GOODS AND SERVICES TAX (ZERO-RATED SUPPLY)

Foods Item

TARIFF CODE		DESCRIPTION
01.02		**Live bovine animals.**
		- Cattle:
0102.21	000	- - Pure-bred breeding animals:
0102.29		- - Other:
		- - - For slaughter
	110	Oxen (lembu)
	190	Other
		- - - Other:
	910	Oxen (lembu)
	990	Other
		- Buffalo:
0102.31	000	- - Pure-bred breeding animals
0102.39		- - Other
	100	- - - For slaughter
	900	- - - Other
0102.90		- Other (including Selembu/Seladang):
	100	- - Pure-bred breeding animals
		- - Other
	910	- - - For slaughter
	990	- - - Other
01.03		**Live swine.**
0103.10	000	- Pure-bred breeding animals
		- Others:
0103.91	000	- - Weighing less than 50kg
0103.92	000	- - Weighing 50kg or more
01.04		**Live sheep and goats.**
0104.10	000	- Sheep
0104.20	000	- Goats

TARIFF CODE		DESCRIPTION
01.05		**Live poultry, that is to say, fowls of the species *Gallus domesticus*, ducks, geese, turkey and guinea fowls.**
		- Weighing not more than 185g
0105.11		- - Fowls of the species *Gallus domesticus*
	100	Breeding fowls(day old chicks only)
	900	other
0105.13		- - Ducks
	100	Breeding ducklings (day old ducklings only)
	900	Other
		- Other :
0105.94		- - Fowls of the species *Gallus domesticus:*
		- - - weighing not more than 2,000 g
	190	- - - - Other
	900	- - - Other
0105.99		- - Other:
	100	ducks
02.01		**Meat of bovine animals, fresh or chilled**
0201.10	000	- Carcasses and half-carcasses
0201.20	000	- Other cuts with bone in
0201.30	000	- Boneless
02.02		**Meat of bovine animals, frozen**
0202.10	000	- Carcasses and half-carcasses
0202.20	000	- Other cuts with bone in
0202.30	000	- Boneless
02.03		**Meat of swine, fresh, chilled or frozen**
		- Fresh or chilled:
0203.11	000	- - Carcasses and half carcasses
0203.12	000	- - Hams, shoulders and cuts thereof, with bone in
0203.19	000	- - Other
		- Frozen:
0203.21	000	- - Carcasses and half carcasses
0203.22	000	- - Hams, shoulders and cuts thereof, with bone in
0203.29	000	- - Other
02.04		**Meat of sheep or goats, fresh, chilled or frozen**
0204.10	000	- Carcasses and half-carcasses of lamb, fresh or chilled
		- Other meat of sheep, fresh or chilled
0204.21	000	- - Carcasses and half carcasses
0204.22	000	- - Other cuts with bone in
0204.23	000	- - Boneless
0204.30	000	- Carcasses and half carcasses of lamb, frozen

TARIFF CODE		DESCRIPTION
		- Other meat of sheep, frozen
0204.41	000	- - Carcasses and half carcasses
0204.42	000	- - Other cuts with bone in
0204.43	000	- - Boneless
0204.50	000	- Meat of goats
02.06		**Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnes, fresh, chilled or frozen**
0206.10	000	- Of bovine animals, fresh or chilled
		- Of bovine animals, frozen
0206.21	000	- - Tongues
0206.22	000	- - Livers
0206.29	000	- - Other
0206.30	000	- Of swine, fresh or chilled
		- Of swine, frozen:
0206.41	000	- - Livers
0206.49	000	- - Other
0206.80	000	- Other (sheep and goats only), fresh or chilled
		- Other (sheep and goats only), frozen
02.07		**Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen**
		- Of fowls of the species *Gallus domesticus*
0207.11	000	- - Not cut in pieces, fresh or chilled
0207.12	000	- - Not cut in pieces, frozen
0207.13	000	- - Cut and offal, fresh or chilled
0207.14	000	- - Cut and offal, frozen
		- Of ducks
0207.41	000	- - Not cut in pieces, fresh or chilled
0207.42	000	- - Not cut in pieces, frozen
0207.43	000	- - Fatty livers, fresh or chilled
0207.44	000	- - Other, fresh or chilled
0207.45	000	- - Other, frozen
03.01		**Live fish**
		- Other live fish (not including fish for bait):
0301.91	000	- - Trout *(Salmo trutta, Oncorhynhus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)*
0301.92	000	- - Eels (*Anguilla spp.)*
0301.93	000	- - Carp *(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, hypopthalmichtys spp., Cirrhinus spp.,Mylopharyngodon piceus)*
0301.94	000	- - Atlantic and Pacific Bluefin tunas *(Thunnus thynnus, Thunnus orientalis)*

