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Heading HS	Description	Category	Observation
0106004020	Fresh-water tortoises	Year 5	
0106004030	Turtles	Year 5	
0106004090	Other	Year 5	
01060050	Insects		
0106005010	Honey bees	Year 5	
0106005090	Other	Year 5	
01060060	Annelida		
0106006010	Lug worms	Year 5	
0106006020	Yarn earth worms	Year 0	
0106006090	Other	Year 5	
0106009000	Other	Year 5	
0200	Meat and edible meat offal		
0201	Meat of bovine animals, fresh or chilled.		
0201100000	Carcasses and half-carcasses	D.D.A.	
0201200000	Other cuts with bone in	D.D.A.	TQ (1)
0201300000	Boneless	D.D.A.	
0202	Meat of bovine animals, frozen.		
0202100000	Carcasses and half-carcasses	D.D.A.	
0202200000	Other cuts with bone in	D.D.A.	TQ (1)
0202300000	Boneless	D.D.A.	
0203	Meat of swine, fresh, chilled or frozen.		
02031	Fresh or chilled:		
0203110000	Carcasses and half-carcasses	Year 10	
0203120000	Hams, shoulders and cuts thereof, with bone in	Year 10	
020319	Other		
0203191000	Belly	Year 10	
0203199000	Other	Year 10	
02032	Frozen:		
0203210000	Carcasses and half-carcasses	D.D.A.	
0203220000	Hams, shoulders and cuts thereof, with bone in	Year 10	
020329	Other		
0203291000	Belly	Year 10	
0203299000	Other	Year 10	
0204	Meat of sheep or goats, fresh, chilled or frozen.		
0204100000	Carcasses and half-carcasses of lamb, fresh or chilled	Year 10	
02042	Other meat sheep, fresh or chilled:		
0204210000	Carcasses and half-carcasses	Year 10	
0204220000	Other cuts with bone in	Year 10	
0204230000	Boneless	Year 10	
0204300000	Carcasses and half-carcasses of lamb, frozen	Year 5	
02044	Other meat of sheep, frozen		
0204410000	Carcasses and half-carcasses	Year 10	
0204420000	Other cuts with bone in	Year 5	
0204430000	Boneless	Year 10	
020450	Meat of goats		
0204501000	Fresh or chilled	Year 10	
0204502000	Frozen	Year 10	
020500	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.		
0205001000	Fresh or chilled	D.D.A.	
0205002000	Frozen	D.D.A.	
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.		
0206100000	Of bovine animals, fresh or chilled	Year 10	
02062	Of bovine animals, frozen:		
0206210000	Tongues	Year 5	
0206220000	Livers	Year 10	
020629	Other		
0206291000	Tails	Year 5	
0206292000	Feet	Year 5	
0206299000	Other	Year 5	
0206300000	Of swine, fresh or chilled	Year 10	
02064	Of swine, frozen		
0206410000	Livers	Year 10	
020649	Other		
0206491000	Feet	Year 10	
0206499000	Other	Year 10	

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0206800000	Other, fresh or chilled	D.D.A.	
0206900000	Other, frozen	Year 10	
0207	Meat and edible offal, of the poultry of heading No.01.05, fresh, chilled or frozen.		
02071	Of fowls of the species Gallus domesticus:		
020711	Not cut in pieces, fresh or chilled		
0207111000	Weighing not more than 550g	Year 10	
0207119000	Other	Year 10	
020712	Not cut in pieces, frozen		
0207121000	Weighing not more than 550g	Year 10	
0207129000	Other	Year 10	
020713	Cuts and offal, fresh or chilled		
02071310	Cuts		
0207131010	Leg	Year 10	
0207131020	Breast	Year 10	
0207131030	Wing	Year 10	
0207131090	Other	Year 10	
02071320	Offal		
0207132010	Liver	Year 10	
0207132090	Other	Year 10	
020714	Cuts and offal, frozen		
02071410	Cuts		
0207141010	Leg	D.D.A.	TQ (2)
0207141020	Breast	D.D.A.	TQ (2)
0207141030	Wing	D.D.A.	TQ (2)
0207141090	Other	D.D.A.	TQ (2)
02071420	Offal		
0207142010	Liver	D.D.A.	TQ (2)
0207142090	Other	D.D.A.	TQ (2)
02072	Of turkeys:		
0207240000	Not cut in pieces, fresh or chilled	Year 10	
0207250000	Not cut in pieces, frozen	Year 7	TQ (3)
020726	Cuts and offal, fresh or chilled		
0207261000	Cuts	Year 10	
02072620	Offal		
0207262010	Liver	Year 10	
0207262090	Other	Year 10	
020727	Cuts and offal, frozen		
0207271000	Cuts	Year 7	TQ (3)
02072720	Offal		
0207272010	Liver	Year 7	TQ (3)
0207272090	Other	Year 7	TQ (3)
02073	Of ducks, geese or guinea fowls:		
0207320000	Not cut in pieces, fresh or chilled	D.D.A.	
0207330000	Not cut in pieces, frozen	D.D.A.	
0207340000	Fatty livers, fresh or chilled	D.D.A.	
020735	Other, fresh or chilled		
0207351000	Cuts	D.D.A.	
02073520	Offal		
0207352010	Liver	D.D.A.	
0207352090	Other	D.D.A.	
020736	Other, frozen		
0207361000	Cuts	D.D.A.	
02073620	Offal		
0207362010	Liver	D.D.A.	
0207362090	Other	D.D.A.	
0208	Other meat and edible meat offal, fresh, chilled or frozen.		
0208100000	Of rabbits or hares	Year 10	
0208200000	Frog's legs	D.D.A.	
020890	Other		
0208901000	Of deer	D.D.A.	
0208902000	Of whales	Year 0	
02089090	Other		
0208909010	Of marine animals	Year 0	
0208909090	Other	D.D.A.	
020900	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.		

