

## Appendix I

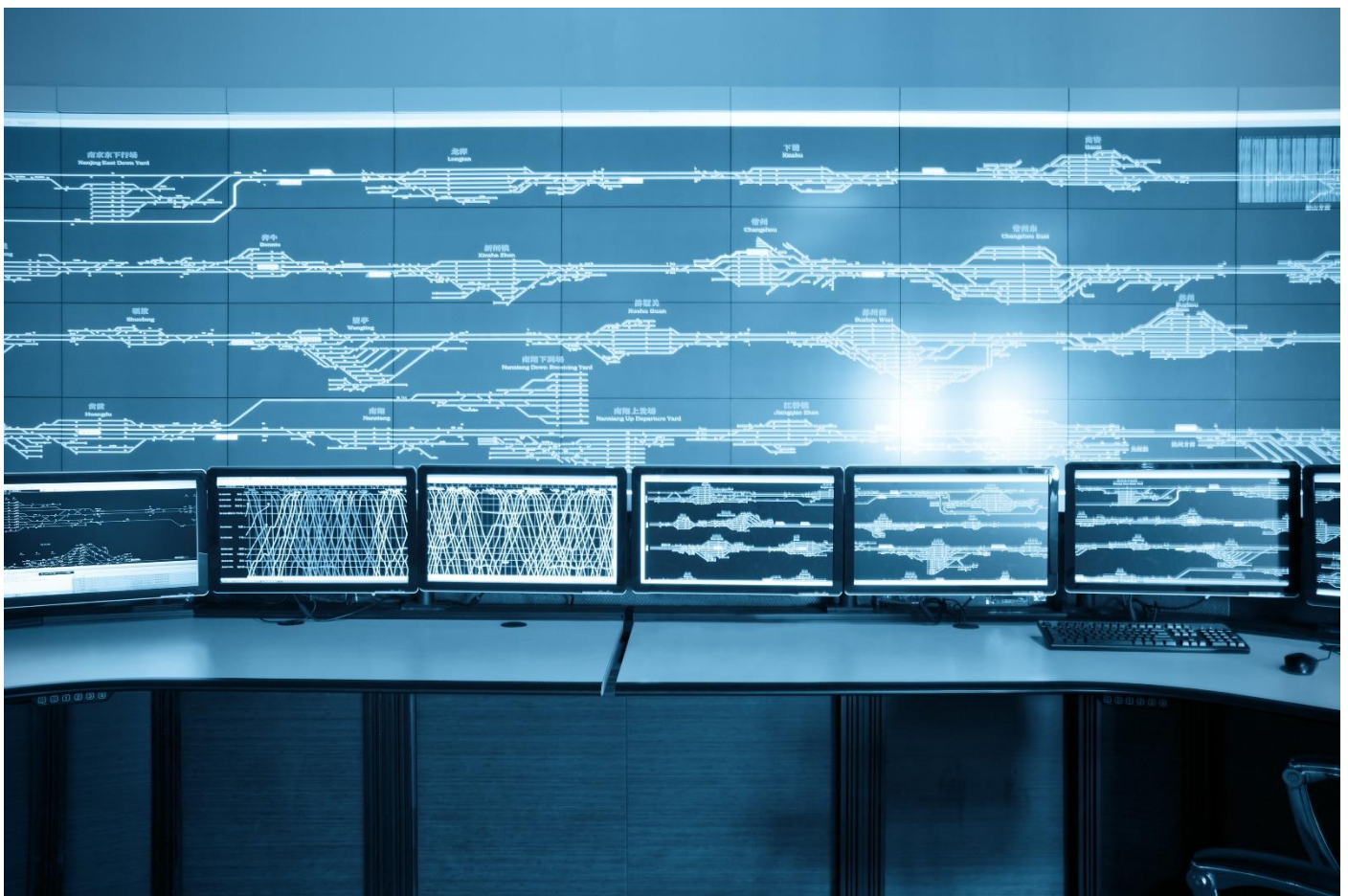
First Schedule to the Value Added Tax Act, CAP V8, LFN 2004 (As amended) Extended list of items exempted from VAT.

