



MINISTÉRIO DA AGRICULTURA, PECUÁRIA E ABASTECIMENTO
SECRETARIA DE RELAÇÕES INTERNACIONAIS DO AGRONEGÓCIO
DEPARTAMENTO DE ASSUNTOS COMERCIAIS

Manual Simplificado do Sistema Geral de Preferências - SGP dos Estados Unidos da América

O presente documento é fruto do resumo de uma tradução livre do documento U.S. Generalized System of Preferences Guidebook, que pode ser encontrado no site do United States Trade Representative – USTR (www.ustr.gov) na seção Trade & Development / Preference Programs / Generalized System of Preferences.

Informações adicionais podem ser encontradas no site do United States International Trade Commission - USITC (www.usitc.gov), principalmente na seção Tariff Information Center / Official Harmonized Tariff Schedule by Chapter.

Introdução

O Sistema Geral de Preferências – SGP dos Estados Unidos, um programa elaborado para promover o crescimento econômico no mundo em desenvolvimento, provê tarifa zero preferencial para 3.400 produtos originários de 136 países e territórios. O SGP americano foi instituído em 1º de janeiro de 1976, e autorizado através do Trade Act de 1974 por um período de dez anos, e foi renovado periodicamente desde então.

O objetivo deste manual é facilitar o entendimento do SGP e prover informações básicas para a sua implementação. Este manual inclui respostas para as perguntas mais freqüentes sobre o SGP americano.

Respostas às perguntas mais freqüentes sobre o SGP americano

Outros países mantêm programas do tipo SGP?

Sim. Mais de 25 nações mantêm programas de preferência gerais para países em desenvolvimento. Os países beneficiários, o tipo de preferência e os produtos elegíveis variam de acordo com o país que concede as preferências.

Quais os produtos são elegíveis para o tratamento de tarifa zero ao amparo do SGP?

Aproximadamente 3.400 produtos originários de todos os países beneficiários do SGP. Em 1996 foram acrescentados mais 1.400 produtos que podem receber o benefício apenas de importações originárias dos países de menor desenvolvimento relativo (PMDRs). Alguns países foram subseqüentemente removidos como resultado da aceitação de petições relativas a preocupações sobre direitos dos trabalhadores e propriedade intelectual de alguns países. O Brasil chegou a sofrer uma investigação relativa a preocupações com propriedade intelectual, mas a petição foi arquivada no início de 2006 e o Brasil manteve o seu acesso ao SGP americano.

Os produtos agrícolas e pescados elegíveis a todos os países em desenvolvimento ao amparo do SGP encontram-se no Anexo I - Produtos elegíveis ao SGP EUA a todos os PEDs.

O Brasil não é beneficiário: 1) da lista de produtos elegíveis apenas aos países de menor desenvolvimento relativo (PMDRs); 2) dos produtos agrícolas abaixo relacionados, para os quais o Brasil perdeu a preferência por ter excedido os limites de necessidade competitiva: 1602.50.09; 1602.50.20; 1701.11.05; 1701.11.10; 1701.11.20; 1701.12.05; 1701.12.10; 1701.91.05; 1701.99.05; 1701.99.10; 1702.90.10; 1702.90.35; 1702.90.40; 1806.10.65; 3301.12.00; 3) dos produtos proibidos por lei e dos produtos sensíveis (ver abaixo).

Qualquer produto pode ser designado como elegível ao SGP?

Não. Certos produtos são proibidos por lei (19 U.S.C. 2463) de receber o tratamento, como: produtos têxteis, relógios, calçados, bolsas e malas, além de outros artigos de couro. Além disso, qualquer outro produto considerado sensível à importações não pode ser elegível ao SGP. Quanto a isso, a legislação sobre o SGP cita especificamente aço, vidro e produtos eletrônicos.

Como um produto é identificado como elegível do SGP?

Através da marcação da letra A na coluna de tarifa “Special” do HTSUS - Harmonized Tariff Schedule of the United States nas linhas tarifárias dos produtos elegíveis. O HTSUS pode ser obtido no site do United States International Trade Commission - USITC (www.usitc.gov), na seção Tariff Information Center / Official Harmonized Tariff Schedule by Chapter. A letra **A** identifica os produtos elegíveis a todos os países beneficiários. A letra **A+** indica os produtos elegíveis ao SGP apenas para os países de menor desenvolvimento relativo (PMDRs) e a letra **A*** identifica produtos elegíveis a todos os países beneficiários, com exceção de um ou mais países específicos que perderam a elegibilidade para aquele produto.

Qual a tarifa de um produto elegível ao SGP?

Todas as importações ao amparo do SGP são isentas de tarifa.

Como se determina a correta classificação de um produto?

A classificação é baseada no HTSUS - Harmonized Tariff Schedule of the United States, que pode ser consultado no site do United States International Trade Commission - USITC (www.usitc.gov), na seção Tariff Information Center / Official Harmonized Tariff Schedule by Chapter.

Como um importador solicita o tratamento do SGP?

A solicitação é feita simplesmente preenchendo com a letra A, como prefixo, antes do número da linha tarifária no documento de entrada do carregamento nos EUA.

As listas de produtos elegíveis e de países beneficiários podem ser modificadas?

Sim. O Governo Americano, através do Sub-comitê do SGP, conduz uma revisão anual da lista de produtos elegíveis para a isenção tarifária. A lista de modificações sob consideração (além daquelas que envolvem os limites de necessidade competitiva) é publicada. As modificações têm efeito em 1º de julho do ano seguinte.

Todos os países beneficiários recebem isenção tarifária da lista inteira de produtos?

Não. Embarques originários de alguns países em desenvolvimento podem não ser elegíveis ao benefício porque: (1) eles excedem os limites de necessidade competitiva (veja abaixo); (2) o país em desenvolvimento foi graduado em relação àquele produto (ver abaixo); (3) as importações não atendem aos requisitos de agregação de valor; (4) a documentação apresentada pelo importador

encontra-se incompleta; (5) as importações de alguma forma não atendem a outros requisitos aduaneiros.

O que são limites de necessidade competitiva?

Os limites de necessidade competitiva estabelecem limites ao benefício para cada produto e para cada país beneficiário. Um país beneficiário automaticamente perderá o benefício em relação a um produto se os limites de necessidade competitiva forem excedidos, caso nenhum waiver (ação protelatória) for concedido. Os limites de necessidade competitiva estabelecem o fim do benefício a um país para certo produto se durante um ano calendário, caso as importações americanas de um determinado país elegível ao SGP: (1) represente 50% ou mais do valor total das importações americanas daquele produto; ou (2) exceda um certo montante em US\$. O montante em US\$ é acrescido de US\$ 5 milhões anualmente; o limite definido para 2006 foi de US\$ 125 milhões por produto. Os produtos serão considerados suficientemente competitivos quando importações de um determinado beneficiário excederem um dos limites. De acordo com o estatuto, o tratamento do SGP para o produto em questão termina do dia 1º de julho do ano seguinte.

Os limites de necessidade competitiva são sempre obedecidos?

Não. Os limites de necessidade competitiva podem ser a ação protelada sob certas circunstâncias específicas, uma delas é que a lei 19 USC 2463 isenta do limite de necessidade competitiva os produtos não produzidos nos EUA, cuja lista de produtos agrícolas e de pescados segue abaixo.

0305.59.20	0803.00.40	1515.30.20	2008.30.54
0406.10.10	0807.10.50	1515.50.00	2008.91.00
0501.00.00	0811.90.25	1602.50.10	2008.99.15
0502.10.00	0908.20.20	1904.90.00	2008.99.63
0505.90.00	1207.91.00	2001.90.10	2008.99.65
0510.00.20	1211.90.60	2001.90.33	2208.20.10
0709.90.10	1302.12.00	2001.90.42	3301.29.10
0710.90.10	1401.20.40	2001.90.50	3301.29.20
0712.90.15	1504.30.00	2005.90.87	5301.21.00

Quais são as regras de origem do SGP?

Para um produto atender aos requisitos de regra-de-origem é necessário que seja produzido no país elegível com o benefício do SGP, sendo que o valor do material utilizado mais o custo de produção não pode ser inferior a 35% do valor estipulado pela alfândega americana no momento de internação do produto nos EUA. Entretanto, há algumas exceções em relação à regra geral.

Qual o significado da exigência do produto ser “importado diretamente”?

O programa do SGP Americano estabelece que o produto deve ser transportado diretamente do país beneficiário do programa para os EUA, sendo que se encaminhado por meio do território de outro país o produto não poderá ser internalizado no território deste. Em qualquer caso, a fatura comercial, o documento de embarque, e os demais documentos que se referem ao carregamento devem explicitar os EUA como destino final das mercadorias.

