

Agreement on Agriculture
Between Iceland and the Republic of Peru

ARTICLE 1

Scope and Coverage

This complementary Agreement on trade in basic agricultural products (hereinafter referred to as “this Agreement”) between Iceland and the Republic of Peru (hereinafter referred to as “Peru”), each referred to as a “Party”, is concluded further to the Free Trade Agreement between the Republic of Peru and the EFTA States (hereinafter referred to as “the Free Trade Agreement”), which is signed simultaneously on 24 June 2010, and in particular pursuant to Article 1.1 of the Free Trade Agreement (Establishment of a Free Trade Area) of the Free Trade Agreement.

ARTICLE 2

General Rules

This Agreement applies to the measures adopted or maintained by the Parties related to the following agricultural products:

- (a) agricultural products classified under Chapters 1 to 24 of the Harmonized Commodity Description and Coding System (hereinafter referred to as “the HS”), and not included in Annex III (Processed Agricultural Products) of the Free Trade Agreement or Annex IV (Fish and Other Marine Products) of the Free Trade Agreement; and
- (b) products covered by Annex II (Excluded Products) of the Free Trade Agreement.

ARTICLE 3

Tariff Concessions

Peru shall grant tariff concessions to agricultural products originating in Iceland as specified in Annex I (Peruvian Concessions to Iceland). Iceland shall grant tariff concessions to agricultural products originating in Peru as specified in Annex II (Icelandic Concessions to Peru).

ARTICLE 4

Rules of Origin and Customs Procedures

1. The provisions on rules of origin and administrative co-operation set out in Annex V of the Free Trade Agreement (Rules of Origin and Administrative Co-operation) shall apply to this Agreement, except as provided for in paragraph 2. Any references to “EFTA States” in that Annex shall be taken to refer to Iceland.
2. For the purposes of this Agreement, Article 3 (Accumulation of Origin) of Annex V of the Free Trade Agreement (Rules of Origin and Administrative Co-operation) shall not apply to products covered by this Agreement, which are exported from Iceland to another EFTA State or from another EFTA State to Iceland.

ARTICLE 5

Provisions of the Free Trade Agreement

Except as otherwise provided for in this Agreement, the following provisions of the Free Trade Agreement shall apply, *mutatis mutandis*, to this Agreement: Articles 1.1 (Establishment of a Free Trade Area), 1.2 (Objectives), 1.3 (Svalbard), 1.4 (Relation to Other International Agreements), 1.6 (Central, Regional and Local Government), 1.7 (Taxation), 1.9 (Definitions of General Application), 2.2 (Definitions), 2.3 (Rules of Origin and Mutual Assistance in Customs Matters), 2.4 (Trade Facilitation), 2.8 (Duties, Taxes or Other Charges on Exports), 2.9 (Import and Export Restrictions), 2.10 (Administrative Fees and Formalities), 2.11 (National Treatment), 2.12 (State Trading Enterprises), 2.13 (Sanitary and Phytosanitary Measures), 2.14 (Technical Regulations), 2.15 (Subsidies and Countervailing Measures), 2.16 (Anti-Dumping), 2.17 (Global Safeguard Measures), 2.18 (Bilateral Safeguard Measures), 2.19 (General Exceptions), 2.20 (Security Exceptions), 8.3 (Co-operation), 13.1 (Annexes, Appendices, and Footnotes), 13.3 (Amendments), 13.5 (Withdrawal) Chapters 9 (Transparency) and 12 (Dispute Settlement).

ARTICLE 6

Bilateral Committee

1. A Bilateral Committee on trade in agricultural products is hereby established. It shall meet when requested by one of the Parties. In order to permit the efficient use of resources, the Parties shall, to the extent possible, endeavour to use technological means of communication, such as electronic communication, video or phone conferences, and meet whenever necessary, preferably taking advantage of meetings of the Joint Committee of the Free Trade Agreement.

2. The Bilateral Committee shall:
- (a) supervise the implementation and administration of the commitments under this Agreement;
 - (b) evaluate developments of trade in agricultural products under this Agreement and its impact on the agricultural sector of the Parties;
 - (c) continue the efforts towards further liberalisation on trade in agricultural products, within the framework of the Parties' respective agricultural policies;
 - (d) endeavour to resolve disputes that may arise regarding the interpretation or application of this Agreement; and
 - (e) consider any other matter that may affect the operation of this Agreement.

ARTICLE 7

Further Liberalisation

The Parties undertake to continue their efforts with a view to achieving further liberalisation of their agricultural trade taking account of the pattern of trade in agricultural products between them, the particular sensitivities of such products, and the development of agricultural policy on either side. At the request of either Party, the Parties shall consult to achieve further liberalisation of their agricultural trade, including through improvements in market access by reduction or elimination of customs duties on agricultural products and through extending the scope of products covered by this Agreement.

ARTICLE 8

WTO Agreement on Agriculture

The Parties reaffirm their rights and obligations under the WTO Agreement on Agriculture.

ARTICLE 9

Agricultural Export Subsidies

1. Notwithstanding Article 8, the Parties shall not adopt, maintain, introduce or re-introduce export subsidies, as defined in the WTO Agreement on Agriculture, on their trade of products subject to tariff concessions in accordance with this Agreement.

2. If a Party adopts, maintains, introduces or re-introduces export subsidies on a product subject to tariff concessions in accordance with Article 3, the other Party may increase the rate of duty on such imports up to the applied most-favoured nation tariff in effect at that time. The Party that increases the rate of duty shall notify the other Party at the latest 30 days before the adoption of the measure.

ARTICLE 10

Price Band System

Peru may maintain its Price Band System for agricultural products as set out in Annex III (Price Band System of Peru).

ARTICLE 11

Entry into Force and Relationship between this Agreement and the Free Trade Agreement

1. This Agreement is subject to ratification, acceptance or approval in accordance with the respective legal and constitutional requirements of the Parties.
2. This Agreement shall enter into force on the same date as the Free Trade Agreement enters into force between Iceland and Peru. This Agreement shall remain in force as long as the Parties to it remain Parties to the Free Trade Agreement.
3. In case Iceland or Peru withdraws from the Free Trade Agreement, it shall be understood that it is also withdrawing from this Agreement. Both withdrawals shall become effective on the date the first withdrawal becomes effective pursuant to Article 13.5 (Withdrawal) of the Free Trade Agreement.

ARTICLE 12

Authentic Texts

1. Except as provided in paragraph 2, the English and Spanish texts of this Agreement are equally valid and authentic. In case of divergence, the English version shall prevail.

2. The following texts are only valid and authentic in English or Spanish respectively:

- (a) in English: Annex II (Icelandic Concessions to Peru); and
- (b) in Spanish:
 - (i) Table to Annex I (Peruvian Concessions to Iceland); and
 - (ii) Annex III (Price Band System of Peru).

IN WITNESS WHEREOF the undersigned, being duly authorised thereto, have signed this Agreement.

Done at Reykjavik, this 24th day of June 2010, in two originals in the English and Spanish languages.

Those original texts are signed in Lima, the 14th of July 2010.

For Iceland

For the Republic of Peru

ANNEX I

PERUVIAN CONCESSIONS TO ICELAND

1. The following staging categories listed in the Table to this Annex apply to the dismantling of customs duties on imports by Peru pursuant to Article 3 of this Agreement (Tariff Concessions):

- (a) duties on originating products referring to staging category A shall be eliminated entirely and such products shall be duty-free upon entry into force of this Agreement;
- (b) duties on originating products referring to staging category B shall be removed in five equal annual stages beginning on the date this Agreement enters into force, and such products shall be duty-free, effective on 1 January of year five;
- (c) duties on originating products referring to staging category C shall be removed in ten equal annual stages beginning on the date this Agreement enters into force, and such products shall be duty-free on 1 January of year ten;
- (d) duties on originating products referring to staging category D shall be reduced to the level established in the observations (Obs.) column in this Annex upon entry into force of this Agreement; and
- (e) duties on originating products referring to staging category E are exempted from tariff elimination.

2. For the purposes of this Annex, year one means the year this Agreement enters into force as provided in Article 11 of this Agreement (Entry into Force and Relationship Between this Agreement and the Free Trade Agreement).

3. For the purposes of this Annex, beginning in year two, each annual stage of tariff reduction shall become effective on 1 January of the relevant year.

| Tariff line | Description | Base rate | Dismantling category | Obs. |
|-------------|---|-----------|----------------------|------|
| 0101101000 | Caballos reproductores de raza pura, vivos | 0 | A | |
| 0101102000 | Asnos reproductores de raza pura, vivos | 0 | A | |
| 0101901100 | Caballos para carrera, vivos | 12 | A | |
| 0101901900 | Demás caballos, vivos | 12 | A | |
| 0101909000 | Demás asnos, mulos y burdéganos, vivos | 0 | A | |
| 0102100000 | Bovinos reproductores de raza pura, vivos | 0 | A | |
| 0102901000 | Bovinos para lidia, vivos | 12 | A | |
| 0102909000 | Demás bovinos, vivos | 0 | A | |
| 0103100000 | Porcinos reproductores de raza pura, vivos | 0 | A | |
| 0103910000 | Demás porcinos, de peso inferior a 50 kg, vivos | 0 | A | |
| 0103920000 | Demás porcinos, de peso superior o igual a 50 kg, vivos | 0 | A | |
| 0104101000 | Ovinos reproductores de raza pura, vivos | 0 | A | |
| 0104109000 | Demás ovinos, vivos | 0 | A | |
| 0104201000 | Caprinos reproductores de raza pura, vivos | 0 | A | |
| 0104209000 | Demás caprinos, vivos | 0 | A | |
| 0105110000 | Gallos y gallinas, de peso inferior o igual a 185 g., vivos | 12 | A | |
| 0105120000 | Pavos (gallipavos), de peso inferior o igual a 185 g., vivos | 12 | A | |
| 0105190000 | Patos, gansos y pintadas, de peso inferior o igual a 185 g., vivos | 12 | A | |
| 0105940000 | Gallos y gallinas, de peso superior a 185 g., vivos | 0 | A | |
| 0105990000 | Patos, gansos, pavos (gallipavos) y pintadas, de peso superior a 185 g., vivos | 12 | A | |
| 0106110000 | Primates, vivos | 12 | A | |
| 0106120000 | Ballenas, delfines y marsopas (mamíferos del orden Cetáceos); manatíes y dugongos (mamíferos del orden Sirenios), vivos | 12 | A | |
| 0106191100 | Llamas (Lama glama), incluidos los guanacos, vivas | 12 | A | |
| 0106191200 | Alpacas (Lama pacus), vivas | 12 | A | |
| 0106191900 | Demás camélidos sudamericanos, vivos | 12 | A | |
| 0106199000 | Demás mamíferos, vivos | 12 | A | |
| 0106200000 | Reptiles (incluidas las serpientes y tortugas de mar), vivos | 12 | A | |
| 0106310000 | Aves de rapiña, vivas | 12 | A | |
| 0106320000 | Psitaciformes (incluidos los loros, guacamayos, cacatúas y demás papagayos), vivos | 12 | A | |
| 0106390000 | Demás aves, vivas | 12 | A | |
| 0106901000 | Insectos, vivos | 12 | A | |
| 0106909000 | Demás animales, vivos | 12 | A | |
| 0201100000 | Carne de bovino, en canales o medias canales, fresca o refrigerada | 25 | E | |
| 0201200000 | Demás cortes (trozos) sin deshuesar, de carne de bovino, frescas o refrigeradas | 25 | E | |
| 0201301000 | «Cortes finos» de carne de bovino, deshuesada, fresca o refrigerada | 25 | E | |
| 0201309000 | Demás carnes de bovino, deshuesada, fresca o refrigerada | 25 | E | |
| 0202100000 | Carne de bovino, en canales o medias canales, congelada | 25 | E | |
| 0202200000 | Demás cortes (trozos) sin deshuesar, de carne de bovino, congeladas | 25 | E | |
| 0202301000 | «Cortes finos» de carne de bovino, deshuesada, congelada | 25 | E | |

| Tariff line | Description | Base rate | Dismantling category | Obs. |
|-------------|--|-----------|----------------------|------|
| 0202309000 | Demás carnes de bovino, deshuesada, congelada | 25 | E | |
| 0203110000 | Carne de porcinos, en canales o medias canales, fresca o refrigerada | 25 | E | |
| 0203120000 | Piernas, paletas, y sus trozos, sin deshuesar, de porcino, frescas o refrigeradas | 25 | E | |
| 0203190000 | Demás carnes de porcino, fresca o refrigerada | 25 | E | |
| 0203210000 | Carne de porcinos, en canales o medias canales, congelada | 25 | E | |
| 0203220000 | Piernas, paletas, y sus trozos, sin deshuesar, de porcino, congeladas | 25 | E | |
| 0203290000 | Demás carnes de porcino, congeladas | 25 | E | |
| 0204100000 | Carnes en canales o medias canales de cordero, frescas o refrigeradas | 25 | B | |
| 0204210000 | Carnes de ovino, en canales o medias canales, frescas o refrigeradas | 25 | B | |
| 0204220000 | Demás cortes (trozos) sin deshuesar, de ovino, frescas o refrigeradas | 25 | B | |
| 0204230000 | Carne de ovino, deshuesadas, frescas o refrigeradas | 25 | B | |
| 0204300000 | Carnes en canales o medias canales de cordero, congeladas | 25 | C | |
| 0204410000 | Carnes de ovino, en canales o medias canales, congeladas | 25 | C | |
| 0204420000 | Demás cortes (trozos) sin deshuesar, de ovino, congeladas | 25 | C | |
| 0204430000 | Carne de ovino, deshuesadas, congeladas | 25 | C | |
| 0204500000 | Carne de animales de la especie caprina, fresca, refrigerada o congelada | 25 | B | |
| 0205000000 | Carne de animales de las especies caballar, asnal o mular, fresca, refrigerada o congelada | 12 | B | |
| 0206100000 | Despojos comestibles de la especie bovina, frescos o refrigerados | 12 | D | 9% |
| 0206210000 | Lenguas de bovino, congeladas | 12 | D | 9% |
| 0206220000 | Hígados de bovino, congeladas | 12 | D | 9% |
| 0206290000 | Demás despojos comestibles de bovino, congelados | 12 | D | 9% |
| 0206300000 | Despojos comestibles e la especie porcina, frescos o refrigerados | 17 | D | 9% |
| 0206410000 | Hígados de porcinos, congelados | 12 | D | 9% |
| 0206490000 | Demás despojos comestibles de porcinos, congelados | 17 | D | 9% |
| 0206800000 | Despojos comestibles de animales de las especies ovina, caprina, caballar, asnal o mular, frescos o refrigerados | 12 | D | 9% |
| 0206900000 | Despojos comestibles de animales de las especies ovina, caprina, caballar, asnal o mular, congelados | 12 | D | 9% |
| 0207110000 | Carne de gallo o gallina, sin trocear, frescos o refrigerados | 25 | D | 17% |
| 0207120000 | Carne de gallo o gallina, sin trocear, congelados | 25 | C | |
| 0207131000 | «Medios y cuartos traseros, incluidos sus trozos», de gallo o gallina, frescos o refrigerados | 25 | D | 17% |
| 0207139000 | Demás trozos y despojos, de gallo o gallina, frescos o refrigerados | 25 | D | 17% |
| 0207141000 | «Medios y cuartos traseros, incluidos sus trozos», de gallo o gallina, congelados | 25 | D | 17% |
| 0207149000 | Demás trozos y despojos, de gallo o gallina, congelados | 25 | D | 17% |
| 0207240000 | Carne de pavo (gallipavo), sin trocear, frescos o refrigerados | 25 | D | 17% |
| 0207250000 | Carne de pavo (gallipavo), sin trocear, congelados | 25 | B | |
| 0207260000 | Trozos y despojos, de pavo (gallipavo), frescos o refrigerados | 25 | D | 17% |