TARIFF CODE		DESCRIPTION
0301.95	000	- - Southern Bluefin tunas *(thunnus maccoyii)*
0301.99	000	- - Other:
03.02		**Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04**
		- Salmonidae, excluding livers and roes:
0302.11	000	- - Trout *(Salmo trutta, Oncorhynhus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)*
0302.13	000	- - Pacific salmon *(Oncorhynhus nerka, Oncorhynhus gorbuscha, Oncorhynhus keta, Oncorhynhus tschawytscha, Oncorhynhus kisutch, Oncorhynhus masou, and Oncorhynhus rhodurus),* Atlantis salmon *(Salmon salar)* and Danube salmon *(Hucho hucho)*
0302.14	000	- - Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)
0302.19	000	- - Other
		- Flat fish *(Pleuronectidae, Bothidae, Cynoglossidae, Solwidae, Scophthalmidae and Citharidae),* excluding livers and roes:
0302.21	000	- - Halibut *(Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)*
0302.22	000	- - Plaice *(Pleuronectes platessa)*
0302.23	000	- - Sole *(Solea spp.)*
0302.24	000	- - Turbots*(Psetta maxima)*
0302.29	000	- - Other
		- Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding livers and roes:
0302.31	000	- - Albacore or longfinned tunas (*Thunnus alalunga*)
0302.32	000	- - Yellowfin tunas *(Thunnas albacares)*
0302.33	000	- - Skipjack or stripe-bellied bonito
0302.34	000	- - Bigeye tunas (*Thunnus obesus*)
0302.35	000	- - Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)
0302.36	000	- - Southern bluefin tunas (*Thunnus maccoyii*)
0302.39	000	- - Other
0302.40	000	- Herrings (*Clupea harengus, Clupea pallasii*) *anchovies (Engraulis spp.*), sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), jack and horse mackerel (*Trachurus spp.*) cobia (*Rachycentron canadum*) and swordfish (*Xiphias gladius*), excluding livers and roes

TARIFF CODE		DESCRIPTION
0302.41	000	- - Herrings (*Clupea harengus, Clupea pallasii*)
0302.42	000	- - *Anchovies (Engraulis spp.)*
0302.43	000	- - Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)
0302.44	000	- - Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)
0302.45	000	- - Jack and Horse Mackerel (*Trachurus spp.*)
0302.46	000	- - Cobia (*Rachycentron canadum*)
0302.47	000	- - Swordfish (*Xiphias gladius*)
		- Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae*, excluding livers and roes:
0302.51	000	- - Cod *(Gadus morhua, Gadus ogac, Gadus macrocephalus)*
0302.52	000	- - Haddock *(Melanogrammus aeglefinus)*
0302.53	000	- - Coalfish *(Pollachius virens)*
0302.54	000	- - Hake *(Merluccius spp., Urophycis spp.)*
0302.55	000	- - Alaska Pollack *(Theraga chalcogramma)*
0302.56	000	- - Blue whitings *(Micromesistius poutassou, Micromesistius australis)*
0302.59	000	- - Other
		- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*), excluding livers and roes:
0302.71	000	- - Tilapias *(Oreochromis spp.)*
0302.72	000	- - Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)
0302.73	000	- - Carp (*Cyprinus carpio, Carassius Carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylophar yngodon piceus*)
0302.74	000	- - Eels (*Anguilla spp.)*
0302.79	000	- - Other
0302.81	000	- - Dogfish and other sharks
0302.82		- - Rays and skates (*Rajidae*)
0302.83		- - Toothfish (*Dissosticus spp.*)
0302.84		- - Seabass (*Dicentrarchus spp.*)
0302.85		- - Seabream (*Sparidae*)
0302.89	000	- - Other
0302.90	000	- Livers and roes

TARIFF CODE		DESCRIPTION
03.03		**Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04**
		- Salmonidae, excluding livers and roes:
0303.11	000	- - Sockeye salmon (red salmon) (*Oncorhynchus nerka*)
0303.12	000	- - - Other Pacific salmon *(Oncorhynhus nerka, Oncorhynhus gorbuscha, Oncorhynhus keta, Oncorhynhus tschawytscha, Oncorhynhus kisutch, Oncorhynhus masou, and* Oncorhynhus *rhodurus)*
0303.13	000	- - Atlantic salmon (*Salmo salar*) and Danube salman (*Hucho hucho*)
0303.14	000	- - Trout *(Salmo trutta, Oncorhynhus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)*
0303.19	000	- - Other
		- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*), excluding livers and roes:
0303.23	000	- - Tilapias *(Oreochromis spp.)*
0303.24	000	- - Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)
0303.25	000	- - Carp (*Cyprinus carpio, Carassius Carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylophar yngodon piceus*)
0303.26	000	- - Eels (*Anguilla spp.)*
0303.29	000	- - Other
		- Flat fish *(Pleuronectidae, Bothidae, Cynoglossidae, Solwidae, Scophthalmidae and Citharidae)*, excluding livers and roes:
0303.31	000	- - Halibut *(Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)*
0303.32	000	- - Plaice *(Pleuronectes platessa)*
0303.33	000	- - Sole *(Solea spp.)*
0303.34	000	- - Turbots*(Psetta maxima)*
0303.39	000	- - Other
		- Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding livers and roes:
0303.41	000	- - Albacore or longfinned tunas (*Thunnus alalunga*)
0303.42	000	- - Yellowfin tunas *(Thunnas albacares)*