Anexo I - Produtos elegíveis ao SGP EUA a todos os PEDs

Linha tarifária	Descrição do produto	Tarifa
01063100	Live birds of prey	1.8%
01063200	Live psittaciforme birds (including parrots, parakeets, macaws and cockatoos)	1.8%
01063900	Live birds, other than poultry, birds of prey or psittaciforme birds	1.8%
02023002	High-qual. beef cuts, boneless, processed, frozen, descr in gen.note 15 of the HTS	4%
02023010	High-qual. beef cuts, boneless, processed, frozen, descr in add. US note 3 to Ch. 2	4%
02032210	Frozen retail cuts of hams, shoulders and cuts thereof, with bone in	1.4 cents/kg
02032920	Frozen retail cuts of meat of swine, nesi	1.4 cents/kg
02073300	Ducks, geese or guineas, not cut in pieces, frozen	8.8 cents/kg
02089030	Fresh, chilled or frozen quail, eviscerated, not in pieces	7 cents/kg
02090000	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	3.2%
02101200	Bellies (streaky) and cuts thereof of swine, salted, in brine, dried or smoked	1.4 cents/kg
02109100	Meat and edible offal of primates, salted, in brine, dried or smoked; edible flours and meals thereof	2.3%
02109200	Meat and edible offal of whales, dolphins, porpoises, manatees and dugongs, salted, in brine, dried or smoked; edible flour & meals thereof	2.3%
02109300	Meat and edible offal of reptiles, salted, in brine, dried or smoked; edible flours and meals thereof	2.3%
02109920	Meat and edible offal of poultry of heading 0105, in brine, dried or smoked; edible flours and meals thereof	2.3%
02109990	Meat and edible offal not elsewhere specified or included, salted, in brine, dried or smoked; edible flours and meals thereof	2.3%
03022300	Sole, fresh or chilled, excluding fillets, other meat portions, livers and roes	1.1 cents/kg
03026910	Fish, nesi, excl. fillets, livers and roes, fresh or chilled, scaled, in immediate containers weighing with their contents 6.8 kg or less	3%
03027020	Sturgeon roe, fresh or chilled	15%
03033300	Sole, frozen, excluding fillets, other meat portions, livers and roes	1.1 cents/kg
03033900	Flat fish, other than halibut, Greenland turbot, plaice and sole, frozen, excluding fillets, other meat portions, livers and roes	1.1 cents/kg
03037100	Sardines, sardinella, brisling or sprats, frozen, excluding fillets, other meat portions, livers and roes	1.1 cents/kg
03037500	Dogfish and other sharks, frozen, excluding fillets, livers, roes and fish meat of 0304	1.1 cents/kg
03038020	Sturgeon roe, frozen	15%
03049090	Frozen fish meat (excluding fillets), other than in bulk or in immediate containers weighing with their contents over 6.8 kg each	6%
03051040	Flours, meals and pellets of fish, fit for human consumption, other than in bulk or immediate containers weighing contents over 6.8 kg each	6%
03052020	Sturgeon roe, dried, smoked, salted or in brine	7.5%
03056320	Anchovies, in brine or salted but not dried or smoked, in immediate airtight containers weighing with their contents 6.8 kg or less each	5%
03056960	Fish, nesi, in brine or salted but not dried or smoked, other than in immediate containers weighing with their contents 6.8 kg or less each	0.5%
03061420	Crabmeat, frozen	7.5%
03062420	Crabmeat, not frozen	7.5%
03076000	Snails, other than sea snails, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine	5%
04041005	Whey protein concentrates	8.5%
04049010	Milk protein concentrates	0.37 cents/kg
04052080	Other dairy spreads, not butter substitutes or of a type provided for in chapter 4 additional US note 1	6.4%
04061002	Chongos, unripened or uncured cheese, including whey cheese and curd, subject to gen. note 15 of the HTS	10%
04061004	Chongos, unripened or uncured cheese, including whey cheese and curd, subject to add. US note 16 to Ch. 4	10%
04062051	Romano, reggiano, provolone, provoletti, sbrinz and goya, made from cow's milk, grated or powdered, subject to add US note 21 to Ch.4	15%

04069041	Romano, Reggiano, Parmesan, Provolone, and Provoletti cheese, nesoi, from cow's milk, subject to add. US note 21 to Ch. 4	15%
04070000	Birds' eggs, in shell, fresh, preserved or cooked	2.8 cents/doz.
04100000	Edible products of animal origin, nesi	1.1%
05010000	Human hair, unworked, whether or not washed and scoured; waste of human hair	1.4%
05021000	Pigs', hogs' or boars' bristles and hair and waste thereof	0.8 cents/kg
05059020	Feather meal and waste	2.3%
05100020	Ambergris, castoreum, civet, and musk used in the preparation of pharmaceutical products	5.1%
05119940	Animal products nesi; dead animals of chapter 1, unfit for human consumption	1.1%
06011015	Tulip bulbs, dormant	89.6 cents/1000
06011045	Lily bulbs, dormant	55.7 cents/1000
06011060	Narcissus bulbs, dormant	\$1.34/1000
06011075	Crocus corms, dormant	19.2 cents/1000
06011090	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, nesi, dormant	3.5%
06012090	Bulbs nesi, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	1.4%
06021000	Unrooted cuttings and slips of live plants	4.8%
06023000	Rhododendron and azalea plants, grafted or not	1.9%
06029030	Live herbaceous perennials, other than orchid plants, with soil attached to roots	1.4%
06029040	Live herbaceous perennials, other than orchid plants, without soil attached to roots	3.5%
06029060	Other live plants nesoi, with soil attached to roots	1.9%
06029090	Other live plants nesoi, other than those with soil attached to roots	4.8%
06031030	Miniature (spray) carnations, fresh cut	3.2%
06031070	Chrysanthemums, standard carnations, anthuriums and orchids, fresh cut	6.4%
06031080	Cut flowers and flower buds suitable for bouquets or ornamental purposes, fresh cut, nesi	6.4%
06039000	Cut flowers and flower buds, suitable for bouquets or ornamental purposes, dried, dyed, bleached, impregnated or otherwise prepared	4%
06049960	Foliage, branches, parts of plants and grasses, suitable for bouquets or ornamental purposes, dyed, impregnated or otherwise prepared	7%
07019010	Yellow (Solano) potatoes, excluding seed	0.5 cents/kg
07020060	Tomatoes, fresh or chilled, entered from Nov. 15 thru the last day of Feb. of the following year	2.8 cents/kg
07031020	Onion sets, fresh or chilled	0.83 cents/kg
07031030	Pearl onions not over 16 mm in diameter, fresh or chilled	0.96 cents/kg
07031040	Onions, other than onion sets or pearl onions not over 16 mm in diameter, and shallots, fresh or chilled	3.1 cents/kg
07032000	Garlic, fresh or chilled	0.43 cents/kg
07041020	Cauliflower and headed broccoli, fresh or chilled, if entered June 5 to October 15, inclusive, in any year	2.5%
07041040	Cauliflower and headed broccoli, fresh or chilled, not reduced in size, if entered Oct. 16 through June 4, inclusive	10%
07041060	Cauliflower and headed broccoli, fresh or chilled, reduced in size, if entered Oct. 16 through June 4, inclusive	14%
07042000	Brussels sprouts, fresh or chilled	12.5%
07049020	Cabbage, fresh or chilled	0.54 cents/kg
07051120	Head lettuce (cabbage lettuce), fresh or chilled, if entered June 1 to October 31, inclusive, in any year	0.4 cents/kg
07051140	Head lettuce (cabbage lettuce), fresh or chilled, if entered Nov. 1 through May 30, inclusive, in any year	3.7 cents/kg
07051920	Lettuce, other than head lettuce, fresh or chilled, if entered June 1 to October 31, inclusive, in any year	0.4 cents/kg
07051940	Lettuce, other than head lettuce, fresh or chilled, if entered Nov. 1 through May 30, inclusive, in any year	3.7 cents/kg
07052100	Witloof chicory, fresh or chilled	0.15 cents/kg
07052900	Chicory, other than witloof chicory, fresh or chilled	0.15 cents/kg
07061010	Carrots, fresh or chilled, not reduced in size, under 10 cm in length	1.4 cents/kg
07069020	Radishes, fresh or chilled	2.7%
07069030	Beets and horseradish, fresh or chilled	1.9%

