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VALUE ADDED TAX ACT (CAP. V1 LFN, 2004)
VALUE ADDED TAX (MODIFICATION) ORDER , 2021



ARRANGEMENT OF ORDERS

Order :

1. Modification of the First Schedule to the Value Added Tax Act.
2. Modification of Part I, II and III of the First Schedule.
3. Detailed list of items exempt in the First Schedule.
4. Revocation of Orders.
5. Interpretation.
6. Citation.

S. I. No. 90 of 2021

VALUE ADDED TAX ACT (CAP. V1 LFN, 2004)

VALUE ADDED TAX (MODIFICATION) ORDER , 2021

In exercise of the powers conferred on me by Section 38 of the Value Added Tax Act, Cap. V1, Laws of the Federation of Nigeria, 2004, and all other powers enabling me in that behalf, I, Zainab Shamsuna Ahmed, Honourable Minister of Finance, Budget and National Planning, Federal Republic of Nigeria, make the following Order—

[30th Day of July, 2021]

Commence-
ment.

1. The First Schedule of the Value Added tax Act is modified, as set out in this Order.

Modification
of the First
Schedule to
the Value
Added Tax.

2.—(1) Part I of the First Schedule is modified by—

Modification
of Part I, II
and III of the
First
Schedule.

(a) replacing the existing paragraphs 3 and 5 with new paragraphs “3” and “5”, as follows—

“3. Educational books and materials ;

5. (a) fertilizers, and

(b) locally produced agricultural chemicals, and locally produced veterinary medicine;” and

(b) inserting new paragraphs 12, 13, 14, 15, 16, 17, 18, and 19, as follows—

“12. Petroleum products ;

13. Renewable energy equipment ;

14. Raw materials for the production of baby diapers and sanitary towels ;

15. Raw materials for the production of pharmaceutical products ;

16. Locally produced animal feeds ;

17. Military hardware, arms, ammunitions and locally manufactured uniforms used by the Armed forces, para-military and other security agencies of governments in Nigeria ;

18. Gas supplied by gas producing companies to Electricity Generating Companies (GENCOs), Electricity generated by GENCOs and supplied to National Grid or Nigeria Bulk Electricity Trading Company (NBET) and Electricity transmitted by Transmission Company of Nigeria (TCN) to Electricity Distribution Companies (DISCOs) ; and

(19) Agricultural seeds and seedlings.

(2) Part II of the First Schedule is modified by—

(a) replacing the existing paragraph 2 with a new paragraph 2, as follows—

“2. Services rendered by Unit Micro-Finance Banks and Mortgage Institutions.”; and

(b) inserting new paragraphs 8, as follows—

“8. Shared passenger road-transport service.”

(3) Part III of the First Schedule is modified by—

deleting the existing paragraph 1 and renumbering the existing paragraphs 2 and 3, as paragraphs 1 and 2, respectively.

Detailed list of Items exempt in the First Schedule.

3. The First Schedule is modified to include the detailed list of exempt items, as listed in the First Schedule to this Order, to specify in details what constitutes the items exempt under the First Schedule.

Revocation of Orders.

4. This Order supersedes any other Value Added Tax Act (Modification) Order issued before the commencement of this Order.

Interpretation.

5. In the First Schedule, unless the Act or the context otherwise requires—

“*Airline transportation ticket*” means an airline transportation ticket issued and sold by commercial airlines registered in Nigeria but does not include hired or rented aircrafts or private jets ;

“*Basic Food Items*” mean agro and aqua based staple food, such as—

(a) “additives” such as honey whether raw or semi- processed ;

(b) white bread and brown bread ;

(c) cereals including maize, rice, wheat, millet, barley, sorghum, oats, fonio and finer millet, in the form of grain, flour, crop, whether raw or semi-processed, whether in bulk or retail ;

(d) cooking oils including, vegetable oil, soya oil, palm oil, groundnut oil, shea butter, beniseed oil, olive oil, coconut oil; provided that they are of a type and grade suitable for culinary purposes, and do not contain any substance such as, fragrance, which will make them unsuitable for culinary use ;

(e) culinary herbs including, curry, thyme, onions, ginger, mint, whether raw or unprocessed ;

(f) fish of all kinds other than ornamental, whether live, fresh, frozen, smoked or dried ;

(g) flour and starch including, corn flour, plantain flour, cassava flour, beans flour, wheat flour, rice flour, yam flour, garri, whether bleached or unbleached, refined or unrefined; provided that it is suitable for culinary purposes ;

(h) fruits including, pineapples, oranges, mangoes, guavas, grapes fruit, banana, pawpaw, whether fresh or dried ;

(i) live or raw meat from cow, goat, lamb, pig, poultry, whether butchered or in parts, fresh or frozen, and including poultry eggs ;

(j) milk, whether fresh or processed into liquid, or powdered form ;

(k) nuts including, groundnut, walnut, cashew nut, hazelnut, kolanut, tigernuts, and coconut, whether raw (unprocessed for human consumption), roasted, fried, boiled, salted ;

(l) pulses including, beans, lentils, peas, chickpeas, and tamarind, whether raw (unprocessed for human consumption), roasted, fried, boiled, salted or in their shells ;

(m) roots including, yam, cocoyam, sweet & irish potatoes, water-yam, and cassava, whether in raw form, flakes or flour for human consumption ;

(n) salt for only culinary use, means fine salt and salt in retail packs, and excludes industrial salt ;

(o) vegetables including pepper, melon, lettuce, okro, cabbage, carrot, whether fresh, dried or ground ;

(p) water means natural water and table water, including spring water, rain water, pipe borne water, well water, and excludes—

(i) sparkling or flavored water,

(ii) water sold in restaurants, hotels, eateries, lounges, cafes, canteens and other similar settings, and

(iii) water sold by contractors, caterers and other similar vendors ;

“*Baby Products*” mean products made for use by babies from birth to 36 months of age, and includes—

(a) baby activity and entertainment products such as, baby safety car and home accessories, high chairs, cots, bassinets, baskets, cribs etc. along with parts and accessories ;

(b) baby bathtub, sponges, towel, baby grooming kit, baby creams, powders, lotions etc. ;

(c) baby carriage and parts e.g. carriers, slings, bouncers, swing, rockers etc., along with parts and accessories ;

(d) baby garments, and clothing of any material ;

(e) feeding products such as, feeding bottle, feeding bottle warmers and related accessories;

(f) plates, spoons, cups, sippy cups, breast pumps and accessories, nursing and feeding pillows etc. ;

(g) sanitary wares e.g. diapers, wipes and related products, diaper bags, potty and toilet training devices, baby mattress waterproof cover, baby toiletries, changing table and mat ; and

(h) raw materials for the production of baby diapers and sanitary towels ;

“*Commercial aircrafts, commercial aircraft engines, commercial aircraft spare parts*” mean—

(a) in the case of a commercial aircraft, an aircraft used in shared air transportation in Nigeria, excluding private aircrafts ; and

(b) in the case of commercial engines and commercial aircraft spare parts, engines and spare parts for use on commercial aircrafts ;

“*Educational Books*” means physical and electronic books used to implement instruction and facilitate learning in educational institutions such as, pre-primary, primary, secondary, tertiary education, special education, adult education, vocational education, technical and science education, and religious education. Such books may include booklets, brochures, pamphlets and leaflets; newspapers, journals and periodicals, children’s books, picture and painting books, music (printed, duplicated or manuscript), maps, charts and topographical plans, covers, cases and other articles supplied with the books ;

“*Educational Materials*” mean materials used for instructional purposes, active learning, assessment and administration. These include, physical and electronic materials used to implement instruction and facilitate learning in educational institutions such as, pre-primary, primary, secondary, tertiary education, special education, adult education, vocational education, technical or science education and religious education ;

“*Equipment*” refers to tools, which may be devices, machines or specialised industrial vehicles that assist a person in achieving an action beyond the normal capabilities of a human ;

“*Farming Machinery and implements and farming transportation Equipment*” mean equipment used exclusively in farming or for any other agricultural production including, tractors, ploughs, harrows, ridgers, harvesters, and equipment of the same kind ;

“*Fertilizers*” mean all fertilizers for agricultural purposes ;

“*Locally produced agricultural chemicals and locally produced veterinary medicines*” mean—

(a) drugs and vaccines produced in Nigeria for the treatment of animals, fish and plants including veterinary pharmaceuticals in various prescription presentations; veterinary nutraceuticals in various prescription

presentations; veterinary biological vaccines, anti-sera, plasma, bacterins, hormones, toxoids, etc.; veterinary biosecurity e.g. disinfectants, antiseptics, feed Sanitizers and water sanitizers ;

(b) drugs and vaccines produced in Nigeria for treatment of fishes including, dietary supplements for fishes including, feed grade amino acids as single biochemical e.g. lysine, methionine, tryptophan ; feed grade minerals as single entity ; feed grade vitamins as single entity ; feed grade enzymes ; feed grade inorganic compounds as single entity e.g. calcium phosphate, vaccines for fishes including killed vaccines ; attenuated vaccines; deoxyribonucleic vaccines ; acid (DNA) vaccines ; recombinant vector vaccines ; subunit vaccines ; genetically modified vaccines ; synthetic peptide vaccines ; and

(c) drugs and vaccines produced in Nigeria for treatment of plants such as chemical crop protection products commonly referred as pesticides or agro-chemical including insecticides; rodenticides ; fungicides ; herbicides ; anti-sprouting products and similar products ;

“*Locally produced animal feeds*” mean feeds for poultry, cattle, fish, etc ;

“*Machinery*” means a mechanical device or the parts of a mechanical device that operate together to perform a single task. It includes, the accessories necessary to the working of a machine ;

“*Medical Equipment*” means a device requiring calibration, maintenance, repair, user training and decommissioning, which is used for the specific purposes of diagnosis and treatment of disease or rehabilitation following disease or injury; and can be used either alone or in combination with any accessory, consumable or other piece of medical equipment. It includes veterinary equipment and devices, but excludes cosmetology or fitness devices and other similar devices ;

“*Medical Products*” mean articles, instruments, apparatus, machine, or software used in the prevention, diagnosis or treatment of illness or disease, or for detecting, measuring, restoring, correcting or modifying the structure or function of the body for some health purpose. It includes implantable, disposable or single-use medical device but excludes cosmetology or fitness devices and other similar devices ;

“*Medical services*” mean healthcare related services for both humans and animals rendered by a qualified health practitioner, excluding cosmetology, spa, gymnasium and similar services ;

“*Petroleum products*” mean aviation turbine kerosene, premium motor spirit, house hold kerosene and locally produced liquefied petroleum gas and Crude Petroleum oils ;

“Pharmaceutical products” mean components and finished products of both modern and traditional medicine intended for human use in the diagnosis, cure, mitigation, treatment, or prevention of disease or injury; provided that such products are approved by the local regulatory authority ;

“Plant” means an assemblage of fixtures, tools, machinery, and apparatus which are necessary to carry on a trade or industrial business. It may include land, buildings, specialised structures and equipment purchased off a shelf as a whole or an accumulation of parts which form a plant following a process of construction, installation, assemblage and transformed into a state for usage at the site of business ; .