### Medical and pharmaceutical Products

S/N	CET Code	Item Description	VATMO 2020	VATMO 2021
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 DL-Pantothenic 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, clonazepam, 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	✓	✓
37	2941.90.00.00	Antibiotics and Others	✓	✓
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 organotherapy 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	Blood grouping 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	First aid 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 nest	✓	✓
72	8419.20.00.00	Medical, surgical or laboratory sterilizers	✓	✓
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, cinemicrophotography or micro projection	✓	✓
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 micro projection	✓	✓
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	Orthopedic or fracture appliances	✓	✓
106	9021.21.00.00	Artificial teeth	✓	✓
107	9021.29.00.00	Other orthopedic 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	✓	✓
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 orthopedic 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 90.22	✓	✓
118	9022.30.00.00	Xray 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 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

S/N	CET Code	Item Description	VATMO 2020	VATMO 2021
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 half carcasses 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 half carcasses 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 half carcasses of swine, fresh or chilled	✓	✓
29.	0203.12.00.00	Hams, shoulders and cuts thereof of swine, fresh or chilled, with bone in	✓	✓
30.	0203.19.00.00	Other meat of swine, fresh or chilled not mentioned in 02.03	✓	✓
31.	0203.21.00.00	Carcasses and half carcasses of swine, 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 half carcasses of lamb, fresh or chilled	✓	✓
35.	0204.21.00.00	Carcasses and half carcasses 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 half carcasses of lamb, frozen	✓	✓
39.	0204.41.00.00	Carcasses and half carcasses 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	✓	✓