| Tariff line | Description | Base rate | Dismantling category | Obs. |
|-------------|--|-----------|----------------------|------|
| 0207270000 | Trozos y despojos, de pavo (gallipavo), congelados | 25 | B | |
| 0207320000 | Carne de pavo, ganso o pintada, sin trocear, frescos o refrigerados | 25 | D | 17% |
| 0207330000 | Carne de pavo, ganso o pintada, sin trocear, congelados | 25 | D | 17% |
| 0207340000 | Hígados grasos, de pavo, ganso o pintada, frescos o refrigerados | 25 | D | 17% |
| 0207350000 | Demás despojos comestibles de pavo, ganso o pintada, frescos o refrigerados | 25 | D | 17% |
| 0207360000 | Carne y despojos comestibles de pavo, ganso o pintada, congelados | 25 | D | 17% |
| 0208100000 | Carne y despojos comestibles de conejo o liebre, frescos, refrigerados o congelados | 25 | A | |
| 0208300000 | Carne y despojos comestibles de primates, frescos, refrigerados o congelados | 25 | A | |
| 0208500000 | Carne y despojos comestibles de reptiles (incluidas las serpientes y tortugas de mar), frescos, refrigerados o congelados | 25 | A | |
| 0208900000 | Demás carnes y despojos comestibles, frescos, refrigerados o congelados | 25 | E | |
| 0209001000 | Tocino sin partes magras, frescos, refrigerados, congelados, salados o en salmuera, secos o ahumados. | 25 | E | |
| 0209009000 | Grasas de cerdo o de ave, sin fundir ni extraer de otro modo, frescos, refrigerados, congelados, salados o en salmuera, secos o ahumados. | 25 | E | |
| 0210110000 | Jamones, paletas, y sus trozos, sin deshuesar, de porcino | 25 | D | 17% |
| 0210120000 | Tocino entreverado de panza (panceta) y sus trozos, de porcino | 25 | D | 17% |
| 0210190000 | Demás carnes y despojos comestibles, de porcinos, salados o en salmuera, secos o ahumados | 25 | D | 17% |
| 0210200000 | Carne de la especie bovina, salados o en salmuera, secos o ahumados | 25 | D | 17% |
| 0210910000 | Carne y despojos comestibles, de primates, salados o en salmuera, secos o ahumados, incluidos la harina y polvo comestibles, de carne o de despojos. | 25 | A | |
| 0210920000 | Carne y despojos comestibles, de ballenas, delfines y marsopas (mamíferos del orden Cetáceos); de manatíes y dugones o dugongos (mamíferos del orden Sirenios), salados o en salmuera, secos o ahumados, incluidos la harina y polvo comestibles, de car | 25 | A | |
| 0210930000 | Carne y despojos comestibles, de reptiles (incluidas las serpientes y tortugas de mar), salados o en salmuera, secos o ahumados, incluidos la harina y polvo comestibles, de carne o de despojos. | 25 | A | |
| 0210991000 | Harina y polvo comestibles, de carne o de despojos | 25 | D | 17% |
| 0210999000 | Demás carnes y despojos comestibles, salados o en salmuera, secos o ahumados, incluidos la harina y polvo comestibles, de carne o de despojos. | 25 | D | 17% |
| 0401100000 | Leche y nata (crema), sin concentrar, sin adición de azúcar ni otro edulcorante, con un contenido de materias grasas inferior o igual al 1% en peso | 25 | E | |
| 0401200000 | Leche y nata (crema), sin concentrar, sin adición de azúcar ni otro edulcorante, con un contenido de materias grasas superior al 1% pero inferior o igual al 6%, en peso | 25 | E | |
| 0401300000 | Leche y nata (crema), sin concentrar, sin adición de azúcar ni otro edulcorante, con un contenido de materias grasas superior al 6% en peso | 25 | D | 17% |

| Tariff line | Description | Base rate | Dismantling category | Obs. |
|-------------|--|-----------|----------------------|------|
| 0402101000 | Leche y nata (crema), en polvo, gránulos o demás formas sólidas, con un contenido de materias grasas inferior o igual al 1,5% en peso, con adición de azúcar u otro edulcorante, en envases de contenido neto inferior o igual a 2,5 kg. | 25 | E | |
| 0402109000 | Leche y nata (crema), en polvo, gránulos o demás formas sólidas, con un contenido de materias grasas inferior o igual al 1,5% en peso, con adición de azúcar u otro edulcorante, en envases de contenido neto superior a 2,5 kg. | 25 | E | |
| 0402211100 | Leche y nata (crema), en polvo, gránulos o demás formas sólidas, con un contenido de materias grasas superior o igual al 26% en peso, sobre producto seco, sin adición de azúcar ni otro edulcorante, en envases de contenido neto inferior o igual a 2,5 kg | 25 | E | |
| 0402211900 | Leche y nata (crema), en polvo, gránulos o demás formas sólidas, con un contenido de materias grasas superior o igual al 26% en peso, sobre producto seco, sin adición de azúcar ni otro edulcorante, en envases de contenido neto superior a 2,5 Kg. | 25 | E | |
| 0402219100 | Leche y nata (crema), en polvo, gránulos o demás formas sólidas, con un contenido de materias grasas superior al 1,5% pero inferior al 26% en peso, sobre producto seco, sin adición de azúcar ni otro edulcorante, en envases de contenido neto inferior o igual a 2,5 kg | 25 | E | |
| 0402219900 | Leche y nata (crema), en polvo, gránulos o demás formas sólidas, con un contenido de materias grasas superior al 1,5% pero inferior al 26% en peso, sobre producto seco, sin adición de azúcar ni otro edulcorante, en envases de contenido superior a 2,5 kg. | 25 | E | |
| 0402291100 | Leche y nata (crema), en polvo, gránulos o demás formas sólidas, con un contenido de materias grasas superior o igual al 26% en peso, sobre producto seco, con adición de azúcar u otro edulcorante, en envases de contenido neto inferior o igual a 2,5 kg | 25 | E | |
| 0402291900 | Leche y nata (crema), en polvo, gránulos o demás formas sólidas, con un contenido de materias grasas superior o igual al 26% en peso, sobre producto seco, con adición de azúcar u otro edulcorante, en envases de contenido neto superior a 2,5 kg | 25 | E | |
| 0402299100 | Leche y nata (crema), en polvo, gránulos o demás formas sólidas, con un contenido de materias grasas superior al 1,5% pero inferior al 26% en peso, sobre producto seco, con adición de azúcar u otro edulcorante, en envases de contenido neto inferior o igual a 2,5 kg | 25 | E | |
| 0402299900 | Leche y nata (crema), en polvo, gránulos o demás formas sólidas, con un contenido de materias grasas superior al 1,5% pero inferior al 26% en peso, sobre producto seco, con adición de azúcar u otro edulcorante, en envases de contenido neto superior a 2,5 kg | 25 | E | |
| 0402911000 | Leche evaporada | 25 | E | |
| 0402919000 | Demás leche y nata (crema), sin adición de azúcar ni otro edulcorante | 25 | E | |
| 0402991000 | Leche condensada | 25 | E | |
| 0402999000 | Demás leche y nata (crema), con adición de azúcar u otro edulcorante | 25 | E | |
| 0404101000 | Lactosuero parcial o totalmente desmineralizado | 25 | D | 9% |

| Tariff line | Description | Base rate | Dismantling category | Obs. |
|-------------|--|-----------|----------------------|------|
| 0404109000 | Demás lactosuero, aunque esté modificado, incluso concentrado o con adición de azúcar u otro edulcorante | 25 | D | 9% |
| 0404900000 | Productos constituidos por los componentes naturales de la leche, incluso con adición de azúcar u otro edulcorante. | 25 | D | 9% |
| 0405100000 | Mantequilla (manteca) | 25 | E | |
| 0405200000 | Pastas lácteas para untar | 25 | E | |
| 0405902000 | Grasa láctea anhidra («butteroil») | 25 | E | |
| 0405909000 | Demás materias grasas de la leche | 25 | E | |
| 0406100000 | Queso fresco (sin madurar), incluido el del lactosuero, y requesón | 25 | D | 17% |
| 0406200000 | Queso de cualquier tipo, rallado o en polvo | 25 | D | 17% |
| 0406300000 | Queso fundido, excepto el rallado o en polvo | 25 | D | 9% |
| 0406400000 | Queso de pasta azul | 25 | D | 17% |
| 0406904000 | Queso con un contenido de humedad inferior al 50% en peso, calculado sobre una base totalmente desgrasada | 25 | D | 9% |
| 0406905000 | Queso con un contenido de humedad superior o igual al 50% pero inferior al 56%, en peso, calculado sobre una base totalmente desgrasada | 25 | D | 9% |
| 0406906000 | Quesos con un contenido de humedad superior o igual al 56% pero inferior al 69%, en peso, calculado sobre una base totalmente desgrasada | 25 | D | 9% |
| 0406909000 | Demás quesos | 25 | D | 9% |
| 0407001000 | Huevos de ave para incubar | 12 | A | |
| 0407002000 | Huevos de ave para producción de vacunas (libres de patógenos específicos) | 12 | A | |
| 0407009000 | Demás huevos de ave con cáscara (cascarón), frescos, conservados o cocidos | 12 | C | |
| 0408110000 | Yemas de huevo secas | 12 | C | |
| 0408190000 | Yemas de huevo, frescos, secos, cocidos en agua o vapor, moldeados, congelados o conservados de otro modo, incluso con adición de azúcar u otro edulcorante | 12 | C | |
| 0408910000 | Huevos de ave sin cáscara (cascarón), secos | 12 | C | |
| 0408990000 | Huevos de ave sin cáscara (cascarón), frescos, cocidos en agua o vapor, moldeados, congelados o conservados de otro modo, incluso con adición de azúcar u otro edulcorante | 12 | C | |
| 0409001000 | Miel natural, en recipientes con capacidad superior o igual a 300 kg | 25 | A | |
| 0409009000 | Miel natural, excepto en recipientes con capacidad superior o igual a 300 kg | 25 | A | |
| 0410000000 | Productos comestibles de origen animal no expresados ni comprendidos en otra parte | 20 | D | 17% |
| 0504001000 | Estómagos (mondongos) de animales, enteros o en trozos, frescos, refrigerados, congelados, salados o en salmuera, secos o ahumados. | 12 | C | |
| 0504002000 | Tripas de animales, enteros o en trozos, frescos, refrigerados, congelados, salados o en salmuera, secos o ahumados. | 12 | A | |
| 0504003000 | Vejigas de animales, enteros o en trozos, frescos, refrigerados, congelados, salados o en salmuera, secos o ahumados. | 12 | A | |
| 0506100000 | Oseína y huesos acidulados | 12 | A | |

| Tariff line | Description | Base rate | Dismantling category | Obs. |
|-------------|--|-----------|----------------------|------|
| 0506900000 | Huesos y núcleos córneos, en bruto, desgrasados, simplemente preparados (pero sin cortar en forma determinada), desgelatinizados; polvo y desperdicios de estas materias. | 12 | A | |
| 0511100000 | Semen de bovino | 0 | A | |
| 0511991000 | Cochinilla e insectos similares | 12 | A | |
| 0511993000 | Semen animal, excepto de bovino | 0 | A | |
| 0511994000 | Embriones | 0 | A | |
| 0511999020 | Esponjas naturales de origen animal | 0 | A | |
| 0511999090 | Demás productos de origen animal no expresados ni comprendidos en otra parte; animales muertos de los Capítulos 1 ó 3, impropios para la alimentación humana | 12 | A | |
| 0601100000 | Bulbos, cebollas, tubérculos, raíces y bulbos tuberosos, turiones y rizomas, en reposo vegetativo | 0 | A | |
| 0601200000 | Bulbos, cebollas, tubérculos, raíces y bulbos tuberosos, turiones y rizomas, en vegetación o en flor; plantas y raíces de achicoria | 0 | A | |
| 0602101000 | Orquídeas | 0 | A | |
| 0602109000 | Demás esquejes sin enraizar e injertos | 0 | A | |
| 0602200000 | Arboles, arbustos y matas, de frutas o de otros frutos comestibles, incluso injertados | 0 | A | |
| 0602300000 | Rododendros y azaleas, incluso injertados | 0 | A | |
| 0602400000 | Rosales, incluso injertados | 0 | A | |
| 0602901000 | Orquídeas, incluidos sus esquejes enraizados | 0 | A | |
| 0602909000 | Demás plantas vivas (incluidas sus raíces) y esquejes; micelios | 0 | A | |
| 0603110000 | Rosas, frescas | 12 | A | |
| 0603121000 | Claveles miniatura, frescas | 12 | A | |
| 0603129000 | Demás claveles, excepto miniatura, frescas | 12 | A | |
| 0603130000 | Orquídeas, frescas | 12 | A | |
| 0603141000 | Pompones, frescos | 12 | A | |
| 0603149000 | Demas crisantemos, frescos | 12 | A | |
| 0603191000 | Gypsophila (Lluvia, ilusión) (<i>Gypsophila paniculata</i> L), frescas | 12 | A | |
| 0603192000 | Aster, frescos | 12 | A | |
| 0603193000 | Alstroemeria, frescos | 12 | A | |
| 0603194000 | Gerbera, frescos | 12 | A | |
| 0603199000 | Demás flores y capullos cortados para ramos o adornos, frescos | 12 | A | |
| 0603900000 | Flores y capullos, cortados para ramos o adornos, secos, blanqueados, teñidos, impregnados o preparados de otra forma | 12 | A | |
| 0604100000 | Musgos y líquenes, para ramos o adornos, frescos, secos, blanqueados, teñidos, impregnados o preparados de otra forma. | 12 | A | |
| 0604910000 | Follaje, hojas, ramas y demás partes de plantas, sin flores ni capullos, y hierbas para ramos o adornos, frescos | 12 | A | |
| 0604990000 | Follaje, hojas, ramas y demás partes de plantas, sin flores ni capullos, y hierbas para ramos o adornos, secos, blanqueados, teñidos, impregnados o preparados de otra forma | 12 | A | |
| 0701100000 | Papas (patatas) frescas o refrigeradas, para siembra | 0 | A | |