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0209001000	Pig fat	Year 0	
0209002000	Poultry fat	Year 0	
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.		
02101	Meat of swine:		
0210110000	Hams, shoulders and cuts thereof, with bone in	D.D.A.	
0210120000	Bellies(streaky) and cuts thereof	Year 10	
0210190000	Other	D.D.A.	
021020	Meat of bovine animals		
0210201000	Dried or smoked	D.D.A.	
0210209000	Other	D.D.A.	
021090	Other,including edible flours and meals of meat or meat offal		
02109010	Edible flours and meals of meat or meat offal		
0210901010	Of bovine	Year 10	
0210901020	Of swine	Year 10	
0210901030	Of poultry	Year 10	
0210901090	Other	Year 10	
02109090	Other		
0210909010	Meat of sheep or goats	Year 10	
0210909020	Meat of poultry	Year 10	
0210909090	Other	Year 10	
0300	Fish and crustaceans, mollusks and other aquatic invertebrates		
0301	Live fish.		
030110	Ornamental fish		
0301101000	Gold carp	Year 0	
0301102000	Tropical fish	Year 0	
0301109000	Other	Year 0	
03019	Other live fish:		
030191	Trout(<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)		
0301911000	<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i>	Year 0	
0301912000	<i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>	Year 0	
030192	Eels(<i>Anguilla</i> spp.)		
0301921000	Glass eel	Year 0	
0301929000	Other	Year 10	
0301930000	Carp	Year 0	
030199	Other		
0301992000	Yellow tail	Year 0	
0301994000	Sea-bream	Year 5	
0301995000	Conger eel	Year 0	
0301996000	Sharp toothed eel	Year 0	
0301997000	Salad eel	Year 0	
0301998000	Flat fish	Year 0	
03019990	Other		
0301999010	True bass	Year 0	
0301999020	Puffers	Year 0	
0301999030	Tilapia	Year 0	
0301999040	Rock fish(including pacific ocean perch)	Year 0	
0301999050	Sea bass	Year 5	
0301999060	Mulletts	Year 0	
0301999070	Loaches	Year 5	
0301999080	Cat fishes	Year 0	
030199909	Other		
0301999091	Rock Trout(<i>Hexagrammos</i> spp., <i>Agrammus</i> spp.)	Year 0	
0301999092	Crusian carp	Year 0	
0301999093	Salmon	Year 0	
0301999094	Grass carp	Year 0	
0301999099	Other	Year 5	
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No.03.04.		
03021	Salmonidae,excluding livers and roes:		
030211	Trout(<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)		
0302111000	<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> ,	Year 0	

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	manufactured tobacco substitutes.		
1600	Preparations of meat, of fish or of crustaceans, mollusks or other aquatic invertebrates		
160100	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.		
1601001000	Sausages	Year 10	
1601009000	Other	Year 10	
1602	Other prepared or preserved meat, meat offal or blood.		
1602100000	Homogenised preparations	D.D.A.	
160220	Of liver of any animal		
1602201000	In airtight containers	Year 10	
1602209000	Other	Year 10	
16023	Of poultry or heading No. 0105:		
160231	Of turkeys		
1602311000	In airtight containers	Year 7	TQ (3)
1602319000	Other	Year 7	TQ (3)
160232	Of fowls of the species Gallus domesticus		
16023210	In airtight containers		
1602321010	Samge-tang ^(k)	D.D.A.	TQ (2)
1602321090	Other	D.D.A.	TQ (2)
1602329000	Other	D.D.A.	TQ (2)
160239	Other		
1602391000	In airtight containers	Year 10	
1602399000	Other	Year 10	
16024	Of swine:		
160241	Hams and cuts thereof		
1602411000	In airtight containers	D.D.A.	
1602419000	Other	D.D.A.	
160242	Shoulders and cuts thereof		
1602421000	In airtight containers	Year 10	
1602429000	Other	D.D.A.	
160249	Other, including mixtures		
1602491000	In airtight containers	Year 10	
1602499000	Other	D.D.A.	
160250	Of bovine animals		
1602501000	In airtight containers	D.D.A.	
1602509000	Other	D.D.A.	
160290	Other, including preparations of blood of any animal		
1602901000	In airtight containers	D.D.A.	
1602909000	Other	D.D.A.	
160300	Extracts and juices of meat, fish or crustaceans, mollusks or other aquatic invertebrates.		
1603001000	Meat extracts	D.D.A.	
1603002000	Meat juices	D.D.A.	
1603003000	Fish extracts	Year 0	
1603004000	Fish juices	Year 0	
1603009000	Other	Year 5	
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.		
16041	Fish, wholes or in pieces, but not minced		
160411	Salmon		
1604111000	In airtight containers	Year 5	
1604119000	Other	Year 0	
160412	Herrings		
1604121000	In airtight containers	Year 0	
1604129000	Other	Year 0	
160413	Sardines, sardinella and brising or sprats		
1604131000	In airtight containers	Year 10	
1604139000	Other	Year 0	
160414	Tunas, skipjack and bonito(Sarda spp)		
16041410	In airtight containers		
160414101	Tunas		
1604141011	In oil	Year 0	
1604141012	Boiled	Year 0	
1604141019	Other	Year 0	
160414102	Skipjack		
1604141021	In oil	Year 0	