

WORLD TRADE ORGANIZATION

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**Working Party on the
Accession of Chinese Taipei**

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ACCESSION OF CHINESE TAIPEI

Communication from Chinese Taipei

The following communication has been received from the Representation of the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu regarding the proposed tariff rate quota regime, the proposed rice quota regime and the special safeguard applied by Chinese Taipei.

Proposed Tariff Rate Quota (TRQ) Regime
in the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu

A. TARIFF QUOTA ADMINISTRATION

1. TERMS OF TRADE

Tariff Rate Quota (TRQ) allocation certificates will serve as automatic import licences, in compliance with the Agreement on Import Licensing Procedures. All commercial terms of trade, including product specifications, origin, pricing, packaging, etc. will be at the sole determination of the parties engaged in the transaction. Partial shipments against a single allocation will be permitted. Traders may import any product or mixture of products subject to the same TRQ as noted in the schedule below. All products imported under the TRQ will be permitted to be distributed freely within Chinese Taipei without further trade-based restrictions. Allocation certificates will be freely transferable and tradeable, and certificate holders may have certificates reissued to combine or divide allocations.

2. APPLICATION

All applications for allocation of TRQ quantities will be submitted to the Ministry of Finance (MOF). Specific conditions for applying for a TRQ allocation will be published in the official journal sixty days in advance of the start of the application period. The application period for initial allocations shall be closed by 30 November of the previous year, unless the timing of accession necessitates a change in schedule for the first year. The application period for reallocations shall be closed by 1 September. MOF will grant allocations and publish and notify the names of recipients and allocations within two weeks of the close of the application period for the purpose of transfer.

3. ASSOCIATED FEES

Any and all fees, charges, deposits, duties, etc. associated with the allocation process will be made explicit in the advance public notification process, and with the exception of ordinary customs duties and / or other charges as noted in the attached schedule, will be commensurate with the cost of the services rendered. No special performance or bid bond requirements will be instituted.

4. CONSULTATION MECHANISM

With a view to maintaining a transparent and open TRQ administration system, upon request from any WTO Member, Chinese Taipei will consult with the Member on administration of the minimum access quotas or TRQ to ensure an equitable distribution of allocations and complete quota utilisation.

5. ALLOCATION

SYSTEM 1: For items footnoted 1/ (chicken, offal, oriental pear, banana, pork)

Initial distribution of allocations For the first two years initial allocation certificates will be issued on a first-come, first served basis. Allocations will be established for commercially viable shipping quantities, but a ceiling of no more than 20 per cent of the total in-quota quantity may be established in advance and published as part of the allocation notification procedures. Allocation certificates will be valid for product arriving between 1 January and 1 September. The date of arrival shall be defined in accordance with Article 5 of the implementing regulations of the Customs Law of Chinese Taipei as currently in place. Upon request and proof of signed contract before 1 September, MOF will

automatically extend the validity date of the certificate to cover products arriving on or before 31 December.

Reallocation of unused allocations In any year, if the holder of a quota allocation certificate has not contracted for import of the holder's total allocation by 1 September, the unused portion of the allocation will be reallocated on a first come, first served basis unless otherwise noted in the schedule. The date of re-issue shall be no later than 15 September. The re-issued allocation certificates will be valid for products arriving on or before 31 December.

Distribution of allocations after the first two years In each year after the first two years in which allocations are made under a TRQ, applicants for an allocation of the quota will receive an allocation at least as large as the average of the amount actually imported by the applicant in the prior two years. Any remaining quota amounts or increases in the quota amount will be allocated on a first come, first served basis.

SYSTEM 2: For items footnoted 2/ (red beans, milk, peanuts)

Allocations will be made in a transparent, equitable and non-discriminatory manner.

Initial distribution of allocations Allocation will be established annually for commercially viable shipping quantities, but a ceiling on the size of any given allocation may be established in advance and published as part of the allocation notification procedures. Allocation certificates will be valid for imports arriving between 1 January and 1 September. Upon request and proof of signed contract, MOF will automatically extend the validity of the certificate to cover product arriving on or before 31 December.

Reallocation of unused allocations In any year, if the holder of a quota allocation has not contracted for import of the holder's total allocation by 1 September, the unused portion of the allocation will be reallocated. The date of re-issue shall be no later than 15 September. The re-issued allocations will be valid for products shipped by 31 December.

SYSTEM 3: For items footnoted 3/.