| Tariff line | Description | Base rate | Dismantling category | Obs. |
|-------------|--|-----------|----------------------|------|
| 0701900000 | Demás papas (patatas) frescas o refrigeradas | 25 | E | |
| 0702000000 | Tomates frescos o refrigerados | 12 | A | |
| 0703100000 | Cebollas y chalotes, frescos o refrigerados. | 25 | A | |
| 0703201000 | Ajos frescos o refrigerados, para siembra | 25 | A | |
| 0703209000 | Ajos frescos o refrigerados, excepto para siembra | 25 | A | |
| 0703900000 | Puerros y demás hortalizas aliáceas (incluso «silvestres»), frescos o refrigerados. | 25 | A | |
| 0704100000 | Coliflores y brécoles («broccoli»), frescos o refrigerados. | 12 | A | |
| 0704200000 | Coles (repollitos) de Bruselas, frescos o refrigerados. | 12 | A | |
| 0704900000 | Coles, coles rizadas, colinabos y productos comestibles similares del género Brassica, frescos o refrigerados. | 12 | A | |
| 0705110000 | Lechugas repolladas, frescas o refrigeradas | 12 | A | |
| 0705190000 | Demás lechugas, frescas o refrigeradas | 12 | A | |
| 0705210000 | Endibia «witloof» (<i>Cichorium intybus</i> var <i>foliosum</i>), frescas o refrigeradas | 12 | A | |
| 0705290000 | Achicorias, comprendidas la escarola, frescas o refrigeradas | 12 | A | |
| 0706100000 | Zanahorias y nabos, frescos o refrigerados. | 12 | A | |
| 0706900000 | Remolachas para ensalada, salsifíes, apionabos, rábanos y raíces comestibles similares, frescos o refrigerados. | 12 | A | |
| 0707000000 | Pepinos y pepinillos, frescos o refrigerados | 12 | A | |
| 0708100000 | Arvejas (guisantes, chícharos) (<i>Pisum sativum</i>), frescas o refrigeradas. | 25 | A | |
| 0708200000 | Frijoles (fréjoles, porotos, alubias, judías) (<i>Vigna</i> spp, <i>Phaseolus</i> spp), frescas o refrigeradas. | 25 | A | |
| 0708900000 | Demás hortalizas de vaina, aunque estén desvainadas, frescas o refrigeradas | 25 | A | |
| 0709200000 | Espárragos, frescos o refrigerados | 12 | A | |
| 0709300000 | Berenjenas, frescas o refrigeradas | 12 | A | |
| 0709400000 | Apio, excepto el apionabo, frescos o refrigerados | 12 | A | |
| 0709510000 | Hongos del género <i>Agaricus</i> , frescos o refrigerados | 12 | A | |
| 0709590000 | Demás hongos y trufas, frescos o refrigerados | 12 | A | |
| 0709600000 | Frutos de los géneros <i>Capsicum</i> o <i>Pimenta</i> , frescas o refrigeradas | 12 | A | |
| 0709700000 | Espinacas (incluida la de Nueva Zelanda) y armuelles, frescas o refrigeradas | 12 | A | |
| 0709901000 | Maíz dulce (<i>Zea mays</i> var <i>saccharata</i>), frescas o refrigeradas | 12 | A | |
| 0709902000 | Aceitunas, frescas o refrigeradas | 12 | A | |
| 0709903000 | Alcachofas (alcauciles), frescas o refrigeradas | 12 | A | |
| 0709909000 | Demás hortalizas (incluso «silvestres»), frescas o refrigeradas. | 12 | A | |
| 0710100000 | Papas (patatas), congeladas. | 25 | E | |
| 0710210000 | Arvejas (guisantes, chícharos) (<i>Pisum sativum</i>), congeladas. | 25 | A | |
| 0710220000 | Frijoles (fréjoles, porotos, alubias, judías) (<i>Vigna</i> spp, <i>Phaseolus</i> spp), congeladas. | 25 | A | |
| 0710290000 | Demás hortalizas (incluso «silvestres»), aunque estén cocidas en agua o vapor, congeladas. | 20 | A | |
| 0710300000 | Espinacas (incluida la de Nueva Zelanda) y armuelles, congeladas. | 20 | A | |
| 0710801000 | Espárragos, congeladas. | 20 | A | |

| Tariff line | Description | Base rate | Dismantling category | Obs. |
|-------------|--|-----------|----------------------|------|
| 0710809000 | Demás hortalizas (incluso «silvestres»), congeladas. | 20 | A | |
| 0710900000 | Mezclas de hortalizas (incluso «silvestres»), congeladas. | 20 | A | |
| 0711200000 | Aceitunas conservadas provisionalmente, pero todavía impropias para consumo inmediato. | 20 | A | |
| 0711400000 | Pepinos y pepinillos conservadas provisionalmente, pero todavía impropias para consumo inmediato. | 20 | A | |
| 0711510000 | Hongos del género Agaricus conservadas provisionalmente, pero todavía impropias para consumo inmediato. | 20 | A | |
| 0711590000 | Demás hongos y trufas conservadas provisionalmente, pero todavía impropias para consumo inmediato. | 20 | A | |
| 0711900000 | Demás hortalizas; mezclas de hortalizas, conservadas provisionalmente, pero todavía impropias para consumo inmediato. | 20 | A | |
| 0712200000 | Cebollas, secas | 25 | A | |
| 0712310000 | Hongos del género Agaricus, secos | 25 | A | |
| 0712320000 | Orejas de Judas (Auricularia spp), secas | 25 | A | |
| 0712330000 | Hongos gelatinosos (Tremella spp), secos | 25 | A | |
| 0712390000 | Demás hongos; trufas, secas | 25 | A | |
| 0712901000 | Ajos, secos | 25 | A | |
| 0712902000 | Maíz dulce para la siembra | 25 | A | |
| 0712909000 | Demás hortalizas (incluso «silvestres»); mezclas de hortalizas (incluso «silvestres») | 25 | A | |
| 0713101000 | Arvejas (guisantes, chícharos) (Pisum sativum), para siembra | 0 | A | |
| 0713109010 | Arvejas (guisantes, chícharos) (Pisum sativum), enteras, excepto para siembra | 25 | A | |
| 0713109020 | Arvejas (guisantes, chícharos) (Pisum sativum), partidas, excepto para siembra | 25 | A | |
| 0713201000 | Garbanzos, para siembra | 0 | A | |
| 0713209000 | Garbanzos, excepto para siembra | 25 | A | |
| 0713311000 | Frijoles (fréjoles, porotos, alubias, judías) de las especies Vigna mungo (L) Hepper o Vigna radiata (L) Wilczek, para siembra | 0 | A | |
| 0713319000 | Frijoles (fréjoles, porotos, alubias, judías) de las especies Vigna mungo (L) Hepper o Vigna radiata (L) Wilczek, excepto para siembra | 25 | A | |
| 0713321000 | Frijoles (fréjoles, porotos, alubias, judías) Adzuki (Phaseolus o Vigna angularis), para siembra | 0 | A | |
| 0713329000 | Frijoles (fréjoles, porotos, alubias, judías) Adzuki (Phaseolus o Vigna angularis), excepto para siembra | 25 | A | |
| 0713331100 | Frijol (fréjol, poroto, alubia, judía) común (Phaseolus vulgaris), negro, para siembra | 0 | A | |
| 0713331900 | Demás frijoles (fréjol, poroto, alubia, judía) común (Phaseolus vulgaris), para siembra | 0 | A | |
| 0713339100 | Frijol (fréjol, poroto, alubia, judía) común (Phaseolus vulgaris), negro, excepto para siembra | 25 | A | |
| 0713339200 | Frijol (fréjol, poroto, alubia, judía) común (Phaseolus vulgaris), canario, excepto para siembra | 25 | A | |
| 0713339900 | Demás frijoles (fréjol, poroto, alubia, judía) común (Phaseolus vulgaris), excepto para siembra | 25 | A | |
| 0713391000 | Demás frijoles (fréjoles, porotos, alubias, judías) (Vigna spp., Phaseolus spp.), para siembra | 0 | A | |
| 0713399100 | Pallares (Phaseolus lunatus), excepto para siembra | 25 | A | |

| Tariff line | Description | Base rate | Dismantling category | Obs. |
|-------------|---|-----------|----------------------|------|
| 0713399200 | Castilla (frijol ojo negro) (<i>Vigna unguiculata</i>), excepto para siembra | 25 | A | |
| 0713399900 | Demás frijoles (fréjoles, porotos, alubias, judías) (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>), excepto para siembra | 25 | A | |
| 0713401000 | Lentejas, para siembra | 0 | A | |
| 0713409000 | Lentejas, excepto para siembra | 25 | A | |
| 0713501000 | Habas (<i>Vicia faba</i> var. <i>major</i>), haba caballar (<i>Vicia faba</i> var. <i>equina</i>) y haba menor (<i>Vicia faba</i> var. <i>minor</i>), para siembra | 0 | A | |
| 0713509000 | Habas (<i>Vicia faba</i> var. <i>major</i>), haba caballar (<i>Vicia faba</i> var. <i>equina</i>) y haba menor (<i>Vicia faba</i> var. <i>minor</i>), excepto para siembra | 25 | A | |
| 0713901000 | Demás hortalizas de vaina secas desvainadas, aunque estén mondadas o partidas, para siembra | 0 | A | |
| 0713909000 | Demás hortalizas de vaina secas desvainadas, aunque estén mondadas o partidas, excepto para siembra | 25 | A | |
| 0714100000 | Raíces de yuca (<i>mandioca</i>), frescos, refrigerados, congelados o secos, incluso troceados o en «pellets» | 12 | A | |
| 0714201000 | Camotes (batatas, boniatos), para siembra, frescos, refrigerados, congelados o secos, incluso troceados o en «pellets» | 12 | A | |
| 0714209000 | Camotes (batatas, boniatos), excepto para siembra, frescos, refrigerados, congelados o secos, incluso troceados o en «pellets» | 12 | A | |
| 0714901000 | Maca (<i>Lepidium meyenii</i>), frescos, refrigerados, congelados o secos, incluso troceados o en «pellets» | 12 | A | |
| 0714909000 | Arrurruz o salep, aguaturmas (patacas), y raíces y tubérculos similares ricos en fécula o inulina, frescos, refrigerados, congelados o secos, incluso troceados o en «pellets»; médula de sagú. | 12 | A | |
| 0801111000 | Cocos secos para siembra | 25 | A | |
| 0801119000 | Cocos secos, excepto para siembra | 25 | A | |
| 0801190000 | Cocos frescos | 25 | A | |
| 0801210000 | Nueces del Brasi, con cáscara, frescos o secos | 25 | A | |
| 0801220000 | Nueces del Brasi, sin cáscara, frescos o secos | 25 | A | |
| 0801310000 | Nueces de marañón (merey, cajuil, anacardo, «cajú»), con cáscara, frescos o secos | 25 | A | |
| 0801320000 | Nueces de marañón (merey, cajuil, anacardo, «cajú»), sin cáscara, frescos o secos | 25 | A | |
| 0802110000 | Almendras, con cáscara, frescos o secos | 25 | A | |
| 0802121000 | Almendras, sin cáscara, para siembra, frescos o secos | 25 | A | |
| 0802129000 | Almendras, sin cáscara, excepto para siembra, frescos o secos | 25 | A | |
| 0802210000 | Avellanas (<i>Corylus spp.</i> , con cáscara, frescos o secos | 25 | A | |
| 0802220000 | Avellanas (<i>Corylus spp.</i> , sin cáscara, frescos o secos | 25 | A | |
| 0802310000 | Nueces de nogal, con cáscara, frescos o secos | 25 | A | |
| 0802320000 | Nueces de nogal, sin cáscara, frescos o secos | 25 | A | |
| 0802400000 | Castañas (<i>Castanea spp.</i>), frescas o secas, incluso sin cáscara o mondadas. | 25 | A | |
| 0802500000 | Pistachos, frescos o secos, incluso sin cáscara o mondados. | 25 | A | |
| 0802600000 | Nueces de macadamia, frescos o secos, incluso sin cáscara o mondados. | 25 | A | |