“Purchase” means to obtain, acquire or take possession of a given asset, property, item or right by paying money or its equivalent ;

“Utilisation of gas in down-stream petroleum operations” means the marketing and distribution of natural gas for commercial purposes and includes power plant, liquefied natural gas, gas to liquid plant, fertilizer plant, gas transmission and distribution pipelines ;

“Shared passenger road-transport service” means passenger road-transport service, which is available for use by the general public, excluding leased, hired or rented motor vehicles or transportation apparatus for business or private use, or a car or ride hailing ; and

“Unit Micro-Finance Bank” is a micro-finance bank categorised by the Central Bank of Nigeria as Tier 1 or Tier 2 Unit Micro-Finance Bank.

Citation.

6. This Order may be cited as the Value Added Tax (Modification) Order, 2021.

SCHEDULE

VALUE ADDED TAX (MODIFICATION) ORDER, 2021

MEDICAL AND PHARMACEUTICAL PRODUCTS

S/N	CET Code	Description
1.	2106.90.96.00	Food supplements
2.	2801.10.00.00	Chlorine
3.	2801.20.00.00	Iodine
4.	2802.00.00.00	Sulphur, sublimed or precipitated; colloidal sulphur.
5.	2804.30.00.00	Nitrogen
6.	2804.40.00.00	Oxygen
7.	2811.22.00.00	Silicon dioxide
8.	2827.60.00.00	Iodides and iodide oxides
9.	2836.30.00.00	Sodium hydrogencarbonate (sodium bicarbonate)
10.	2836.40.00.00	Potassium carbonates
11.	2836.50.00.00	Calcium carbonate
12.	2847.00.00.00	Hydrogen peroxide, whether or not solidified with urea.
13.	2905.19.00.00	Other Saturated monohydric alcohols Not specified or included
14.	2906.11.00.00	Menthol
15.	2935.00.00.00	Sulphonamides.
16.	2936.21.00.00	Vitamins A and their derivatives
17.	2936.22.00.00	Vitamin B1 and its derivatives
18.	2936.23.00.00	Vitamin B2 and its derivatives
19.	2936.24.00.00	D or DLPantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives
20.	2936.25.00.00	Vitamin B6 and its derivatives
21.	2936.26.00.00	Vitamin B12 and its derivatives
22.	2936.27.00.00	Vitamin C and its derivatives
23.	2936.28.00.00	Vitamin E and its derivatives
24.	2936.29.00.00	Other vitamins and their derivatives
25.	2936.90.00.00	Other, including natural concentrates
26.	2937.11.00.00	Somatotropin, its derivatives and structural analogues
27.	2937.12.00.00	Insulin and its salts
28.	2937.19.00.00	Hormones, prostaglandins, thromboxanes... Other(Polypeptide hormones, protein)
29.	2937.21.00.00	Aminorex, brotizolam, clotiazepam, cloxazolam, dextromoramide... salts thereof
30.	2937.22.00.00	Halogenated derivatives of corticosteroidal hormones
31.	2937.23.00.00	Oestrogens and progestogens
32.	2941.10.00.00	Penicillins and their derivatives with a penicillanic acid structure; salts thereof
33.	2941.20.00.00	Streptomycins and their derivatives; salts thereof
34.	2941.30.00.00	Tetracyclines and their derivatives; salts thereof
35.	2941.40.00.00	Chloramphenicol and its derivatives; salts thereof
36.	2941.50.00.00	Erythromycin and its derivatives; salts thereof

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37. 2941.90.00.00 Antibiotics Other
38. 3001.20.00.00 Extracts of glands or other organs or of their secretions
39. 3001.90.00.00 Glands and other organs for organotherap Other
40. 3002.10.00.00 Antisera, other blood fractions and immunological products
41. 3002.20.00.00 Vaccines for human medicine
42. 3002.90.10.00 Ferments
43. 3002.90.90.00 Other similar product not specified.
44. 3003.10.00.00 Containing penicillins or derivatives thereof, with a penicillanic or their derivatives
45. 3003.20.00.00 Containing other antibiotics
46. 3003.31.00.00 Medicaments not put up in measured doses containing insulin
47. 3003.39.00.00 Medicaments not put up in measured doses containing items other than insulin
48. 3003.40.00.00 Containing alkaloids or derivatives thereof but not containing hormones, prostaglandins, thromboxanes and leukotrienes or antibiotics
49. 3003.90.00.00 Other Containing hormones or other products of heading 29
50. 3004.10.00.00 Containing penicillins or derivatives thereof, with a pen
51. 3004.20.00.00 Containing other antibiotics
52. 3004.31.00.00 Medicaments put up in measured doses containing insulin
53. 3004.32.00.00 Containing corticosteroid hormones, their derivatives or structural analogues
54. 3004.39.00.00 Other Containing other antibiotics; Not specified or included
55. 3004.40.00.00 Containing alkaloids or derivatives thereof but not containing hormones, prostaglandins, thromboxanes and leukotrienes or antibiotics
56. 3004.50.00.00 Other medicaments containing vitamins or provitamins
57. 3004.90.10.00 Antimalarial
58. 3004.90.20.00 Oral Rehydration Salt (ORS)
59. 3004.90.90.00 Other medicaments containing vitamins or provitamins not mentioned above
60. 3005.10.00.00 Adhesive dressings and other articles having an adhesive layer
61. 3005.90.00.00 Wadding, gauze, bandages and similar articles
62. 3006.10.00.00 Sterile surgical catgut, similar sterile suture materials
63. 3006.20.00.00 Bloodgrouping reagents
64. 3006.30.00.00 Opacifying preparations for Xray examinations; diagnostic
65. 3006.40.00.00 Dental cements and other dental fillings; bone reconstruction cements
66. 3006.50.00.00 Firstaid boxes and kits
67. 3006.60.00.00 Chemical contraceptive preparations based on hormones, or spermicides
68. 3006.70.00.00 Gel preparations designed to be used in human or veterinary medicine as a lubricant
69. 3006.91.00.00 Appliances identifiable for ostomy use
70. 4014.90.20.00 Bulbs for syringes and medicine droppers and similar articles
71. 4014.90.90.00 Other pharmaceutical articles of rubber nes
72. 8419.20.00.00 Medical, surgical or laboratory sterilisers
73. 9001.30.00.00 Contact lenses
74. 9001.40.10.00 Ophthalmic lenses of glass

75. 9001.50.10.00 Ophthalmic lenses of other materials
76. 9001.90.00.00 Prisms, mirrors and other optical elements, of any material.
77. 9002.20.00.00 Filters
78. 9002.90.00.00 Prisms, mirrors..of any material, mounted, being parts of or fittings for instruments.
79. 9004.90.10.00 Spectacles, goggles for correcting vision
80. 9011.10.00.00 Stereoscopic microscopes
81. 9011.20.00.00 Other microscopes, for photomicrography, cinephotomicrography or microprojection
82. 9011.80.00.00 Other microscopes not specified in 90.11
83. 9011.90.00.00 Parts and accessories of comp. microscopes, photomicrography or microprojection.
84. 9012.10.00.00 Microscopes other than optical microscopes ; diffraction apparatus
85. 9012.90.00.00 Parts and accessories of Microscopes excl. optical microscopes; diffraction apparatus.
86. 9013.20.00.00 Lasers, other than laser diodes
87. 9013.80.00.00 Other optical devices, appliances and instruments NES
88. 9013.90.00.00 Parts and accessories of optical appliances and instruments of 9013
89. 9018.11.00.00 Electro-cardiographs
90. 9018.12.00.00 Ultrasonic scanning apparatus
91. 9018.13.00.00 Magnetic resonance imaging apparatus
92. 9018.14.00.00 Scintigraphic apparatus
93. 9018.19.00.00 Other electrodiagnostic apparatus not specified in 90.18
94. 9018.20.00.00 Ultraviolet or infrared ray apparatus
95. 9018.31.00.00 Syringes, with or without needles
96. 9018.32.00.00 Tubular metal needles and needles for sutures
97. 9018.39.00.00 Catheters, cannulae and the like
98. 9018.41.00.00 Dental drill engines.
99. 9018.49.00.00 Other instruments and appliances used in dental sciences not specified in 9018
100. 9018.50.00.00 Other ophthalmic instruments and appliances NES
101. 9018.90.00.00 Instruments and appliances used in medical, surgical, dental sciences not specified 90.18
102. 9019.10.90.00 Other Mechano-therapy appliance; massage, psychological apparatus not specified in 90.19
103. 9019.20.00.00 Ozone, oxygen, aerosol therapy and other therapeutic respiration apparatus
104. 9020.00.00.00 Other breathing appliances/gas masks, excl. protective masks having mechanical parts..
105. 9021.10.00.00 Orthopaedic or fracture appliances
106. 9021.21.00.00 Artificial teeth
107. 9021.29.00.00 Other orthopaedic or fracture appliances not specified in 9021
108. 9021.31.00.00 Artificial body joints
109. 9021.39.00.00 Other artificial parts of the body not specified

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110. 9021.40.00.00 Hearing aids, including parts and accessories
111. 9021.50.00.00 Pacemakers for stimulating heart muscles, including parts and accessories
112. 9021.90.00.00 Other orthopaedic appliances not specified in 9021
113. 9022.12.00.00 Computed tomography apparatus
114. 9022.13.00.00 Other, apparatus based on the use of X-rays or of alpha, beta used for dental uses
115. 9022.14.00.00 Apparatus based on the use of X-rays or of alpha, beta used for medical, surgical.
116. 9022.21.00.00 Apparatus based on the use of alpha, beta...for medical, surgical, dental or vet uses
117. 9022.29.00.00 Apparatus based on the use of alpha, beta...for other uses not specified in 9022
118. 9022.30.00.00 X-ray tubes
119. 9025.11.00.00 Liquid-filled, Thermometers and pyrometer, not combined for direct reading.
120. 9402.10.10.00 Dentists' chairs and parts thereof
121. 9402.90.00.00 Medical, surgical, veterinary furniture (for example, operating, examination tables)
122. 9619.00.10.00 Sanitary towels (pads) and tampons including including similar articles
123. 9619.00.22.00 Incontinence pad for adult use
124. 9619.00.29.00 Other sanitary materials not specified.
125. 8713.10.00.00 Carriages for disabled persons, Not mechanically propelled
126. 8713.90.00.00 Carriages for disabled persons, mechanically propelled.