TARIFF CODE		DESCRIPTION
0303.43	000	- - Skipjack or stripe-bellied bonito
0303.44	000	- - Bigeye tunas (*Thunnus obesus*)
0303.45	000	- - Atlantc and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)
0303.46	000	- - Southern bluefin tunas (*Thunnus maccoyii*)
0303.49	000	- - Other
		- Herrings (*Clupea harengus, Clupea pallasii*), sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), jack and horse mackerel (*Trachurus spp.*) cobia (*Rachycentron canadum*) and swordfish (*Xiphias gladius*), excluding livers and roes:
0303.51	000	- - Herrings (*Clupea harengus, Clupea pallasii*)
0303.53	000	- - Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)
0303.54	000	- - Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)
0303.55	000	- - Jack and Horse Mackerel (*Trachurus spp.*)
0303.56	000	- - Cobia (*Rachycentron canadum*)
0303.57	000	- - Swordfish (*Xiphias gladius*)
		- Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae*, excluding livers and roes:
0303.63	000	- - Cod *(Gadus morhua, Gadus ogac, Gadus macrocephalus),*
0303.64	000	- - Haddock *(Melanogrammus aeglefinus)*
0303.65	000	- - Coalfish *(Pollachius virens)*
0303.66	000	- - Hake *(Merluccius spp., Urophycis spp.)*
0303.67	000	- - Alaska Pollack *(Theraga chalcogramma)*
0303.68	000	- - Blue whitings *(Micromesistius poutassou, Micromesistius australis)*
0303.69	000	- - Other
		- Other fish, excluding livers and roes:
0303.81	000	- - Dogfish and other sharks
0303.82	000	- - Rays and skates (*Rajidae*)
0303.83	000	- - Toothfish (*Dissosticus spp.*)
0303.84	000	- - Seabass (*Dicentrarchus spp.*)
0303.89	000	- - Other
0303.90	000	- Livers and roes

TARIFF CODE		DESCRIPTION
03.04		**Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.**
		- Fresh or chilled fillets of tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*):
0304.31	000	- - Tilapias (*Oreochromis spp.*)
0304.32	000	- - Catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*)
0304.33	000	- - Nile Perch (*Lates niloticus*)
0304.39	000	- - Other
		- Fresh or chilled fillets of other fish:
0304.41	000	- - Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus tschawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)
0304.42	000	- - Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)
0304.43	000	- - Flat fish (*Pleuronectidae*, *Bothidae*, *Cynoglossidae*, *Soleidae*, *Scophthalmidae and Citharidae*)
0304.44	000	- - Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*
0304.45	000	- - Swordfish (*Xiphias gladius*)
0304.46	000	- - Toothfish (*Dissostichus spp.*)
0304.49	000	- - Other
		- Other, fresh or chilled:
0304.51	000	- - Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)
0304.52	000	- - Salmonidae
0304.53	000	- - Fish of the families *Bregmacerotidae*,

TARIFF CODE		DESCRIPTION
		Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and *Muraenolepididae*
0304.54	000	- - Swordfish (*Xiphias gladius*)
0304.55	000	- - Toothfish (*Dissostichus spp.*)
0304.59	000	- - Other
		- Frozen fillets of tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*):
0304.61	000	- - Tilapias (*Oreochromis spp.*)
0304.62	000	- - Catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*)
0304.63	000	- - Nile Perch (*Lates niloticus*)
0304.69	000	- - Other
	000	- Frozen fillets of fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*:
0304.71	000	- - Cod (*Gadus morhua*, *Gadus ogac*, *Gadus*
0304.72		*macrocephalus*)
0304.73	000	- - Haddock (*Melanogrammus aeglefinus*)
0304.74	000	- - Coalfish (*Pollachius virens*)
0304.75	000	- - Hake (*Merluccius spp., Urophycis spp.*)
0304.76	000	- - Alaska Pollack (*Theraga chalcogramma*)
0304.79	000	- - Other
		- Frozen fillets of other fish:
0304.81	000	- - Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus tschawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)
0304.82	000	- - Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)
0304.83	000	- - Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*)
0304.84	000	- - Swordfish (*Xiphias gladius*)
0304.85	000	- - Toothfish (*Dissostichus spp.*)
0304.86	000	- - Herrings (*Clupea harengus*, *Clupea pallasii*)
0304.87	000	- - Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*)
0304.89	000	- - Other