| Tariff line | Description | Base rate | Dismantling category | Obs. |
|-------------|--|-----------|----------------------|------|
| 0802900000 | Demás frutos de cáscara frescos o secos, incluso sin cáscara o mondados. | 25 | A | |
| 0803001100 | Bananas o plátanos frescos, tipo «plantain» (plátano para cocción) | 25 | A | |
| 0803001200 | Bananas o plátanos frescos, tipo «cavendish valery» | 25 | A | |
| 0803001300 | Bocadillo (manzanito, orito) (Musa acuminata) | 25 | A | |
| 0803001900 | Demás bananas o plátanos frescos | 25 | A | |
| 0803002000 | Bananas o plátanos secos | 25 | A | |
| 0804100000 | Dátiles, frescos o secos | 25 | A | |
| 0804200000 | Higos, frescos o secos | 25 | A | |
| 0804300000 | Piñas (ananás), frescas o secas | 25 | A | |
| 0804400000 | Aguacates (paltas), frescas o secas | 25 | A | |
| 0804501000 | Guayabas, frescas o secas | 25 | A | |
| 0804502000 | Mangos y mangostanes, frescos o secos | 25 | A | |
| 0805100000 | Naranjas, frescas o secas | 25 | A | |
| 0805201000 | Mandarinas (incluidas las tangerinas y satsumas), frescas o secas | 25 | A | |
| 0805202000 | Tangelo (Citrus reticulata x Citrus paradisis), frescos o secos | 25 | A | |
| 0805209000 | Clementinas, wilkings e híbridos similares de agrios (cítricos), frescas o secas | 25 | A | |
| 0805400000 | Toronjas o pomelos, frescas o secas | 25 | A | |
| 0805501000 | Limonos (Citrus limon, Citrus limonum), frescos o secos | 25 | A | |
| 0805502100 | Limón (limón sutil, limón común, limón criollo) (Citrus aurantifolia), frescos o secos | 25 | A | |
| 0805502200 | Lima Tahití (limón Tahití) (Citrus latifolia), frescas o secas | 25 | A | |
| 0805900000 | Demás agrios (cítricos) frescos o secos. | 25 | A | |
| 0806100000 | Uvas frescas | 25 | A | |
| 0806200000 | Uvas secas, incluidas las pasas | 25 | A | |
| 0807110000 | Sandías frescas | 25 | A | |
| 0807190000 | Melones frescos | 25 | A | |
| 0807200000 | Papayas frescas | 25 | A | |
| 0808100000 | Manzanas frescas | 25 | A | |
| 0808201000 | Peras frescas | 25 | A | |
| 0808202000 | Membrillos frescos | 25 | A | |
| 0809100000 | Damascos (albaricoques, chabacanos), frescos. | 25 | A | |
| 0809200000 | Cerezas, frescas | 25 | A | |
| 0809300000 | Duraznos (melocotones), incluidos los griñones y nectarinas, frescos. | 25 | A | |
| 0809400000 | Ciruelas y endrinas, frescas. | 25 | A | |
| 0810100000 | Fresas (frutillas), frescas. | 25 | A | |
| 0810200000 | Frambuesas, zarzamoras, moras y moras-frambuesa, frescas. | 25 | A | |
| 0810400000 | Arándanos rojos, mirtilos y demás frutos del género Vaccinium, frescos. | 25 | A | |
| 0810500000 | Kiwis, frescos. | 25 | A | |
| 0810600000 | Duriones, frescos. | 25 | A | |
| 0810901000 | Granadilla, «maracuyá» (parchita) y demás frutas de la pasión (Passiflora spp), frescas. | 25 | A | |

| Tariff line | Description | Base rate | Dismantling category | Obs. |
|-------------|--|-----------|----------------------|------|
| 0810902000 | Chirimoya, guanábana y demás anonas (<i>Annona</i> spp), frescas. | 25 | A | |
| 0810903000 | Tomate de árbol (lima tomate, tamarillo) (<i>Cyphomandra</i> betacea), frescos. | 25 | A | |
| 0810904000 | Pitahayas (<i>Cereus</i> spp), frescas. | 25 | A | |
| 0810905000 | Uchuvas (uvillas) (<i>Physalis</i> peruviana), frescas. | 25 | A | |
| 0810909000 | Demás frutas u otros frutos, frescos. | 25 | A | |
| 0811101000 | Fresas (frutillas), sin cocer o cocidos en agua o vapor, congelados, con adición de azúcar u otro edulcorante | 25 | A | |
| 0811109000 | Demás fresas (frutillas), sin cocer o cocidos en agua o vapor, congelados | 25 | A | |
| 0811200000 | Frambuesas, zarzamoras, moras, moras-frambuesa y grosellas, sin cocer o cocidos en agua o vapor, congelados,, incluso con adición de azúcar u otro edulcorante. | 25 | A | |
| 0811901000 | Demás frutas y otros frutos, , sin cocer o cocidos en agua o vapor, congelados, con adición de azúcar u otro edulcorante | 25 | A | |
| 0811909100 | Mango (<i>Mangifera</i> indica L.), sin cocer o cocidos en agua o vapor, congelados | 25 | A | |
| 0811909200 | Camu Camu (<i>Myrciaria</i> dubia), sin cocer o cocidos en agua o vapor, congelados | 25 | A | |
| 0811909300 | Camu Camu (<i>Myrciaria</i> dubia), sin cocer o cocidos en agua o vapor, congelados | 25 | A | |
| 0811909400 | «Maracuyá» (parchita) (<i>Passiflora</i> edulis), sin cocer o cocidos en agua o vapor, congelados | 25 | A | |
| 0811909500 | Guanábana (<i>Annona</i> muricata), sin cocer o cocidos en agua o vapor, congelados | 25 | A | |
| 0811909600 | Papaya, sin cocer o cocidos en agua o vapor, congelados | 25 | A | |
| 0811909900 | Demás frutas y otros frutos, sin cocer o cocidos en agua o vapor, congelados | 25 | A | |
| 0812100000 | Cerezas, conservadas provisionalmente (por ejemplo: con gas sulfuroso o con agua salada, sulfurosa o adicionada de otras sustancias para dicha conservación), pero todavía impropios para consumo inmediato. | 25 | A | |
| 0812902000 | Duraznos (melocotones), incluidos los griñones y nectarinas, conservados provisionalmente (por ejemplo: con gas sulfuroso o con agua salada, sulfurosa o adicionada de otras sustancias para dicha conservación), pero todavía impropios para consumo in | 25 | A | |
| 0812909000 | Demás frutas y otros frutos, conservados provisionalmente (por ejemplo: con gas sulfuroso o con agua salada, sulfurosa o adicionada de otras sustancias para dicha conservación), pero todavía impropios para consumo inmediato. | 25 | A | |
| 0813100000 | Damascos (albaricoques, chabacanos), secos | 25 | A | |
| 0813200000 | Ciruelas, secas | 25 | A | |
| 0813300000 | Manzanas, secas | 25 | A | |
| 0813400000 | Demás frutas u otros frutos, secos | 25 | A | |
| 0813500000 | Mezclas de frutas u otros frutos, secos, o de frutos de cáscara de este Capítulo | 25 | A | |
| 0814001000 | Cortezas de limón (limón sutil, limón común, limón criollo) (<i>Citrus</i> aurantifolia), frescas, congeladas, secas o presentadas en agua salada, sulfurosa o adicionada de otras sustancias para su conservación provisional. | 25 | A | |

| Tariff line | Description | Base rate | Dismantling category | Obs. |
|-------------|---|-----------|----------------------|------|
| 0814009000 | Demás cortezas de agrios (cítricos), melones o sandías, frescas, congeladas, secas o presentadas en agua salada, sulfurosa o adicionada de otras sustancias para su conservación provisional. | 25 | A | |
| 0903000000 | Yerba mate | 20 | A | |
| 0904110000 | Pimienta sin triturar ni pulverizar | 12 | A | |
| 0904120000 | Pimienta triturada o pulverizada | 12 | A | |
| 0904201010 | Paprika (Capsicum annum, L.), entera | 12 | A | |
| 0904201020 | Paprika (Capsicum annum, L.), en trozos o rodajas | 12 | A | |
| 0904201030 | Paprika (Capsicum annum, L.), triturados o pulverizados | 12 | A | |
| 0904209000 | Demás frutos de los géneros Capsicum o Pimenta, secos, triturados o pulverizados, excepto Paprika (Capsicum annum, L.). | 12 | A | |
| 0905000000 | Vainilla | 12 | A | |
| 0906110000 | Canela (Cinnamomum zeylanicum Blume), sin triturar ni pulverizar | 12 | A | |
| 0906190000 | Flores de canelero, sin triturar ni pulverizar | 12 | A | |
| 0906200000 | Canela y flores de canelero, trituradas o pulverizadas | 12 | A | |
| 0907000000 | Clavo (frutos, clavillos y pedúnculos) | 12 | A | |
| 0908100000 | Nuez moscada | 12 | A | |
| 0908200000 | Macis | 12 | A | |
| 0908300000 | Amomos y cardamomos | 12 | A | |
| 0909100000 | Semillas de anís o de badiana | 12 | A | |
| 0909201000 | Semillas de cilantro, para siembra | 12 | A | |
| 0909209000 | Semillas de cilantro, excepto para siembra | 12 | A | |
| 0909300000 | Semillas de comino | 12 | A | |
| 0909400000 | Semillas de alcaravea | 12 | A | |
| 0909500000 | Semillas de hinojo; bayas de enebro | 12 | A | |
| 0910100000 | Jengibre | 12 | A | |
| 0910200000 | Azafrán | 12 | A | |
| 0910300000 | Cúrcuma | 12 | A | |
| 0910910000 | Mezclas previstas en la Nota 1 b) de este Capítulo | 12 | A | |
| 0910991000 | Hojas de laurel | 12 | A | |
| 0910999000 | Demás especias | 12 | A | |
| 1001101000 | Trigo duro, para siembra | 0 | A | |
| 1001109000 | Demás trigo duro, excepto para siembra | 17 | A | |
| 1001901000 | Trigo para siembra | 0 | A | |
| 1001902000 | Demás trigos | 17 | A | |
| 1001903000 | Morcajo (tranquillón) | 12 | A | |
| 1002001000 | Centeno para siembra | 0 | A | |
| 1002009000 | Demás centeno, excepto para siembra | 25 | A | |
| 1003001000 | Cebada para siembra | 0 | A | |
| 1003009000 | Demás cebadas, excepto para siembra | 17 | A | |
| 1004001000 | Avena para siembra | 0 | A | |
| 1004009000 | Demás avenas, excepto para siembra | 25 | A | |
| 1005100000 | Maíz para siembra | 0 | A | |
| 1005901100 | Maíz amarillo, excepto para siembra | 12 | E | |
| 1005901200 | Maíz blanco, excepto para siembra | 17 | C | |

| Tariff line | Description | Base rate | Dismantling category | Obs. |
|-------------|---|-----------|----------------------|------|
| 1005902000 | Maíz reventón (Zea mays convar microsperma o Zea mays var everta), excepto para siembra | 12 | B | |
| 1005903000 | Maíz blanco (maíz gigante delCuzco), excepto para siembra | 12 | C | |
| 1005904000 | Morado (Zea mays amilacea cv. morado), excepto para siembra | 12 | C | |
| 1005909000 | Demás maíces, excepto para siembra | 17 | C | |
| 1006101000 | Arroz para siembra | 0 | A | |
| 1006109000 | Demás arroces, excepto para siembra | 25 | E | |
| 1006200000 | Arroz descascarillado (arroz cargo o arroz pardo) | 25 | E | |
| 1006300000 | Arroz semiblanqueado o blanqueado, incluso pulido o glaseado | 25 | E | |
| 1006400000 | Arroz partido | 25 | E | |
| 1007001000 | Sorgo de grano (granífero), para siembra | 0 | A | |
| 1007009000 | Demás sorgo de grano (granífero), excepto para siembra | 17 | B | |
| 1008101000 | Alforfón, para siembra | 0 | A | |
| 1008109000 | Alforfón, excepto para siembra | 0 | A | |
| 1008201000 | Mijo para siembra | 0 | A | |
| 1008209000 | Mijo, excepto para siembra | 12 | A | |
| 1008301000 | Alpiste, para siembra | 12 | A | |
| 1008309000 | Alpiste, excepto para siembra | 12 | A | |
| 1008901100 | Quinoa (Chenopodium quinoa), para siembra | 12 | A | |
| 1008901900 | Quinoa (Chenopodium quinoa), excepto para siembra | 12 | A | |
| 1008909100 | Demás cereales, para siembra | 12 | A | |
| 1008909200 | Kiwicha (Amaranthus caudatus), excepto para siembra | 12 | A | |
| 1008909900 | Demás cereales | 12 | A | |
| 1101000000 | Harina de trigo o de morcajo (tranquillón) | 25 | A | |
| 1102100000 | Harina de centeno | 12 | A | |
| 1102200000 | Harina de maíz | 17 | E | |
| 1102900000 | Demás harina de cereales | 12 | E | |
| 1103110000 | Grañones y sémola, de trigo | 25 | B | |
| 1103130000 | Grañones y sémola, de maíz | 17 | E | |
| 1103190000 | Grañones y sémola, de los demás cereales | 12 | E | |
| 1103200000 | «Pellets» de cereales | 12 | E | |
| 1104120000 | Granos aplastados o en copos, de avena | 25 | E | |
| 1104190000 | Granos aplastados o en copos, de los demás cereales | 25 | E | |
| 1104220000 | Avena mondados, perlados, troceados o quebrantados | 25 | E | |
| 1104230000 | Maíz mondados, perlados, troceados o quebrantados | 25 | E | |
| 1104291000 | Cebada mondados, perlados, troceados o quebrantados | 25 | E | |
| 1104299000 | Demás granos trabajados (por ejemplo: mondados, perlados, troceados o quebrantados) | 25 | E | |
| 1104300000 | Germen de cereales entero, aplastado, en copos o molido | 25 | D | 9% |
| 1105100000 | Harina, sémola y polvo, de papa (patata) | 12 | E | |
| 1105200000 | Copos, gránulos y «pellets», de papa (patata) | 12 | E | |
| 1106100000 | Harina, sémola y polvo de las hortalizas de la partida 0713 | 12 | A | |
| 1106201000 | Harina, sémola y polvo de maca (Lepidium meyenii) | 12 | A | |
| 1106209000 | Harina, sémola y polvo de sagú o de las raíces o tubérculos de la partida 07.14 | 12 | A | |