BASIC FOOD ITEMS

1. 0101.29.00.00 Live Horses other than pure bred
2. 0101.30.90.00 Live Asses other than pure bred
3. 0101.90.00.00 Live Mules and hinnies
4. 0102.29.00.00 Live Cattle other than pure bred
5. 0102.39.00.00 Live Buffalo other than pure bred
6. 0102.90.00.00 Other live bovine animals.
7. 0103.91.00.00 Other live swine other than Purebred breeding
8. 0103.92.00.00 Other live swine other than Purebred breeding
9. 0104.10.90.00 Live sheep other than pure bred
10. 0104.20.90.00 Live goat other than pure bred
11. 0105.11.10.00 Live Breeding fowls of the species Gallus domesticus
12. 0105.11.90.00 Live Nonbreeding fowls of the species Gallus domesticus
13. 0105.12.00.00 Live Turkeys
14. 0105.13.00.00 Live Ducks
15. 0105.14.00.00 Live Geese
16. 0105.15.00.00 Live Guinea fowls
17. 0105.94.00.00 Live Fowls of the species Gallus domesticus
18. 0105.99.00.00 Other live poultry other than species Gallus domesticus
19. 0106.13.00.00 Live Camels and other camelids (Camelidae)

20. 0106.14.00.00 Live Rabbits and hares
21. 0106.19.00.00 Other Live Mammals not specified in 01.06
22. 0201.10.00.00 Carcasses and halfcarcasses of bovine animals; fresh or chilled
23. 0201.20.00.00 Meat of bovine animals fresh or chilled; other cuts with bone in.
24. 0201.30.00.00 Boneless meat of bovine animals; fresh or chilled
25. 0202.10.00.00 Carcasses and halfcarcasses of bovine animal; frozen
26. 0202.20.00.00 Other meat of bovine animals cuts with bone in; frozen
27. 0202.30.00.00 Boneless meat of bovine animals frozen
28. 0203.11.00.00 Carcasses and halfcarcasses of swines, fresh or chilled
29. 0203.12.00.00 Hams, shoulders and cuts thereof of swines, fresh or chilled, with bone in
30. 0203.19.00.00 Other meat of swines, fresh or chilled not mentioned in 02.03.
31. 0203.21.00.00 Carcasses and halfcarcasses of swines, frozen
32. 0203.22.00.00 Hams, shoulders and cuts thereof, of swine with bone in, frozen
33. 0203.29.00.00 Other frozen meat of swine not mentioned in this heading.
34. 0204.10.00.00 Carcasses and halfcarcasses of lamb, fresh or chilled
35. 0204.21.00.00 Carcasses and halfcarcasses of sheep, fresh or chilled
36. 0204.22.00.00 Other meat of sheep cuts with bone in, fresh or chilled.
37. 0204.23.00.00 Boneless meat of sheep, fresh or chilled.
38. 0204.30.00.00 Carcasses and halfcarcasses of lamb, frozen
39. 0204.41.00.00 Carcasses and halfcarcasses of sheep, frozen
40. 0204.42.00.00 Other meat of sheep cuts with bone in, frozen
41. 0204.43.00.00 Boneless meat of sheep, frozen.
42. 0204.50.00.00 Meat of goats, fresh, chilled or frozen
43. 0205.00.00.00 Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.
44. 0206.10.00.00 Edible offal of bovine animals, fresh or chilled
45. 0206.21.00.00 Edible tongues of bovine animals, frozen
46. 0206.22.00.00 Edible Livers of bovine animals, frozen
47. 0206.29.00.00 Other edible offal of bovine animals not specified in 02.06, frozen.
48. 0206.30.00.00 Edible offal of swine, fresh or chilled
49. 0206.41.00.00 Edible Livers of swine, frozen.
50. 0206.49.00.00 Other edible offal of swine not specified in 02.06, frozen.
51. 0206.80.00.00 Other, Edible offal of 02.06 not specified, fresh or chilled
52. 0206.90.00.00 Other, Edible offal of 02.06 not specified, frozen
53. 0207.11.00.00 Meat and edible offal of species gallus domesticus, Not cut in pieces, fresh or chilled
54. 0207.12.00.00 Meat and edible offal of species gallus domesticus, Not cut in pieces, frozen
55. 0207.13.00.00 Cuts and offal, of the fowl of species gallus domesticus, fresh or chilled
56. 0207.14.00.00 Cuts and offal, of the fowl of species gallus domesticus, frozen
57. 0207.24.00.00 Meat and edible offal of turkey, not cut in pieces, fresh or chilled
58. 0207.25.00.00 Meat and edible offal of turkey, not cut in pieces, frozen
59. 0207.26.00.00 Cuts and offal, of turkey, fresh or chilled
60. 0207.27.00.00 Cuts and offal, of turkey, frozen
61. 0207.41.00.00 Meat and edible offal of ducks, Not cut in pieces, fresh or chilled

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62. 0207.42.00.00 Meat and edible offal of ducks, Not cut in pieces, frozen
63. 0207.43.00.00 Edible Fatty livers, of ducks, fresh or chilled
64. 0207.44.00.00 Other meat and edible offal, of ducks not specified in this heading, fresh or chilled
65. 0207.45.00.00 Other meat and edible offal, of ducks not specified in this heading, frozen
66. 0207.51.00.00 Meat and edible offal of geese, Not cut in pieces, fresh or chilled
67. 0207.52.00.00 Meat and edible offal of geese, Not cut in pieces, frozen
68. 0207.53.00.00 Fatty livers, of geese, fresh or chilled
69. 0207.54.00.00 Other meat and edible offal, of geese not specified in this heading, fresh or chilled
70. 0207.55.00.00 Other meat and edible offal, of geese not specified in this heading, frozen
71. 0207.60.00.00 Meat and edible offal of guinea fowls
72. 0208.10.00.00 Other meat and edible offal of rabbits or hares, fresh, chilled or frozen.
73. 0208.30.00.00 Other meat and edible offal of primates, fresh chilled or frozen.
74. 0208.40.00.00 Meat and edible offal of whales, dolphins and porpoises ; of manatees and dugongs
75. 0208.50.00.00 meat and edible offal of reptiles (including snakes and turtle
76. 0208.60.00.00 Meat and edible offal of camels and other camelidae
77. 0208.90.00.00 Meat and edible offal not specified in 02.08, fresh, chilled or frozen
78. 0209.10.00.00 Pig fat not rendered or otherwise extracted, preserved in any way.
79. 0209.90.00.00 Other fat not rendered or otherwise extracted, preserved in any way.
80. 0210.11.00.00 Hams, shoulders and cuts thereof, of swine with bone in, frozen
81. 0210.12.00.00 Bellies (streaky) and cuts thereof, of swine, salted, in brine, dried or smoked.
82. 0210.19.00.00 Meat of swine of 02.10, salted, in brine, dried or smoked.
83. 0210.20.00.00 Meat of bovine animals, salted, in brine, dried or smoked.
84. 0210.91.00.00 Others edible flours and meals of meat or meat offal of primate
85. 0210.92.00.00 Others edible flours and meals of whales, dolphins and porpoises ; manatees and dugongs.
86. 0210.93.00.00 Others edible flours and meals of meat or meat offal of reptile ; snakes and turtle
87. 0210.99.00.00 Edible flours and meals of meat or meat offal of animals not specified in 02.10.
88. 0301.91.10.00 Live young trout fish (fish fingerlings)
89. 0301.91.90.00 Live trout fish other than fingerlings.
90. 0301.92.10.00 Live young Eels fish (fish fingerlings)
91. 0301.92.90.00 Live Eels fish other than fingerlings
92. 0301.93.10.00 Live young carp fish (fish fingerlings)
93. 0301.93.90.00 Live carp fish other than fingerlings
94. 0301.94.10.00 Live young Atlantic and Pacific bluefin tunas (Thunnus thynnus Thunnus orientalis)
95. 0301.94.90.00 Matured Atlantic and Pacific bluefin tunas (Thunnus thynnus Thunnus orientalis)
96. 0301.95.10.00 Live young southern bluefin tunas (Thunnus maccoyii) fish (fish fingerlings)
97. 0301.95.90.00 Live southern bluefin tunas (Thunnus maccoyii) fish other than fingerlings.

98. 0301.99.10.00 Other live young fish (fish fingerlings) not specified in this heading.
99. 0301.99.90.00 Other live fish other than fingerlings not specified in this heading.
100. 0302.11.00.00 Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus aguabonita* etc)
101. 0302.13.00.00 Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha* etc)
102. 0302.14.00.00 Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*) meat, fresh or chilled.
103. 0302.19.00.00 Other Salmonidae meat excluding livers and roes not specified in this subheading
104. 0302.21.00.00 Halibut (*Reinhardtius hippoglossoides*, *Hippoglossus hippoglossus* etc)
105. 0302.22.00.00 Plaice (*Pleuronectes platessa*) meat, fresh or chilled.
106. 0302.23.00.00 Sole (*Solea* spp.) meat, fresh or chilled.
107. 0302.24.00.00 Turbots (*Psetta maxima*) meat, fresh or chilled.
108. 0302.29.00.00 Other Flat fish meat, fresh or chilled.
109. 0302.31.00.00 Albacore or longfinned tunas (*Thunnus alalunga*) meat, fresh or chilled.
110. 0302.32.00.00 Yellowfin tunas (*Thunnus albacares*) meat, fresh or chilled.
111. 0302.33.00.00 Skipjack or stripebelly bonito meat, fresh or chilled.
112. 0302.34.00.00 Bigeye tunas (*Thunnus obesus*) meat, fresh or chilled.
113. 0302.35.00.00 Atlantic and Pacific bluefin tunas (*Thunnus thynnus*, *Thunnus orientalis*)
114. 0302.36.00.00 Southern bluefin tunas (*Thunnus maccoyii*) meat, fresh or chilled.
115. 0302.39.00.00 Other Tunas meat not specified in this heading, fresh or chilled.
116. 0302.41.00.00 Herrings (*Clupea harengus*, *Clupea pallasii*) meat, fresh or chilled.
117. 0302.42.00.00 Anchovies (*Engraulis* spp.) meat, fresh or chilled.
118. 0302.43.00.00 Sardines (*Sardina pilchardus*, *Sardinops* spp.), sardinella, brisling or sprats.
119. 0302.44.00.00 Mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scomber japonicus*)
120. 0302.45.00.00 Jack and horse mackerel (*Trachurus* spp.) meat, fresh or chilled.
121. 0302.46.00.00 Cobia (*Rachycentron canadum*) meat, fresh or chilled.
122. 0302.47.00.00 Swordfish (*Xiphias gladius*) meat, fresh or chilled.
123. 0302.51.00.00 Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*) meat, fresh or chilled.
124. 0302.52.00.00 Haddock (*Melanogrammus aeglefinus*) meat, fresh or chilled.
125. 0302.53.00.00 Coalfish (*Pollachius virens*) meat, fresh or chilled.
126. 0302.54.00.00 Hake (*Merluccius* spp., *Urophycis* spp.) meat, fresh or chilled.
127. 0302.55.00.00 Alaska Pollack (*Theragra chalcogramma*) meat, fresh or chilled.
128. 0302.56.00.00 Blue whittings (*Micromesistius poutassou*, *Micromesistius australis*)
129. 0302.59.00.00 Other Cod meat, fresh or chilled.
130. 0302.71.00.00 Tilapias (*Oreochromis* spp.) meat, fresh or chilled.
131. 0302.72.00.00 Catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.)
132. 0302.73.00.00 Carp (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon idellus* etc)
133. 0302.74.00.00 Eels (*Anguilla* spp.) meat, fresh or chilled.
134. 0302.79.00.00 Other tilapias meat not specified in this heading, fresh or chilled.
135. 0302.81.00.00 Dogfish and other sharks meat, fresh or chilled.
136. 0302.82.00.00 Rays and skates (*Rajidae*) meat, fresh or chilled.
137. 0302.83.00.00 Toothfish (*Dissostichus* spp.) meat, fresh or chilled.

