tunas, skipjack and bonito (sarda spp.)
1604.2010	Canned Tuna
	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.
1701.1200	Beet sugar.
1701.1300	Cane sugar specified in Subheading Note 2 to this chapter.
1701.1400	Other cane sugar

	Other
	Containing added flavouring or colouring matter
1701.9110	Icing, castor or other confectioners' sugar
1701.9100	Other
1701.9900	Other
1901.1000	Preparations for infant use, put up for retail sale
	Prepared food 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 food obtained by the swelling or roasting of cereals or cereal products
1904.2000	Prepared foods obtained from unroasted cereals flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals
1904.3000	Bulgur wheat
	Other
1904.9090	Other
	<i>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06</i>
	Homogenised vegetables
2005.1010	Homogenised preparation, specifically for infants or young children
	Homogenised preparations
2007.1010	Homogenised preparations of fruits, specifically for infants or young children
	Orange juice:
	Not frozen, of brix value not exceeding 20
2009.1210	Juices formulated for infants
	Grapefruits (including pomelo) juice:
2009.2110	Juices formulated for infants

	Juice of any other single citrus fruit:
	of brix value not exceeding 20
2009.3110	Juices formulated for infants
	Pineapple juice:
	Of brix value not exceeding 20
2009.4110	Juices formulated for infants
	Tomato juice
2009.5010	Juices formulated for infants
	Grape Juice (including grape must):
	Of brix value not exceeding 30
2009.6110	Juices formulated for infants
	Apple juice;
	Of brix value not exceeding 30
2009.7110	Juices formulated for infants
	Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, vaccinium vitis-idaea) juice
2009.8010	Juices formulated for infants with no sugar added
	Other
2009.8910	Juices formulated for infants with no sugar added
	Mixtures of Juices
2009.9010	Mixtures of juices especially for infants
	<i>Extracts, essences and concentrates, of coffee, tea or mate' and preparations with a basis of these products or with a basis of coffee, tea or mate'; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof</i>
	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
2101.1200	Preparations with a basic of extracts, essences or concentrates or with a basic of coffee
2101.2000	Extracts, essence and concentrates of tea or mate, and preparations with basic of these extracts, essences or concentrates or with a basis of tea or mate
	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrated thereof:
2101.3010	Not decaffeinated
2101.3020	Decaffeinated
	Sauces and preparations thereof; mixed condiments and mixed seasonings; mustard flour and meal prepared mustard
2103.1000	Soya sauce
2103.2000	Tomato Ketchup and other tomato sauces
2103.3000	Mustard flour and meal and prepared mustard
	Other
2103.9010	Chili sauce
2103.9090	Other
	Soups and broths and preparations thereof; homogenized composite food preparations
2104.1000	Soups and broths and preparations thereof:
2104.2000	Homogenised composite food preparations
	Food preparations not elsewhere specified or included
2106.9031	Herbal infusions
2106.9091	Food preparations specially designed for babies
	<i>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</i>
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

	Preparations of a kind used in animal feeding
	Mixed feeds or mixed feed ingredients
2309.9011	Poultry feeds, prepared
2309.9012	Dairy cattle feed, prepared
2309.9013	Other cattle feed, prepared
2309.9014	Swine feed, prepared
2309.9015	Other livestock feed, prepared
2501.0000	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water
	<i>Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils</i>
	Light oils and preparations
2710.1210	Aviation gasoline (Avgas)
2710.1220	Motor gasoline
2710.1911	Ketones type Jet fuel
2710.1921	Gasoil (diesel)
2710.1922	Fuel oils
2711.1900	Other
	<i>Ketones and quinones, whether or not with other oxygen function, and other halogenated, sulphonated, nitrated or nitrosated derivatives</i>
	Acyclic ketones without other oxygen function:
2914.1100	Acetone
2914.1200	Butanone (methyl ethyl ketone)
2914.1300	4-Methylpentan-2-one (methyl isobutyl ketone)
	Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function

2914.2200	Cyclohexanone and methylcyclohexanones
2914.2300	Ionones and methylionones
2914.2900	Other
	Aromatic ketones without other oxygen function:
2914.3100	Phenylacetone (phenylpropan-2-one)
2914.3900	Other
2914.4000	Ketone-alcohols and ketone –aldehydes
2914.5000	Ketone-phenols and Ketones with other oxygen function
2914.6100	Anthraquinone
2914.6900	Other quinones
2914.7000	Chlordecone (ISO)
2914.7900	Other halogenated, sulphonated, nitrated or nitrosated derivatives
	<i>Provitamins and vitamins, natural or reproduced by synthesis (including naturel concentrates). Derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent</i>
2936.2100	Vitamins A and their derivatives
2936.2200	Vitamins B1 and its derivatives
2936.2300	Vitamins B2 and its derivatives
2936.2400	D- or DL-pantothenic acid (Vitamins B3 or vitamin B5) and its derivatives
2936.2500	Vitamins B6 and its derivatives
2936.2600	Vitamins B12 and its derivatives
2936.2700	Vitamins C and its derivatives
2936.2800	Vitamins E and its derivatives
2936.2900	Other vitamins and their derivatives
2936.9000	Others, including natural concentrates