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 specied 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 stripe bellied 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 ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )	✓	✓
129.	0302.59.00.00	Other Cod meat, fresh or chilled	✓	✓
130.	0302.71.00.00	Tilapias ( <i>Oreochromis</i> spp.) Meat, fresh or chilled	✓	✓
131.	0302.72.00.00	Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	✓	✓
132.	0302.73.00.00	Carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> etc)	✓	✓
133.	0302.74.00.00	Eels ( <i>Anguilla</i> 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 ( <i>Rajidae</i> )meat, fresh or chilled	✓	✓
137.	0302.83.00.00	Toothfish ( <i>Dissostichus</i> spp.) Meat, fresh or chilled	✓	✓
138.	0302.84.00.00	Seabass ( <i>Dicentrarchus</i> spp.) Meat, fresh or chilled	✓	✓
139.	0302.85.00.00	Seabream ( <i>Sparidae</i> ) 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) ( <i>Oncorhynchus nerka</i> ) meat, frozen	✓	✓
143.	0303.12.00.00	Other Pacific salmon ( <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> etc)	✓	✓
144.	0303.13.00.00	Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> ) meat, frozen	✓	✓
145.	0303.14.00.00	Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> 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 ( <i>Oreochromis</i> spp.) Meat, frozen	✓	✓
148.	0303.24.00.00	Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.) Meat, frozen	✓	✓
149.	0303.25.00.00	Carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , frozen	✓	✓
150.	0303.26.00.00	Eels ( <i>Anguilla</i> spp.) Meat, frozen	✓	✓
151.	0303.29.00.00	Other tilapias meat not specified in this heading, frozen	✓	✓
152.	0303.31.00.00	Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> etc	✓	✓
153.	0303.32.00.00	Plaice ( <i>Pleuronectes platessa</i> ) meat, frozen	✓	✓
154.	0303.33.00.00	Sole ( <i>Solea</i> spp.) Meat, frozen	✓	✓
155.	0303.34.00.00	Turbots ( <i>Psetta maxima</i> ) 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 ( <i>Thunnus alalunga</i> ) meat, frozen	✓	✓
158.	0303.42.00.00	Yellowfin tunas ( <i>Thunnus albacares</i> ) meat, frozen	✓	✓
159.	0303.43.00.00	Skipjack or stripbellied bonito meat, frozen	✓	✓
160.	0303.44.00.00	Bigeye tunas ( <i>Thunnus obesus</i> ) meat, frozen	✓	✓
161.	0303.45.00.00	Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> ) meat, frozen	✓	✓
162.	0303.46.00.00	Southern bluefin tunas ( <i>Thunnus maccoyii</i> ) meat, frozen	✓	✓
163.	0303.49.00.00	Other Tunas meat not specified in this heading, frozen	✓	✓
164.	0303.51.00.00	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ) meat, frozen	✓	✓
165.	0303.53.00.00	Sardines, sardinella, brisling or sprats	✓	✓
166.	0303.54.00.00	Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ) meat, frozen	✓	✓
167.	0303.55.00.00	Jack and horse mackerel ( <i>Trachurus</i> spp.) Meat, frozen	✓	✓
168.	0303.56.00.00	Cobia ( <i>Rachycentron canadum</i> ) meat, frozen	✓	✓
169.	0303.57.00.00	Swordfish ( <i>Xiphias gladius</i> ) meat, frozen	✓	✓
170.	0303.63.00.00	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ) meat, frozen	✓	✓
171.	0303.64.00.00	Haddock ( <i>Melanogrammus aeglefinus</i> ) meat, frozen	✓	✓
172.	0303.65.00.00	Coalfish ( <i>Pollachius virens</i> ) meat, frozen	✓	✓
173.	0303.66.00.00	Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.) Meat, frozen	✓	✓
174.	0303.67.00.00	Alaska Pollack ( <i>Theragra chalcogramma</i> ) meat, frozen.	✓	✓
175.	0303.68.00.00	Blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> ) meat, frozen	✓	✓
176.	0303.69.00.00	Other Fish of the families not mentioned in this subheading	✓	✓
177.	0303.81.00.00	Dogfish and other sharks' meat, frozen	✓	✓
178.	0303.82.00.00	Rays and skates ( <i>Rajidae</i> ) meat, frozen	✓	✓
179.	0303.83.00.00	Toothfish ( <i>Dissostichus</i> spp.) Meat, frozen	✓	✓
180.	0303.84.00.00	Seabass ( <i>Dicentrarchus</i> 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 ( <i>Oreochromis</i> spp.) Fillets (whether or not minced), fresh or chilled	✓	✓
184.	0304.32.00.00	Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp.,... Fresh or chilled	✓	✓
185.	0304.33.00.00	Nile Perch ( <i>Lates niloticus</i> ), 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 ( <i>Xiphias gladius</i> )	✓	✓
192.	0304.46.00.00	Fresh or chilled fillets of Toothfish ( <i>Dissostichus</i> 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 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)	✓	✓
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	Smoked fish, 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 offalsnot 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 (Nephrops norvegicus)	✓	✓
249.	0306.16.00.00	Frozen Coldwater shrimps and prawns (Pandalus spp., Crangon crangon)	✓	✓
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 mentione	✓	✓
253.	0306.21.00.00	Not frozen Rock lobster and other sea crawfish	✓	✓
254.	0306.22.00.00	Nonfrozen Lobsters (Homarus spp.)	✓	✓
255.	0306.24.00.00	Nonfrozen Crabs	✓	✓
256.	0306.25.00.00	Nonfrozen Norway lobsters (Nephrops norvegicus)	✓	✓
257.	0306.26.00.00	Nonfrozen Coldwater shrimps and prawns (Pandalus spp., Crangon crangon)	✓	✓
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 Pecten	✓	✓
264.	0307.29.00.00	Frozen, dried, salted or in brine Scallops, and queen scallops, of the genera Pecten	✓	✓
265.	0307.31.00.00	Live, fresh or chilled Mussels (Mytilus spp., Perna spp.)	✓	✓
266.	0307.39.00.00	Frozen, dried, salted or in brine Mussels (Mytilus spp., Perna spp.)	✓	✓
267.	0307.41.00.00	Live, fresh Cuttle fish and squid, Nototodarus spp., Sepioteuthis spp	✓	✓
268.	0307.49.00.00	Cuttle fish and squid, Nototodarus spp., Sepioteuthis spp. Excl. Live, fresh or chilled	✓	✓
269.	0307.51.00.00	Live, fresh or chilled Octopus (Octopus spp.)	✓	✓
270.	0307.59.00.00	Octopus (Octopus 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 (Haliotis spp.)	✓	✓