07070020	Cucumbers, including gherkins, fresh or chilled, if entered December 1 in any year to the last day of the following February, inclusive	4.2 cents/kg
07070040	Cucumbers, including gherkins, fresh or chilled, if entered March 1 to April 30, inclusive, in any year	5.6 cents/kg
07070060	Cucumbers, including gherkins, fresh or chilled, if entered July 1 to August 31, inclusive, in any year	1.5 cents/kg
07081020	Peas, fresh or chilled, shelled or unshelled, if entered July 1 to Sept. 30, inclusive, in any year	0.5 cents/kg
07081040	Peas, fresh or chilled, shelled or unshelled, if entered Nov. 1 through the following June 30, inclusive	2.8 cents/kg
07082010	Lima beans, fresh or chilled, shelled or unshelled, if entered November 1 through the following May 31, inclusive	2.3 cents/kg
07089005	Chickpeas (garbanzos), fresh or chilled, shelled or unshelled	1 cents/kg
07089015	Lentils, fresh or chilled, shelled or unshelled	0.1 cents/kg
07089030	Pigeon peas, fresh or chilled, shelled or unshelled, if entered Oct. 1 through the following June 30, inclusive	0.8 cents/kg
07091000	Globe artichokes, fresh or chilled	11.3%
07092010	Asparagus, fresh or chilled, not reduced in size, if entered September 15 to November 15, inclusive, and transported to the U.S. by air	5%
07093020	Eggplants (aubergines), fresh or chilled, if entered April 1 to November 30, inclusive, in any year	2.6 cents/kg
07093040	Eggplants (aubergines), fresh or chilled, if entered December 1 through the following March 31, inclusive	1.9 cents/kg
07094040	Celery, other than celeriac, fresh or chilled, not reduced in size, if entered April 15 to July 31, inclusive, in any year	0.25 cents/kg
07096020	Chili peppers, fresh or chilled	4.4 cents/kg
07096040	Fruits of the genus capsicum (peppers) (ex. chili peppers) or of the genus pimenta (e.g., Allspice), fresh or chilled	4.7 cents/kg
07099005	Jicamas, pumpkins and breadfruit, fresh or chilled	11.3%
07099010	Chayote, fresh or chilled	5.6%
07099014	Okra, fresh or chilled	20%
07099020	Squash, fresh or chilled	1.5 cents/kg
07102120	Peas, uncooked or cooked by steaming or boiling in water, frozen, if entered July 1 through September 30, inclusive, in any year	1 cents/kg
07102140	Peas, uncooked or cooked by steaming or boiling in water, frozen, if entered Jan. 1 through June 30, or Oct. 1 through Dec. 31, inclusive	2 cents/kg
07102210	Lima beans, uncooked or cooked by steaming or boiling in water, frozen, not reduced in size, entered Nov. 1 through the following May 31	2.3 cents/kg
07102215	Lima beans, frozen, entered June 1 - October	31 4.9 cents/kg
07102225	Frozen string beans (snap beans), not reduced in size	4.9 cents/kg
07102905	Chickpeas (garbanzos), uncooked or cooked by steaming or boiling in water, frozen	1 cents/kg
07102915	Lentils, uncooked or cooked by steaming or boiling in water, frozen	0.1 cents/kg
07102930	Pigeon peas, uncooked or cooked by steaming or boiling in water, frozen, if entered Oct. 1 through the following June 30, inclusive	0.8 cents/kg
07108050	Tomatoes, uncooked or cooked by steaming or boiling in water, frozen, if entered Nov. 15 through the following February, ncl.	2.1 cents/kg
07108065	Brussels sprouts, uncooked or cooked by steaming or boiling in water, frozen, not reduced in size	12.5%
07108070	Vegetables nesi, uncooked or cooked by steaming or boiling in water, frozen, not reduced in size	11.3%
07108093	Okra, reduced in size, frozen	14.9%
07109011	Mixtures of pea pods and water chestnuts (other than Chinese water chestnuts), uncooked or cooked by steaming or boiling in water, frozen	7.9%
07112018	Olives, n/pitted, green, in saline sol., in contain. > 8 kg, drained wt, for repacking or sale, subject to add. US note 5 to Ch. 7	3.7 cents/kg on drained weight
07113000	Capers, provisionally preserved but unsuitable in that state for immediate consumption	8%
07114000	Cucumbers including gherkins, provisionally preserved but unsuitable in that state for immediate consumption	7.7%
07115990	Truffles, provisionally preserved but unsuitable in that state for immediate consumption	7.7%
07119050	Onions, provisionally preserved but unsuitable in that state for immediate consumption	5.1%

07119065	Vegetables nesoï, and mixtures of vegetables, provisionally preserved but unsuitable in that state for immediate consumption	7.7%
07123110	Air dried or sun dried mushrooms of the genus Agaricus, whole, cut, sliced, broken or in powder, but not further prepared	1.3 cents/kg + 1.8%
07123200	Dried wood ears (Auricularia spp.), whole, cut, sliced, broken or in powder, but not further prepared	8.3%
07123300	Dried jelly fungi (Tremella spp), whole, cut, sliced, broken or in powder, but not further prepared	8.3%
07123910	Air dried or sun dried mushrooms (other than of the genus Agaricus), whole, cut, sliced, broken or in powder, but not further prepared	1.3 cents/kg + 1.8%
07129010	Dried carrots, whole, cut, sliced, broken or in powder, but not further prepared	1.3%
07129015	Dried olives, not ripe	5.5 cents/kg
07129030	Dried potatoes, whether or not cut or sliced but not further prepared	2.3 cents/kg
07129065	Dried parsley nesi, whole, cut, sliced, broken or in powder, but not further prepared	3.8%
07129070	Dried fennel, marjoram, savory and tarragon nesi, whole, cut, sliced, broken or in powder, but not further prepared	1.9%
07129074	Tomatoes, dried in powder	8.7%
07129085	Dried vegetables nesoï, and mixtures of dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared	8.3%
07131010	Seeds of peas of a kind used for sowing	1.5 cents/kg
07131040	Dried peas, nesi, shelled	0.4 cents/kg
07132010	Seeds of chickpeas (garbanzos) of a kind used for sowing	1.5 cents/kg
07132020	Dried chickpeas (garbanzos), shelled	1.4 cents/kg
07133110	Seeds of beans of a kind used for sowing	0.8 cents/kg
07133140	Dried beans, shelled, if entered September 1 through the following April 30, or withdrawn for consumption at any time	0.3 cents/kg
07133210	Seeds of small red (adzuki) beans of a kind used for sowing	1.5 cents/kg
07133220	Dried small red (adzuki) beans, shelled	1.2 cents/kg
07133310	Seeds of kidney beans, including white pea beans of a kind used for sowing	1.5 cents/kg
07133320	Dried kidney beans, including white pea beans, shelled, if entered May 1 through August 31, inclusive, in any year	1 cents/kg
07133340	Dried kidney beans, including white pea beans, shelled, if entered Sept. 1 through April 30, or withdrawn for consumption at any time	1.5 cents/kg
07133910	Seeds of beans nesi, of a kind used for sowing	1.5 cents/kg
07133920	Dried beans nesi, shelled, if entered for consumption from May 1 through August 31, inclusive, in any year	0.8 cents/kg
07133940	Dried beans nesi, shelled, if entered for consumption September 1 through April 30, or withdrawn for consumption at any time	0.8 cents/kg
07134010	Lentil seeds of a kind used for sowing	1.5 cents/kg
07134020	Dried lentils, shelled	0.15 cents/kg
07135010	Seeds of broad beans and horse beans of a kind used for sowing	1.5 cents/kg
07135020	Dried broad beans and horse beans, shelled	1.2 cents/kg
07139010	Seeds of leguminous vegetables nesi, of a kind used for sowing	1.5 cents/kg
07139060	Dried leguminous vegetables nesi, shelled, if entered for consumption during the period from May 1 through August 31, inclusive, in any year	0.8 cents/kg
07139080	Dried leguminous vegetables nesi, shelled, if entered Sept. 1 through the following April 30, or withdrawn for consumption at any time	1.5 cents/kg
07141010	Cassava (manioc), frozen, whether or not sliced or in the form of pellets	7.9%
07141020	Cassava (manioc), fresh, chilled or dried, whether or not sliced or in the form of pellets	11.3%
07142010	Sweet potatoes, frozen, whether or not sliced or in the form of pellets	6%
07142020	Sweet potatoes, fresh, chilled or dried, whether or not sliced or in the form of pellets	4.5%
07149010	Fresh or chilled dasheens, whether or not sliced or in the form of pellets	2.3%
07149020	Fresh or chilled yams, whether or not sliced or in the form of pellets	6.4%
07149041	Mixtures of pea pods and Chinese water chestnuts, frozen	7.9%
07149045	Frozen dasheens/yams/arrowroot/salep/Jerusalem artichokes/similar roots & tubers (but not cassava, sweet potatoes & Chinese water chestnuts)	6%
07149048	Chinese water chestnuts, dried	8.3%
07149060	Dried dasheens, yams, arrowroot, salep, Jerusalem artichokes, and similar roots and tubers nesoï, whether or not sliced but not in pellets	8.3%
08023100	Walnuts, fresh or dried, in shell	7 cents/kg