TARIFF CODE		DESCRIPTION
		- Other , frozen:
0304.91	000	- - Swordfish (*Xiphias gladius*)
0304.92	000	- - Toothfish (*Dissostichus spp.*)
0304.93	000	- - Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)
0304.94	000	- - Alaska Pollack (*Theragra chalcogramma*)
0304.95	000	- - Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*, other than Alaska Pollack (*Theraga chalcogramma*)
0304.99	000	- - Other
03.05		**Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.**
0305.20		- Livers and roes, dried, smoked, salted or in brine:
	100	Of cod
		Of salmon
	220	dried, salted or in brine
		Of other marine fish
	320	dried, salted or in brine
		Of freshwater fish
	420	dried, salted or in brine
		- Fish fillets, dried, salted or in brine, but not smoked
0305.31	000	- - Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)
0305.32	000	- - Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*
0305.39		- - Other:
	100	- - - Of freshwater fish
	200	- - - Of marine fish
		- Other:

TARIFF CODE		DESCRIPTION
	100	Of marine fish
	200	Of freshwater fish
		- Dried fish, other than edible fish offal, whether or not salted but not smoked
0305.51	000	- - Cod *(Gadus morhua, Gadus ogac, Gadus macrocephalus)*
0305.59		- - Other
		- - - Marine:
	110	Anchovies (*Stolephorus spp.*) (Ikan bilis)
	190	Other:
	400	- - - freshwater
		- Fish, salted but not dried and fish in brine: other than edible fish offal,
0305.61	000	- - Herrings (*Clupea harengus, Clupea pallasii*)
0305.62	000	- - Cod *(Gadus morhua, Gadus ogac, Gadus macrocephalus)*
0305.63	000	- - Anchovies *(Engraulis spp.)*
0305.64	000	- - Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)
0305.69		- - Other
	300	- - - Marine:
	400	- - - Freshwater
		- Fish fins, heads, tails, maws and other edible fish offal :
0305.72		- - Fish heads, tails and maws:
		- - - Fish maws:
	110	Of cod
	190	Other
		- - - Other
		Marine:
	911	Of cod
	919	Other
	920	Freshwater
0305.79		- - Other:
		- - - Marine:
	110	Of cod
	190	Other
	200	- - - Freshwater

TARIFF CODE		DESCRIPTION
03.06		**Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process;crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine, flours, meals and pellets of crustaceans, fit for human consumption**
		- Frozen
0306.11	000	- - Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Janus spp.*)
0306.12	000	- - Lobster *(Homarus spp.)*
0306.14	000	- - Crabs
0306.15	000	- - Norway lobsters (*Nephrops norvegicus*)
0306.16	000	- - Cold-water shrimps and prawns (*Pandalus spp., Crangon crangon*)
0306.17	000	- - Other shrimps and prawns
0306.19	000	- - Other, (excluding flours, meals and pellets of crustaceans, fit for human consumption)
		- Not frozen
0306.21		- - Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Janus spp.*)
		- - - In airtight containers
	190	Other
	900	- - - Other
0306.22		- - Lobster *(Homarus spp.)*
		- - - In airtight containers
	190	Other
	900	- - - Other
0306.24		- - Crabs
		- - - In airtight containers
	190	Other
	900	- - - Other
0306.25		- - Norway lobsters (*Nephrops norvegicus*):
		- - - In airtight containers
	190	Other
	900	- - - Other
0306.26		- - Cold-water shrimps and prawns (*Pandalus spp., Crangon crangon*):
		- - - Other:
	910	Fresh or chilled
	990	Other
0306.27		- - Other shrimps and prawns:
		- - - Other:
	910	Fresh or chilled
	990	Other

TARIFF CODE		DESCRIPTION
0306.29		- - Other, (excluding flours, meals and pellets of crustaceans, fit for human consumption)
		- - - In airtight containers
	190	Other
	900	- - - Other
03.07		**Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.**
		- Oysters
0307.11	000	- - Live, fresh or chilled
0307.19		- - Other:
	100	Frozen
	200	Dried, salted or in brine
		- Scallops, including queen scallops, of the genera *Pecten*, *Chlamys or Placopecten:*
0307.21	000	- - Live, fresh or chilled
0307.29		- - Other:
	100	Frozen
	200	Dried, salted or in brine
		- Mussels (*Mytilus spp., Perna spp.)*
0307.31	000	- - Live, fresh or chilled:
0307.39		- - Other
	100	Frozen
	200	Dried, salted or in brine
		- Cuttlefish *(Sepia officinalis, Rossia macrosoma, Sepiola spp.)* and squid *(Ommastrephes spp., Logilo spp., Nototodarus spp., Sepiteuthis spp.)*
0307.41	000	- - Live, fresh or chilled
0307.49		- - Other:
	100	Frozen
	200	Dried, salted or in brine
		- Octopus *(Octopus spp.)*
0307.51	000	- - Live, fresh or chilled
0307.59		- - Other:
	100	Frozen
	200	Dried, salted or in brine
0307.60		- Snails, other than sea snails
	100	- - Live, fresh or chilled
	200	- - Frozen
	300	- - Dried, salted or in brine
		- Clams, cockles and ark shells (families *Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae,*