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- 138. 0302.84.00.00 Seabass (*Dicentrarchus* spp.) meat, fresh or chilled.
- 139. 0302.85.00.00 Seabream (*Sparidae*) meat, fresh or chilled.
- 140. 0302.89.00.00 Other meat not specified in 03.02, fresh or chilled.
- 141. 0302.90.00.00 Livers and roes, fresh or chilled.
- 142. 0303.11.00.00 Sockeye salmon (red salmon) (*Oncorhynchus nerka*) meat, frozen.
- 143. 0303.12.00.00 Other Pacific salmon (*Oncorhynchus gorboscha*, *Oncorhynchus keta* etc)
- 144. 0303.13.00.00 Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*) meat, frozen.
- 145. 0303.14.00.00 Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki* etc)
- 146. 0303.19.00.00 Other Salmonidae meat excluding livers and roes not specified in this heading, frozen.
- 147. 0303.23.00.00 Tilapias (*Oreochromis* spp.) meat, frozen.
- 148. 0303.24.00.00 Catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.) meat, frozen.
- 149. 0303.25.00.00 Carp (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon idellus*, frozen
- 150. 0303.26.00.00 Eels (*Anguilla* spp.) meat, frozen.
- 151. 0303.29.00.00 Other tilapias meat not specified in this heading, frozen.
- 152. 0303.31.00.00 Halibut (*Reinhardtius hippoglossoides*, *Hippoglossus hippoglossus* etc
- 153. 0303.32.00.00 Plaice (*Pleuronectes platessa*) meat, frozen.
- 154. 0303.33.00.00 Sole (*Solea* spp.)meat, frozen.
- 155. 0303.34.00.00 Turbot (*Psetta maxima*) meat, frozen.
- 156. 0303.39.00.00 Other Eels meat not specified in this heading, frozen.
- 157. 0303.41.00.00 Albacore or longfinned tunas (*Thunnus alalunga*) meat, frozen.
- 158. 0303.42.00.00 Yellowfin tunas (*Thunnus albacares*) meat, frozen.
- 159. 0303.43.00.00 Skipjack or stripbellied bonito meat, frozen.
- 160. 0303.44.00.00 Bigeye tunas (*Thunnus obesus*) meat, frozen.
- 161. 0303.45.00.00 Atlantic and Pacific bluefin tunas (*Thunnus thynnus*, *Thunnus orientalis*) meat, frozen.
- 162. 0303.46.00.00 Southern bluefin tunas (*Thunnus maccoyii*) meat, frozen.
- 163. 0303.49.00.00 Other Tunas meat not specified in this heading, frozen.
- 164. 0303.51.00.00 Herrings (*Clupea harengus*, *Clupea pallasii*) meat, frozen.
- 165. 0303.53.00.00 Sardines, sardinella, brisling or sprats.
- 166. 0303.54.00.00 Mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scomber japonicus*) meat, frozen.
- 167. 0303.55.00.00 Jack and horse mackerel (*Trachurus* spp.) meat, frozen.
- 168. 0303.56.00.00 Cobia (*Rachycentron canadum*) meat, frozen.
- 169. 0303.57.00.00 Swordfish (*Xiphias gladius*) meat, frozen.
- 170. 0303.63.00.00 Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*) meat, frozen.
- 171. 0303.64.00.00 Haddock (*Melanogrammus aeglefinus*) meat, frozen.
- 172. 0303.65.00.00 Coalfish (*Pollachius virens*) meat, frozen.
- 173. 0303.66.00.00 Hake (*Merluccius* spp., *Urophycis* spp.) meat, frozen.
- 174. 0303.67.00.00 Alaska Pollack (*Theragra chalcogramma*) meat, frozen.

175. 0303.68.00.00 Blue whittings (*Micromesistius poutassou*, *Micromesistius australis*) meat, frozen.
176. 0303.69.00.00 Other Fish of the families not mentioned in this subheadng.
177. 0303.81.00.00 Dogfish and other sharks meat, frozen.
178. 0303.82.00.00 Rays and skates (*Rajidae*) meat, frozen.
179. 0303.83.00.00 Toothfish (*Dissostichus* spp.) meat, frozen.
180. 0303.84.00.00 Seabass (*Dicentrarchus* spp.) meat, frozen.
181. 0303.89.00.00 Other Fish, frozen, excluding fish fillets and other not mentioned in this subheading.
182. 0303.90.00.00 Livers and roes, frozen.
183. 0304.31.00.00 Tilapias (*Oreochromis* spp.) fillets (whether or not minced), fresh or chilled.
184. 0304.32.00.00 Catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp.,... fresh or chilled.
185. 0304.33.00.00 Nile Perch (*Lates niloticus*), fresh or chilled.
186. 0304.39.00.00 Fresh or chilled fillets of heading 03.04 not specified or mentioned
187. 0304.41.00.00 Fresh or chilled fillets of Pacific salmon, Atlantic salmon and Danube salmon
188. 0304.42.00.00 Fresh or chilled fillets Trout
189. 0304.43.00.00 Fresh or chilled fillets of Flat fish
190. 0304.44.00.00 Fresh or chilled fillets of Fish of the families *Bregmacerotidae*, *Euclichthyidae*
191. 0304.45.00.00 Fresh or chilled fillets of Swordfish (*Xiphias gladius*)
192. 0304.46.00.00 Fresh or chilled fillets of Toothfish (*Dissostichus* spp.)
193. 0304.49.00.00 Other Fresh or chilled fillets not specified in this heading.
194. 0304.51.00.00 Fresh or chilled Tilapias, catfish, carp, eels, Nile perch and snakeheads
195. 0304.52.00.00 Fresh or chilled *Salmonidae*
196. 0304.53.00.00 Fresh or chilled Fish of of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*
197. 0304.54.00.00 Fresh or chilled Swordfish (*Xiphias gladius*)
198. 0304.55.00.00 Fresh or chilled Toothfish (*Dissostichus* spp.)
199. 0304.59.00.00 Other Fresh or chilled not specified in this subheading
200. 0304.61.00.00 Frozen fillets of Tilapias (*Oreochromis* spp.)
201. 0304.62.00.00 Frozen fillets of Catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.)
202. 0304.63.00.00 Frozen fillets of Nile Perch (*Lates niloticus*)
203. 0304.69.00.00 Frozen fillets of carp, eels, Nile perch and snakeheads
204. 0304.71.00.00 Frozen fillets of Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)
205. 0304.72.00.00 Frozen fillets of Haddock (*Melanogrammus aeglefinus*)
206. 0304.73.00.00 Frozen fillets of Coalfish (*Pollachius virens*)
207. 0304.74.00.00 Frozen fillets of Hake (*Merluccius* spp., *Urophycis* spp.)
208. 0304.75.00.00 Frozen fillets of Alaska Pollack (*Theragra chalcogramma*)
209. 0304.79.00.00 Other Frozen fillets of fish of the families *Bregmacerotidae*, *Bregmacerotidae*
210. 0304.81.00.00 Frozen fillets of Pacific salmon, Atlantic salmon and Danube salmon.
211. 0304.82.00.00 Frozen fillets of Trout
212. 0304.83.00.00 Frozen fillets Flat fish
213. 0304.84.00.00 Frozen fillets of Swordfish (*Xiphias gladius*)

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- 214. 0304.85.00.00 Frozen fillets of Toothfish (*Dissostichus* spp.)
- 215. 0304.86.00.00 Frozen fillets of Herrings (*Clupea harengus*, *Clupea pallasii*)
- 216. 0304.87.00.00 Frozen fillets Tunas, skipjack or stripebellied bonito, pelamis
- 217. 0304.89.00.00 Other Frozen fillets of fish not specified in this subheading
- 218. 0304.91.00.00 Frozen Swordfish (*Xiphias gladius*)
- 219. 0304.92.00.00 Frozen Toothfish (*Dissostichus* spp.)
- 220. 0304.93.00.00 Frozen Tilapias, catfish, carp, Nile perch and snakeheads.
- 221. 0304.94.00.00 Frozen Alaska Pollack (*Theragra chalcogramma*)
- 222. 0304.95.00.00 Frozen Fish of the families Bregmacerotidae,...
- 223. 0304.99.00.00 Other Frozen fish not specified in 03.04.
- 224. 0305.10.00.00 Flours, meals and pellets of fish, fit for human consumption
- 225. 0305.20.00.00 Livers and roes of fish, dried, smoked, salted or in brine
- 226. 0305.31.00.00 Fish fillets of Tilapias, catfish, ..; dried, salted or in brine, but not smoked
- 227. 0305.32.00.00 Fish fillets of Fish of the families Bregma.....dried, salted, brine, but not smoked
- 228. 0305.39.00.00 Other fish, dried, salted or in brine, not elsewhere mentioned.
- 229. 0305.41.00.00 Smokedfish, including fillet of Pacific, Atlantic... salmon other than edible fish offal
- 230. 0305.42.00.00 Smoked fish, including fillets of Herrings other than edible fish offal
- 231. 0305.43.00.00 Smoked fish, including fillets of Trout, other than edible fish offal
- 232. 0305.44.00.00 Smoked fish, including fillets of Tilapias, catfish, carp other than edible fish offal
- 233. 0305.49.00.00 Other Smoked fish, including fillets other than edible offals not elsewhere specified.
- 234. 0305.51.00.00 Dried Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)
- 235. 0305.59.00.00 Other Dried fish, other than edible fish offal, whether or not salted but not smoked :
- 236. 0305.61.00.00 Herring salted but not dried or smoked and fish in brine, other than edible fish offal
- 237. 0305.62.00.00 Cod salted but not dried or smoked and fish in brine, other than edible fish offal
- 238. 0305.63.00.00 Anchovies (*Engraulis* spp.), salted but not dried or smoked and fish in brine.
- 239. 0305.64.00.00 Tilapias, catfish, carp, eels, Nile perch and snakeheads.
- 240. 0305.69.00.00 fish, salted but not dried, smoked, brined, other than edible fish offal not mentioned
- 241. 0305.71.00.00 Shark fins
- 242. 0305.72.10.00 Cod head
- 243. 0305.72.90.00 Other Fish heads, tails and maws other than cod head.
- 244. 0305.79.00.00 Other Fish fins, heads, tails, maws and other edible fish offal not elsewhere mentioned
- 245. 0306.11.00.00 Frozen Rock lobster and other sea crawfish (*Palinurus* spp., *Panulirus* spp., *Jasus* spp.)
- 246. 0306.12.00.00 Frozen Lobsters (*Homarus* spp.)