08025020	Pistachios, fresh or dried, in shell	0.9 cents/kg
08025040	Pistachios, fresh or dried, shelled	1.9 cents/kg
08029015	Pecans, fresh or dried, shelled	17.6 cents/kg
08029020	Pignolias, fresh or dried, in shell	0.7 cents/kg
08029025	Pignolias, fresh or dried, shelled	1 cents/kg
08029080	Nuts nesi, fresh or dried, in shell	1.3 cents/kg
08029094	Kola nuts, fresh or dried, shelled	5 cents/kg
08030040	Plantains, dried	1.4%
08041040	Dates, fresh or dried, whole, with pits, packed in units weighing over 4.6 kg	1 cents/kg
08041060	Dates, fresh or dried, whole, without pits, packed in units weighing over 4.6 kg	2.8 cents/kg
08042060	Figs, fresh or dried, whole, in immediate containers weighing with their contents 0.5 kg or less	6.2 cents/kg
08045040	Guavas, mangoes, and mangosteens, fresh, if entered during the period September 1 through May 31, inclusive	6.6 cents/kg
08045060	Guavas, mangoes, and mangosteens, fresh, if entered during the period June 1 through August 31, inclusive	6.6 cents/kg
08045080	Guavas, mangoes, and mangosteens, dried	1.5 cents/kg
08055030	Tahitian limes, Persian limes and other limes of the Citrus latifolia variety, fresh or dried	0.8%
08055040	Limes of the Citrus aurantifolia variety, fresh or dried	1.8 cents/kg
08059001	Citrus fruit, not elsewhere specified or included, fresh or dried, including kumquats, citrons and bergamots	0.8%
08071130	Watermelons, fresh, if entered during the period from December 1, in any year, to the following March 31, inclusive	9%
08071920	Cantaloupes, fresh, if entered during the periods from January 1 through July 31 or September 16 to December 31, inclusive	29.8%
08071950	Ogen and Galia melons, fresh, if entered during the period from December 1, in any year, to the following May 31, inclusive	1.6%
08071960	Ogen and Galia melons, fresh, if entered during the period from June 1 through November 30, inclusive	6.3%
08071970	Other melons nesoi, fresh, if entered during the period from December 1, in any year, to the following May 31, inclusive	5.4%
08072000	Papayas (papaws), fresh	5.4%
08101020	Strawberries, fresh, if entered during the period from June 15 through September 15, inclusive	0.2 cents/kg
08101040	Strawberries, fresh, if entered during the period from September 16 through the following June 14, inclusive	1.1 cents/kg
08106000	Durians, fresh	2.2%
08109045	Fruit, not elsewhere specified or included, fresh	2.2%
08111000	Strawberries, frozen, in water or containing added sweetening	11.2%
08112020	Raspberries, loganberries, black currants and gooseberries, frozen, in water or containing added sweetening	4.5%
08112040	Blackberries, mulberries and white or red currants, frozen, in water or containing added sweetening	9%
08119010	Bananas and plantains, frozen, in water or containing added sweetening	3.4%
08119025	Cashew apples, mameyes colorados, sapodillas, soursops and sweetsops, frozen, in water or containing added sweetening	3.2%
08119050	Pineapples, frozen, in water or containing added sweetening	0.25 cents/kg
08119052	Mangoes, frozen, whether or not previously steamed or boiled	10.9%
08119055	Melons, frozen, in water or containing added sweetening	11.2%
08131000	Apricots, dried	1.8 cents/kg
08133000	Apples, dried	0.74 cents/kg
08134010	Papayas, dried	1.8%
08134020	Berries except barberries, dried	1.4 cents/kg
08134080	Tamarinds, dried	6.8%
08140040	Lime peel, fresh, frozen or in brine	1.6 cents/kg
09021010	Green tea in packages not over 3 kg, flavored	6.4%
09022010	Green tea in packages over 3 kg, flavored	6.4%
09042020	Paprika, dried or crushed or ground	3 cents/kg
09042060	Fruits of the genus Capsicum, other than paprika or Anaheim and ancho pepper, not	2.5 cents/kg

	ground	
09042076	Fruits of the genus capsicum, ground, nesoï	5 cents/kg
09082020	Mace, bombay or wild, ground	7.4 cents/kg
09101040	Ginger, ground	1 cents/kg
09104030	Thyme, other than crude or not manufactured	4.8%
09109100	Mixtures of spices	1.9%
09109940	Origanum, other than crude or not manufactured	3.4%
09109960	Spices, nesi	1.9%
10059020	Yellow dent corn	0.05 cents/kg
10059040	Corn (maize), other than seed and yellow dent corn	0.25 cents/kg
10063010	Rice semi-milled or wholly milled, whether or not polished or glazed, parboiled	11.2%
10070000	Grain sorghum	0.22 cents/kg
10083000	Canary seed	0.12 cents/kg
11022000	Corn (maize) flour	0.3 cents/kg
11023000	Rice flour	0.09 cents/kg
11029030	Cereal flours nesi, mixed together	12.8%
11029060	Cereal flours, other than of wheat or meslin, rye, corn, rice or buckwheat	9%
11031300	Groats and meal of corn (maize)	0.3 cents/kg
11031912	Groats and meal of oats	0.8 cents/kg
11031914	Groats and meal of rice	0.09 cents/kg
11041200	Rolled or flaked grains of oats	1.2 cents/kg
11042200	Grains of oats, hulled, pearled, clipped, sliced, kibbled or otherwise worked, but not rolled or flaked	0.5%
11042300	Grains of corn (maize), hulled, pearled, clipped, sliced, kibbled or otherwise worked, but not rolled or flaked	0.45 cents/kg
11042990	Grains of cereals other than barley, oats or corn, hulled, pearled, clipped, sliced, kibbled or otherwise worked, but not rolled or flaked	2.7%
11043000	Germ of cereals, whole, rolled, flaked or ground	4.5%
11051000	Flour, meal and powder of potatoes	1.7 cents/kg
11061000	Flour, meal and powder of the dried leguminous vegetables of heading 0713	8.3%
11062010	Flour, meal and powder of Chinese water chestnuts	8.3%
11063020	Flour, meal and powder of banana and plantain	2.8%
11063040	Fruit and nut flour, meal and powder of the products of chapter 8, other than of banana and plantain	9.6%
11081100	Wheat starch	0.54 cents/kg
11081200	Corn (maize) starch	0.54 cents/kg
11082000	Inulin	2.6%
11090010	Wheat gluten, whether or not dried, to be used as animal feed	1.8%
11090090	Wheat gluten, whether or not dried, to be used for other than animal feed	6.8%
12021040	Peanuts (ground-nuts), not roasted or cooked, in shell, subject to add. US note 2 to Ch.12	9.35 cents/kg
12022040	Peanuts (ground-nuts), not roasted or cooked, shelled, subject to add. US note 2 to Ch.12	6.6 cents/kg
12079100	Poppy seeds, whether or not broken	0.06 cents/kg
12092100	Alfalfa (lucerne) seed of a kind used for sowing	1.5 cents/kg
12093000	Seeds of herbaceous plants cultivated principally for their flowers	1 cents/kg
12099180	Vegetable seeds, nesi, of a kind used for sowing	1.5 cents/kg
12099940	Seeds, fruits and spores, of a kind used for sowing, nesi	0.83 cents/kg
12101000	Hop cones, fresh or dried, neither ground, powdered nor in the form of pellets	13.2 cents/kg
12102000	Hop cones, fresh or dried, ground, powdered or in the form of pellets; lupulin	13.2 cents/kg
12119040	Mint leaves nesi, of a kind used in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes	4.8%
12119060	Tonka beans, of a kind used in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes	6.6 cents/kg
12129910	Sugar cane, fresh, chilled, frozen or dried, whether or not ground	\$1.24/t
13019040	Turpentine gum (oleoresinous exudate from living trees)	1.3%
13021200	Saps and extracts of licorice	3.8%
13021940	Ginseng; substances having anesthetic, prophylactic or therapeutic properties, other than poppy straw extract	1%
14012040	Rattans, other than those in the rough or cut transversely into sections, of a kind used	2%