TARIFF CODE		DESCRIPTION
		Solecurtidae, Solenidae, Tridacnidae and Veneridae):
0307.71	000	- - Live, fresh or chilled
0307.79		- - Other:
	100	Frozen
	200	Dried, salted or in brine
		- Other, (excluding flours, meals and pellets, fit for human consumption)
0307.91	000	- - Live, fresh or chilled
		- - Other:
	100	Frozen
	200	Dried, salted or in brine
03.08		**Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.**
		- Sea cucumbers (*Stichopus japonicus, Holothurioidea*):
0308.11	000	- - Live, fresh or chilled
0308.19		- - Other:
	100	Frozen
	200	Dried, salted or in brine
		- Sea urchins (*Strongylocentrotus spp.*, *Paracentrotus lividus*, *Loxechinus albus, Echichinus esculentus*):
0308.21	000	- - Live, fresh or chilled
0308.29		- - Other:
	100	Frozen
	200	Dried, salted or in brine
		- Jellyfish (*Rhopilema spp.*):
0308.30	100	- - Live, fresh or chilled
	200	- - Frozen
	300	- - Dried, salted or in brine
0308.90		- Other
	100	- - Live, fresh or chilled
	200	- - Frozen
	300	- - Dried, salted or in brine

TARIFF CODE		DESCRIPTION
04.07		**Birds eggs, in shell, fresh, preserved or cooked.**
		- Fertilised eggs for incubation:
0407.11	000	- - Of fowls of the species *Gallus domesticus*
0407.19		- - Other:
	100	- - - Of ducks
		- Other fresh eggs:
0407.21	000	- - Of fowls of the species *Gallus domesticus*
		- - Other:
	100	- - - Of ducks
0407.90		- Other: (salted only)
	100	- - Of fowls of the species *Gallus domesticus*
	200	- - Of ducks
07.01		**Potatoes, fresh or chilled**
0701.90	000	- Other
0702.00	**000**	**Tomatoes, fresh or chilled**
07.03		**Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled**
0703.10	000	- Onions and shallots
0703.20	000	- Garlic
0703.90	000	- Leeks and other alliaceous vegetables
07.04		**Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled**
0704.10	000	- Cauliflowers and headed broccoli
0704.20	000	- Brussels sprouts
0704.90		- Other:
		- - Cabbages:
	110	- - - Rounds (drumhead)
	190	- - - Other
	200	- - Chinese mustard
	900	- - Other
07.05		**Lettuce *(Lactua sativa)* and chicory *(Cichorium spp.)*, fresh or chilled.**
		- Lettuce:
0705.11	000	- - Cabbage lettuce *(head lettuce)*
0705.19	000	- - Other
		- Chicory:

TARIFF CODE		DESCRIPTION
0705.21	000	- - Witloof chicory *(Cichorium intybus var.foliosum)*
0705.29	000	- - Other
07.06		**Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled**
0706.10	000	- Carrots and turnips
0706.90	000	- Other
0707.00	**000**	**Cucumbers and gherkins, fresh or chilled**
07.08		**Leguminous vegetables, shelled or unshelled, fresh or chilled**
0708.10	000	- Peas *(Pisum sativum)*
0708.20		- Beans *(Vigna spp., Phaeolus spp.):*
	100	- - French beans
	200	- - Long beans
	900	- - Other
0708.90	000	- Other leguminous vegetables
07.09		**Other vegetables, fresh or chilled**
0709.20	000	- Asparagus
0709.30	000	- Aubergines (egg-plants)
0709.40	000	- Celery other than celeriac
		- Mushrooms and truffles:
0709.51	000	- - Mushrooms of the genus *Agaricus*
0709.59	000	- - Other
0709.60		- Fruits of the genus *Capsicum* or the genus *Pimenta:*
	200	- - Chillies (fruits of genus *Capsicum*)
	900	- - Other
0709.70	000	- Spinach, New Zealand spinach and orache spinach (garden spinach)
		- Other:
0709.91	000	- - Globe artichokes
0709.92	000	- - Olives
0709.93	000	- - Pumpkins, squash and gourds *(Cucurbita spp.)*
0709.99		- - Other
	100	- - - Sweet corns
	200	- - - Lady's fingers
	900	- - - Other
07.10		**Vegetables (uncooked or cooked by steaming or boiling in water), frozen**
0710.10	000	- Potatoes
		- Leguminous vegetables, shelled or unshelled:

TARIFF CODE		DESCRIPTION
0710.21	000	- - Peas (*Pisum sativum*)
0710.22	000	- - Beans *(Vigna spp., Phaseolus spp)*
0710.29	000	- - Other
0710.30	000	- Spinach, New Zealand spinach and orache spinach (garden spinach)
0710.40	000	- Sweet corn
0710.80	000	- Other vegetables
0710.90	000	- Mixtures of vegetables
07.11		**Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption**
0711.20		- Olives:
	900	- - Other (in brine only)
0711.40		- Cucumbers and gherkins:
	900	- - Other (in brine only)
		- Mushrooms and truffles
0711.51		- - Mushrooms of the genus *Agaricus*:
	900	- - - Other (in brine only)
0711.59		- - Other
	900	- - - Other (in brine only)
0711.90		- Other vegetables; mixtures of vegetables;(in brine only)
	100	- - Sweet corn
		- - Fruits of the genus *capsicum* or the genus *Pimenta*
	210	- - - Chillies (fruits of genus *Capsicum*)
	290	- - - Other
		- - Other:
	990	- - - Other
07.12		**Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.**
	900	- - Other: (dried or powdered of Chillies (fruits of genus *Capsicum*) only)
07.13		**Dried leguminous vegetables, shelled, whether or not skinned or split**
0713.10	000	- Peas *(Pisum sativum)*
07.14		**Manioc, arrowroot, salep, Jerussalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith**

TARIFF CODE		DESCRIPTION
0714.10		- Manioc (cassava)
	100	- - Dried chips
	200	- - In the form of pellets
	900	- - Other
0714.20	000	- Sweet potatoes
0714.30	000	- Yams *(Diocorea spp.)*
08.13		**Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter**
0813.40		- Other fruits
	100	- - Tamarinds
	900	- - Other (Assam (genus : *Garcinia atroviridis*) only)
09.04		**Pepper of the genus *Piper*; dried or crushed or ground fruits of the genus *Capsicum* or on the genus *Pimenta***
		- Pepper: (genus *Piper*)
0904.12		- - Crushed or ground:
	100	- - - White
	200	- - - Black
	900	- - - Other
		- Fruits of the genus *Capsicum* or of the genus *Pimenta*
0904.22	000	- - Crushed or ground
09.06		**Cinnamon and cinnamon-tree flowers**
		- Neither crushed nor ground:
0906.11	000	- - Cinnamon *(Cinnamomum zeylanicum Blume)*
0906.19	000	- - Other
0906.20	000	- Crushed or ground
09.07		**Cloves (whole fruit, cloves and stems).**
0907.10	000	- Neither crushed nor ground
0907.20	000	- Crushed nor ground
09.08		**Nutmeg, mace and cardamoms.**
		- Nutmeg
0908.11	000	- - Neither crushed nor ground:
0908.12	000	- - Crushed nor ground:
		- Mace
0908.21	000	- - Neither crushed nor ground:
0908.22	000	- - Crushed nor ground:
		- Cardamoms
0908.31	000	- - Neither crushed nor ground:
0908.32	000	- - Crushed nor ground:

TARIFF CODE		DESCRIPTION
09.09		**Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.**
		- Seeds of coriander:
0909.21	000	- - Neither crushed nor ground:
0909.22	000	- - Crushed nor ground:
		- Seeds of cumin:
0909.31	000	- - Neither crushed nor ground:
0909.32	000	- - Crushed nor ground:
		- Seeds of anise, badian, caraway or fennel; juniper berries:
0909.61	000	- - Neither crushed nor ground:
0909.62	000	- - Crushed nor ground:
09.10		**Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.**
		- Ginger:
0910.11	000	- - Neither crushed nor ground:
0910.12	000	- - Crushed nor ground:
0910.20	000	- Saffron
0910.30	000	- Turmeric (curcuma)
		- Other spices:
0910.91	000	- - Mixtures referred to in Note 1(b) to this Chapter
0910.99	000	- - Other
10.06		**Rice**
1006.10		- Rice in the husk (paddy or rough)
	100	- - Glutinous rice
	900	- - Other
1006.20		- Husked (brown) rice:
	100	- - Glutinous rice
	900	- - Other
1006.30		- Semi-milled or wholly milled rice, whether or not polished or glazed:
	100	- - Glutinous rice
	900	- - Other
1006.40		- Broken rice:
	100	- - Of a kind used for animal feed
	900	- - Other
1101.00	**000**	**Wheat or meslin flour (including attar flour)**
11.02		**Cereal flours other than of wheat or meslin**
1102.90	100	- - Rice flour

TARIFF CODE		DESCRIPTION
11.06		**Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.**
1106.20		- Of sago or of roots or tubers of heading 07.14:
	100	- - Of sago
	200	- - Of mainoc (cassava)
15.08		**Ground-nut oil and its fractions, whether or not refined, but not chemically modified.**
1508.90		- Other:
	900	- - Other
15.11		**Palm oil and its fractions, whether or not refined, but not chemically modified**
1511.90		- Other:
		- - Other (for cooking oil only)
	910	- - - In packings of a weight not exceeding 20kg
	990	- - - Other
15.13		**Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified**
		- Coconut (copra) oil and its fractions:
1513.19	000	- - Other (for cooking oil only but excluding its solid fraction
15.17		**Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16**
		- Other:
1517.90		- - Other mixtures or preparations of vegetables fats or oils or of their fractions:
		- - - Liquid mixtures of preparations:
	521	- - - - In which ground-nut oil predominates (for cooking oil only but excluding crude oil
	522	- - - - In which palm oil predominates
		- - - - - Other (for cooking oil only)
	526	- - - - - - In packing of a net weight of less than 20kg
	527	- - - - - - In packing of a net weight of 20kg or more
	561	- - - - In which coconut oil predominates (for cooking oil only but excluding crude oil)