Allocations will be made in a transparent, equitable and non-discriminatory manner.

B. PRODUCTS SUBJECT TO TARIFF RATE QUOTAS

Description of Product	Tariff Item Numbers	Other Terms and Conditions
Pork belly		1
Pork belly (including spare ribs), whether or not cut		
--fresh or chilled		
----boneless	02031910A	
----with bone in	02031990A	
--frozen		
----boneless	02032910A	
----with bone in	02032990A	
Chicken		1
Meat of chicken (including capon)		
--not cut in pieces		

Description of Product	Tariff Item Numbers	Other Terms and Conditions
----fresh or chilled	02071010	
----frozen	02072100	
--cut in pieces		
----drum sticks and wings (including legs and leg quarters)		
-----fresh or chilled	02073910A	
-----frozen	02074110A	
-----salted, in brine, dried or smoked	02109090A	
----others		
-----fresh or chilled	02073910B	
-----frozen	02074110B	
-----salted, in brine, dried or smoked	02109090B	
--prepared or preserved		
----drum sticks and wings (including legs and leg quarters)	16023910A	
----others	16023910B	
Red Meat Offals		1
Hocks, feet, and skirt of swine		
--fresh or chilled	02063000B	
--frozen	02064990B	
Guts (including intestines and rectum) and stomach	05040020A	
of swine, whole and pieces thereof		
Other prepared or preserved hocks, feet, stomachs, skirt, intestine and rectum	16024900C	
Poultry Offals		1
Poultry Offals other than livers		
--guts, bladders and stomachs of poultry	05040020B	
--others		
----fresh or chilled (excluding heart, feet, neck of chicken; heart of ducks and geese)	02073959C	
----frozen	02089000C	
-----of chicken(excluding heart, feet and neck)	02074120C	
-----of ducks and geese(excluding heart)	02074312B	
	02074322B	
-----of other poultry	02074220B	
	02074322C	
	02089000C	
----salted, in brine, dried or smoked (excluding feet of chicken)	02109090D	
----prepared or preserved(Excluding heart and feet of chicken)	16023100B	
	16023910D	
	16023990D	
	16029090C	
Deer Velvet		1
Deer velvet, fresh, chilled, chilled or frozen	05079019B	
Liquid Milk		2

Description of Product	Tariff Item Numbers	Other Terms and Conditions
Milk(excluding milk of goat and sheep) , not concentrated and unsweetened		
--fresh milk	04011000A	
	04012000A	
	04013000A	
--longlife milk	04011000B	
	04012000B	
	04013000B	
	04029910A	
Milk (excluding milk of goat and sheep),containing added sugar or other sweetening matter	04029920	
	04029990A	
Buttermilk (excluding fresh, dry, concentrated)	04039090C	
Flavoured, modified, or fermented milk(excluding sour)	04039090F	
Cream(excluding sour)	04039090H	
Curdled milk	04039090I	
Prepared milk, evaporated, containing added sugar or other sweetening matter	19019023A	
Flavoured milk	19019029A	
Peanuts		2
Ground-nuts		
-- in shell	12021000	
	20081110A	
	20081190A	
--shelled	12022000	
	20081110B	
	20081190B	
--mixtures(containing ground-nuts exceeding 20%)	20081990B	
Flours and meals of ground-nuts		
--edible	12089010A	
--inedible	12089020A	
Ground-nuts oil		
--crude	15081000	
--refined	15089000	
Red Bean		2
Red beans		
--frozen	07102900A	
--dried	07133200	
Flour and meal of red bean	11061000A	
Prepared or preserved red bean		
--frozen	20049000A	
--not frozen		
----shelled	20055100A	
----not shelled	20055900A	
Red bean paste	21069099A	

Description of Product	Tariff Item Numbers	Other Terms and Conditions
Garlic Bulbs		3
Garlic bulbs, for planting	07032000A	
Other garlic, fresh or chilled	07032000B	
Dried garlic bulb, whole, cut, sliced, broken or in powder	07129090A	
Dried Shiitake(Forest Mushroom)		3
Shiitake (forest mushroom), dried	07123030	
Dried Day Lily		3
Day lily, dried	07129090B	
Young Coconut		3
Other coconuts, fresh or dried	08011090	
Betel Nuts		3
Areca (betel) nuts, fresh or dried	08029090A	
Bananas		1
Bananas, including plantains, fresh or dried	08030000	
Pineapples		3
Pineapples, fresh or dried	08043000	
Mangoes		3
Mangoes, fresh or dried	08045020	
Shaddocks		3
Shaddock, fresh or dried	08059000A	
Fresh Pears (excluding European Pears)		1
Other pear, fresh	08082010B	
Persimmons		3
Persimmons, fresh	08109090C	
Dried Longans and Longan Pulp		3
Longans, dried and Longan pulp	08134010	
Sugar		3
Raw sugar not containing added flavouring or colouring matter		
--cane sugar	17011100	
--beet sugar	17011200	
Containing added flavouring or colouring matter		
--raw sugar	17019110	