| Tariff line | Description | Base rate | Dismantling category | Obs. |
|-------------|--|-----------|----------------------|------|
| 1106301000 | Harina, sémola y polvo de bananas o plátanos | 12 | A | |
| 1106302000 | Harina, sémola y polvo de lúcuma (Lúcuma Obovata) | 12 | A | |
| 1106309000 | Demas harinas, sémolas y polvos de los demás productos del Capítulo 8 | 12 | A | |
| 1107100000 | Malta (de cebada u otros cereales), sin tostar | 17 | A | |
| 1107200000 | Malta (de cebada u otros cereales), tostada | 17 | A | |
| 1108110000 | Almidón de trigo | 12 | E | |
| 1108120000 | Almidón de maíz | 17 | E | |
| 1108130000 | Fécula de papa (patata) | 12 | E | |
| 1108140000 | Fécula de yuca (mandioca) | 12 | E | |
| 1108190000 | Demás almidones y féculas | 12 | E | |
| 1108200000 | Inulina | 12 | E | |
| 1109000000 | Gluten de trigo, incluso seco | 12 | A | |
| 1201001000 | Habas (porotos, frijoles, fréjoles) de soja (soya), para siembra | 0 | A | |
| 1201009000 | Habas (porotos, frijoles, fréjoles) de soja (soya), incluso quebrantadas, excepto para siembra | 0 | A | |
| 1202101000 | Maní con cáscara, para siembra | 0 | A | |
| 1202109000 | Maní con cáscara, incluso quebrantadas, excepto para siembra | 12 | A | |
| 1202200000 | Maní sin cáscara, incluso quebrantados | 12 | A | |
| 1203000000 | Copra | 12 | A | |
| 1204001000 | Semilla de lino, para siembra | 0 | A | |
| 1204009000 | Semilla de lino, incluso quebrantada, excepto para siembra | 12 | A | |
| 1205101000 | Semillas de nabo (nabina) o de colza con bajo contenido de ácido erúxico, para siembra | 0 | A | |
| 1205109000 | Semillas de nabo (nabina) o de colza con bajo contenido de ácido erúxico, excepto para siembra | 0 | A | |
| 1205901000 | Semillas de nabo (nabina) o de colza, para siembra | 0 | A | |
| 1205909000 | Semillas de nabo (nabina) o de colza, incluso quebrantadas, excepto para siembra | 12 | A | |
| 1206001000 | Semilla de girasol, para siembra | 0 | A | |
| 1206009000 | Semilla de girasol, incluso quebrantada, excepto para siembra | 12 | A | |
| 1207201000 | Semilla de algodón, para siembra | 0 | A | |
| 1207209000 | Semilla de algodón, incluso quebrantada, excepto para siembra | 12 | A | |
| 1207401000 | Semilla de sésamo (ajonjolí) para siembra | 0 | A | |
| 1207409000 | Demás semilla de sésamo (ajonjolí) | 12 | A | |
| 1207501000 | semillas de mostaza para siembra | 0 | A | |
| 1207509000 | Demás semillas de mostaza | 0 | A | |
| 1207910000 | Semilla de amapola (adormidera) | 12 | A | |
| 1207991100 | Semillas de nuez y almendra de palma, para siembra | 0 | A | |
| 1207991900 | Demás semillas y frutos oleaginosos, para siembra | 0 | A | |
| 1207999100 | Semilla de Karité, excepto para siembra | 12 | A | |
| 1207999900 | Demás semillas y frutos oleaginosos, excepto para siembra | 12 | A | |
| 1208100000 | Harina de habas (porotos, frijoles, fréjoles) de soja (soya) | 12 | A | |
| 1208900000 | Demás harinas de semillas o de frutos oleaginosos, excepto la harina de mostaza | 12 | A | |
| 1209100000 | Semilla de remolacha azucarera | 0 | A | |

| Tariff line | Description | Base rate | Dismantling category | Obs. |
|-------------|---|-----------|----------------------|------|
| 1209210000 | Semilla de alfalfa | 0 | A | |
| 1209220000 | Semilla de trébol (<i>Trifolium</i> spp) | 0 | A | |
| 1209230000 | Semilla de festucas | 0 | A | |
| 1209240000 | Semilla de pasto azul de Kentucky (<i>Poa pratensis</i> L) | 0 | A | |
| 1209250000 | Semilla de ballico (<i>Lolium multiflorum</i> Lam, <i>Lolium perenne</i> L) | 0 | A | |
| 1209290000 | Demás semillas forrajeras | 0 | A | |
| 1209300000 | Semillas de plantas herbáceas utilizadas principalmente por sus flores | 0 | A | |
| 1209911000 | Smilla de cebollas, puerros (poros), ajos y demás hortalizas del género <i>Allium</i> | 0 | A | |
| 1209912000 | Semilla de coles, coliflores, brócoli, nabos y demás hortalizas del género <i>Brassica</i> | 0 | A | |
| 1209913000 | Semilla de zanahoria (<i>Daucus carota</i>) | 0 | A | |
| 1209914000 | Semilla de lechuga (<i>Lactuca sativa</i>) | 0 | A | |
| 1209915000 | Semilla de tomates (<i>Lycopersicum</i> spp) | 0 | A | |
| 1209919000 | Demás semillas de hortalizas (incluso «silvestres») | 0 | A | |
| 1209991000 | Semillas de árboles frutales o forestales | 0 | A | |
| 1209992000 | Semillas de tabaco | 0 | A | |
| 1209993000 | Semillas de tara (<i>Caesalpinea spinosa</i>) | 0 | A | |
| 1209994000 | Semillas de achiote (onoto, bija) | 0 | A | |
| 1209999000 | Demás semillas, frutos y esporas, para siembra | 0 | A | |
| 1210100000 | Conos de lúpulo sin triturar ni moler ni en «pellets» | 0 | A | |
| 1210200000 | Conos de lúpulo triturados, molidos o en «pellets»; lupulino | 0 | A | |
| 1211200000 | Raíces de «ginseng» | 12 | A | |
| 1211300000 | Hojas de coca | 12 | A | |
| 1211400000 | Paja de adormidera | 12 | A | |
| 1211903000 | Orégano (<i>Origanum vulgare</i>) | 12 | A | |
| 1211905000 | Uña de gato (<i>Uncaria tomentosa</i>) | 12 | A | |
| 1211906000 | Hierbaluisa (<i>Cymbopogon citratus</i>) | 12 | A | |
| 1211909040 | Piretro (pelitre) | 12 | A | |
| 1211909090 | Demás plantas, partes de plantas, semillas y frutos de las especies utilizadas principalmente en perfumería, medicina o para usos insecticidas, parasiticidas o similares, frescos o secos, incluso cortados, quebrantados o pulverizados | 12 | A | |
| 1212200000 | Algas | 12 | A | |
| 1212910000 | Remolacha azucarera | 12 | A | |
| 1212991000 | Caña de azúcar | 12 | A | |
| 1212999010 | Algarrobas y sus semillas | 12 | A | |
| 1212999090 | Huesos (carozos) y almendras de frutos y demás productos vegetales (incluidas las raíces de achicoria sin tostar de la variedad <i>Cichorium intybus sativum</i>) empleados principalmente en la alimentación humana, no expresados ni comprendidos en otra parte. | 12 | A | |
| 1213000000 | Paja y cascabillo de cereales, en bruto, incluso picados, molidos, prensados o en «pellets» | 12 | A | |
| 1214100000 | Harina y «pellets» de alfalfa | 12 | A | |
| 1214900000 | Nabos forrajeros, remolachas forrajeras, raíces forrajeras, heno, trébol, esparceta, coles forrajeras, altramuces, vezas y productos forrajeros similares, incluso en «pellets». | 12 | A | |

| Tariff line | Description | Base rate | Dismantling category | Obs. |
|-------------|--|-----------|----------------------|------|
| 1301200000 | Goma arábica | 0 | A | |
| 1301904000 | Goma tragacanto | 0 | A | |
| 1301909010 | Goma laca | 0 | A | |
| 1301909090 | Demás gomas, resinas, gomorresinas y oleorresinas (por ejemplo: bálsamos), naturales | 12 | A | |
| 1302111000 | Concentrado de paja de adormidera | 12 | A | |
| 1302119000 | Demás jugos y extractos vegetales | 12 | A | |
| 1302199900 | Demás jugos y extractos vegetales, excepto presentados o acondicionados para la venta al por menor | 12 | A | |
| 1404909010 | Materias vegetales de las especies utilizadas principalmente para relleno, incluso en capas aun con soporte de otras materias, excepto "Kapok" | 0 | A | |
| 1404909090 | Demás productos vegetales no expresados ni comprendidos en otra parte. | 12 | A | |
| 1501001000 | Grasa de cerdo (incluida la manteca de cerdo) | 12 | E | |
| 1501003000 | Grasa de ave | 12 | E | |
| 1502001100 | Sebo en rama y demás grasas en bruto, desnaturalizados | 12 | A | |
| 1502001900 | Demás sebos en rama y demás grasas en bruto, excepto desnaturalizados | 12 | A | |
| 1502009000 | Demás grasa de animales de las especies bovina, ovina o caprina, excepto las de la partida 15.03 | 0 | A | |
| 1503000000 | Estearina solar, aceite de manteca de cerdo, oleostearina, oleomargarina y aceite de sebo, sin emulsionar, mezclar ni preparar de otro modo | 0 | A | |
| 1505001000 | Grasa de lana en bruto (suada o suintina) | 0 | A | |
| 1505009100 | Lanolina | 0 | A | |
| 1505009900 | Demás grasas de lana y sustancias grasas derivadas | 0 | A | |
| 1506001000 | Aceite de pie de buey | 0 | A | |
| 1506009000 | Demás grasas y aceites animales, y sus fracciones, incluso refinados, pero sin modificar químicamente | 0 | A | |
| 1507100000 | Aceite de soja (soya) en bruto, incluso desgomado | 0 | A | |
| 1507901000 | Aceite de soja (soya), refinado, con adición de sustancias desnaturalizantes en una proporción inferior o igual al 1% | 12 | A | |
| 1507909000 | Aceite de soja (soya), refinado, excepto, con adición de sustancias desnaturalizantes en una proporción inferior o igual al 1% | 12 | A | |
| 1508100000 | Aceite de maní (cacahuete, cacahuete) en bruto | 0 | A | |
| 1508900000 | Aceite de maní (cacahuete, cacahuete) y sus fracciones, refinado, pero sin modificar químicamente. | 12 | A | |
| 1509100000 | Aceite de oliva virgen | 12 | E | |
| 1509900000 | Aceite de oliva y sus fracciones, refinado, pero sin modificar químicamente. | 12 | E | |
| 1510000000 | Demás aceites y sus fracciones obtenidos exclusivamente de aceituna, incluso refinados, pero sin modificar químicamente, y mezclas de estos aceites o fracciones con los aceites o fracciones de la partida 1509 | 12 | C | |
| 1511100000 | Aceite de palma en bruto | 12 | B | |
| 1511900000 | Aceite de palma y sus fracciones, refinado, pero sin modificar químicamente. | 12 | B | |
| 1512111000 | Aceites de girasol en bruto | 0 | A | |
| 1512112000 | Aceites de cártamo en bruto | 0 | A | |
| 1512191000 | Demás aceites de girasol, excepto en bruto | 12 | B | |

| Tariff line | Description | Base rate | Dismantling category | Obs. |
|-------------|--|-----------|----------------------|------|
| 1512192000 | Demás aceites de cártamo, excepto en bruto | 12 | B | |
| 1512210000 | Aceite de algodón en bruto, incluso sin gosispol | 12 | B | |
| 1512290000 | Demás aceites de algodón, excepto en bruto, incluso sin gosispol | 12 | B | |
| 1513110000 | Aceite de coco (de copra), en bruto | 0 | A | |
| 1513190000 | Demás aceite de coco (de copra) y sus fracciones | 0 | A | |
| 1513211000 | Aceites de almendra de palma, en bruto | 12 | A | |
| 1513212000 | Aceites de babasú, en bruto | 0 | A | |
| 1513291000 | Aceite refinado de almendra de palma | 12 | B | |
| 1513292000 | Aceite refinado de babasú | 12 | A | |
| 1514110000 | Aceites de nabo (de nabina) o de colza con bajo contenido de ácido erúxico, en bruto | 0 | A | |
| 1514190000 | Demás aceites de nabo (de nabina) o de colza con bajo contenido de ácido erúxico, excepto en bruto | 12 | A | |
| 1514910000 | Demás aceites en bruto | 0 | A | |
| 1514990000 | Demás aceites, excepto en bruto | 12 | A | |
| 1515110000 | Aceite de lino (de linaza), en bruto | 0 | A | |
| 1515190000 | Demás aceite de lino (de linaza), excepto en bruto | 12 | B | |
| 1515210000 | Aceite de maíz, en bruto | 12 | E | |
| 1515290000 | Aceite de maíz, excepto en bruto | 12 | E | |
| 1515300000 | Aceite de ricino y sus fracciones | 0 | A | |
| 1515500000 | Aceite de sésamo (ajonjolí) y sus fracciones | 12 | A | |
| 1515900010 | Aceite de tung y sus fracciones | 0 | A | |
| 1515900090 | Demás grasas y aceites vegetales fijos (incluido el aceite de jojoba), y sus fracciones, incluso refinados, pero sin modificar químicamente. | 12 | B | |
| 1601000000 | Embutidos y productos similares de carne, despojos o sangre; preparaciones alimenticias a base de estos productos | 25 | D | 17% |
| 1602100000 | Preparaciones homogeneizadas | 25 | D | 17% |
| 1602200000 | Preparaciones y conservas de hígado de cualquier animal | 25 | D | 17% |
| 1602311000 | Preparaciones y conservas de pavo (gallipavo), en trozos sazonados y congelados | 25 | D | 17% |
| 1602319000 | Demás preparaciones y conservas de pavo (gallipavo) | 25 | D | 17% |
| 1602321100 | Preparaciones y conservas de gallo o gallina, medios y cuartos traseros, incluidos sus trozos | 25 | D | 17% |
| 1602321900 | Demás preparaciones y conservas de gallo o gallina, en trozos sazonados y congelados | 25 | D | 17% |
| 1602329000 | Demás preparaciones y conservas de gallo o gallina | 25 | D | 17% |
| 1602391000 | Preparaciones y conservas de las demás aves de la partida 01.05, en trozos sazonados y congelados | 25 | D | 17% |
| 1602399000 | Demás preparaciones y conservas de las demás aves de la partida 01.05, excepto en trozos sazonados y congelados | 25 | D | 17% |
| 1602410000 | Jamones y trozos de jamón de la especie porcina | 25 | D | 17% |
| 1602420000 | Paletas y trozos de paleta de la especie porcina | 25 | D | 17% |
| 1602490000 | Demás, preparaciones y conservas de la especie porcina incluidas las mezclas | 25 | D | 17% |
| 1602500000 | Preparaciones y conservas de la especie bovina | 25 | D | 17% |
| 1602900000 | Demás preparaciones y conservas, incluidas las preparaciones de sangre de cualquier animal | 25 | D | 17% |
| 1701111000 | Chancaca (panela, raspadura) | 12 | A | |