	primarily for plaiting	
14019040	Lime bark, raffia, reeds, rushes, cleaned, bleached or dyed cereal straw, other vegetable materials nesi, used primarily for plaiting	3.2%
14030094	Piassava, couch-grass and other vegetable materials nesoï, of a kind used primarily in brooms or brushes	2.3%
15042040	Herring oil and its fractions, other than liver oil	1 cents/kg
15042060	Fats and oils and their fractions, of fish other than cod and herring, excluding liver oil	1.5 cents/kg + 5%
15043000	Fats and oils and their fractions, of marine mammals	1.7 cents/kg + 5%
15050010	Wool grease, crude	1.3 cents/kg
15050090	Fatty substances derived from wool grease (including lanolin)	2.4%
15060000	Animal fats and oils and their fractions nesi, whether or not refined, but not chemically modified	2.3%
15091020	Virgin olive oil and its fractions, whether or not refined, not chemically modified, weighing with the immediate container under 18 kg	5 cents/kg on contents and container
15091040	Virgin olive oil and its fractions, whether or not refined, not chemically modified, weighing with the immediate container 18 kg or over	3.4 cents/kg
15099020	Olive oil, other than virgin olive oil, and its fractions, not chemically modified, weighing with the immediate container under 18 kg	5 cents/kg on contents and container
15099040	Olive oil, other than virgin olive oil, and its fractions, not chemically modified, weighing with the immediate container 18 kg or over	3.4 cents/kg
15100040	Edible oil including blends, and their fractions, nesi, not chemically modified, weighing under 18 kg	5 cents/kg on contents and container
15100060	Edible oil including blends, and their fractions, nesi, not chemically modified, weighing 18 kg or over	3.4 cents/kg
15155000	Sesame oil and its fractions, whether or not refined, not chemically modified	0.68 cents/kg
15159060	Jobba oil and its fractions, whether or not refined, not chemically modified	2.3%
15159080	Fixed vegetable fats and oils and their fractions nesoï, whether or not refined, not chemically modified	3.2%
15161000	Animal fats and oils, partly or wholly hydrogenated, interesterified, reesterified or elaidinized, not further prepared	7 cents/kg
15179010	Edible artificial mixtures of products provided for in headings 1501 to 1515, cont. 5% or more by weight of soybean oil or fraction thereof	18%
15179020	Edible artificial mixtures of products provided for in headings 1501 to 1515, nesi	8%
15180040	Animal or vegetable fats and oils, nesi, oxidized, dehydrated or otherwise chemically modified; inedible mixtures of fats and oils nesi	8%
15219020	Bleached beeswax	4.8%
16010020	Pork sausages and similar products of pork, pork offal or blood; food preparations based on these products	0.8 cents/kg
16010040	Sausages and similar products of beef, beef offal or blood; food preparations based on these products, in airtight containers	3.4%
16010060	Sausage and similar products of meats, meat offal or blood nesi; food preparations based on these products	3.2%
16022040	Prepared or preserved liver of any animal other than of goose	3.2%
16023100	Prepared or preserved meat or meat offal of turkeys, nesi	6.4%
16023200	Prepared or preserved meat or meat offal of chickens, nesoï	6.4%
16023900	Prepared or preserved meat or meat offal of ducks, geese or guineas, nesoï	6.4%
16024110	Prepared or preserved pork ham and cuts thereof, containing cereals or vegetables	6.4%
16024120	Pork hams and cuts thereof, not containing cereals or vegetables, boned and cooked and packed in airtight containers	5.3 cents/kg
16024220	Pork shoulders and cuts thereof, boned and cooked and packed in airtight containers	4.2 cents/kg
16024910	Prepared or preserved pork offal, including mixtures	3.2%
16024920	Pork other than ham and shoulder and cuts thereof, not containing cereals or vegetables, boned and cooked and packed in airtight containers	4.2 cents/kg
16024940	Prepared or preserved pork, not containing cereals or vegetables, nesi	1.4 cents/kg
16024960	Prepared or preserved pork mixed with beef	3.2%
16024990	Prepared or preserved pork, nesi	6.4%

16025005	Prepared or preserved offal of bovine animals	2.3%
16025009	Prepared or preserved meat of bovine animals, cured or pickled, not containing cereals or vegetables	4.5%
16025020	Prepared or preserved beef in airtight containers, other than corned beef, not containing cereals or vegetables	1.4%
16025090	Prepared or preserved meat of bovine animals, containing cereals or vegetables	2.5%
16029010	Prepared or preserved frog meat	2.7%
16029090	Prepared or preserved meat, meat offal or blood, nesi	6.4%
16041390	Sardines, sardinella and brisling or sprats (not in oil and airtight cont.), prepared or preserved, not minced, cont. 225 g or more	3.1%
16041450	Tunas and skipjack, not in airtight containers, not in bulk or in immediate containers weighing with contents over 6.8 kg each	6%
16041500	Prepared or preserved mackerel, whole or in pieces, but not minced	3%
16041640	Prepared or preserved anchovies, whole or in pieces, not minced, not in oil, in immediate containers with their contents 6.8 kg or less ea.	5%
16041920	Prepared or preserved fish, nesi, whole or in pieces, but not minced, in airtight containers, not in oil	4%
16041925	Bonito, yellowtail and pollock, whole or in pieces, but not minced, in airtight containers, in oil	5%
16041930	Prepared or preserved fish, nesi, whole or in pieces, but not minced, in airtight containers, in oil	4%
16041980	Prepared or preserved fish, whole or in pieces, but not minced, nesi	6%
16042005	Products containing meat of crustaceans, molluscs or other aquatic invertebrates, prepared meals	10%
16043020	Caviar	15%
16051005	Crab products containing fish meat; prepared meals of crab	10%
16051040	Crabmeat, prepared or preserved, other than in airtight containers	5%
16052005	Shrimp and prawn products containing fish meat; prepared meals of shrimps or prawns	5%
16053005	Lobster products containing fish meat; prepared meals of lobster	10%
16059010	Boiled clams in immediate airtight containers, the contents of which do not exceed 680 g gross weight	10%
16059055	Prepared or preserved snails, other than sea snails	5%
17011105	Cane sugar, raw, in solid form, w/o added flavoring or coloring, subject to gen. note 15 of the HTS	1.4606 cents/kg less 0.020668 cents/kg for each degree under 1
17011110	Cane sugar, raw, in solid form, w/o added flavoring or coloring, subject to add. US 5 to Ch.17	1.4606 cents/kg less 0.020668 cents/kg for each degree under 1
17011120	Cane sugar, raw, in solid form, to be used for certain polyhydric alcohols	1.4606 cents/kg less 0.020668 cents/kg for each degree under 1
17011205	Beet sugar, raw, in solid form, w/o added flavoring or coloring, subject to gen. note 15 of the HTS	3.6606 cents/kg less 0.020668 cents/kg for each degree under 1
17011210	Beet sugar, raw, in solid form, w/o added flavoring or coloring, subject to add. US 5 to Ch.17	3.6606 cents/kg less 0.020668 cents/kg for each degree under 1
17019105	Cane/beet sugar & pure sucrose, refined, solid, w/added coloring but not flav., subject to gen. note 15 of the HTS	3.6606 cents/kg less 0.020668 cents/kg for each degree under 1
17019110	Cane/beet sugar & pure sucrose, refined, solid, w/added coloring but not flav., subject to add. US 5 to Ch.17	3.6606 cents/kg less 0.020668 cents/kg for each degree under 1
17019142	Cane/beet sugar & pure sucrose, refined, solid, w/added flavoring, o/65% by wt. sugar,	6%

	descr. in Ch17 US note 2, subj. to gen nte 15	
17019152	Cane/beet sugar & pure sucrose, refined, solid, w/added flavoring, o/10% by wt. sugar, descr. in Ch17 US note 3, subj. to gen nte 15	6%
17019154	Cane/beet sugar & pure sucrose, refined, solid, w/added flavoring, o/10% by wt. sugar, descr. in Ch17 US note 3, subj. to Ch17 US nte 8	6%
17019180	Cane/beet sugar & pure sucrose, refined, solid, w/added flavoring, nesoi	5.1%
17019905	Cane/beet sugar & pure sucrose, refined, solid, w/o added coloring or flavoring, subject to gen. note 15 of the HTS	3.6606 cents/kg less 0.020668 cents/kg for each degree under 1
17019910	Cane/beet sugar & pure sucrose, refined, solid, w/o added coloring or flavoring, subject to add. US 5 to Ch.17	3.6606 cents/kg less 0.020668 cents/kg for each degree under 1
17022022	Maple syrup, blended, described in add. US note 4 to Ch.17: subject to gen. note 15 of the HTS	6%
17023022	Glucose & glucose syrup nt containing or containing in dry state less than 20% fructose; blended, see gen. note 15 of the schedule & prov.	6%
17023040	Glucose and glucose syrup, not containing fructose or in the dry state less than 20 percent by weight of fructose, nesi	2.2 cents/kg
17024022	Blended syrup desc. in add'l U.S. note 4(chap.17) Contng in dry state 20%-50% by weight of fructose, see gen. note 15 of the HTS & prov.	6%
17024040	Glucose in solid form & glucose syrup, containing in dry state at least 20% but less than 50% by weight of fructose, nesoi	5.1%
17026022	Oth fructose & fruc. syrup contng in dry state >50% by wt. Of fructose, blended syrup(see add'l U.S. note 4-chap 17) & see gen. note 15	6%
17026040	Glucose and glucose syrup, w/50% or more fructose, other than blended syrups described in add. US note 4 to Ch.17	5.1%
17029005	Cane/beet sugars & syrups (incl. invert sugar); nesoi, w/soluble non-sugar solids 6% or less soluble solids, subj to GN 15	3.6606 cents/kg of total sugars
17029010	Cane/beet sugars & syrups (incl. invert sugar); nesoi, w/soluble non-sugar solids 6% or less soluble solids, subj Ch17 US note 5	3.6606 cents/kg of total sugars
17029035	Invert molasses	0.35 cents/liter
17029040	Other cane/beet syrups nesi	0.35 cents/liter
17029052	Sugar syrups, artificial honey, caramel, nesoi, subject to gen. note 15 of the HTS	6%
17029090	Sugars and sugar syrups, and articles containing sugar, nesoi	5.1%
17031030	Cane molasses imported for (a) the commercial extraction of sugar or (b) human consumption	0.35 cents/liter
17031050	Cane molasses nesi	0.01 cents/kg of total sugars
17039030	Molasses, other than cane, imported for (a) the commercial extraction of sugar or (b) human consumption	0.35 cents/liter
17039050	Molasses nesi	0.01 cents/kg of total sugars
17041000	Chewing gum, not containing cocoa, whether or not sugarcoated	4%
17049035	Sugar confections or sweetmeats ready for consumption, not containing cocoa, other than candied nuts or cough drops	5.6%
18032000	Cocoa paste, wholly or partly defatted	0.2 cents/kg
18050000	Cocoa powder, not containing added sugar or other sweetening matter	0.52 cents/kg
18061022	Cocoa powder, o/65% but less than 90% by dry wt of sugar, subject to gen. note 15 of the HTS	10%
18061034	Cocoa powder, sweetened, nesoi, subject to add US note 1 to Ch. 18	10%
18061043	Cocoa powder, o/90% by dry wt of sugar, subject to gen. note 15 of the HTS	10%
18061065	Cocoa powder, o/90% by dry wt of sugar, nesoi, subject to add. US note 1 to Ch. 18	10%
18062022	Chocolate, ov 2kg, cont. milk solids, not in blocks 4.5 kg or more, subj. to gen. note 15 of the HTS	5%
18062024	Chocolate, ov 2kg, cont. milk solids, not in blocks 4.5 kg or more, subj. to add US note 2 to Ch. 18, not GN15, ov 5.5 pc bf	5%
18062034	Chocolate, ov 2kg, cont. milk solids, not in blocks 4.5 kg or more, not ov 5.5 pc bf, subj. to add US note 3 to Ch. 18, not GN15	5%
18062050	Chocolate, ov 2kg, cont. milk solids, not in blocks 4.5 kg or more, no milk solids, not	4.3%