247.	0306.14.00.00	Frozen Crabs
248.	0306.15.00.00	Frozen Norway lobsters (<i>Nephrops norvegicus</i>)
249.	0306.16.00.00	Frozen Coldwater shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)
250.	0306.17.00.00	Other Frozen shrimps and prawns
251.	0306.19.10.00	Frozen Flours, meals and pellets of crustaceans, fit for human consumption
252.	0306.19.90.00	flours, meals and pellets of crustaceans, fit for human consumption, not mentioned.
253.	0306.21.00.00	Not frozen Rock lobster and other sea crawfish.
254.	0306.22.00.00	Nonfrozen Lobsters (<i>Homarus</i> spp.)
255.	0306.24.00.00	Nonfrozen Crabs
256.	0306.25.00.00	Nonfrozen Norway lobsters (<i>Nephrops norvegicus</i>)
257.	0306.26.00.00	Nonfrozen Coldwater shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)
258.	0306.27.00.00	Other Nonfrozen shrimps and prawns not specified in this subheading.
259.	0306.29.10.00	Nonfrozen Flours, meals and pellets of crustaceans, fit for human consumption.
*260.	0306.29.90.00	Other not frozen Flours, meals and pellets of crustaceans, fit for human consumption.
261.	0307.11.00.00	Live, fresh or chilled Oysters
262.	0307.19.00.00	frozen, dried, salted or in brine Oysters
263.	0307.21.00.00	Live, fresh or chilled Scallops, and queen scallops, of the genera <i>Pecten</i> .
264.	0307.29.00.00	frozen, dried, salted or in brine Scallops, and queen scallops, of the genera <i>Pecten</i> .
265.	0307.31.00.00	Live, fresh or chilled Mussels (<i>Mytilus</i> spp., <i>Perna</i> spp.)
266.	0307.39.00.00	frozen, dried, salted or in brine Mussels (<i>Mytilus</i> spp., <i>Perna</i> spp.)
267.	0307.41.00.00	Live, fresh Cuttle fish and squid, <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.
268.	0307.49.00.00	Cuttle fish and squid, <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp. Excl. live, fresh or chilled
269.	0307.51.00.00	Live, fresh or chilled Octopus (<i>Octopus</i> spp.)
270.	0307.59.00.00	Octopus (<i>Octopus</i> spp.)
271.	0307.60.00.00	live, fresh, chilled, frozen, dried, salted or in brine Snails, other than sea snails
272.	0307.71.00.00	Live, fresh or chilled Clams, cockles and ark shells.
273.	0307.79.00.00	Other Clams, cockles and ark shells.
274.	0307.81.00.00	Live, fresh or chilled Abalone (<i>Haliotis</i> spp.)
275.	0307.89.00.00	frozen, dried, salted or in brine Abalone (<i>Haliotis</i> spp.)
276.	0307.91.00.00	Live, fresh or chilled Molluscs not specified in this heading.
277.	0307.99.00.00	Frozen, dried, salted or in brine Molluscs not specified in this heading.
278.	0308.11.00.00	Live, fresh or chilled Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothurioidea</i>)
279.	0308.19.00.00	Frozen, dried, salted or in brine Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothurioidea</i>)
280.	0308.21.00.00	Live, fresh or chilled Sea urchins.
281.	0308.29.00.00	Other Sea urchins
282.	0308.30.00.00	Live, fresh or chilled Jellyfish (<i>Rhopilema</i> spp.)

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283. 0308.90.00.00 Frozen, dried, salted or in brine Jellyfish (*Rhopilema* spp.)
284. 0401.10.00.00 Milk and cream, not concentrated and sugarless of a fat content,
285. 0401.20.00.00 Milk and cream, not concentrated and sugarless of a fat content
286. 0401.40.00.00 Milk and cream, not concentrated and sugarless of a fat content
287. 0401.50.00.00 Milk and cream, not concentrated and sugarless of a fat content
288. 0402.10.10.00 Milk/cream, conc. containing sugar/sweetening matter; solid,
289. 0402.10.21.00 sweetened solid Milk/cream concentrate ; \leq 1.5 % fat content for pharmaceuticals
290. 0402.10.29.00 sweetened solid Milk/cream concentrate; \leq 1.5 % fat content not for pharmaceuticals
291. 0402.21.10.00 non sweetened solid Milk/cream concentrate;
292. 0402.21.21.00 Non sweetened solid Milk/cream concentrate; $>$ 1.5 % fat content for pharmaceuticals
293. 0402.21.29.00 Non sweetened solid Milk/cream concentrate; $>$ 1.5 % fat content not for pharmaceuticals
294. 0402.29.10.00 sweetened solid Milk/cream concentrate; $>$ 1.5 % fat content in packings $>$ 25 kg
295. 0402.29.21.00 sweetened solid Milk/cream concentrate; \leq 1.5 % fat content for pharmaceuticals
296. 0402.29.29.00 sweetened solid Milk/cream concentrate; \leq 1.5 % fat content not for pharmaceuticals
297. 0402.91.10.00 liquid milk/cream In packings of 25 kg or more
298. 0402.91.20.00 liquid milk/cream In packings of less than 25 kg
299. 0402.99.00.00 Other liquid milk containing sweetened
300. 0403.10.10.00 Yoghurt plain , not containing fruit or cocoa
301. 0404.90.91.00 In powder form
302. 0404.10.00.00 Whey and modified Whey, whether or not concentrated or containing added sugar or other sweetening matter
303. 0404.90.00.00 Natural milk; concentrated not elsewhere specified (Other).
304. 0405.90.10.00 butterfat and butteroil
305. 0407.21.00.00 Fertilised eggs for incubation of fowls of the species *Gallus domesticus*
306. 0409.00.00.00 Natural honey.
307. 0410.00.00.00 Edible products of animal origin, not elsewhere specified or included.
308. 0504.00.00.00 Guts, bladders and stomachs of animals, fresh, preserved in any way.
309. 0701.90.00.00 Other fresh or chilled potatoes or seed
310. 0702.00.00.00 Tomatoes, fresh or chilled.
311. 0703.10.00.00 Onions and shallots
312. 0703.20.00.00 Garlic
313. 0703.90.00.00 Leeks and other alliaceous vegetables
314. 0704.10.00.00 Cauliflowers and headed broccoli
315. 0704.20.00.00 Brussels sprouts
316. 0704.90.00.00 Other cabbages, cauliflowers, kohirabi, kale & simila edible brassicas, fresh or chilled

317. 0705.11.00.00 Cabbage lettuce (head lettuce)
318. 0705.19.00.00 Other lettuce, fresh or chilled
319. 0705.21.00.00 Witloof chicory (*Cichorium intybus* var. *foliosum*)
320. 0705.29.00.00 Other chicory, fresh or chilled
321. 0706.10.00.00 Carrots and turnips
322. 0706.90.00.00 Other similar edible roots, fresh or chilled
323. 0707.00.00.00 Cucumbers and gherkins, fresh or chilled.
324. 0708.10.00.00 Peas (*Pisum sativum*)
325. 0708.20.00.00 Beans (*Vigna* spp., *Phaseolus* spp.)
326. 0708.90.00.00 Other leguminous vegetables
327. 0709.20.00.00 Asparagus
328. 0709.30.00.00 Aubergines (eggplants)
329. 0709.40.00.00 Celery other than celeriac
330. 0709.51.00.00 Mushrooms of the genus *Agaricus*
331. 0709.59.00.00 Other mushrooms and truffles, fresh or chilled
332. 0709.60.00.00 Fruits of the genus *Capsicum* or of the genus *Pimenta*
333. 0709.70.00.00 Spinach, New Zealand spinach and orache spinach (garden spinach)
334. 0709.91.00.00 Globe artichokes
335. 0709.92.00.00 Olives
336. 0709.93.00.00 Pumpkins, squash and gourds (*Cucurbita* spp.)
337. 0709.99.10.00 Sweet corn
338. 0709.99.90.00 Other vegetables, fresh or chilled not specified or included.
339. 0710.10.00.00 Potatoes
340. 0710.21.00.00 Peas (*Pisum sativum*)
341. 0710.22.00.00 Beans (*Vigna* spp., *Phaseolus* spp.)
342. 0710.29.00.00 Other leguminous vegetables, shelled or unshelled
343. 0710.30.00.00 Spinach, New Zealand spinach and orache spinach (garden spinach)
344. 0710.40.00.00 Sweet corn
345. 0710.80.00.00 Other vegetables
346. 0710.90.00.00 Mixtures of vegetables
347. 0711.20.00.00 Olives
348. 0711.40.00.00 Cucumbers and gherkins
349. 0711.51.00.00 Mushrooms of the genus *Agaricus*
350. 0711.59.00.00 Other mushrooms and truffles
351. 0711.90.00.00 Other vegetables; mixtures of vegetables
352. 0712.20.00.00 Onions
353. 0712.31.00.00 Mushrooms of the genus *Agaricus*
354. 0712.32.00.00 Wood ears (*Auricularia* spp.)
355. 0712.33.00.00 Jelly fungi (*Tremella* spp.)
356. 0712.39.00.00 Other mushrooms, wood ears, jelly fungi & truffles whole, cut, sliced, broken or in powder
357. 0712.90.00.00 Other vegetables; mixtures of vegetables
358. 0713.10.10.00 Peas (*Pisum sativum*) Seeds