275.	0307.89.00.00	Frozen, dried, salted or in brine Abalone (Haliotis 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 (Stichopus japonicus, Holothurioidea)	✓	✓
279.	0308.19.00.00	Frozen, dried, salted or in brine Sea cucumbers (Stichopus japonicus, Holothurioidea)	✓	✓
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 (Rhopilema spp.)	✓	✓
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; <= 1.5 % fat content for pharmaceuticals	✓	✓
290.	0402.10.29.00	Sweetened solid Milk/cream concentrate; <= 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; <= 1.5 % fat content for pharmaceuticals	✓	✓
296.	0402.29.29.00	Sweetened solid Milk/cream concentrate; <= 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	Yoghourt 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	Fertilized 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 ( <i>Vigna</i> spp., <i>Phaseolus</i> 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 <i>Agaricus</i>	✓	✓
331.	0709.59.00.00	Other mushrooms and truffles, fresh or chilled	✓	✓
332.	0709.60.00.00	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	✓	✓
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 ( <i>Cucurbita</i> 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 ( <i>Pisum sativum</i> )	✓	✓
341.	0710.22.00.00	Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> 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 <i>Agaricus</i>	✓	✓
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 <i>Agaricus</i>	✓	✓
354.	0712.32.00.00	Wood ears ( <i>Auricularia</i> spp.)	✓	✓
355.	0712.33.00.00	Jelly fungi ( <i>Tremella</i> 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 ( <i>Pisum sativum</i> ) Seeds	✓	✓
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 <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	✓	✓
363.	0713.31.90.00	Beans of the species <i>Vigna mungo</i> , Hepper or <i>Vigna radiata</i> , Wilczek (excluding seeds)	✓	✓
364.	0713.32.10.00	Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> ) Seeds	✓	✓
365.	0713.32.90.00	Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> ) (excluding seeds)	✓	✓
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 seeds)	✓	✓
368.	0713.34.10.00	Seeds of Bambara beans ( <i>Vigna subterranea</i> or <i>Voandzeia subterranea</i> )	✓	✓
369.	0713.34.90.00	Other Bambara beans ( <i>Vigna subterranea</i> or <i>Voandzeia subterranea</i> ): (excluding seeds)	✓	✓
370.	0713.35.10.00	Seeds of Cowpeas ( <i>Vigna unguiculata</i> )	✓	✓
371.	0713.35.90.00	Other Cowpeas ( <i>Vigna unguiculata</i> ) (excluding seeds)	✓	✓
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 ( <i>Cajanus cajan</i> )	✓	✓
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 ( <i>Dioscorea</i> spp.)	✓	✓
383.	0714.40.00.00	Taro, Cocoyam ( <i>Colocasia</i> spp.)	✓	✓
384.	0714.50.00.00	Yautia ( <i>Xanthosoma</i> 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 (Castanea spp.) In shell	✓	✓
400.	0802.42.00.00	Chestnuts (Castanea 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 (Cola 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 (Prunus cerasus)	✓	✓
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 Vaccinium	✓	✓
440.	0810.50.00.00	Fresh Kiwifruit	✓	✓
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	Semi milled 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 seeds)	✓	✓
473.	1008.10.00.00	Buckwheat	✓	✓
474.	1008.21.00.00	Seed of Millet	✓	✓
475.	1008.29.00.00	Millet (excluding seeds)	✓	✓
476.	1008.30.00.00	Canary seeds	✓	✓
477.	1008.40.00.00	Fonio ( <i>Digitaria</i> spp. Or <i>Acha</i> )	✓	✓
478.	1008.50.00.00	Quinoa ( <i>Chenopodium quinoa</i> )	✓	✓
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	✓	✓
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 Sunflower seed or safflower oil	✓	✓
521.	1512.29.00.00	Refined Cotton seed 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.	1905.90.00.00	Bread (white and brown) in its plain form other than crisp, toasted, gingered bread, etc. (white and brown) in its plain form other than crisp, toasted	✓	✗
540.	2001.10.00.00	Cucumbers and gherkins	✓	✓
541.	2001.90.00.00	Vegetables, fruit, nuts and other edible Other	✓	✓
542.	2002.10.00.00	Tomatoes, whole or in pieces	✓	✓
543.	2003.10.00.00	Mushrooms of the genus Agaricus	✓	✓
544.	2003.90.00.00	Mushrooms and truffles, prepared or preserved Other	✓	✓
545.	2004.10.00.00	Potatoes	✓	✓
546.	2004.90.00.00	Other vegetables and mixtures of vegetables	✓	✓
547.	2005.20.00.00	Potatoes	✓	✓
548.	2005.40.00.00	Peas (Pisum sativum)	✓	✓
549.	2005.51.00.00	Beans, shelled	✓	✓
550.	2005.59.00.00	Beans not shelled	✓	✓
551.	2005.60.00.00	Asparagus	✓	✓
552.	2005.70.00.00	Olives	✓	✓
553.	2005.80.00.00	Sweet corn (Zea mays var. Saccharata)	✓	✓
554.	2005.91.00.00	Bamboo shoots	✓	✓
555.	2005.99.00.00	Other vegetables and mixtures of vegetables (excluding bamboo shoot)	✓	✓
556.	2006.00.00.00	Vegetables, fruit, nuts, fruit peel and other parts of plants, preserved by sugar	✓	✓
557.	2007.91.00.00	Citrus fruit	✓	✓
558.	2007.99.00.00	Jams, fruit jellies, marmalades, fruit Other	✓	✓
559.	2008.20.00.00	Pineapples	✓	✓
560.	2008.30.00.00	Citrus fruit	✓	✓
561.	2008.40.00.00	Pears	✓	✓
562.	2008.50.00.00	Apricots	✓	✓
563.	2008.60.00.00	Cherries	✓	✓
564.	2008.70.00.00	Peaches, including nectarines	✓	✓
565.	2008.80.00.00	Strawberries	✓	✓
566.	2008.93.00.00	Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitisidaea)	✓	✓
567.	2008.99.00.00	Fruit, nuts and other edible part of plant and Other (Other, including mixtures...)	✓	✓
568.	2201.90.00.00	Natural Water (without additives)	✓	✓
569.	2301.10.00.00	Flours, meals and pellets, of meat or meat offal; greaves	✓	✓
570.	2301.20.00.00	Flours, meals and pellets, of fish, crustaceans, molluscs or other aquatic invertebrates	✓	✓
571.	2501.00.20.00	Salt for human consumption	✗	✓
572.	2501.00.30.00	Compressed salt used in animal feeding	✗	✓