	GN15	
18062060	Confectioners' coatings & other products, not less than 6.8% non-fat solids of the cocoa bean nib and not less than 15% vegetable fats	2%
18062067	Chocolate/oth preps with cocoa, ov 2kg but n/o 4.5 kg, o/65% by wt of sugar, subject to gen. note 15 of the HTS	10%
18062075	Chocolate/oth preps with cocoa, ov 2kg but n/o 4.5 kg, o/65% by wt of sugar, desc in add US nte 3 to Ch. 17: subj. to Ch17 US note 8	10%
18062078	Chocolate/oth preps with cocoa, ov 2kg but n/o 4.5 kg, o/65% by wt of sugar, nesoi	8.5%
18063100	Chocolate and other cocoa preparations, in blocks, slabs or bars, filled, not in bulk	5.6%
18063201	Chocolate, nt filled, in blocks/slabs/bars 2kg or less, subj. to GN15	5%
18063204	Chocolate, nt filled, in blocks/slabs/bars 2kg or less, subj. to add US note 2 to Ch. 18	5%
18063214	Chocolate, not filled, in blocks/slabs/bars 2kg or less, subj. to add US note 3 to Ch. 18	5%
18063230	Chocolate, not filled, w/o butterfat/milk solids, in blocks/slabs/bars 2kg or less	4.3%
18063255	Cocoa preps, not filled, in blocks, slabs or bars weighing 2 kg or less, subject to gen. note 15 of the HTS	7%
18063260	Cocoa preps, (dairy prod. of Ch4 US note 1), not filled, in blocks, slabs or bars, w/wt 2 kg or less, subj. to add. US note 10 to Ch 4	7%
18063290	Cocoa preps, not filled, in blocks, slabs or bars weighing 2kg or less	6%
18069001	Cocoa preps, not in blocks/slabs/bars, subj. to gen. note 15 of the HTS	3.5%
18069005	Cocoa preps, (dairy prod. descr. in add US note 1 to Ch.4), not in blocks, slabs or bars, subj. to add. US note 10 to Ch 4, not GN15	3.5%
18069015	Cocoa preps, o/5.5% butterfat by wt, not in blocks/slabs/bars, subj. to add US note 2 to Ch. 18, not GN15	3.5%
18069025	Cocoa preps, cont. milk solids, n/o 5.5% butterfat by wt, not in blocks/slabs/bars, subj. to add US note 3 to Ch. 18, not GN15	3.5%
18069055	Chocolate and preps w/cocoa, nesoi, o/10% by dry wt of sugar, described in add US note 3 to Ch.17: subj to Ch17 US note 8, not GN15	3.5%
18069090	Chocolate and preps w/cocoa, nesoi, not put up for retail sale	6%
19012002	Mixes for bakers wares, o/25% butterfat, not retail, subject to gen. note 15 of the HTS	10%
19012005	Mixes for bakers wares (dairy prod. of Ch4 US note 1), o/25% by wt butterfat, not retail, subj. to add. US nte 10 to Ch.4, not GN15	10%
19012030	Mixes for bakers wares, o/25% bf, not retail, descr in add US note 1 to Ch. 19: subj. to add. US nte 3 to Ch.19, not GN15	10%
19012040	Mixes for bakers wares, o/25% bf, not retail, nesoi	8.5%
19012042	Mixes for bakers wares, n/o 25% bf, not retail, subject to gen. note 15 of the HTS	10%
19012045	Mixes for bakers wares (dairy prod. of Ch4 US note 1), n/o 25% bf, not retail, subj. to add. US nte 10 to Ch.4, not GN15	10%
19012065	Mixes for bakers wares, n/o 25% bf, not retail, descr in add US note 1 to Ch. 19: subj. to add. US nte 3 to Ch.19, not GN15	10%
19012080	Mixes for bakers wares, n/o 25% bf, not retail, nesoi	8.5%
19019028	Dry mix. w/less than 31% bf & 17.5% or more sodium caseinate, bf, whey solids o/5.5% b'fat & dry whole milk, n/cntng dry milk/whey/b'fat	0.37 cents/kg
19019042	Dairy preps o/10% by wt of milk solids (descr. in add US note 1 to Ch. 4), nesoi, subject to add US note 10 to Ch.4	16%
19019090	Flour-, meal-, starch-, malt extract- or dairy-based food preps not containing cocoa and not containing specific amounts of dairy, nesoi	6.4%
19021140	Uncooked pasta, not stuffed or otherwise prepared, containing eggs, nesi, including pasta packaged with sauce preparations	6.4%
19021940	Uncooked pasta, not stuffed or otherwise prepared, not containing eggs, nesi, including pasta packaged with sauce preparations	6.4%
19022000	Stuffed pasta, whether or not cooked or otherwise prepared	6.4%
19023000	Pasta nesi	6.4%
19024000	Couscous, whether or not prepared	6.4%
19041000	Prepared foods obtained by the swelling or roasting of cereals or cereal products	1.1%
19043000	Bulgur wheat, in grain form or in form of flakes or other worked grain (except flour, groats & meal), pre-cooked or otherwise prepared, nesoi	14%
19049001	Cereals, other than corn, in grain form or form flakes or other worked grain (not flour, groat & meal), pre-cooked or otherwise prepared, nesoi	14%
19059090	Bakers' wares communion wafers, empty capsules suitable for pharmaceutical use, sealing wafers, rice paper and similar products, nesi	4.5%
20011000	Cucumbers including gherkins, prepared or preserved by vinegar or acetic acid	9.6%