| Tariff line | Description | Base rate | Dismantling category | Obs. |
|-------------|---|-----------|----------------------|------|
| 1701119000 | Azúcar en bruto de caña, sin adición de aromatizante ni colorante, excepto la chancaca (panela, raspadura) | 25 | A | |
| 1701120000 | Azúcar en bruto de remolacha, sin adición de aromatizante ni colorante | 25 | E | |
| 1701910000 | Azúcar de caña o de remolacha refinados y sacarosa químicamente pura, en estado sólido, con adición de aromatizante o colorante | 12 | B | |
| 1701991000 | Sacarosa químicamente pura | 12 | C | |
| 1701999000 | Demás azúcares de caña o de remolacha, en estado sólido. | 25 | E | |
| 1702110000 | Lactosa y jarabe de lactosa, con un contenido de lactosa superior o igual al 99% en peso, expresado en lactosa anhidra, calculado sobre producto seco | 0 | A | |
| 1702191000 | Lactosa | 0 | A | |
| 1702192000 | Jarabe de lactosa | 12 | C | |
| 1702200000 | Azúcar y jarabe de arce («maple») | 12 | A | |
| 1702301000 | Glucosa y jarabe de glucosa, sin fructosa o con un contenido de fructosa, calculado sobre producto seco, inferior al 20% en peso, con un contenido de glucosa superior o igual al 99% en peso, expresado en glucosa anhidra, calculado sobre producto seco (Dextrosa) | 0 | A | |
| 1702302000 | Jarabe de glucosa | 17 | E | |
| 1702309000 | Glucosas, sin fructosa o con un contenido de fructosa, calculado sobre producto seco, inferior al 20% en peso. | 12 | C | |
| 1702401000 | Glucosa | 17 | C | |
| 1702402000 | Jarabe de glucosa | 17 | C | |
| 1702600000 | Demás fructosas y jarabe de fructosa, con un contenido de fructosa sobre producto seco superior al 50% en peso, excepto el azúcar invertido | 12 | E | |
| 1703100000 | Melaza de caña | 12 | A | |
| 1703900000 | Demás melazas procedentes de la extracción o del refinado del azúcar, excepto de caña | 12 | A | |
| 1801001100 | Cacao en grano, crudo, para siembra | 12 | A | |
| 1801001900 | Cacao en grano, crudo, excepto para siembra | 12 | A | |
| 1801002000 | Cacao en grano, entero o partido, tostado | 12 | A | |
| 1802000000 | Cáscara, películas y demás residuos de cacao | 12 | A | |
| 2001100000 | Pepinos y pepinillos, preparados o conservados en vinagre o en ácido acético. | 25 | D | 17% |
| 2002100000 | Tomates enteros o en trozos, preparados o conservados (excepto en vinagre o en ácido acético). | 25 | A | |
| 2003100000 | Hongos del género Agaricus preparados o conservados (excepto en vinagre o en ácido acético). | 25 | A | |
| 2003200000 | Trufas preparados o conservados (excepto en vinagre o en ácido acético). | 25 | A | |
| 2003900000 | Demás hongos preparados o conservados (excepto en vinagre o en ácido acético). | 25 | A | |
| 2005100000 | Hortalizas homogeneizadas preparadas o conservadas (excepto en vinagre o en ácido acético), sin congelar | 25 | A | |
| 2005400000 | Arvejas (guisantes, chícharos) (Pisum sativum) preparadas o conservadas (excepto en vinagre o en ácido acético), sin congelar | 25 | B | |
| 2005510000 | Frijoles (fréjoles, porotos, alubias, judías) (Vigna spp., Phaseolus spp.), desvainados, preparadas o conservadas (excepto en vinagre o en ácido acético), sin congelar | 25 | A | |

| Tariff line | Description | Base rate | Dismantling category | Obs. |
|-------------|---|-----------|----------------------|------|
| 2005590000 | Demás frijoles (fréjoles, porotos, alubias, judías) (Vigna spp., Phaseolus spp.), preparadas o conservadas (excepto en vinagre o en ácido acético), sin congelar | 25 | A | |
| 2005600000 | Espárragos preparadas o conservadas (excepto en vinagre o en ácido acético), sin congelar | 25 | A | |
| 2005700000 | Aceitunas preparadas o conservadas (excepto en vinagre o en ácido acético), sin congelar | 25 | A | |
| 2005910000 | Brotos de bambú preparadas o conservadas (excepto en vinagre o en ácido acético), sin congelar | 25 | A | |
| 2005991000 | Alcachofas (alcauciles) preparadas o conservadas (excepto en vinagre o en ácido acético), sin congelar | 25 | A | |
| 2005992000 | Pimiento piquillo (Capsicum annum) preparadas o conservadas (excepto en vinagre o en ácido acético), sin congelar | 25 | A | |
| 2005999000 | Demás hortalizas y las mezclas de hortalizas preparadas o conservadas (excepto en vinagre o en ácido acético), sin congelar | 25 | A | |
| 2008191000 | Nueces de marañón (mery, cajuil, anacardo, «cajú») preparados o conservados de otro modo, incluso con adición de azúcar u otro edulcorante o alcohol, | 25 | A | |
| 2008192000 | Pistachos preparados o conservados de otro modo, incluso con adición de azúcar u otro edulcorante o alcohol, | 25 | A | |
| 2008199000 | Demás, incluidas las mezclas, preparados o conservados de otro modo, incluso con adición de azúcar u otro edulcorante o alcohol, | 25 | A | |
| 2008201000 | Piñas (ananás), preparados o conservados en agua con adición de azúcar u otro edulcorante, incluido el jarabe | 25 | A | |
| 2008209000 | Demás piñas (ananás), preparados o conservados de otro modo, incluso con adición de azúcar u otro edulcorante o alcohol, | 25 | A | |
| 2008300000 | Agrios (cítricos), preparados o conservados de otro modo, incluso con adición de azúcar u otro edulcorante o alcohol, | 25 | A | |
| 2008400000 | Peras, preparados o conservados de otro modo, incluso con adición de azúcar u otro edulcorante o alcohol, | 25 | A | |
| 2008500000 | Damascos (albaricoques, chabacanos), preparados o conservados de otro modo, incluso con adición de azúcar u otro edulcorante o alcohol, | 25 | A | |
| 2008601000 | Cerezas, preparados o conservados en agua con adición de azúcar u otro edulcorante, incluido el jarabe | 25 | A | |
| 2008609000 | Demás cerezas, preparados o conservados de otro modo, incluso con adición de azúcar u otro edulcorante o alcohol, | 25 | A | |
| 2008702000 | Duraznos (melocotones), incluidos los griñones y nectarinas, preparados o conservados en agua con adición de azúcar u otro edulcorante, incluido el jarabe | 25 | A | |
| 2008709000 | Demás duraznos (melocotones), incluidos los griñones y nectarinas, preparados o conservados de otro modo, incluso con adición de azúcar u otro edulcorante o alcohol, | 25 | A | |
| 2008800000 | Fresas (frutillas) preparados o conservados de otro modo, incluso con adición de azúcar u otro edulcorante o alcohol, | 25 | A | |
| 2008920000 | Mezclas de frutos y demás partes comestibles de plantas, preparados o conservados de otro modo, incluso con adición de azúcar u otro edulcorante o alcohol, | 25 | A | |
| 2009110000 | Jugo de naranja, sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante, congelado | 25 | A | |

| Tariff line | Description | Base rate | Dismantling category | Obs. |
|-------------|---|-----------|----------------------|------|
| 2009120000 | Jugo de naranja, sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante, sin congelar, de valor Brix inferior o igual a 20 | 25 | A | |
| 2009190000 | Demás jugos de naranja, sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante, | 25 | A | |
| 2009210000 | Jugo de toronja o pomelo, sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante, de valor Brix inferior o igual a 20 | 25 | A | |
| 2009290000 | Demás jugo de toronja o pomelo, sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante, | 25 | A | |
| 2009310000 | Jugo de cualquier otro agrío (cítrico), sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante, de valor Brix inferior o igual a 20 | 25 | B | |
| 2009391000 | Jugo de limón de la subpartida 0805.50.21, sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante | 25 | B | |
| 2009399000 | Demás jugo de cualquier otro agrío (cítrico), sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante, | 25 | B | |
| 2009410000 | Jugo de piña (ananá), sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante, de valor Brix inferior o igual a 20 | 25 | A | |
| 2009490000 | Demás jugo de piña (ananá), sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante, | 25 | A | |
| 2009500000 | Jugo de tomate, sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante, | 25 | A | |
| 2009610000 | Jugo de uva (incluido el mosto), sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante, de valor Brix inferior o igual a 30 | 25 | A | |
| 2009690000 | Demás jugo de uva (incluido el mosto), sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante, | 25 | A | |
| 2009710000 | Jugo de manzana, sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante, de valor Brix inferior o igual a 20 | 25 | A | |
| 2009790000 | Demás jugos de manzana, sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante, | 25 | A | |
| 2009801100 | Jugo de papaya, sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante, | 25 | A | |
| 2009801200 | Jugo de «maracuyá» (parchita) (<i>Passiflora edulis</i>), sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante, | 25 | A | |
| 2009801300 | Jugo de guanábana (<i>Annona muricata</i>), sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante, | 25 | A | |
| 2009801400 | Jugo de mango, sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante, | 25 | A | |
| 2009801500 | Jugo de camu camu (<i>Myrciaria dubia</i>), sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante | 25 | A | |
| 2009801900 | Demás jugos de cualquier otra fruta o fruto, sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante, | 25 | A | |
| 2009802000 | Jugo de hortaliza , sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante, | 25 | A | |

| Tariff line | Description | Base rate | Dismantling category | Obs. |
|-------------|---|-----------|----------------------|------|
| 2009900000 | Mezclas de jugos, sin fermentar y sin adición de alcohol, incluso con adición de azúcar u otro edulcorante, | 25 | A | |
| 2204100000 | Vino espumoso | 17 | A | |
| 2204210000 | Demás vinos; mosto de uva en el que la fermentación se ha impedido o cortado añadiendo alcohol En recipientes con capacidad inferior o igual a 2 l | 17 | A | |
| 2204291000 | Mosto de uva en el que la fermentación se ha impedido o cortado añadiendo alcohol (mosto apagado) | 0 | A | |
| 2204299000 | Vinos en capacidad superior a 2 litros | 17 | A | |
| 2204300000 | Demás mostos de uva | 17 | A | |
| 2206000000 | Demás bebidas fermentadas (por ejemplo: sidra, perada, aguamiel); mezclas de bebidas fermentadas y mezclas de bebidas fermentadas y bebidas no alcohólicas, no expresadas ni comprendidas en otra parte | 17 | A | |
| 2207100000 | Alcohol etílico sin desnaturalizar con grado alcohólico volumétrico superior o igual al 80% vol | 12 | A | |
| 2302100000 | Salvados, moyuelos y demás residuos del cernido, de la molienda o de otros tratamientos del maíz, incluso en «pellets» | 12 | A | |
| 2302300000 | Salvados, moyuelos y demás residuos del cernido, de la molienda o de otros tratamientos del trigo, incluso en «pellets» | 12 | A | |
| 2302400010 | Salvados, moyuelos y demás residuos del cernido, de la molienda o de otros tratamientos del arroz, incluso en «pellets» | 12 | A | |
| 2302400090 | Salvados, moyuelos y demás residuos del cernido, de la molienda o de otros tratamientos de los demás cereales, incluso en «pellets» | 12 | A | |
| 2302500000 | Salvados, moyuelos y demás residuos del cernido, de la molienda o de otros tratamientos de leguminosas | 12 | A | |
| 2303100000 | Residuos de la industria del almidón y residuos similares | 12 | A | |
| 2303200000 | Pulpa de remolacha, bagazo de caña de azúcar y demás desperdicios de la industria azucarera | 12 | A | |
| 2303300000 | Heces y desperdicios de cervecería o de destilería | 12 | A | |
| 2304000000 | Tortas y demás residuos sólidos de la extracción del aceite de soja (soya), incluso molidos o en «pellets» | 0 | A | |
| 2305000000 | Tortas y demás residuos sólidos de la extracción del aceite de maní (cacahuete, cacahuete), incluso molidos o en «pellets» | 0 | A | |
| 2306100000 | Tortas y demás residuos sólidos de la extracción de grasas o aceites de semillas de algodón, incluso molidos o en «pellets» | 12 | A | |
| 2306200000 | Tortas y demás residuos sólidos de la extracción de grasas o aceites de semillas de lino, incluso molidos o en «pellets» | 0 | A | |
| 2306300000 | Tortas y demás residuos sólidos de la extracción de grasas o aceites de semillas de girasol, incluso molidos o en «pellets» | 12 | A | |
| 2306410000 | Tortas y demás residuos sólidos de la extracción de grasas o aceites de semillas de semillas de nabo (nabina) o de colza, con bajo contenido de ácido erúxico, incluso molidos o en «pellets» | 12 | A | |
| 2306490000 | Demás tortas y demás residuos sólidos de la extracción de grasas o aceites de semillas de semillas de nabo (nabina) o de colza, incluso molidos o en «pellets» | 12 | A | |

| Tariff line | Description | Base rate | Dismantling category | Obs. |
|-------------|---|-----------|----------------------|------|
| 2306500000 | Tortas y demás residuos sólidos de la extracción de grasas o aceites de semillas de coco o de copra, incluso molidos o en «pellets» | 12 | A | |
| 2306600000 | Tortas y demás residuos sólidos de la extracción de grasas o aceites de semillas de nuez o de almendra de palma, incluso molidos o en «pellets» | 12 | A | |
| 2306900000 | Demás tortas y demás residuos sólidos de la extracción de grasas o aceites vegetales, incluso molidos o en «pellets», excepto los de las partidas 23.04 ó 23.05 | 12 | A | |
| 2307000000 | Lías o heces de vino; tártaro bruto | 12 | A | |
| 2308001000 | Harina de flores de marigold | 12 | A | |
| 2308009000 | Demás materias vegetales y desperdicios vegetales, residuos y subproductos vegetales, incluso en «pellets», de los tipos utilizados para la alimentación de los animales, no expresados ni comprendidos en otra parte | 12 | A | |
| 2309101000 | Alimentos para perros o gatos, acondicionados para la venta al por menor, presentados en latas herméticas | 12 | A | |
| 2309109000 | Demás alimentos para perros o gatos, acondicionados para la venta al por menor | 12 | A | |
| 2401101000 | Tabaco negro sin desvenar o desnervar | 12 | A | |
| 2401102000 | Tabaco rubio sin desvenar o desnervar | 12 | A | |
| 2401201000 | Tabaco negro total o parcialmente desvenado o desnervado | 12 | A | |
| 2401202000 | Tabaco rubio total o parcialmente desvenado o desnervado | 12 | A | |
| 2401300000 | Desperdicios de tabaco | 12 | A | |
| 2402100000 | Cigarros (puros) (incluso despuntados) y cigarrillos (puritos), que contengan tabaco | 12 | A | |
| 2402201000 | Cigarrillos de tabaco negro | 12 | A | |
| 2402202000 | Cigarrillos de tabaco rubio | 12 | A | |
| 2402900000 | Cigarros (puros) (incluso despuntados), cigarrillos (puritos) y cigarrillos de sucedáneos del tabaco. | 12 | A | |
| 2403100000 | Tabaco para fumar, incluso con sucedáneos de tabaco en cualquier proporción | 12 | A | |
| 2403910000 | Tabaco «homogeneizado» o «reconstituido» | 12 | A | |
| 2403990000 | Demás tabacos y sucedáneos del tabaco, elaborados;extractos y jugos de tabaco | 12 | A | |
| 3501100000 | Caseína | 0 | A | |
| 3501901000 | Colas de caseína | 12 | A | |
| 3501909000 | Caseinatos y demás derivados de la caseína | 0 | A | |
| 3502110000 | Ovulina seca | 12 | B | |
| 3502190000 | Demás ovulinas | 12 | B | |
| 3502200000 | Lactoalbúmina, incluidos los concentrados de dos o más proteínas del lactosuero | 12 | A | |
| 3502901000 | Albúminas | 12 | A | |
| 3502909000 | Albuminatos y demás derivados de las albúminas | 0 | A | |
| 3505100000 | Dextrina y demás almidones y féculas modificados | 17 | E | |
| 3505200000 | Colas | 12 | A | |
| 3809100000 | Aprestos y productos de acabado, aceleradores de tintura o de fijación de materias colorantes y demás productos y preparaciones, a base de materias amiláceas, de los tipos utilizados en la industria textil, del papel, del cuero o industrias simila | 12 | A | |
| 3823110000 | Acido esteárico | 12 | B | |