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359. 0713.10.90.00 Other peas not specified.
360. 0713.20.10.00 Chickpeas (garbanzos) Seeds
361. 0713.20.90.00 Other chickpeas not specified.
362. 0713.31.10.00 Seeds of Beans of the species *Vigna mungo* (L.) Hepper or *Vigna radiata* (L.)
Wilczek :
363. 0713.31.90.00 Beans of the species *Vigna mungo*, Hepper or *Vigna radiata*,
Wilczek(excluding seedss)
364. 0713.32.10.00 Small red (Adzuki) beans (*Phaseolus* or *Vigna angularis*) Seeds
365. 0713.32.90.00 Small red (Adzuki) beans (*Phaseolus* or *Vigna angularis*)(excluding seedss)
366. 0713.33.10.00 Seeds of Kidney beans, including white pea beans
367. 0713.33.90.00 Kidney beans, including white pea beans (excluding seedss)
368. 0713.34.10.00 Seeds of Bambara beans (*Vigna subterranea* or *Voandzeia subterranea*):
369. 0713.34.90.00 Other Bambara beans (*Vigna subterranea* or *Voandzeia*
subterranea):(excluding seedss)
370. 0713.35.10.00 Seeds of Cow peas (*Vigna unguiculata*)
371. 0713.35.90.00 Other Cow peas (*Vigna unguiculata*) (excluding seedss)
372. 0713.39.00.00 Other : beans not specified.
373. 0713.40.10.00 Seeds of Lentils
374. 0713.40.90.00 Other lentils not specified.
375. 0713.50.10.00 Seeds of Broad beans and horse beans
376. 0713.50.90.00 Other broad beans not specified.
377. 0713.60.10.00 Seeds of Pigeon peas (*Cajanus cajan*)
378. 0713.60.90.00 Other pigeon peas not specified.
379. 0713.90.00.00 Dried leguminous not specified.
380. 0714.10.00.00 Manioc (cassava)
381. 0714.20.00.00 Sweet potatoes
382. 0714.30.00.00 Yams (*Dioscorea* spp.)
383. 0714.40.00.00 Taro, Cocoyam (*Colocasia* spp.)
384. 0714.50.00.00 Yautia (*Xanthosoma* spp.)
385. 0714.90.00.00 Other roots and tubers Not specified or included in this heading
386. 0801.11.00.00 Desiccated Coconuts
387. 0801.12.00.00 Coconuts In the inner shell (endocarp)
388. 0801.19.00.00 Other coconuts, fresh or dried, whether or not shelled or peeled
389. 0801.21.00.00 Brazil nuts In shell
390. 0801.22.00.00 Brazil nuts Shelled
391. 0801.31.00.00 Cashew nuts In shell
392. 0801.32.00.00 Cashew nuts Shelled
393. 0802.11.00.00 Almonds In shell
394. 0802.12.00.00 Almonds Shelled
395. 0802.21.00.00 Almonds in shell
396. 0802.22.00.00 Almonds Shelled
397. 0802.31.00.00 Walnuts in shell
398. 0802.32.00.00 Walnuts Shelled

399.	0802.41.00.00	Chestnuts (<i>Castanea</i> spp.) In shell
400.	0802.42.00.00	Chestnuts (<i>Castanea</i> spp.) Shelled
401.	0802.51.00.00	Pistachios In shell
402.	0802.52.00.00	Pistachios Shelled
403.	0802.61.00.00	Macadamia nuts In shell
404.	0802.62.00.00	Macadamia nuts Shelled
405.	0802.70.00.00	Kola nuts (<i>Cola</i> spp.)
406.	0802.80.00.00	Areca nuts
407.	0802.90.00.00	Other nuts, fresh or dried, whether or not shelled or peeled not elsewhere specified.
408.	0803.10.10.00	Fresh Plantains
409.	0803.10.20.00	Dried Plantains
410.	0803.90.10.00	Other Fresh Bananas excluding plantain
411.	0803.90.20.00	Other dried Bananas excluding plantain
412.	0804.10.00.00	Dates fresh or dried
413.	0804.20.00.00	Figs fresh or dried
414.	0804.30.00.00	Pineapples fresh or dried
415.	0804.40.00.00	Avocados fresh or dried
416.	0804.50.10.00	Mangoes fresh or dried
417.	0804.50.90.00	Guavas and mangosteens, fresh or dried.
418.	0805.10.00.00	Oranges fresh or dried
419.	0805.20.00.00	Mandarins; clementines, wilkings and similar citrus hybrids fresh or dried.
420.	0805.40.00.00	Grapefruit, including pomelos
421.	0805.50.00.00	Lemons and limes fresh or dried.
422.	0805.90.00.00	Other citrus fruit, fresh or dried
423.	0806.10.00.00	Fresh grape
424.	0806.20.00.00	Dried grape
425.	0807.11.00.00	Watermelons
426.	0807.19.00.00	Other melons excluding watermelons
427.	0807.20.00.00	Papaws (papayas)
428.	0808.10.00.00	Apples
429.	0808.30.00.00	Pears
430.	0808.40.00.00	Quinces
431.	0809.10.00.00	Apricots
432.	0809.21.00.00	Sour cherries (<i>Prunus cerasus</i>)
433.	0809.29.00.00	Other Cherries, excluding sour cherries
434.	0809.30.00.00	Peaches, including nectarines
435.	0809.40.00.00	Plums and sloes
436.	0810.10.00.00	Fresh Strawberries
437.	0810.20.00.00	Fresh Raspberries, blackberries, mulberries and loganberries
438.	0810.30.00.00	Fresh Black, white or red currants and gooseberries
439.	0810.40.00.00	Fresh Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>
440.	0810.50.00.00	Fresh Kiwifruit

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441.	0810.60.00.00	Fresh Durians
442.	0810.70.00.00	Fresh Persimmons
443.	0810.90.00.00	Other fruit not elsewhere specified, fresh
444.	0811.10.00.00	Strawberries
445.	0811.20.00.00	Raspberries, blackberries, mulberries, loganberries, currants and gooseberries
446.	0811.90.00.00	Other Fruit and nuts, uncooked or cooked, frozen, whether or not sweetened.
447.	0812.10.00.00	Cherries
448.	0812.90.00.00	Other fruit and nuts, provisionally preserved but unsuitable for immediate consumption
449.	0813.10.00.00	Apricots
450.	0813.20.00.00	Prunes
451.	0813.30.00.00	Apples
452.	0813.40.10.00	Tamarind
453.	0813.40.90.00	Other fruits not specified.
454.	0813.50.00.00	Mixtures of nuts or dried fruits of this Chapter
455.	0904.11.00.00	Pepper Neither crushed nor ground
456.	0904.12.00.00	Pepper Crushed or ground
457.	0910.99.00.00	Other spices not elsewhere mentioned.
458.	1001.11.00.00	Durum wheat, Seed
459.	1004.10.00.00	Oats Seed
460.	1004.90.00.00	Oats (excluding seeds)
461.	1005.10.00.00	Maize (corn) Seed
462.	1005.90.00.00	Maize (corn), (not in seed)
463.	1006.10.10.00	Rice Seedlings
464.	1006.10.90.00	Other Rice in the husk (paddy or rough) not specified.
465.	1006.20.00.21	Husked (brown) rice imported by pure rice traders
466.	1006.20.00.29	Husked (brown) rice imported by rice millers and backward integration program
467.	1006.30.10.31	In packings of more than 5kg or in bulk imported by pure rice traders
468.	1006.30.10.39	In packings of >5kg or in bulk imported by rice millers and backward integration program
469.	1006.30.90.00	Semimilled or wholly milled rice, whether polished or glazed,
470.	1006.40.00.00	Broken rice
471.	1007.10.00.00	Sorghum Seed
472.	1007.90.00.00	Sorghum (excluding seedss)
473.	1008.10.00.00	Buckwheat
474.	1008.21.00.00	Seed of Millet
475.	1008.29.00.00	Millet (excluding seedss)
476.	1008.30.00.00	Canary seeds
477.	1008.40.00.00	Fonio (Digitaria spp. or Acha)
478.	1008.50.00.00	Quinoa (Chenopodium quinoa)
479.	1008.60.00.00	Triticale
480.	1008.90.00.00	Other cereals not elsewhere specified.

481.	1101.00.00.00	Wheat or meslin flour.
482.	1102.20.00.00	Maize (corn) flour
483.	1102.90.10.00	Flour of millet or sorghum
484.	1102.90.90.00	Flour of other cereals not specified.
485.	1103.11.00.00	Groats and meal of wheat
486.	1103.13.00.00	Groats and meal of maize (corn)
487.	1103.19.00.00	Groats and meal of other cereals
488.	1103.20.00.00	Pellets of cereals
489.	1104.12.00.00	Rolled or flaked grains of oats
490.	1104.19.00.00	Rolled or flaked grains of other cereals
491.	1104.22.00.00	Other worked grains (for example, hulled, pearled, sliced or kibbled) : of oats
492.	1104.23.00.00	Other worked grains (for example, hulled, pearled, sliced or kibbled) of maize (corn)
493.	1104.29.00.00	Other worked grains (for example, hulled, pearled, sliced or kibbled) of other cereals
494.	1104.30.00.00	Germ of cereals, whole, rolled, flaked or ground
495.	1105.10.00.00	Flour, meal and powder of potatoes
496.	1105.20.00.00	Flakes, granules and pellets of potatoes
497.	1106.10.00.00	Flour, meal and powder of the dried leguminous vegetables of heading 07.13
498.	1106.20.11.00	Flour and powder of sago or of roots or tubers of heading 07.14 cassava
499.	1106.20.12.00	Meal/dough of cassava
500.	1106.20.20.00	Flour, meal and powder of yam
501.	1106.20.91.00	Cocoyam flour
502.	1106.20.99.00	Rice in the husk (paddy or rough) (excluding seeds)
503.	1106.30.10.00	Plantain flour
504.	1106.30.90.00	Flour, meal and powder Of the products of Chapter 8 not elsewhere specified
505.	1107.10.00.00	Malt Not roasted
506.	1107.20.00.00	Malt Roasted
507.	1109.00.00.00	Wheat gluten, whether or not dried.
508.	1201.10.00.00	Soya beans Seed
509.	1201.90.00.00	Soya beans (excluding seeds)
510.	1202.30.00.00	Groundnuts Seed
511.	1202.41.10.00	Groundnuts in shell used for manufacturing oil
512.	1202.41.90.00	Groundnuts in shell not used for manufacturing oil
513.	1202.42.10.00	Groundnuts shelled used for manufacturing oil
514.	1202.42.90.00	Groundnuts shelled not used for manufacturing oil
515.	1507.90.00.00	Refined soyabean oil, but not chemically modified.
516.	1508.90.10.00	Groundnut oil, Put up for retail sale in packings with a net content of 5 litres or less
517.	1508.90.90.00	Groundnut oil, Put up for retail sale in packings with a net content of 5 litres or more
518.	1511.90.91.00	Refined palm oil put up for retail sale in packings with content of 5 litres or less