20019010	Capers, prepared or preserved by vinegar or acetic acid, in immediate containers holding more than 3.4 kg	8%
20019020	Capers, prepared or preserved by vinegar or acetic acid, nesi	8%
20019025	Artichokes, prepared or preserved by vinegar or acetic acid	10.2%
20019030	Beans, prepared or preserved by vinegar or acetic acid	5.8%
20019033	Nopalitos, preserved by vinegar	7.7%
20019034	Onions, prepared or preserved by vinegar or acetic acid	3.6%
20019038	Vegetables (including olives) nesoi, prepared or preserved by vinegar or acetic acid	9.6%
20019042	Chestnuts, prepared or preserved by vinegar or acetic acid	4.9 cents/kg
20019045	Mangoes, prepared or preserved by vinegar or acetic acid	1.5 cents/kg
20019048	Chinese water chestnuts, prepared or preserved by vinegar or acetic acid	9.6%
20019050	Walnuts, prepared or preserved by vinegar or acetic acid	7 cents/kg
20029040	Tomato prep/pres ex by vinegar/acetic acid, powder	11.6%
20041040	Yellow (Solano) potatoes, prepared or preserved otherwise than by vinegar or acetic acid, frozen	6.4%
20049010	Antipasto, prepared or preserved otherwise than by vinegar or acetic acid, frozen	3.2%
20049080	Beans, prepared or preserved otherwise than by vinegar or acetic acid, frozen	2.1 cents/kg on entire contents of container
20051000	Homogenized vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	11.2%
20052000	Potato preparations, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	6.4%
20055140	Beans other than black-eye cowpeas, shelled, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	2.1 cents/kg on entire contents of container
20055900	Beans, not shelled, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	1.5 cents/kg on entire contents of container
20057002	Olives, green, not pitted, in saline, ripe, in containers holding 13 kg or less, aggregate quantity not to exceed 730 m ton/yr	5.4 cents/kg on drained weight
20057006	Olives, green, not pitted, in saline, not ripe, in containers holding o/8 kg for repkg, subject to add. US note 4 to Ch. 20	3.7 cents/kg on drained weight
20057012	Olives, green, not pitted, in saline, not ripe	3.7 cents/kg on drained weight
20057016	Olives, green, in saline, place packed, stuffed, in containers holding n/o 1 kg, aggregate quantity n/o 2700 m ton/yr	5.4 cents/kg on drained weight
20057023	Olives, green, in saline, place packed, stuffed, not in containers holding 1 kg or less	6.9 cents/kg on drained weight
20057025	Olives, green, in a saline solution, pitted or stuffed, not place packed	8.6 cents/kg on drained weight
20057075	Olives (not green), in a saline solution, not canned, nesi	4.3 cents/kg on drained weight
20058000	Sweet corn, prepared or preserved otherwise than by vinegar, acetic acid or sugar, not frozen	5.6%
20059010	Carrots in airtight containers, prepared or preserved otherwise than by vinegar, acetic acid or sugar, not frozen	6.4%
20059020	Onions, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	4.5%
20059055	Fruits of the genus Capsicum or Pimenta, not pimientos, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	14.9%
20059085	Chickpeas (garbanzos), prepared or preserved otherwise than by vinegar or acetic acid, not frozen	0.8 cents/kg on entire contents of container
20059097	Vegetables nesoi, & mixtures of vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, not preserved by sugar	11.2%
20060030	Ginger root, preserved by sugar (drained, glace or crystallized)	2.4%
20060070	Fruit nesi, and nuts, except mixtures, preserved by sugar (drained, glace or crystallized)	8%
20060090	Vegetables and parts of plants, nesoi, preserved by sugar (drained, glace or crystallized), except mixtures,	16%
20079140	Orange marmalade	3.5%

20079190	Citrus jams, fruit jellies, and marmalades (other than orange)	4.5%
20079905	Lingonberry and raspberry jams	1.8%
20079910	Strawberry jam	2.2%
20079920	Apricot jam	3.5%
20079925	Cherry jam	4.5%
20079940	Pineapple jam	4%
20079945	Jams, nesi	5.6%
20079948	Apple, quince and pear pastes and purees, being cooked preparations	12%
20079950	Guava and mango pastes and purees, being cooked preparations	1.3%
20079975	Fruit jellies, other than currant and berry	3.2%
20081125	Blanched peanuts, subject to add. US note 2 to Ch. 12, not GN15	6.6 cents/kg
20081145	Peanuts, otherwise prepared or preserved, nesi, subject to add. US note 2 to chap. 12, not GN15	6.6 cents/kg
20081915	Coconuts, otherwise prepared or preserved, nesi	1%
20081925	Pecans, otherwise prepared or preserved, nesi	9.9 cents/kg
20081930	Pignolia and pistachio nuts, otherwise prepared or preserved, nesi	1 cents/kg
20081990	Other nuts and seeds nesi, excluding mixtures, otherwise prepared or preserved, nesi	17.9%
20083010	Peel of oranges, mandarins, clementines, wilkings and similar citrus hybrids, otherwise prepared or preserved, nesi	2 cents/kg
20083037	Citrus fruit pulp other than orange, otherwise prepared or preserved, nesi	6.8%
20083048	Mandarins (other than satsuma), prepared or preserved, nesi	0.28 cents/kg
20083060	Lemons (other than peel or pulp), otherwise prepared or preserved, nesi	0.8 cents/kg
20083096	Citrus fruit nesi (including bergamots), other than peel or pulp, otherwise prepared or preserved, nesi	14%
20085020	Apricot pulp, otherwise prepared or preserved, nesi	10%
20089100	Palm hearts, otherwise prepared or preserved, nesi	0.9%
20089913	Banana pulp, otherwise prepared or preserved, nesi	3.4%
20089915	Bananas, other than pulp, otherwise prepared or preserved, nesi	0.8%
20089920	Berries, other than blueberries and strawberries, otherwise prepared or preserved, nesi	4.5%
20089923	Cashew apples, mameyes colorados, sapodillas, soursops and sweetsops, otherwise prepared or preserved, nesi	1.3%
20089928	Figs, otherwise prepared or preserved, nesi	9.6%
20089935	Lychees and longans, otherwise prepared or preserved, nesi	7%
20089940	Mangoes, otherwise prepared or preserved, nesi	1.5 cents/kg
20089945	Papaya pulp, otherwise prepared or preserved, nesi	14%
20089950	Papayas, other than pulp, otherwise prepared or preserved, nesi	1.8%
20089961	Soybeans, otherwise prepared or preserved, nesi	3.8%
20089963	Sweet ginger, otherwise prepared or preserved, nesi	4.4%
20089965	Yucca, otherwise prepared or preserved, nesi	7.9%
20089980	Pulp of fruit nesi, and other edible parts of plants nesi, excluding mixtures, otherwise prepared or preserved, nesi	9.6%
20089990	Fruit nesi, and other edible parts of plants nesi, other than pulp and excluding mixtures, otherwise prepared or preserved, nesi	6%
20093110	Lime juice, of a Brix value not exceeding 20, unfit for beverage purposes, unfermented	1.8 cents/kg
20093120	Lime juice, of a Brix value not exceeding 20, fit for beverage purposes, unfermented	1.7 cents/liter
20093910	Lime juice, of a Brix value exceeding 20, unfit for beverage purposes, unfermented	1.8 cents/kg
20093920	Lime juice, of a Brix value exceeding 20, fit for beverage purposes, unfermented	1.7 cents/liter
20095000	Tomato juice, concentrated or not concentrated	0.14 cents/liter
20098060	Juice of any other single fruit, nesi, (including cherries and berries), concentrated or not concentrated	0.5 cents/liter
20098080	Juice of any single vegetable, other than tomato, concentrated or not concentrated	0.2 cents/liter
20099020	Mixtures of vegetable juices, concentrated or not concentrated	0.2 cents/liter
21011232	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee, subject to general note 15 (outside quota)	10%
21011254	Preparation ov 10% sugar (Ch17 add US nte 3) w/basis of extract,essence or concentrate or w/basis of coffee,subj. quota of Ch17 add US nte 8	10%
21011290	Preparations nesi, with a basis of extracts, essences or concentrates or with a basis of coffee	8.5%
21012032	Preparations with a basis of extracts, essences or concentrates or with a basis of tea or mate, subject to general note 15 (outside quota)	10%

21012054	Preparation ov 10% sugar (Ch17 add US nte 3) w/basis extract/essence/concentrate or w/basis of tea or mate,subj. quota of Ch17 add US note 8	10%
21012090	Preparations nesoi, with a basis of extracts, essences or concentrates or with a basis of tea or mate	8.5%
21021000	Active yeasts	6.4%
21022020	Inactive yeasts (except dried brewers' yeast)	6.4%
21022060	Single-cell micro-organisms, dead, excluding yeasts, (but not including vaccines of heading 3002)	3.2%
21031000	Soy sauce	3%
21032020	Tomato ketchup	6%
21033040	Prepared mustard	2.8 cents/kg
21039040	Nonalcoholic preparations of yeast extract (other than sauces)	3.2%
21039072	Mixed condiments and mixed seasonings (described in add US note 3 to Ch. 21), subject to gen. note 15 of the HTS	7.5%
21039074	Mixed condiments and mixed seasonings (described in add US note 3 to Ch. 21), subject to add. US note 8(a) to Ch.17, not GN15	7.5%
21039080	Mixed condiments and mixed seasonings, not described in add US note 3 to Ch. 21	6.4%
21039090	Sauces and preparations therefor, nesoi	6.4%
21041000	Soups and broths and preparations therefor	3.2%
21042000	Homogenized composite food preparations	2.5%
21061000	Protein concentrates and textured protein substances	6.4%
21069003	Food preps, nesoi, n/o 5.5% bf, mixed w/other ingred. if o/16% milk solids capable of being further proc., subj. to GN15	2.9 cents/kg
21069006	Food preps, nesoi, n/o 5.5% bf, mixed w/other ingred. if o/16% milk solids capable of being further proc., subj. to Ch4 US nte 10, not GN15	2.9 cents/kg
21069012	Compound alcoholic preparations of a kind used for the manufacture of beverages, over 20% weight alcohol but not over 0.5% vol alcohol	4.2 cents/kg + 1.9%
21069015	Compound alcoholic preparations used in the manufacture of beverages, cont. over 20% not over 50% of alcohol by weight	8.4 cents/kg + 1.9%
21069018	Compound alcoholic preparations of a kind used for the manufacture of beverages, containing over 50% of alcohol by weight	17 cents/kg + 1.9%
21069042	Syrups from cane/beet sugar, nesoi, w/added coloring but not added flavoring, subject to gen. note 15 of the HTS	3.6606 cents/kg of total sugars
21069044	Syrups from cane/beet sugar, nesoi, w/added coloring but not added flavoring, subject to add US note 5 to Ch. 17, not GN15	3.6606 cents/kg of total sugars
21069052	Juice of any single fruit or vegetables juices (o/t orange), concentrated, fortified with vitamins or minerals	The rate applicable to the natural juice in heading 2009
21069054	Mixtures of fruit or vegetable juices, fortified with vitamins or minerals, nesoi, mixtures of juices in concentrated form	The rate applicable to the natural juice in heading 2009
21069058	Food preparations of gelatin, nesoi	4.8%
21069082	Food preps, nesoi, o/10% milk solids, nesoi	6.4%
21069099	Food preparations not elsewhere specified or included, not canned or frozen	6.4%
22011000	Mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavored	0.26 cents/liter
22021000	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored	0.2 cents/liter
22029036	Single fruit or vegetable juice (other than orange), fortified with vitamins or minerals, not concentrated	The rate applicable to the natural juice in Heading 2009
22029037	Mixed fruit or vegetable juice (other than orange), fortified with vitamins or minerals, not concentrated	The rate applicable to the natural juice in Heading 2009
22029090	Nonalcoholic beverages, nesi, not including fruit or vegetable juices of heading 2009	0.2 cents/liter
22041000	Sparkling wine, made from grapes	19.8 cents/liter
22042130	Tokay wine (not carbonated) not over 14% alcohol, in containers not over 2 liters	6.3 cents/liter