## Books and Educational Materials

S/N	CET Code	Item Description	VATMO 2020	VATMO 2021
1	9608.10.00.00	Ball point pens	✓	✓
2	9608.20.00.00	Felt tipped and other porous tipped 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 ink reservoir	✓	✓
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; hand operated composing sticks	✓	✓
15	9612.10.00.00	Ribbons	✓	✓
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	✓	✓
23	4901.91.00.00	Dictionaries and encyclopedias, 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 printed matter	✓	✓
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, industry	✓	✓
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, marking out or mathematical calculating instruments	✓	✓
38	9017.30.00.00	Micrometers, calipers and gauges	✓	✓
39	9017.80.00.00	Other Drawing, marking out or mathematical calculating instruments not specified in 90.17	✓	✓
40	9017.90.00.00	Parts and accessories of Drawing, marking out or mathematical calculating instruments	✓	✓
41	9023.00.00.00	Instruments, apparatus and models, for demonstrational purposes not for other uses	✓	✓

## Baby Products

S/N	CET Code	Item Description	VATMO 2020	VATMO 2021
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	✓	✓

S/N	CET Code	Item Description	VATMO 2020	VATMO 2021
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 Utilization of Gas in Downstream Petroleum Operations

S/N	CET Code	Item Description	VATMO 2020	VATMO 2021
1	8410.11.00.00	Hydraulic turbines and water wheels of a power =< 1,000 kw	✓	✓
2	8410.12.00.00	Hydraulic turbines and water wheels of a power >1,000 kw =< 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	Turbo propellers of a power not exceeding 1,100 kw	✓	✓
8	8411.22.00.00	Turbo propellers 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 turbo propellers	✓	✓
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

S/N	CET Code	Item Description	VATMO 2020	VATMO 2021
1.	2709.00.00.00	Petroleum Oils and Oils obtained from bituminous minerals,crude	✗	✓
2.	2710.12.30.00	Aviation spirit	✓	✓
3.	2710.12.40.00	Motor spirit, super	✓	✓
4.	2710.12.50.00	Motor spirit, ordinary	✓	✓
5.	2710.19.11.00	Kerosene type jet fuel	✓	✓
6.	2710.19.12.00	Household Kerosene	✓	✓
7.	2711.11.00.00	Natural gas	✓	✗
8.	2711.19.00.00	Other Liquefied petroleum gases and other gaseous hydrocarbons	✓	✗
9.	2711.21.00.00	Natural gas	✓	✗

### Renewable Energy Equipment (Recommendation)

S/N	CET Code	Item Description	VATMO 2020	VATMO 2021
1	8502.31.00.00	Wind powered generator	✓	✓
2	8502.39.10.00	Solar powered 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