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519.	1511.90.99.00	Refined palm oil put up for retail sale in packings with content of 5 litres or more
520.	1512.19.00.00	Refined Sunflowerseed or safflower oil
521.	1512.29.00.00	Refined Cottonseed oil
522.	1513.19.00.00	Refined Coconut (copra) oil
523.	1513.29.00.00	Refined Palm kernel oil
524.	1514.99.00.00	refined mustard oil
525.	1515.19.00.00	Refined Linseed oil
526.	1515.29.00.00	Refined Maize (corn) oil
527.	1515.30.00.00	Castor oil and its fractions
528.	1515.50.00.00	Sesame oil and its fractions
529.	1515.90.19.00	Refined Shea (karite) oil
530.	1515.90.90.00	Other fixed vegetable fats and oils not elsewhere specified.
531.	1516.20.10.00	Hydrogenated vegetable fats not further prepared.
532.	1516.20.90.00	Other vegetable fats and oil, not specified in this subheading.
533.	1702.10.00.00	Lactose and Lactose Syrup - Other
534.	1901.90.10.00	Preparation of milk containing vegetable fats and oils, powdered or granular, in packings exceeding 25kg
535.	1901.90.91.00	Cassava food preparation of 11.06 (including Gari but excluding Tapioca and substitutes prepared from starch)
536.	1901.90.99.00	Other food preparations not specified in 19.02.
537.	1903.00.00.00	Tapioca and substitutes from starch, in the form of flakes, grains or similar forms.
538.	1904.10.00.00	Prepared foods obtained by the swelling or roasting of cereals or cereal products
539.	2001.10.00.00	Cucumbers and gherkins
540.	2001.90.00.00	Vegetables, fruit, nuts and other edible Other
541.	2002.10.00.00	Tomatoes, whole or in pieces
542.	2003.10.00.00	Mushrooms of the genus Agaricus
543.	2003.90.00.00	Mushrooms and truffles, prepared or preserved Other
544.	2004.10.00.00	Potatoes
545.	2004.90.00.00	Other vegetables and mixtures of vegetables
546.	2005.20.00.00	Potatoes
547.	2005.40.00.00	Peas (Pisum sativum)
548.	2005.51.00.00	Beans, shelled
549.	2005.59.00.00	Beans, not shelled
550.	2005.60.00.00	Asparagus
551.	2005.70.00.00	Olives
552.	2005.80.00.00	Sweet corn (Zea mays var. saccharata)
553.	2005.91.00.00	Bamboo shoots
554.	2005.99.00.00	Other vegetables and mixtures of vegetables (excluding bamboo shoot)
555.	2006.00.00.00	Vegetables, fruit, nuts, fruitpeel and other parts of plants, preserved by ksugar.

556.	2007.91.00.00	Citrus fruit
557.	2007.99.00.00	Jams, fruit jellies, marmalades, fruit Other.
558.	2008.20.00.00	Pineapples
559.	2008.30.00.00	Citrus fruit
560.	2008.40.00.00	Pears
561.	2008.50.00.00	Apricots
562.	2008.60.00.00	Cherries
563.	2008.70.00.00	Peaches, including nectarines
564.	2008.80.00.00	Strawberries
565.	2008.93.00.00	Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitisidaea)
566.	2008.99.00.00	Fruit,nuts and other edible part of plant Other(Other, including mixtures...)
567.	2201.90.00.00	Natural Water (without additives)
568.	2301.10.00.00	Flours, meals and pellets, of meat or meat offal; greaves
569.	2301.20.00.00	Flours, meals and pellets, of fish, crustaceans, molluscs or other aquatic invertebrates
570.	2501.00.20.00	Salt for human consumption
571.	2501.00.30.00	Compressed salt used in animal feeding

EDUCATIONAL BOOKS AND MATERIALS

1.	9608.10.00.00	Ball point pens
2.	9608.20.00.00	Felt tipped and other poroustipped pens and markers
3.	9608.30.00.00	Fountain pens, stylograph pens and other pens
4.	9608.40.00.00	Propelling or sliding pencils
5.	9608.50.00.00	Sets of articles from two or more of subheadings 9608.10.00.00 to 9608.50.00
6.	9608.60.00.00	Refills for ball point pens, comprising the ball point and inkreservoir
7.	9608.91.00.00	Pen nibs and nib points
8.	9608.99.10.00	Ball points
9.	9608.99.90.00	Other pen not specified in 96.08
10.	9609.10.00.00	Pencils and crayons, with leads encased in a rigid sheath
11.	9609.20.00.00	Pencil leads, black or coloured
12.	9609.90.00.00	Pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.
13.	9610.00.00.00	Slates and boards, with writing or drawing surfaces, whether or not framed.
14.	9611.00.00.00	Date or numbering stamps, for operating in the hand; handoperated composing sticks..
15.	9612.10.00.00	Ribbonsu
16.	9612.20.00.00	Inkpads
17.	4016.92.00.00	Erasers
18.	4820.20.00.00	Exercise books
19.	4820.30.00.00	Binders (other than book covers), folders and file covers
20.	4820.90.10.00	Other articles of stationery
21.	4820.90.90.00	Other similar articles of stationary not specified.
22.	4901.10.00.00	In single sheets, whether or not folded

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23. 4901.91.00.00 Dictionaries and encyclopaedias, and serial instalments thereof
24. 4901.99.10.00 Scientific or school printed books, brochures, leaflets and similar printed matter
25. 4901.99.90.00 Other Printed books, brochures, leaflets and similar p
26. 4902.10.00.00 .Appearing at least four times a week
27. 4902.90.00.00 Newspapers, journals and periodicals.... Other
28. 4903.00.00.00 Children's picture, drawing or colouring books.
29. 4904.00.00.00 Music, printed or in manuscript, whether or not bound or illustrated.
30. 4905.10.00.00 Globes
31. 4905.91.00.00 In book form
32. 4905.99.00.00 Other Maps and hydrographic or similar charts of all kinds, including atl
33. 4906.00.00.00 Plans and drawings for architectural, engineering, industrial
34. 4907.00.00.00 Unused postage, revenue or similar stamps of current or new
35. 4908.10.00.00 Transfers (decalcomanias), vitrifiable
36. 9017.10.00.00 Drafting tables and machines, whether or not automatic
37. 9017.20.00.00 Other drawing, markingout or mathematical calculating instruments
38. 9017.30.00.00 Micrometers, callipers and gauges
39. 9017.80.00.00 Other Drawing, markingout or mathematical calculating instruments not specified in 90.17
40. 9017.90.00.00 Parts and accessories of Drawing, markingout or mathematical calculating instruments
41. 9023.00.00.00 Instruments, apparatus and models, for demonstrational purposes not for other uses.

BABY PRODUCTS

1. 3924.90.20.00 Feeding bottles
2. 4014.90.10.00 Teats and similar articles
3. 6111.20.00.00 Babies' garments and clothing accessories, knitted or crocheted made of cotton
4. 6111.30.00.00 Babies' garments and clothing accessories, knitted or crocheted made of synthetic fibres
5. 6111.90.00.00 Babies' garments and clothing accessories, made of other textile materials
6. 6209.20.00.00 Babies' garments and clothing accessories made of cotton
7. 620930.00.00 Babies' garments and clothing accessories made of synthetic fibres
8. 6209.90.00.00 Babies' garments and clothing accessories made of other textile materials
9. 8715.00.00.00 Baby carriages and parts thereof.
10. 9403.70.10.00 Baby walker
11. 9619.00.21.00 Napkin and napkin liners for babies

PLANT, MACHINERY AND EQUIPMENT PURCHASED FOR UTILISATION OF GAS IN DOWNSTREAM PETROLEUM OPERATIONS

1. 8410.11.00.00 Hydraulic turbines and water wheels of a power $\leq 1,000$ kW
2. 8410.12.00.00 Hydraulic turbines and water wheels of a power $> 1,000$ kW $\leq 10,000$ kW

3. 8410.13.00.00 Hydraulic turbines and water wheels of a power > 10,000 kW
4. 8410.90.00.00 Parts, including regulators of Hydraulic turbines, water wheels, and regulators therefor
5. 8411.11.00.00 Turbojets of a thrust not exceeding 25 kN
6. 8411.12.00.00 Turbojets of a thrust exceeding 25 kN
7. 8411.21.00.00 Turbopropellers of a power not exceeding 1,100 kW
8. 8411.22.00.00 Turbopropellers of a power exceeding 1,100 kW
9. 8411.81.00.00 Other gas turbines not specified of a power not exceeding 5,000 kW
10. 8411.82.00.00 Other gas turbines not specified of a power exceeding 5,000 kW
11. 8411.91.00.00 Parts of turbojets or turbopropellers
12. 8411.99.00.00 Parts of other gas turbines not specified.
13. 8412.10.00.00 Reaction engines other than turbojets
14. 8419.60.00.00 Machinery for liquefying air or other gases

PETROLEUM PRODUCTS

1. 2709.00.00.00 Petroleum Oils and Oils obtained from bituminous minerals, crude
2. 2710.12.30.00 Aviation spirit
2. 2710.12.40.00 Motor spirit, super
3. 2710.12.50.00 Motor spirit, ordinary
4. 2710.19.11.00 Kerosene type jet fuel
5. 2710.19.12.00 House Hold Kerosene

RENEWABLE ENERGY EQUIPMENTS

1. 8502.31.00.00 Windpowered generator
2. 8502.39.10.00 Solarpowered generator
3. 8541.40.10.00 Solar cells whether or not in modules or made up into panels
4. 8541.40.90.00 Other Photosensitive semiconductor devices
5. 8501.31.00.00 Solar DC generators of an output not exceeding 750 W
6. 8501.32.00.00 Solar DC generators of an output exceeding 750 W but not exceeding 75 kW
7. 8501.33.00.00 Solar DC generators of an output exceeding 75 kW but not exceeding 375 kW
8. 8501.34.00.00 Solar DC generators of an output exceeding 375 kW