TARIFF CODE		DESCRIPTION
16.05		**Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved**
		- Shrimps and prawns: (cencaluk only)
1605.21	000	- - Not airtight container
		- - Other
17.01		**Cane or beet sugar and chemically pure sucrose, in solid form**
		- Raw sugar not containing added flavouring or colouring matter:
1701.13	000	- - Cane sugar specified in Subheading Note 2 to this Chapter
1701.14	000	- - Other cane sugar
19.01		**Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.**
1901.10		- Preparations for infant use, put up for retail sale:
	100	- - Of goods of headings 04.01 to 04.04:
		- - - Not containing cocoa
	211	- - - - Prepared milk in powder form
21.03		**Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard**
2103.90		- Other:
	100	- - Sauces other than those of subheadings 2103.10 000 and 2103.20 000 (budu only)
	200	- - Belachan (blachan)
2501.00	**000**	**Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution; or containing added anti-caking or free-flowing agents; sea water** (Table salt including rock salt in any form only)

Other goods

1. Goods supplied to designated areas (Labuan, Langkawi and Tioman) from Malaysia other than designated areas.

2. Goods for use as stores on a voyage or flight to or from a place outside Malaysia or as merchandise for sale by retail to persons carried on such voyage or flight in a ship or aircraft.

3. Goods for use as ship spares allowed on a voyage or flight to or from a place outside Malaysia.

4. Supply of treated water (excluding distilled water, de-ionised water, oxygenised water and mineral water) to domestic consumers.

5. Supply of the first 200 units of electricity to a domestic household for a minimum period of twenty eight days.

6. Supply of raw materials and components made to a person who belongs in a country other than Malaysia for the treatment and processing of goods by a taxable person under the Approved Toll Manufacturer Scheme.

Services

1. Services supplied which directly benefit a person wholly in his business capacity (and not in his private or personal capacity) of any of the following description:

   (a) Ship and aircraft handling services in the port or airport;

   (b) Navigation services supplied in relation to a ship or aircraft supplied in a designated port or airport;

   (c) Salvage services supplied in relation to a ship;

   (d) Repair, maintenance and installation services supplied in relation to a ship or aircraft including parts incorporated;

   (e) Surveying or classification services supplied in relation to a ship or aircraft; and

   (f) Brokerage and agency services supplied in relation to ship or aircraft.

2. Notwithstanding Paragraph 13, management services supplied in relation to a ship or aircraft which directly benefit a person wholly in his business capacity (and not in his private or personal capacity).

3. Services supplied in Inland Clearance Depot or in a port or airport for the loading, unloading, handling or storage of goods by a port or airport operator carried or to be carried in a ship or aircraft.

4. Services (not being ancillary transport activities such as loading, unloading and handling) comprising the transport of passengers or goods:

   (a) from a place outside Malaysia to another place outside Malaysia;

   (b) from a place in Malaysia to a place outside Malaysia; or

   (c) from a place outside Malaysia to a place in Malaysia.

5. Services (including any ancillary transport activities such as loading, unloading and handling) comprising the transport of goods from a place in Malaysia to another place in Malaysia to the extent that those services are supplied by the same supplier as part of the supply of services to which Paragraph 4(b) or (c) applies.

6. Services (excluding any ancillary transport activities) comprising the transport of passenger from a place in Malaysia to another place in Malaysia to the extent that those services are supplied by the same supplier as part of a supply of services to which paragraph 4(b) or (c) applies.

7. Services (other than the letting or hire of any means of transport) comprising the arranging of the transport of passengers or goods or the insuring or the arranging of the insurance to which any provision of Paragraphs 4, 5 and 6 applies.

8. The letting or hire of any goods for use in a place outside Malaysia throughout the period of the hiring which are:

   (a) exported by the lessor to such a place; or

   (b) in such a place at the time of the supply.

9. Subject to Note (ii), services supplied directly in connection with land or any improvement thereto situated outside Malaysia.

10. Subject to Note (ii), services supplied directly in connection with goods situated outside Malaysia when the services are performed.

11. Subject to Notes (ii) and (iii), services supplied:

    (a) under a contract with a person who belongs in a country other than Malaysia; and

(b) which directly benefit a person who belongs in a country other than Malaysia and who is outside Malaysia at the time the services are performed.

12. Notwithstanding Paragraph 11 and subject to Note (iv), services of any of the following descriptions supplied:

(a) under a contract with a person wholly in his business capacity (and not in his private or personal capacity) and who in that capacity belongs in a country other than Malaysia; and

(b) which directly benefit a person wholly in his business capacity (and not in his private or personal capacity) and who in that capacity belongs in a country other than Malaysia;

(**I**) services of engineers, lawyers, accountants and other similar consultancy services, not being services which are supplied directly in connection with:

(A) land or any improvement thereto situated in Malaysia; or

(B) goods situated inside Malaysia at the time the services are performed, other than goods for export outside Malaysia.