	<i>Hormones, prostaglandin, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones</i>
	Polypeptides hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues
2937.1100	Somatotropin, its derivatives and structural analogues
2937.1200	Insulin and its salts
2937.1900	Other polypeptide hormones, protein hormones and glycoprotein hormones
2937.2100	Cortisone, hydrocortisone, prednisone (dihydrocortisone) and prednisolone (dehydrohydrocortisone)
2937.2200	Halogenated derivatives of corticosteriodal hormones
2937.2300	Oestrogens and progestogens
2937.2900	Other steroidal hormones, their derivatives and structural analogues
2937.5000	Prostaglandins, thromboxanes, and leukotrienes, their derivatives and structural analogue
2937.9000	Other
	Antibiotics
	Penicillins and other derivatives with a penicillanic acid structure; salts thereof
2941.1010	Amoxillin and its salts
2941.1020	Amoicillin (INN), metampicillin (INN), Pivampicillin (INN) and their salts
2941.1090	Other penicillins and their derivatives; salts thereof
2941.2010	Dihydrostreptomycin, its salts, eaters and hydrates
2941.2090	Other Streptomycins and their derivatives; salts thereof
2941.3000	Tetracyclines and their derivatives; salts thereof
2941.4000	Chloramphenicol and its derivatives; salts thereof
2941.5000	Erthromycin and its derivatives; salts thereof
2941.9000	Other antibiotics

	<i>Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or other secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included</i>
3001.2000	Extracts of glands or other organs or of their secretions
3001.9000	Other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included
	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fraction and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products
	Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes:
3002.1200	Antisera and other blood fractions and modified immunological products
3002.2000	Vaccines for human medicine
3002.3000	Vaccines for veterinary medicine
3002.9000	Other immunological products, whether or not modified or obtained by means of biotechnological processes; Vaccines, toxins, cultures of micro-organisms (excluding yeasts and similar products.
	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.
3003.1000	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or their derivatives.
3003.2000	Other medicaments containing antibiotics
3003.3100	Medicaments containing insulin
3003.3900	Other medicaments containing hormones or other products of heading 29.37
	<i>Other, containing alkaloids or derivatives thereof:</i>
3003.4100	Containing ephedrine or its salts
3003.4200	Containing pseudoephedrine (INN) or its salts
3003.4300	Containing norephedrine or its salts

	Other
3003.4910	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics
3003.4990	Other
3003.6000	Other, containing antimalarial active principles described in subheading Note 2 to this chapter
3003.9000	Other consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.
	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put in measured does including those in the form of transdermal administration systems) or in forms or packings for retails sale
3004.1000	Containing penicillins or derivatives thereof, with a penicillanic acid structure or streptomycins or their derivatives
3004.2000	Other, containing antibiotics for retail sale.
3004.3100	Containing insulin
3004.3200	Containing corticosteroid hormones, their derivatives or structural analogues
3004.3900	Containing hormones or other products of heading 29.37
	Other, containing alkaloids or derivatives thereof
3004.4100	Containing ephedrine or its salts
3004.4200	Containing pseudoephedrine (INN) or its salts
3004.4300	Containing norephedrine or its salts
	Other
3004.4910	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics
3004.4990	Other
3004.5000	Other, containing vitamins or other products of heading 29.36
3004.6000	Other, containing antimalarial active principles described in subheading note 2 to this chapter
3004.9000	Other medicaments

	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary.
	<i>Adhesive dressing and other articles having and adhesive layer</i>
3005.1010	Medicated plaster
3005.1090	Other adhesive dressings and other articles having an adhesive layer
3005.9000	Other wadding, gauze, bandages and similar articles impregnated or coated pharmaceutical substances or put in the forms or packings for retail sale
	Pharmaceutical goods specified in note 4 to chapter 30
3006.1000	Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;
3006.2000	Blood grouping reagents
3006.3000	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient
3006.4000	Dental cements and other dental fillings; bone reconstruction cements
3006.5000	First-aid boxes and kits
3006.6000	Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicide
3006.7000	Gel preparations designed to be used in human or veterinary medicine as lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments
3006.9100	Appliances identifiable for ostomy use
3006.9200	Waste pharmaceuticals
	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent
	<i>Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:</i>
3401.1100	For toilet use (including medicated products)

3401.1900	Other
3401.2000	Soap in other forms
	Organic surface-active (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01
	<i>Organic surface-active agents, whether or not put up for retail sale</i>
3402.1100	Anionic
3402.1200	Cationic
3402.1300	Non-ionic
3402.1900	Other
3402.2000	Preparations put up for retail sale
3402.9000	Other
	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)
	<i>Insecticides</i>
3808.9190	In other packaging
	<i>Fungicides</i>
3808.9290	In other packaging
	<i>Herbicides, anti-sprouting product and plant- growth regulators</i>
3808.9390	In other packaging
3808.9400	Disinfectants
	<i>Other</i>
	<i>Rodenticides</i>
3808.9919	In other packaging
	<i>Other similar products</i>
3808.9929	In other packaging