FERTILIZER AND LOCALLY PRODUCED AGRICULTURAL AND VETERINARY MEDICINE

1. 3105.59.00.00 Mineral or chemical fertilizers containing Other
2. 3105.60.00.00 Mineral or chemical fertilisers containing the two fertilizer
3. 3105.90.00.00 Mineral or chemical fertiliser containing Other
4. 3101.00.00.00 Animal or vegetable fertilisers, whether or not mixed together
5. 3102.10.00.00 Urea, whether or not in aqueous solution
6. 3102.21.00.00 Ammonium sulphate
7. 3102.29.00.00 Other double salts and mixtures of ammonium sulphate and ammonium nitrate
8. 3102.30.00.00 Ammonium nitrate, whether or not in aqueous solution
9. 3102.40.00.00 Mixtures of ammonium nitrate with calcium carbonate or ot

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10. 3102.50.00.00 Sodium nitrate
11. 3102.60.00.00 Double salts and mixtures of calcium nitrate and ammonium nitrate
12. 3102.80.00.00 Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution
13. 3102.90.00.00 Other, including mixtures not specified in the foregoing subheadings
14. 3103.10.00.00 Superphosphates
15. 3103.90.00.00 Mineral or chemical fertilizer phos
16. 3104.20.00.00 Potassium chloride
17. 3104.30.00.00 Potassium sulphate
18. 3104.90.00.00 Other Mineral or chemical fertilisers, potassic; Not specified or included
19. 3105.10.00.00 Goods of this Chapter in tablets or similar forms
20. 3105.20.00.00 Mineral or chemical fertilisers containing the three fert
21. 3105.30.00.00 Diammonium hydrogenorthophosphate (diammonium phosphate)
22. 3105.40.00.00 Ammonium dihydrogenorthophosphate (monoammonium phosphate)
23. 3105.51.00.00 Containing nitrates and phosphates

**TRACTORS, PLOUGH AND AGRICULTURAL EQUIPMENT AND IMPLEMENTS
PURCHASED FOR AGRICULTURAL PURPOSES**

1. 8419.31.00.00 Dryers for agricultural products
2. 8432.10.00.00 Ploughs
3. 8432.21.00.00 Disc harrows
4. 8432.29.00.00 Other harrows (excl. disc harrows) scarifiers, cultivators, weeders and hoes
5. 8432.30.00.00 Seeders, planters and transplanters
6. 8432.40.00.00 Manure spreaders and fertiliser distributors
7. 8432.80.00.00 Other machinery not specified
8. 8433.20.00.00 Other mowers, including cutter bars for tractor mounting
9. 8433.30.00.00 Other hay-making machinery
10. 8433.40.00.00 Straw or fodder balers, including pickup balers
11. 8433.51.00.00 Combine harvester threshers
12. 8433.52.00.00 Other threshing machinery
13. 8433.53.00.00 Root or tuber harvesting machines
14. 8433.59.00.00 Other Harvesting or threshing machinery not specified
15. 8433.60.00.00 Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce
16. 8434.10.00.00 Milking machines
17. 8434.20.00.00 Dairy machinery
18. 8436.10.00.00 Machinery for preparing animal feeding stuffs
19. 8436.21.00.00 Poultry incubators and brooders
20. 8436.29.00.00 Other Machinery for preparing animal feeding stuffs not specified
21. 8436.80.00.00 Other machinery of this heading not specified
22. 8437.10.00.00 Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables
23. 8438.50.00.00 Machinery for the preparation of meat or poultry

24. 8438.60.00.00 Machinery for the preparation of fruits, nuts or vegetables
25. 8462.31.00.00 Shearing machines, excl. combined punching and shearing machine: Numerically controlled
26. 8462.39.00.00 Shearing machine, excl. combined punching & shearing machine: Not numerically controlled
27. 8701.91.19.12 Agricultural Tractors (Not exceeding 18 kW)
28. 8701.92.19.19 Agricultural Tractors (Exceeding 18 kW but not exceeding 37 kW)
29. 8701.93.19.12 Agricultural Tractors (Exceeding 37 kW but not exceeding 75 kW)
30. 8701.94.19.12 Agricultural Tractors (Exceeding 75 kW but not exceeding 130 kW)

ESSENTIAL RAW MATERIALS FOR THE PRODUCTION OF PHARMACEUTICAL PRODUCTS

1. 1108.11.10.00 Wheat starch; Pharmaceutical grade
2. 1108.11.90.00 Wheat starch excluding Pharmaceutical grade
3. 1108.12.10.00 Maize (corn) starch; Pharmaceutical grade
4. 1108.12.90.00 Maize (corn) starch excluding Pharmaceutical grade
5. 1108.13.10.00 Pharmaceutical grade
6. 1108.13.90.00 Potato starch excluding Pharmaceutical grade
7. 1108.14.10.00 Pharmaceutical grade
8. 1108.14.90.00 Manioc (cassava) starch not Pharmaceutical grade
9. 1108.19.10.00 Other starches of Pharmaceutical grade not elsewhere specified
10. 1108.19.90.00 Other starches not elsewhere specified or included excluding Pharmaceutical grade
11. 1108.20.00.00 Inulin
12. 1507.10.00.00 Crude soyabean oil, whether or not degummed
13. 1508.10.00.00 Crude groundnut oil
14. 1511.10.00.00 Crude palm oil
15. 1511.90.10.00 Fractions of Palm oil and its fractions, not fit for human consumption.
16. 1512.11.00.00 Crude Sunflowerseed or safflower oil
17. 1512.21.00.00 Crude Cottonseed oil, whether or not gossypol has been removed
18. 1513.11.00.00 Crude Coconut (copra) oil
19. 1513.21.00.00 Crude Palm kernel oil
20. 1514.11.00.00 Crude Rape, colza or mustard oil
21. 1514.91.00.00 Crude mustard oil
22. 1515.11.00.00 Crude Linseed oil
23. 1515.21.00.00 Crude Maize (corn) oil
24. 1515.90.11.00 Crude Shea (karite) oil

AIRCRAFTS AND AIRCRAFTS PARTS

1. 8802.11.00.00 Of an unladen weight not exceeding 2,000kg
2. 8802.12.00.00 Of an unladen weight exceeding 2,000kg
3. 8802.20.00.00 Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg
4. 8802.30.00.00 Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg

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5. 8802.40.00.00 Aeroplanes and other aircraft. of an unladen weight exceeding 15,000 kg
6. 8802.60.00.00 Spacecraft (including satellites and suborbital and spacecraft launch vehicles)
7. 8803.10.00.00 Propellers and Rotors and parts thereof
8. 8803.20.00.00 Under-carriages and Parts thereof
9. 8803.30.00.00 Other parts of aeroplanes or helicopters
10. 8803.90.00.00 Other
11. 8805.10.00.00 Aircraft launching gear and parts thereof, deck arrester or similar gear and parts thereof, Ground flying trainers and parts thereof
12. 8805.21.00.00 Air combat simulator and part thereof
13. 8805.29.00.00 Other

RAW MATERIALS FOR THE PRODUCTION OF BABY DIAPERS AND SANITARY TOWELS

1. 3304.99.00.00 Beauty and make up preparation and skin care
2. 3404.20.00.00 Artificial waxes and pre-prepared waxes of polythene glycol
3. 3506.10.00.00 Prepared glues and other prepared adhesives
4. 3506.91.00.00 Adhesives based on polymers of headings 39.01 to 39.13 or rubber
5. 3506.99.00.00 Other
6. 3906.90.00.00 Acrylic polymers in primary forms (coniferous chemicals)
7. 3919.10.00.00 Self adhesive plates, sheet films in rolls of width not exceeding 20cm
8. 3919.90.00.00 Self-adhesive plates, sheet film, foil tapes others
9. 3920.10.00.00 Other plates, sheets, films of plastic
10. 3920.29.00.00 Other plates, sheets, films of plastic
11. 3920.30.10.00 Other plates, sheet, films, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials not printed- Breathable P. E Film
12. 3921.19.00.00 Other plates, films, sheets, foil and strips of plastic of other Plastics
13. 3923.21.00.00 Articles for the conveyance or packing of goods of plastic
14. 3926.90.00.00 Other articles of plastic and articles of other polymers of ethylene
15. 4008.21.00.00 Plate, sheets, strips of vulcanized rubber other than hard rubber
16. 4703.21.00.00 Chemical Wood Pulp, soda or sulphate, other than dissolving grades - coniferous
17. 4704.21.00.00 Chemical Wood Pulp
18. 4732.10.00.00 Wood pulp
19. 4803.00.00.00 Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for house hold or sanitary purposes, cellulose wadding and webs of cellulose fibres, surface coloured, surface-decorated or printed in rolls or sheets
20. 4823.90.00.00 Paper, paper board cellulose wadding and webs of cellulose fibres, others
21. 5404.10.00.00 Synthetic monofilament of 67 decitex or more
22. 5404.11.00.00 Synthetic monofilament of 67 decitex or more and of which no cross sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5mm—Elastomeric
23. 5404.12.00.00 Viscose Rayon

24. 5404.19.00.00 synthetic monofilament of 67 decited or more and of which no cross-section dimension exceeds 1mm; strip and the like (for example)of synthetic materials of an apparent width not exceeding 5mm
25. 5603.11.00.00 Non-wooven whether or not impregnated coated or coverd weighing not more than 25gms
26. 5603.12.00.00 Nonwovens. Whether or not impregnated, coated, covered or laminated-weighing more than 25 g/m² but not more that 70g/m
27. 5603.13.00.00 Nonwoven, whether impregnated or coated ,covered or laminated weighing more than 70g/m² but not more tore th150g/m²
28. 5603.14.00.00 Nonwovens, whether or not impręgnated, coated, covered or laminated—weighing more than 150 g/m²
29. 5603.92.00.00 Non-wooven whether or not impregnated.
30. 5603.91.00.00 Non-wooven whether or not impregnated coated or covered-others/ weighingnot more that 25gms
31. 5603.94.00.00 Nonwovens. Whether or not impregnated, coated, covered or laminated-weighing more than 150g/m²
32. 5903.90.00.00 Other Textile fabrics impregnated,coated covered or laminated with plastics other than those of headline No.59.02
33. 6002.40.00.00 Other Knitted or crocheted fibrous of man made material.

MADE at Abuja this 30th day of July, 2021.

ZAINAB SHAMSUNA AHMED
*Honourable Minister of Finance,
Budget and National Planning*

EXPLANATORY NOTE

(This note does not form part of this order but is intended to explain its purport)

This order seeks to modify the Value Added Tax Act by defining and expanding the list of goods and services listed in the First Schedule to the Act.