(**II**) data processing and provision of information, not being services which are supplied directly in connection with:

(A) land or any improvement thereto situated in Malaysia; or

(B) goods situated inside Malaysia at the time the services are performed, other than goods for export outside Malaysia;

(**III**) the testing of a sample of goods taken from or forming part of:

(A) goods situated outside Malaysia at the time the services are performed; or

(B) goods for export outside Malaysia.

13. Financial services of any of the following descriptions:

(a) the provision of insurance and reinsurance which provides coverage against any risk incurred in the making of advances or the granting of credit directly relating to the export of goods outside Malaysia;

(b) the advising, confirmation, transfer, acceptance, collection, negotiation or indemnification against payment of any letter of credit directly relating to the export of goods outside Malaysia; or

(c) the collection, endorsement or discounting of any bill of exchange or the factoring of receivables directly relating to the export of goods outside Malaysia.

14. The provision of life insurance and life reinsurance contract where the coverage wholly relates to the risk outside Malaysia.

15. Services of any of the following descriptions which are performed wholly outside Malaysia:

(a) cultural, artistic, sporting, tourism, educational or entertainment services;

(b) exhibition or convention services; or

(c) services ancillary to, including that of organising the performance outside Malaysia of the services referred to in subparagraphs (a) and (b).

16. Telecommunication services by a telecommunication supplier who belongs in Malaysia to a telecommunication supplier who belongs in a country outside Malaysia.

17. Telecommunication services by a telecommunication supplier who belongs in Malaysia to its subscriber in relation to outbound roaming outside Malaysia, when the subscriber makes an outgoing call or receives an incoming call.

18. Services supplied:

(a) under a contract with a person who belongs in a country other than Malaysia; and

(b) which directly benefit a person who belongs in a country other than Malaysia,

relating to the co-location in Malaysia of computer server equipment belonging to the person referred to in subparagraph (a) or (b).

19. Subject to Note (viii), services comprising either or both of:

(a) the supply of a right to promulgate an advertisement by means of any medium of communication; and

(b) the promulgation of an advertisement by means of any medium of communication,

where the Director General is satisfied that the advertisement is intended to be substantially promulgated outside Malaysia.

20. Postal service performed in relation to international mail.

21. Services supplied by an approved refund agent in relation to the refund of tax under the Tourist Refund Scheme.

22. Services comprising the arranging of an inbound or outbound tour by a person who belongs in Malaysia to a person who belongs in a country other than Malaysia and is outside Malaysia when the services are performed.

23. The lease of air or sea containers.

Notes:

i. Designated areas means Labuan, Langkawi and Tioman.

ii. Services in Paragraphs 9, 10 and 11 of this list shall not include any services comprising either or both of:

(a) the supply of a right to promulgate an advertisement by any medium of communication; and

(b) the promulgation of an advertisement by means of any medium of communication.

iii. Services in Paragraph 11 of this list shall not include any services which are supplied directly in connection with:

(a) land or any improvement thereto situated inside Malaysia;

(b) goods situated inside Malaysia at the time the services are performed; or

(c) securities or unit trusts traded in Malaysia or insurance contracts where the coverage relates to risk in Malaysia.

iv. Services in Paragraph 12 of this list shall not include any part of a supply comprising services relating to accommodation and entertainment.

v. In Paragraph 16 or 17 of this list, "telecommunication services" means the transmission, emission or reception, and the transfer or assignment of the right to use capacity for the transmission, emission or reception of signals, writing, images, sounds or information of any kind by wire cable, radio, optical or other electromagnetic system, or by a similar technical system.

vi. In Paragraph 16 or 17 of this list, "telecommunication supplier" means a person whose principal activity is the supply of telecommunications services.

vii. In Paragraph 18 of this list, co-location, in relation to computer server equipment, means the provision of a physical environment for the operation of the computer server equipment.

viii. The services referred to in Paragraph 19 of this list shall not include any services comprising only of the promulgation of an advertisement by means of the transmission, emission or reception of signs, signals, writing, images, sounds or intelligence by any nature of wire, radio, optical or other electro-magnetic systems whether or not such signs, signals, writing, images, sounds or intelligence have been subjected to rearrangement, computation or other processes by any means in the course of their transmission, emission or reception.

ix. In Paragraph 22 of this list, "inbound tour" and "outbound tour" has the meaning assigned to it under Section 2 of the Tourism Industry Act 1992.

x. The air or sea containers in Paragraph 23:

(a) are used or to be used for transportation of goods; and

(b) they adhere to the following prescribed definitions:

I. sea containers shall conform to the standards defined by the International Organisation for Standardization, the Institution of International Container Lessors or any other equivalent organization;

II. air containers shall conform to the standards for Aircraft Unit Load Devices defined by the International Air Transport Association or any other equivalent organization.