3822.0000	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.
	<i>Other articles of wood</i>
	<i>Other</i>
4421.9910	Coffins
	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres of a kind for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleaning tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres
4818.3000	Tablecloths and serviettes
	Printed books, brochures, leaflets and similar printed matter, whether or not in simple sheets
4901.1000	In single sheets, whether or not folded
4901.9100	Dictionaries and encyclopaedias and serial installments thereof
4901.9900	Other
4903.0000	Children's picture, drawing or colouring books
4904.0000	Music, printed or in manuscript, whether or not bound or illustrated
4905.1000	Printed globe
4905.9100	In book form
4905.9910	Printed maps
4905.9900	Other maps, topographical plans, printed
	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand written texts; photographic reproductions on sensitized paper and carbon copies of the foregoing.
	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title
4907.0010	Postage, revenue and similar stamps

4907.0020	Bank notes
4907.0030	Cheques books and cheques
4907.0090	Other
	<i>Transfers (decalcomanias)</i>
4908.1000	Transfers (decalcomanias) vitrifiable
4908.9000	Other transfers
4909.0000	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings
4910.0000	Calendars of any kind, printed including calendar blocks
	<i>Other printed matter, including printed pictures and photographs</i>
4911.1000	Trade advertising material, commercial catalogues and the like
4911.9100	Pictures, designs and photographs
4911.9900	Other
	Babies' garments and clothing accessories
6209.2000	Of cotton
6209.3000	Of synthetic fibres
6209.9000	Of other textile materials
	Coin
7118.9000	Other coins
	Carriages for disabled persons, whether or not motorized or otherwise mechanically propelled
8713.1000	Not mechanically propelled
8713.9000	Other
8715.0000	Baby carriages and part thereof

	Photographic (other than cinematographic) camera; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39
9006.3000	Camera specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs: comparison cameras for forensic or criminological purposes
	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight- testing instruments
	Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):
9018.1100	Electro-cardiographs
9018.1200	Ultrasonic scanning apparatus
9018.1300	Magnetic resonance imaging apparatus
9018.1400	Scintigraphic apparatus
9018.1900	Other electro- diagnostic apparatus
9018.2000	Ultra-violet or infra-red ray apparatus
9018.3100	Syringes, with or without needles
9018.3200	Tubular metal needles and needles for sutures
9018.3900	Other syringes, needles, catheters, cannulae, and the like
9018.4100	Dental drill engines, needles, whether or not combined on single base with other dental equipment
9018.4900	Other instruments and appliances, used in dental sciences
9018.5000	Other ophthalmic instruments and appliances
9018.9000	Other instruments and appliances used in medical/surgical/dental or veterinary science
	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiratory or other therapeutic respiratory apparatus
9019.1000	Mechano-therapy appliances, massage apparatus, psychological aptitude-testing apparatus
9019.2000	Ozone therapy, oxygen therapy, aerosol therapy artificial respiration or other therapeutic respiration apparatus
	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray

	generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.
	<i>Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus</i>
9022.1200	Computed tomography apparatus
9022.1300	Other, for dental uses
9022.1400	Other, for medical, surgical or veterinary uses
9022.1900	Apparatus based on the use of X-rays for other uses
9022.2100	For medical, surgical, dental or veterinary uses
9022.3000	X-ray tubes
9022.9000	Other, including parts and accessories
	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); Instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes
9027.8000	Other instruments and apparatus
	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments
9201.1000	Upright pianos
9201.2000	Grand pianos
9201.9000	Other harpsichords and other keyboard stringed instruments
	Other string musical instruments (for example, guitars, violins, harps)
9202.1000	String musical instruments played with a bow
9202.9000	Other string musical instruments
	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs
9205.1000	Brass-wind instruments
9205.9000	Other wind musical instruments

9206.0000	Percussion musical instruments (e.g. drums, xylophones, cymbals, castanets, maracas)
	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)
9207.1000	Keyboard instruments, other than accordions
9207.9000	Other musical instruments, sound of which produced or must be amplified, electrically
	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth blown sound signaling instruments
9208.1000	Musical boxes
9208.9000	Fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of chapter 92
	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, disc and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds
9209.3000	Musical instruments strings
9209.9100	Parts and accessories for pianos
9209.9200	Parts and accessories for the music instruments of heading 92.02
9209.9400	Parts and accessories for the musical instrument of heading 92.07
9209.9900	Other parts and accessories for musical instruments
	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination table, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles
9402.1010	Dentist's chair and parts thereof
96.19	Sanitary towel (pads) and tampons, napkins and napkin liners for babies and similar articles, of any materials
9619.0010	Napkins and napkin liners for babies and adult
9619.0090	Other
9903.0000	Goods re-imported after exportation for repair, alteration, renovation, processing and replacement, under warranty or personal use provided that

	no drawback for any duty was allowed on exportation and provided further that the goods were produced to the proper officer prior to exportation
9904.0000	Personal and household effects that have been in the importers' use and possession for more than 12 months immediately prior to the importation into Seychelles, as prescribed by the regulations
9905.0000	Ship's stores in transit
9906.0000	Short-shipped goods
9907.0000	Human remains
9908.0000	Groupage containers only