Description of Product	Tariff Item Numbers	Other Terms and Conditions
--refined sugar	17019120	
Other		
--cube and loaf sugar	17019910	
--rock sugar	17019920	
--other refined sugar	17019990	
Mackerel		3
Mackerel		
--fresh or chilled	03026400	
	03026990B	
--frozen	03037400	
	03037999B	
--salted or in brine	03056990A	
--prepared or preserved	16041500A	
Mackerel fillets		
--frozen	03042090C	
--dried, salted or in brine, but not smoked	03053000A	
Carangid		3
Carangid		
--fresh or chilled	03026990A	
--frozen	03037999A	
--prepared or preserved	16041990A	
Horse mackerel fillets, frozen	03042090B	
Sardine		3
Herrings		
--fresh or chilled	03024000	
--frozen	03035000	
	03042090D	
--dried	03055940A	
--salted or in brine	03056100	
--prepared or preserved	16041200A	
Sardines		
--fresh or chilled	03026100	
--frozen	03037100	
	03042090A	
--dried, not smoked	03055990A	
--smoked	03054990D	
--prepared or preserved	16041310	
Anchovies (engraulis spp.)		
--salted or in brine	03056300	
--prepared or preserved	16041600	
Brisling or other sprats, prepared or preserved	16041320	

Note 1: Tariff quotas will be distributed under System 1 in accordance with the Tariff Quota Administration.

Note 2: Tariff quotas will be distributed under System 2 in accordance with the Tariff Quota Administration.

Note 3: Tariff quotas will be distributed under System 3 in accordance with the Tariff Quota Administration.

Proposed Rice Quota Regime
in the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu

A. RICE QUOTA ADMINISTRATION

Chinese Taipei will ensure that rice exported practices from central stocks will no longer be prohibited from entering domestic marketing channels for industrial and/ or food use.

Imports of rice for re-export will not count against imports under the quota.

Chinese Taipei will lift its ban on imported rice upon accession to the WTO, and establish a quota equal to access in the current year of the Japan schedule, based on Annex 5, calculated on a brown rice basis. This quota will be increased in equal annual increments, growing to 144,720 metric tons in the year 2000. (Note: If Chinese Taipei should accede to the WTO in 2000, the size of the quota in the first year of access will be 144,720 metric tons.) Any portion of the quota for private trade which is not filled by 31 December will be imported by Chinese Taipei central authorities by 31 March of the subsequent year.

Continuation of the quota beyond 2000, or conversion to a tariff-rate quota, will be subject to the provisions of Annex 5 of the Agreement on Agriculture, in particular paragraphs 3 and 4 thereof. Future quota growth shall be consistent with commitments undertaken by WTO Members with respect to Article 20 of the Agreement on Agriculture.

1. CENTRALIZED IMPORTS

Specification of Imported Rice: Rice imported by the central authorities will be tendered to meet internationally recognized standards for trade in high quality rice. Chinese Taipei will accept Federal Grain Inspection Service certification for rice exported from the United States.

Disposal of Imported Rice: Imported rice will be accorded no less favorable treatment than rice produced in Chinese Taipei. Imported rice will have full access to normal marketing channels, wholesalers, distributors, and end users. It will be priced at a level which ensures that it enters the domestic market at prices competitive with rice produced in Chinese Taipei. Imported rice will be marketed in a timely fashion so that its quality for table use is not adversely affected by storage time. Imported rice will not be exported as food aid, nor used for livestock feed.

Duties and mark-up: The in-quota duty shall be 0 per cent (zero) for rice in HS chapter 10. The sum of the other fees, charges, and mark-ups on any individual importation and resale shall not exceed NT\$23.26/kg for rice and NT\$25.59/kg for rice products. If the product does not move onto the domestic market at any given price, Chinese Taipei will reannounce the distribution within two weeks, reducing the price by NT\$3/kg or greater to ensure that it is not priced above market clearing levels. The process will be repeated if necessary to move the rice out of central stocks.