S/N	CET Code	Item Description	VATMO 2020	VATMO 2021
1	3105.59.00.00	Mineral or chemical fertilizers containing Other	✓	✓
2	3105.60.00.00	Mineral or chemical fertilizers containing the two fertilizer	✓	✓
3	3105.90.00.00	Mineral or chemical fertilizer containing Other	✓	✓
4	3101.00.00.00	Animal or vegetable fertilizers, 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	✓	✓
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 phosphate	✓	✓
16	3104.20.00.00	Potassium chloride	✓	✓
17	3104.30.00.00	Potassium sulphate	✓	✓
18	3104.90.00.00	Other Mineral or chemical fertilizers, 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 fertilizers containing the three fertilizer	✓	✓
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

S/N	CET Code	Item Description	VATMO 2020	VATMO 2021
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 fertilizer 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 stuff	✓	✓
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)	x	✓
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### Essential Raw Materials for the Production of Pharmaceutical Products

S/N	CET Code	Item Description	VATMO 2020	VATMO 2021
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 Sunflower seed or safflower oil	✓	✓
17	1512.21.00.00	Crude Cotton seed 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

S/N	CET Code	Item Description	VATMO 2020	VATMO 2021
1	8802.11.00.00	Of an unladen weight not exceeding 2,000kg	x	✓
2	8802.12.00.00	Of an unladen weight exceeding 2,000kg	x	✓
3	8802.20.00.00	Aeroplanes and other aircraft, of an unladen weight not exceeding 2.000 kg	x	✓
4	8802.30.00.00	Aeroplanes and other aircraft. Of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	x	✓
5	8802.40.00.00	Aeroplanes and other aircraft. Of an unladen weight exceeding 15,000 kg	x	✓
6	8802.60.00.00	Spacecraft (including satellites and suborbital and spacecraft launch vehicles)	x	✓
7	8803.10.00.00	Propellers and Rotors and parts thereof	x	✓
8	8803.20.00.00	Under-carriages and Parts thereof	x	✓
9	8803.30.00.00	Other parts of aeroplanes or helicopters	x	✓
10	8803.90.00.00	Other	x	✓
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	x	✓
12	8805.21.00.00	Air combat simulator and part thereof	x	✓
13	8805.29.00.00	Other	x	✓

### Raw materials for the product of baby diapers and sanitary towels

S/N	CET Code	Item Description	VATMO 2020	VATMO 2021
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 glyucose	✓	✓
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 roles 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 or 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	4803.19.00.00	Toilet or facial tissue stock. Other	✓	✗
21	4803.11.00.00	Toilet or facial tissue in Jumbo Reels	✓	✗
22	4811.39.00.00	Release paper	✓	✗
23	4823.90.00.00	Paper, paper board cellulose wadding and webs of cellulose fibres, others	✓	✓
24	5404.10.00.00	Synthetic monofilament of 67 decitex or more	✓	✓
25	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	✗	✓
26	5404.12.00.00	Viscose Rayon	✓	✓
27	5404.19.00.00	Synthetic monofilament of 67 decitex 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	✗	✓
28	5603.11.00.00	Non-woven whether or not impregnated coated or covered weighing not more than 25gms	✓	✓
29	5603.12.00.00	Non-woven. Whether or not impregnated, coated, covered or laminated- weighing more than 25 g/m2 but not more than 70g/m	✗	✓
30	5603.13.00.00	Nonwoven, whether impregnated or coated, a covered or laminated weighing more than 70g/m2 but not more than 150g/m2	✗	✓
31	5603.14.00.00	Nonwovens, whether or not impregnated, coated, covered or laminated---weighing more than 150 g/m2	✗	✓
32	5603.92.00.00	Non-woven whether or not impregnated.	✓	✓
33	5603.91.00.00	Non-woven whether or not impregnated coated or covered-others/weighing not more than 25gms	✓	✓
34	5603.94.00.00	Non-woven. Whether or not impregnated, coated, covered or laminated- weighing more than 150g/m2	✗	✓
35	5903.90.00.00	Other Textile fabrics impregnated, coated covered or laminated with plastics other than those of headline No.59.02	✓	✓
36	6002.40.00.00	Other Knitted or crocheted fibrous of manmade material	✓	✓



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