22042160	"Marsala" wine, over 14% vol. alcohol, in containers holding 2 liters or less	5.3 cents/liter
22042180	Grape wine, other than "Marsala", not sparkling or effervescent, over 14% vol. alcohol, in containers holding 2 liters or less	16.9 cents/liter
22051030	Vermouth in containers holding 2 liters or less	3.5 cents/liter
22051060	Wine of fresh grapes flavored with plants or aromatic substances, other than vermouth, in containers holding 2 liters or less	4.2 cents/liter
22059020	Vermouth in containers each holding over 2 liters but not over 4 liters	3.5 cents/liter
22059060	Wine of fresh grapes flavored with plants or aromatic substances, other than vermouth, in containers holding over 2 liters	4.2 cents/liter
22060015	Cider, fermented, whether still or sparkling	0.4 cents/liter
22060045	Rice wine or sake	3 cents/liter
22060090	Fermented beverages (other than grape wine, beer, cider, prune wine, sake, vermouth, or other effervescent wines)	4.2 cents/liter
22071030	Undenatured ethyl alcohol of 80 percent vol. alcohol or higher, for beverage purposes	18.9 cents/pf.liter
22089080	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 percent vol., nesi	21.1 cents/pf.liter
22090000	Vinegar and substitutes for vinegar obtained from acetic acid	0.5 cents/pf.liter
23050000	Oilcake and other solid residues, resulting from the extraction of peanut (ground-nut) oil	0.32 cents/kg
23062000	Oilcake and other solid residues, resulting from the extraction of vegetable fats or oils, of linseed	0.12 cents/kg
23063000	Oilcake and other solid residues, resulting from the extraction of vegetable fats or oils, of sunflower seeds	0.45 cents/kg
23064100	Oilcake and other solid residues, resulting from the extraction of vegetable fats or oils, of low erucic acid rape or colza seeds	0.17 cents/kg
23064900	Oilcake and other solid residues, resulting from the extraction of vegetable fats/oils, of rape or colza seeds (other than low erucic acid)	0.17 cents/kg
23065000	Oilcake and other solid residues, resulting from the extraction of vegetable fats or oils, of coconut or copra	0.45 cents/kg
23066000	Oilcake and other solid residues, resulting from the extraction of vegetable fats or oils, of palm nuts or kernels	0.32 cents/kg
23067000	Oilcake and other solid residues, resulting from the extraction of vegetable fats or oils, of corn (maize) germ	0.32 cents/kg
23069000	Oilcake and other solid residues, resulting from the extraction of vegetable fats or oils, nesi	0.32 cents/kg
23080095	Dehydrated marigolds, of a kind used in animal feeding, not elsewhere specified or included	1.9%
23099070	Other preps nes with a basis of vitamin B12, for supplementing animal in animal feeding, not cont milk or egg prods	1.4%
24011095	Tobacco, not stemmed or stripped, not or not over 35% wrapper tobacco, not flue-cured burley, etc., other nesi	32.7 cents/kg
24012057	Tobacco, partly or wholly stemmed/stripped, n/threshed or similarly proc., not or n/over 35% wrapper, not flue-cured burley etc., other nesi	39.7 cents/kg
24021080	Cigars, cheroots and cigarillos containing tobacco, each valued 23 cents or over	57 cents/kg + 1.4%
24022010	Cigarettes containing tobacco and clove	41.7 cents/kg + 0.9%
24022090	Cigarettes containing tobacco, nesi	\$1.50/kg + 3.2%
24039120	"Homogenized" or "reconstituted" tobacco suitable for use as wrapper tobacco	62 cents/kg
29054300	Mannitol	4.6%
29054400	D-glucitol (Sorbitol)	4.9%
33011200	Essential oils of orange	2.7%
33011910	Essential oils of grapefruit	2.7%
33012400	Essential oils of peppermint (Mentha piperita)	4.2%
33012910	Essential oils of eucalyptus	1.8%
33012920	Essential oils of orris	1.1%
33019010	Extracted oleoresins consisting essentially of nonvolatile components of the natural raw plant	3.8%
35011010	Casein, milk protein concentrate	0.37 cents/kg
35019020	Casein glues	6%

35019060	Caseinates and other casein derivatives, nesoi	0.37 cents/kg
35030010	Fish glue	1.2 cents/kg + 1.5%
35030055	Gelatin sheets and derivatives, nesoi; isinglass; other glues of animal origin, nesoi	2.8 cents/kg + 3.8%
35040010	Protein isolates	5%
35040050	Peptones and their derivatives; protein substances and their derivatives, nesoi; hide powder	4%
35051000	Dextrins and other modified starches	0.7 cents/kg
35052000	Glues based on starches or on dextrins or other modified starches	2.1 cents/kg + 2.9%
38091000	Finishing agents, dye carriers and like products, nesoi, with a basis of amylaceous substances	2.2 cents/kg + 3%
38246000	Sorbitol other than that of subheading 2905.44	4.9%
41012035	Whole raw buffalo hides/skins (n/o 8 kg when dried, 10 kg when dry salted or 16 kg when fresh/otherwise preserved), over 2.6 m2, nesoi	2.4%
41012040	Whole bovine hides/skins (not buffalo) (n/o 8 kg dried, 10 kg dry salted or 16 kg fresh/otherwise preserved), ov 2.6 m2, vegetable pretanned	5%
41012050	Whole bovine hide/skin (not buffalo) (n/o 8 kg dried, 10 kg dry salted or 16 kg fresh/otherwise preserved), ov 2.6 m2, not vegetable pretann	3.3%
41012070	Whole equine hides and skins (n/o 8 kg when dried, 10 kg when dry salted or 16 kg when fresh/otherwise preserved), other than not pretanned	3.3%
41015035	Whole raw buffalo hidess and skins, of a weight over 16 kg, surface area over 2.6 sq m, pretanned but not further prepared	2.4%
41015040	Whole raw bovine hides and skins (not buffalo), weight over 16 kg, surface area over 2.6 m2, vegetable pretanned but not further prepared	5%
41015050	Whole raw bovine hides/skins (not buffalo), weight over 16 kg, surface area over 2.6 m2, pretanned (not vegetable) but not further prepared	3.3%
41015070	Whole raw equine hides and skins, of a weight exceeding 16 kg, pretanned but not further prepared	3.3%
41019035	Raw buffalo hides and skins (other than whole), pretanned but not further prepared	2.4%
41019040	Raw bovine hides and skins (other than whole), vegetable pretanned but not further prepared	5%
41019050	Raw bovine hides and skins (other than whole), pretanned (other than vegetable pretanned) but not further prepared	3.3%
41019070	Raw equine hides and skins (other than whole), pretanned but further prepared	3.3%
41031030	Raw hides and skins of goat or kid (not excluded by note 1(c) to chapter 41), pretanned (other than vegetable) but not prepared	3.7%
41032020	Raw hides and skins of reptiles, vegetable pretanned but not further prepared	5%
43016030	Raw furskins of silver, black or platinum fox (including mutations of these), whole, with or without head, tail or paws	5.1%
50039000	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock) carded or combed	2.5%
51021960	Fine animal hair (other than Kashmir or camel), not processed beyond the degreased or carbonized condition, not carded or combed	0.4%
51031000	Noils of wool or of fine animal hair	2.6 cents/kg
51032000	Waste, other than noils, of wool or of fine animal hair, including yarn waste but excluding garnetted stock	2.6 cents/kg