2. PRIVATE SECTOR TRADE

Direct Private Sector Trade: Chinese Taipei's quota system for private rice trade will be conducted through direct private-sector importation. The quota system will be operated with the objective of ensuring the quota fills with a minimal level of market distortion and that the imported rice enters Chinese Taipei's domestic wholesale and retail markets on conditions no less favorable than exist for rice produced in Chinese Taipei. Chinese Taipei will increase the market access quota allocated to the private trade by no less than the percentage tendered by WTO Members having recourse to Annex 5,

Section A of the Agreement on Agriculture. Chinese Taipei agrees to increase the percentages of private trade to 21 per cent in 1998, 28 per cent in 1999, and 35 per cent in 2000.

In-Quota Duty and Mark-up: The in-quota duty shall be 0 per cent (zero) for rice in HS chapter 10. The sum of other fees, charges, and mark-ups on any individual importation shall not exceed NT\$23.26/kg for rice and NT\$25.59/kg for rice products. If the quota is under subscribed after the first announcement, Chinese Taipei will reannounce the allocation within two weeks, reducing the sum of other fees, charges, and mark-ups by NT\$3/kg or greater to ensure that they do not restrict imports, nor price imports above market clearing levels. The process will be repeated if necessary. If the initial tender is over subscribed, it will be allocated on a first come, first served basis.

Terms of Trade: Quota allocation certificates will serve as automatic import licences, in compliance with the Agreement on Import Licensing Procedures and consistent with Article XIII of GATT 1994. All commercial terms of trade, including product specifications, origin, pricing, packaging, etc. will be at the sole determination of the parties engaged in the transaction. Partial shipments against a single allocation will be permitted. Traders may import any product or mixture of products subject to the same quota as noted in Chinese Taipei's schedule. All products imported under the quota will be permitted to be distributed freely within Chinese Taipei without further trade-based restrictions. Allocation certificates will be freely transferable and tradeable, and certificate holders may have certificates reissued to combine or divide allocations.

Application: All applications for allocation of quota quantities will be submitted to the Council of Agriculture (COA). Specific conditions for applying for the first quota allocation for each year will be published in the official journal sixty days in advance of the start of the application period. The application period for initial allocations shall be closed by 30 September of the previous year, unless the timing of accession necessitates a change in schedule for the first year. The application period for reallocations shall be closed by 1 September. COA will grant allocations and publish and notify the names of recipients and allocation amounts within two weeks of the close of the application period.

Associated Fees: Any and all fees, charges, deposits, duties, etc. associated with the allocation process will be made explicit in the advance public notification process, and with the exception of ordinary customs duties and/or other charges as noted in Chinese Taipei's schedule, will be commensurate with the cost of the services rendered. No special performance or bid bond requirements will be instituted.

Allocation:

- (a) Initial distribution of allocations The initial allocation certificates will be issued on a first come, first served basis. Allocations will be established for commercially viable shipping quantities, but a ceiling on the size of any given allocation may be established in advance and published as part of the allocation notification procedures. Allocation certificates will be valid for product arriving between 1 January and 1 September. The date of arrival shall be defined in accordance with Article 5 of the implementing regulations of the Customs Law of Chinese Taipei as currently in place. Upon request and proof of signed contract before 1 September, COA will automatically extend the validity date of the certificate to cover products arriving on or before 31 December.

Reallocation of unused allocations In any year, if the holder of a quota allocation certificate has not contracted for import of the holder's total allocation by 1 September, the unused portion of the allocation will be reallocated on a first come, first served basis. Reallocation certificates will be valid for 90 days.

B. HS LINES SUBJECT TO RICE QUOTA REGIME

Description of Product	Tariff Item Numbers	Other Terms and Conditions
Rice / 1 ST-Annex 5		1
Rice		
--in the husk	10061000	
--husked	10062000	
--semi-milled or wholly milled	10063000	
--broken	10064000	
Rice flour		
--glutinous rice flour	11023010	
--other rice flour	11023090	
	11031400	
	11032900A	
Rolled or flaked rice	11041900A	
Other worked rice	11042990A	
Rice starch	11081900A	
Rice modified (alpha) starch		
--not for fodder use	35051032A	
Prepared food by the swelling or roasting rice		
--rice threads	19041010	
--rice puffed or roasted	19041090A	
--Instant rice threads	19041090B	
--others	19041090C	
Rice products		
--in grain form, pre-cooked or otherwise prepared	19049000A	
--others, containing not less than 30% of rice	19019090A	
	21069099C	

Note 1: The import quota will be distributed in accordance with the Rice Quota Administration.