| Tariff line | Description | Base rate | Dismantling category | Obs. |
|--------------------|--|------------------|-----------------------------|-------------|
| 3823120000 | Acido oleico | 12 | B | |
| 3823130000 | Acidos grasos del «tall oil» | 12 | B | |
| 3823190000 | Demás acidos grasos monocarboxílicos industriales; aceites ácidos del refinado | 0 | A | |
| 3823701000 | Alcohol laurílico | 0 | A | |
| 3823702000 | Alcohol cetílico | 0 | A | |
| 3823703000 | Alcohol estearílico | 0 | A | |
| 3823709000 | Demás alcoholes grasos industriales | 0 | A | |

ANNEX II

ICELANDIC CONCESSIONS TO PERU

| Tariff line | Description | MFN - rate of duty, ad valorem | MFN - rate of duty, specific | Duty for Peru |
|--------------------|---|---|---|--------------------------|
| 0409.0000 | Natural honey | 0 | | FREE |
| 0410.0000 | Edible products of animal origin, not elsewhere specified or included | 0 | | FREE |
| 0504 | Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof: | | | |
| 0504.0001 | - Guts, salted and dressed | 0 | | FREE |
| 0504.0002 | - Guts, salted but not dressed | 0 | | FREE |
| 0504.0009 | - Other | 0 | | FREE |
| 0506 | Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or de gelatinised; powder and waste of these products: | | | |
| 0506.1000 | - Ossein and bones treated with acid | 0 | | FREE |
| 0506.9000 | - Other | 0 | | FREE |
| 0511 | Animal products not elsewhere specified or included; dead animals of Chapter 1 and 3, unfit for human consumption: | | | |
| 0511.1000 | - Bovine semen | 0 | | FREE |
| | -- Other: | | | |
| 0511.9901 | --- Animal blood | 0 | | FREE |
| 0511.9902 | --- Fit for human consumption | 0 | | FREE |
| 0511.9909 | --- Other | 0 | | FREE |
| 0601 | Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No. 1212: | | | |
| 0601.1000 | - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant | 0 | | FREE |
| | - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots: | | | |
| 0601.2001 | -- Chicory roots | 0 | | FREE |
| 0601.2002 | -- Flowering potted plants | 30 | 480 | FREE |
| 0601.2003 | - - Green potted plants | 30 | 480 | FREE |
| 0601.2009 | -- Other | 30 | 265 | FREE |
| 0602 | Other live plants (including their roots), cuttings and slips; mushroom spawn: | | | |
| 0602.1000 | - Unrooted cuttings and slips | 0 | 270 | FREE |
| 0602.2000 | - Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts | 30 | 200 | FREE |
| 0602.3000 | - Rhododendrons and azaleas, grafted or not | 30 | 200 | FREE |
| 0602.4000 | - Roses, grafted or not | 30 | 200 | FREE |
| | - Other: | | | |
| 0602.9010 | -- Mushroom spawn | 0 | 200 | FREE |

| Tariff line | Description | MFN - rate of duty, ad valorem | MFN - rate of duty, specific | Duty for Peru |
|-------------|---|--------------------------------|------------------------------|---------------|
| 0602.9020 | -- Pineapple trees | 30 | 200 | FREE |
| 0602.9030 | -- Vegetable plants and strawberry plants | 30 | 200 | FREE |
| | -- Other: | | | |
| | --- Outdoor plants: | | | |
| | ---- Trees, shrubs and bushes: | | | |
| 0602.9041 | ----- Forest trees | 30 | 200 | FREE |
| | ----- Other: | | | |
| 0602.9045 | ----- Slips, rooted, and young growth | 30 | 200 | FREE |
| 0602.9049 | ----- Other | 30 | 200 | FREE |
| | ---- Other outdoor plants: | | | |
| 0602.9051 | ----- Perennial plantlike plants | 30 | 200 | FREE |
| 0602.9059 | ----- Other | 30 | 200 | FREE |
| | --- Indoor plants: | | | |
| 0602.9070 | ---- Slips, rooted, and young growth, excluding cacti and thistleleaves | 30 | 200 | FREE |
| | ---- Other: | | | |
| 0602.9091 | ----- Cacti and thistleleaves | 30 | 200 | FREE |
| 0602.9092 | ----- Potted plants of the genus Bromilea | 30 | 200 | FREE |
| 0602.9093 | ----- The plants Erica Gracilis and Calluna | 30 | 200 | FREE |
| 0602.9094 | ----- Orchids | 30 | 200 | FREE |
| 0602.9099 | ----- Other | 30 | 200 | FREE |
| 0603 | Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared: | | | |
| | -- Carnations: | | | |
| 0603.1201 | --- Imported from 1 December to 30 April | 30 | 95 | FREE |
| 0603.1300 | --- Orchids | 30 | 95 | FREE |
| 0603.1901 | -- Of the genera Protea, Banksia, Leucadendron and Brunia | 30 | 95 | FREE |
| 0603.1902 | -- Cut branches with berries or fruit on, not edible, of the genera: Ligustrum, Callicarpa, Gossypium, Hypericum, Ilex og Symphoricarpos | 30 | 95 | FREE |
| 0603.1903 | -- Forsythia | 30 | 95 | FREE |
| | --- Spider flowers (Grevillea), flamingo flowers or tail flowers (Anthurium), wonder flowers or chinchilla (Ornithogalum) and bird of paradise (Strelitzia): | | | |
| 0603.1904 | ---- Imported from 1 December to 30 April | 30 | 95 | FREE |
| 0603.9000 | - Other | 30 | 95 | FREE |
| 0604 | Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared: | | | |
| | - Mosses and lichens | | | |
| 0604.1010 | -- Reindeer moss (Cladonia rangiferina) and other mosses, dried, dyed, impregnated or otherwise prepared | 0 | | FREE |
| 0604.1090 | -- Other | 0 | | FREE |

| Tariff line | Description | MFN - rate of duty, ad valorem | MFN - rate of duty, specific | Duty for Peru |
|-------------|--|--------------------------------|------------------------------|---------------|
| | - Other: | | | |
| | -- Fresh: | | | |
| 0604.9101 | --- Christmas trees, without roots | 30 | 650 | FREE |
| 0604.9102 | --- Christmas tree branches | 30 | 50 | FREE |
| 0604.9109 | --- Other | 30 | 50 | FREE |
| 0604.9900 | -- Other | 30 | 50 | FREE |
| 0702 | Tomatoes, fresh or chilled: | | | |
| 0702.0001 | - Imported from 1 November to 15 March | 30 | 198 | FREE |
| 0702.0002 | - Imported at other time | 30 | 198 | FREE |
| 0703 | Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled: | | | |
| | - Onions and shallots: | | | |
| 0703.1001 | -- Onions | 30 | | FREE |
| 0703.1009 | -- Shallots | 30 | | FREE |
| 0703.2000 | - Garlic | 30 | | FREE |
| | - Leeks and other alliaceous vegetables: | | | |
| 0703.9001 | -- Leeks (<i>Allium porrum</i>) | 30 | 227 | FREE |
| 0703.9009 | -- Other | 30 | | FREE |
| 0704 | Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled: | | | |
| 0704.2000 | - Brussels sprouts | 30 | 215 | FREE |
| | - Other: | | | |
| 0704.9005 | -- Curly kale (<i>brassica oleracea acepjala</i>) | 30 | 196 | FREE |
| 0704.9009 | -- Other | 30 | 196 | FREE |
| 0705 | Lettuce (<i>lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled: | | | |
| | - Lettuce: | | | |
| | -- Cabbage lettuce (head lettuce) | | | |
| | --- Iceberg lettuce: | | | |
| 0705.1111 | ---- Imported from 1 November to 15 March | 30 | 194 | FREE |
| 0705.1112 | ---- Importation at other time | 30 | 194 | FREE |
| | --- Other: | | | |
| 0705.1191 | ---- Imported from 1 November to 15 March | 30 | 194 | FREE |
| 0705.1199 | ---- Imported at other time | 30 | 194 | FREE |
| 0705.1900 | -- Other | 30 | 194 | FREE |
| | - Chicory: | | | |
| 0705.2100 | -- Witloof chicory (<i>Cichorium intybus var. foliosum</i>) | 30 | 194 | FREE |
| 0705.2900 | -- Other | 30 | 194 | FREE |
| 0706 | Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled: | | | |
| | - Other | | | |
| 0706.9009 | - Other | 30 | 136 | FREE |
| 0707 | Cucumbers and gherkins, fresh or chilled: | | | |
| | - Imported from 1 November to 15 March: | | | |
| 0707.0011 | -- Cucumbers | 30 | 197 | FREE |
| 0707.0012 | -- Gherkins | 30 | 197 | FREE |
| | - Imported at other time: | | | |

| Tariff line | Description | MFN - rate of duty, ad valorem | MFN - rate of duty, specific | Duty for Peru |
|-------------|---|--------------------------------|------------------------------|---------------|
| 0707.0021 | -- Cucumbers | 30 | 197 | FREE |
| 0707.0022 | -- Gherkins | 30 | 197 | FREE |
| 0708 | Leguminous vegetables, shelled or unshelled, fresh or chilled: | | | |
| 0708.1000 | - Peas (<i>Pisum sativum</i>) | 25 | | FREE |
| 0708.2000 | - Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) | 25 | | FREE |
| 0708.9000 | - Other leguminous vegetables | 25 | | FREE |
| 0709 | Other vegetables, fresh or chilled: | | | |
| 0709.2000 | - Asparagus | 30 | | FREE |
| 0709.3000 | - Aubergines (egg-plants) | 30 | 116 | FREE |
| | -- Other | | | |
| 0709.5901 | --- Truffles | 30 | | FREE |
| | - Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> : | | | |
| 0709.6001 | -- Pimento | 30 | | FREE |
| | -- Peppers: | | | |
| 0709.6002 | --- Imported from 1 November to 15 March | 30 | 397 | FREE |
| | --- Imported at other dates: | | | |
| 0709.6003 | ---- Green peppers | 30 | 397 | FREE |
| 0709.6004 | ---- Other peppers | 30 | 397 | FREE |
| 0709.6009 | -- Other | 30 | 397 | FREE |
| 0709.7000 | - Spinach, New Zealand spinach and orache spinach (garden spinach) | 20 | | FREE |
| | - Other: | | | |
| 0709.9001 | -- Sweet corn | 30 | | FREE |
| 0709.9002 | -- Courgettes | 30 | 397 | FREE |
| 0709.9003 | -- Olives | 30 | | FREE |
| 0709.9004 | -- Parsley (percille) | 30 | 227 | FREE |
| 0709.9005 | - Globe artichokes | 30 | | FREE |
| 0709.9009 | -- Other | 30 | 385 | FREE |
| 0710 | Vegetables (uncooked or cooked by steaming or boiling in water), frozen: | | | |
| | - Leguminous vegetables, shells or unshelled: | | | |
| 0710.2100 | -- Peas (<i>Pisum sativum</i>) | 30 | | FREE |
| 0710.2200 | -- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) | 30 | | FREE |
| 0710.2900 | -- Other | 30 | | FREE |
| 0710.3000 | - Spinach, New Zealand spinach and orache spinach (garden spinach) | 30 | | FREE |
| 0710.4000 | - Sweet corn | 30 | | FREE |
| | - Other vegetables: | | | |
| | -- Peppers: | | | |
| 0710.8001 | --- Imported from 1 November to 15 March | 30 | | FREE |
| 0710.8002 | --- Imported at other times | 30 | | FREE |
| 0710.8003 | -- Onions | 30 | | FREE |
| 0710.8009 | -- Other | 30 | | FREE |
| 0710.9000 | - Mixtures of vegetables | 30 | | FREE |