Draft Plan on Special Safeguard Regime
in the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu

1. Chinese Taipei's special safeguard measures are structured according to Article 5 of the Agreement on Agriculture, using either volume or price trigger for invoking the measures. The special safeguard will be invoked at the time when the relevant imports reach the volume or price trigger, whichever occurs first. When the imports reach the price and volume trigger levels at the same time, the additional duty to be imposed will be the higher of the duty calculated on the basis set out below. The implementation of special safeguard measures will be from the date of its announcement to the end of the year in which the announcement is made. The level of additional duty will be adjusted in conjunction with the annual adjustment in the out-quota rates.

2. Items applied special safeguards (subject to further multiple negotiations):

Chinese Taipei intends to apply the special safeguard mechanism to the following items whose proposed liberalization measures are tariff based conversion: peanuts, oriental pears, sugar, garlic bulbs, betel nuts, meat of fowls, liquid milk, animal offals, red beans, dried shiitake, shaddock, persimmon, dried day lilies and pork belly.

3. Trigger level and duty calculation:

(b) Trigger volume

- (i) Trigger level will be set according to Article 5, paragraph 4 of the Agreement on Agriculture.
- (ii) Additional duty to be imposed: one-third of the out-quota rate added in effect.

(c) Trigger price

(i) Trigger level

- The trigger price will be the average of c.i.f. prices in the years 1990-1992. As there is no import record for the products concerned, the c.i.f. prices are determined in the same manner as that for the external prices for the purposes of determining tariff equivalent under the tariffication methodology.
- Additional duty will be levied at any time the price difference is greater than 10 per cent of the trigger price.

(ii) Additional duty to be imposed: Additional duty is to be calculated according to Article 5, paragraphs 5(b), (c), (d) and (e).

TABLE 1. LIST OF ITEM APPLIED SPECIAL SAFEGUARD BY CHINESE TAIPEI

Tariff Item Number	Description of Products
02031910A	Pork belly(including spare ribs), boneless, whether or not cut, fresh or chilled
02031990A	Pork belly(including spare ribs), with bone in, whether or not cut, fresh or chilled
02032910A	Pork belly(including spare ribs), boneless, whether or not cut, frozen
02032990A	Pork belly(including spare ribs), with bone in, whether or not cut, frozen
02063000B	Hocks, feet, and skirt of swine, fresh or chilled
02064990B	Hocks, feet, and skirt of swine, frozen
02071010	Meat of chicken (including capon), not cut in pieces, fresh or chilled
02072100	Meat of chicken (including capon), not cut in pieces, frozen
02073910A	Drum sticks and wings (including legs and leg quarters) of chicken (including capon), fresh or chilled
02073910B	Other meat of chicken (including capon), cut in pieces, fresh or chilled
02073959C	Other poultry offals, fresh or chilled
02074110A	Drum sticks and wings (including legs and leg quarters) of chicken (including capon), frozen
02074110B	Other meat of chicken (including capon), cut in pieces, frozen
02074120C	Other offals of fowls, other than livers, frozen
02074220B	Other offals of turkeys, other than livers, frozen
02074312B	Other offals of ducks, other than livers, frozen
02074322B	Other offals of geese, other than livers, frozen
02074322C	Offals of guinea fowls, other than livers, frozen
02089000C	Edible poultry offals, fresh, chilled or frozen (other than edible offals of heading No.02.07)
02089000E	Other edible meat offals, fresh, chilled, or frozen (other than edible offals of poultry and of heading No.02.06)

Tariff Item Number	Description of Products
02109090A	Drum sticks and wings (including legs and leg quarters) of chicken (including capon) and flours or meals thereof, salted, in brine, dried or smoked
02109090B	Other cuts of chicken (including capon), salted, in brine, dried or smoked
02109090D	Other edible poultry offals (other than poultry livers), including flours and meals thereof, salted, in brine, dried or smoked
04011000A	Fresh milk (excluding raw milk and milk of goat and sheep), not concentrated and unsweetened, of a fat content, by weight, not exceeding 1%
04011000B	Longlife milk (excluding milk of goat and sheep), not concentrated and unsweetened, of a fat content, by weight,
04012000A	Fresh milk (excluding raw milk and milk of goat and sheep), not concentrated and exceeding 1% but not exceeding 6% unsweetened, of a fat content, by weight
04012000B	Longlife milk (excluding milk of goat and sheep), not concentrated and unsweetened, of a fat content, by weight, exceeding 1% but not exceeding 6%
04013000A	Fresh milk (excluding raw milk and milk of goat and sheep), not concentrated and unsweetened, of a fat content, by weight, exceeding 6%
04013000B	Longlife milk (excluding milk of goat and sheep), not concentrated and unsweetened, of a fat content, by weight, exceeding 6%
04029910A	Fresh milk, containing added sugar or other sweetening matter
04029920	Milk, evaporated or sterilized, containing added sugar or other sweetening matter
04029990A	Other milk, containing added sugar or other sweetening matter
04039090C	Other buttermilk, whether or not containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa
04039090F	Other flavoured, modified, or fermented milk (including kephir), whether or not containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa
04039090H	Other cream, whether or not containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa
04039090I	Curdled milk, whether or not containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa

Tariff Item Number	Description of Products
05040020A	Guts (including intestines and rectum) and stomach of swine, whole and pieces thereof
05040020B	Guts, bladders and stomachs of poultry, whole and pieces thereof
07032000A	Garlic bulbs, for planting
07032000B	Other garlic, fresh or chilled
07102900A	Frozen red beans (incl. Adzuki bean, all varieties, and red long bean)
07123030	Shiitake (forest mushroom), dried
07129090A	Dried garlic bulb, whole, cut, sliced, broken or in powder
07129090B	Day lily, dried
07133200	Dried red beans (Phaseolus or Vigna angularis), (incl. adzuki bean, all varieties and red long bean)
08029090A	Areca (betel) nuts, fresh or dried
08059000A	Shaddock, fresh or dried
08082010B	Other pear, fresh
08109090C	Persimmons, fresh
11061000A	Red bean (incl. Adzuki bean, all varieties, and red long bean) flour and meal

Tariff Item Number	Description of Products
12021000	Ground-nuts, in shell
12022000	Ground-nuts, shelled, whether or not broken
12089010A	Flours and meals of ground-nuts, edible
12089020A	Flours and meals of ground-nuts, inedible
15081000	Crude ground-nut (peanut) oil
15089000	Refined ground-nut (peanut) oil and its fractions
16023100B	Prepared or preserved meat offal of turkeys
16023910A	Prepared or preserved drum sticks and wings (including legs and leg quarters) of chicken (including capon)
16023910B	Other prepared or preserved meat of chicken (including capon)
16023910D	Other prepared or preserved meat offal of chicken (including capon)
16023990D	Prepared or preserved offal of other poultry of heading No.01.05
16024900C	prepared or preserved hocks, feet, stomachs, skirt, intestine and rectum of swine
16029090C	Prepared or preserved offals of poultry (other than goods of heading No. 1602)
17011100	Cane sugar, not containing added flavouring or colouring matter
17011200	Beet sugar, not containing added flavouring or colouring matter
17019110	Raw sugar, containing added flavouring or colouring matter
17019120	Refined sugar, containing added flavouring or colouring matter
17019910	Sugar, cube and loaf
17019920	Rock sugar

Tariff Item Number	Description of Products
17019990	Other sugar, refined
19019023A	Prepared milk, evaporated, containing added sugar or other sweetening matter
19019029A	Flavoured milk
20049000A	Red beans(incl. Adzuki bean, all varieties and red long bean), prepared or preserved otherwise than by vinegar or acetic acid, frozen
20055100A	Red beans(incl. Adzuki bean, all varieties and red long bean), shelled, prepared or preserved otherwise than by vinegar or acetic acid, not frozen
20055900A	Red beans (incl. Adzuki bean, all varieties and long bean), not shelled, prepared or preserved otherwise than by vinegar or acetic acid, not frozen
20081110A	Ground-nuts, roasted, not shelled
20081110B	Ground-nuts, roasted, shelled
20081190A	Ground-nuts, not shelled, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit
20081190B	Ground-nuts, shelled, otherwise prepared or preserved whether or not containing added sugar or other sweetening matter or spirit
20081990B	Other mixtures of nuts and seeds, of a ground-nut content, by weight, exceeding 20%, otherwise prepared or preserved
21069099A	Red bean (incl. Adzuki bean, all varieties and long bean) paste