| Tariff line | Description | MFN - rate of duty, ad valorem | MFN - rate of duty, specific | Duty for Peru |
|-------------|---|--------------------------------|------------------------------|---------------|
| 0711 | 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: | | | |
| 0711.2000 | - Olives | 30 | | FREE |
| 0711.4000 | - Cucumbers and gherkins | 30 | | FREE |
| | - Mushrooms and truffles: | | | |
| 0711.5100 | -- Mushrooms of the genus <i>Agaricus</i> | 30 | | FREE |
| 0711.5900 | -- Other | 30 | | FREE |
| | - Other vegetables; mixtures of vegetables: | | | |
| 0711.9001 | -- Potatoes | 30 | | FREE |
| 0711.9002 | -- Sweet corn | 30 | | FREE |
| 0711.9003 | -- Onions | 30 | | FREE |
| 0711.9009 | -- Other | 30 | | FREE |
| 0712 | Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared: | | | |
| 0712.2000 | - Onions | 30 | | FREE |
| | - Mushrooms, wood ears (<i>Auricularia</i> spp.), jelly fungi (<i>Tremella</i> spp.) and truffles: | | | |
| 0712.3100 | -- Mushrooms of the genus <i>Agaricus</i> | 30 | | FREE |
| 0712.3200 | -- Wood ears (<i>Auricularia</i> spp.) | 30 | | FREE |
| 0712.3300 | -- Jelly fungi (<i>Tremella</i> spp.) | 30 | | FREE |
| 0712.3900 | -- Other | 30 | | FREE |
| | - Other vegetables; mixtures of vegetables: | | | |
| 0712.9001 | -- Sweet corn, tomatoes and carrots, excluding mix-tures of vegetables | 30 | | FREE |
| 0712.9002 | -- Potatoes, whether or not cut or sliced, but not further prepared | 30 | | FREE |
| 0712.9009 | -- Other | 30 | | FREE |
| 0713 | Dried leguminous vegetables, shelled, whether or not skinned or split: | | | |
| 0713.1000 | - Peas (<i>Pisum sativum</i>) | 0 | | FREE |
| 0713.2000 | - Chickpeas (garbanzos) | 0 | | FREE |
| | - Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.): | | | |
| 0713.3100 | -- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek | 0 | | FREE |
| 0713.3200 | -- Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>) | 0 | | FREE |
| 0713.3300 | -- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>) | 0 | | FREE |
| 0713.3900 | -- Other | 0 | | FREE |
| 0713.4000 | - Lentils | 0 | | FREE |
| 0713.5000 | - Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>) | 0 | | FREE |
| 0713.9000 | - Other | 0 | | FREE |

| Tariff line | Description | MFN - rate of duty, ad valorem | MFN - rate of duty, specific | Duty for Peru |
|------------------|--|--------------------------------|------------------------------|---------------|
| 0714 | Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or dried, whether or not sliced or in the form of pellets; sago pith: | | | |
| 0714.1000 | - Manioc (cassava) | 30 | | FREE |
| 0714.2000 | - Sweet potatoes | 30 | | FREE |
| 0714.9000 | - Other | 30 | | FREE |
| 0801 | Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled: | | | |
| | - Coconuts: | | | |
| 0801.1100 | -- Desiccated | 0 | | FREE |
| 0801.1900 | -- Other | 0 | | FREE |
| | - Brazil nuts: | | | |
| 0801.2100 | -- In shell | 0 | | FREE |
| 0801.2200 | -- Shelled | 0 | | FREE |
| | - Cashew nuts: | | | |
| 0801.3100 | -- In shell | 0 | | FREE |
| 0801.3200 | -- Shelled | 0 | | FREE |
| 0802 | Other nuts, fresh or dried, whether or not shelled or peeled: | | | |
| | - Almonds: | | | |
| 0802.1100 | -- In shell | 0 | | FREE |
| 0802.1200 | -- Shelled | 0 | | FREE |
| | - Hazelnuts or filberts (<i>Corylus spp.</i>): | | | |
| 0802.2100 | -- In shell | 0 | | FREE |
| 0802.2200 | -- Shelled | 0 | | FREE |
| | - Walnuts: | | | |
| 0802.3100 | -- In shell | 0 | | FREE |
| 0802.3200 | -- Shelled | 0 | | FREE |
| 0802.4000 | - Chestnuts (<i>Castanea spp.</i>) | 0 | | FREE |
| 0802.5000 | - Pistachios | 0 | | FREE |
| 0802.6000 | - Macadamia nuts | 0 | | FREE |
| 0802.9000 | - Other | 0 | | FREE |
| 0803.0000 | Bananas, including plantains, fresh or dried | 0 | | FREE |
| 0804 | Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried: | | | |
| | - Dates: | | | |
| 0804.1001 | -- Fresh | 0 | | FREE |
| 0804.1009 | -- Other | 0 | | FREE |
| 0804.2000 | - Figs | 0 | | FREE |
| 0804.3000 | - Pineapples | 0 | | FREE |
| 0804.4000 | - Avocados | 0 | | FREE |
| 0804.5000 | - Guavas, mangoes and mangosteens | 0 | | FREE |
| 0805 | Citrus fruit, fresh or dried: | | | |
| 0805.1000 | - Oranges | 0 | | FREE |
| 0805.2000 | - Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids | 0 | | FREE |
| 0805.4000 | - Grapefruit, including pomelos | 0 | | FREE |

| Tariff line | Description | MFN - rate of duty, ad valorem | MFN - rate of duty, specific | Duty for Peru |
|-------------|--|--------------------------------|------------------------------|---------------|
| | - Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>): | | | |
| 0805.5001 | -- Lemons | 0 | | FREE |
| 0805.5009 | -- Other | 0 | | FREE |
| 0805.9000 | - Other | 0 | | FREE |
| 0806 | Grapes, fresh or dried: | | | |
| 0806.1000 | - Fresh | 0 | | FREE |
| | - Dried: | | | |
| 0806.2001 | -- Raisins | 0 | | FREE |
| 0806.2009 | -- Other | 0 | | FREE |
| 0807 | Melons (including watermelons) and papaws (papayas), fresh: | | | |
| | - Melons (including watermelons): | | | |
| 0807.1100 | -- Watermelons | 0 | | FREE |
| 0807.1900 | -- Other | 0 | | FREE |
| 0807.2000 | - Papaws (papayas) | 0 | | FREE |
| 0808 | Apples, pears and quinces, fresh: | | | |
| 0808.1000 | - Apples | 0 | | FREE |
| 0808.2000 | - Pears and quinces | 0 | | FREE |
| 0809 | Apricots, cherries, peaches (including nectarines), plums and sloes, fresh: | | | |
| 0809.1000 | - Apricots | 0 | | FREE |
| 0809.2000 | - Cherries | 0 | | FREE |
| 0809.3000 | - Peaches, including nectarines | 0 | | FREE |
| 0809.4000 | - Plums and sloes | 0 | | FREE |
| 0810 | Other fruit, fresh: | | | |
| 0810.1000 | - Strawberries | 0 | | FREE |
| 0810.2000 | - Raspberries, blackberries, mulberries and loganberries | 0 | | FREE |
| 0810.4000 | - Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i> | 0 | | FREE |
| 0810.5000 | - Kiwifruit | 0 | | FREE |
| 0810.6000 | - Durians | 0 | | FREE |
| 0810.9000 | - Other | 0 | | FREE |
| 0811 | Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter: | | | |
| | - Strawberries: | | | |
| 0811.1001 | -- Containing added sugar or other sweetening matters | 0 | | FREE |
| 0811.1009 | -- Other | 0 | | FREE |
| | - Raspberries, blackberries, mulberries, logan-berries, black, white or red currants and gooseberries: | | | |
| 0811.2001 | -- Containing added sugar or other sweetening matters | 0 | | FREE |
| 0811.2009 | -- Other | 0 | | FREE |
| | - Other: | | | |

| Tariff line | Description | MFN - rate of duty, ad valorem | MFN - rate of duty, specific | Duty for Peru |
|------------------|---|--------------------------------|------------------------------|---------------|
| 0811.9001 | -- Containing added sugar or other sweetening matters | 0 | | FREE |
| 0811.9009 | -- Other | 0 | | FREE |
| 0812 | Fruit and nuts, 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: | | | |
| 0812.1000 | - Cherries | 0 | | FREE |
| 0812.9000 | - Other | 0 | | FREE |
| 0813 | Fruit, dried, other than that of headings Nos. 0801 to 0806; mixtures of nuts or dried fruits of this Chapter: | | | |
| 0813.1000 | - Apricots | 0 | | FREE |
| 0813.2000 | - Prunes | 0 | | FREE |
| 0813.3000 | - Apples | 0 | | FREE |
| | - Other fruit: | | | |
| 0813.4001 | -- For making broths | 0 | | FREE |
| 0813.4009 | -- Other | 0 | | FREE |
| | - Mixtures of nuts or dried fruits of this Chapter: | | | |
| 0813.5001 | -- For making broths | 0 | | FREE |
| 0813.5009 | -- Other | 0 | | FREE |
| 0814.0000 | Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions | 0 | | FREE |
| 0903.000 | Mate | 0 | | FREE |
| 0904 | Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>..: | | | |
| | - Pepper: | | | |
| 0904.1100 | -- Neither crushed nor ground | 0 | | FREE |
| 0904.1200 | -- Crushed or ground | 0 | | FREE |
| | - Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground: | | | |
| 0904.2001 | -- Sweet peppers not ground | 0 | | FREE |
| 0904.2009 | -- Other | 0 | | FREE |
| 0905.0000 | Vanilla | 0 | | FREE |
| 0906 | Cinnamon and cinnamon-tree flowers: | | | |
| | - Neither crushed nor ground | | | |
| 0906.1100 | -- Cinnamon (<i>Cinnamomum zeylanicum</i> Blume) | 0 | | FREE |
| 0906.1900 | -- Other | 0 | | FREE |
| 0906.2000 | - Crushed or ground | 0 | | FREE |
| 0907.0000 | Cloves (whole fruit, cloves and stems) | 0 | | FREE |
| 0908 | Nutmeg, mace and cardamoms: | | | |
| 0908.1000 | - Nutmeg | 0 | | FREE |
| 0908.2000 | - Mace | 0 | | FREE |
| 0908.3000 | - Cardamoms | 0 | | FREE |
| 0909 | Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries: | | | |

| Tariff line | Description | MFN - rate of duty, ad valorem | MFN - rate of duty, specific | Duty for Peru |
|-------------|--|--------------------------------|------------------------------|---------------|
| | - Seeds of anise or badian: | | | |
| 0909.1001 | -- For making broths | 0 | | FREE |
| 0909.1009 | -- Other | 0 | | FREE |
| 0909.2000 | - Seeds of coriander | 0 | | FREE |
| 0909.3000 | - Seeds of cumin | 0 | | FREE |
| 0909.4000 | - Seeds of caraway | 0 | | FREE |
| | - Seeds of fennel; juniper berries: | | | |
| 0909.5001 | -- For making broths | 0 | | FREE |
| 0909.5009 | -- Other | 0 | | FREE |
| 0910 | Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices: | | | |
| 0910.1000 | - Ginger | 0 | | FREE |
| 0910.2000 | - Saffron | 0 | | FREE |
| 0910.3000 | - Turmeric (curcuma) | 0 | | FREE |
| | - Other spices: | | | |
| 0910.9100 | -- Mixtures referred to in Note 1 (b) to this Chapter | 0 | | FREE |
| 0910.9900 | -- Other | 0 | | FREE |
| 1001 | Wheat and meslin: | | | |
| | - Durum wheat: | | | |
| 1001.1009 | -- Other, subject to compliance with further definition of the Ministry of Finance | 0 | | FREE |
| | - Other: | | | |
| 1001.9009 | -- Other, subject to compliance with further definition of the Ministry of Finance | 0 | | FREE |
| 1002 | - Rye: | | | |
| 1002.0009 | -- Other, subject to compliance with further definition of the Ministry of Finance | 0 | | FREE |
| 1003 | - Barley: | | | |
| 1003.0009 | -- Other, subject to compliance with further definition of the Ministry of Finance | 0 | | FREE |
| 1004 | - Oats: | | | |
| 1004.0009 | -- Other, subject to compliance with further definition of the Ministry of Finance | 0 | | FREE |
| 1005 | Maize (corn): | | | |
| 1005.1000 | - Seed | 0 | | FREE |
| | - Other: | | | |
| 1005.9009 | -- Other, subject to compliance with further definition of the Ministry of Finance | 0 | | FREE |
| 1006 | Rice: | | | |
| | - Rice in the husk (paddy or rough): | | | |
| 1006.1001 | -- In retail packings of 5 kilos or less | 0 | | FREE |
| 1006.1009 | -- Other | 0 | | FREE |
| | - Husked (brown) rice: | | | |
| 1006.2001 | -- In retail packings of 5 kilos or less | 0 | | FREE |
| 1006.2009 | -- Other | 0 | | FREE |
| | - Semi-milled or wholly milled rice, whether or not polished or glazed: | | | |
| 1006.3001 | -- In retail packings of 5 kilos or less | 0 | | FREE |
| 1006.3009 | -- Other | 0 | | FREE |

| Tariff line | Description | MFN - rate of duty, ad valorem | MFN - rate of duty, specific | Duty for Peru |
|-------------|--|--------------------------------|------------------------------|---------------|
| | - Broken rice: | | | |
| 1006.4001 | -- In retail packings of 5 kilos or less | 0 | | FREE |
| 1006.4009 | -- Other | 0 | | FREE |
| 1007 | Grain sorghum: | | | |
| 1007.0009 | - Other, subject to compliance with further definition of the Ministry of Finance | 0 | | FREE |
| 1008 | Buckwheat, millet and canary seed; other cereals: | | | |
| | - Buckwheat: | | | |
| 1008.1009 | -- Other, subject to compliance with further definition of the Ministry of Finance | 0 | | FREE |
| | - Millet: | | | |
| 1008.2009 | -- Other, subject to compliance with further definition of the Ministry of Finance | 0 | | FREE |
| | - Canary seed: | | | |
| 1008.3009 | -- Other, subject to compliance with further definition of the Ministry of Finance | 0 | | FREE |
| | - Other cereals: | | | |
| 1008.9009 | -- Other, subject to compliance with further definition of the Ministry of Finance | 0 | | FREE |
| 1101 | Wheat or meslin flour: | | | |
| 1101.1010 | - In retail packings of 5 kilos or less | 0 | | FREE |
| | - Other: | | | |
| 1101.1029 | -- Other, subject to compliance with further definition of the Ministry of Finance | 0 | | FREE |
| 1102 | Cereal flours other than of wheat or meslin: | | | |
| | - Rye flour: | | | |
| 1102.1001 | -- In retail packing of 5 kilos or less | 0 | | FREE |
| 1102.1009 | -- Other | 0 | | FREE |
| | - Maize (corn) flour : | | | |
| 1102.2009 | -- Other, subject to compliance with further definition of the Ministry of Finance | 0 | | FREE |
| | - Other: | | | |
| | -- Of barley: | | | |
| 1102.9019 | --- Other, subject to compliance with further definition of the Ministry of Finance | 0 | | FREE |
| | -- Rice flour: | | | |
| 1102.9021 | --- In retail packings of 5 kilos or less | 0 | | FREE |
| 1102.9029 | --- Other | 0 | | FREE |
| | -- Other: | | | |
| 1102.9039 | --- Other, subject to compliance with further definition of the Ministry of Finance | 0 | | FREE |
| 1103 | Cereal groats, meal and pellets: | | | |
| | - Groats and meal: | | | |
| | -- Of wheat: | | | |
| 1103.1109 | --- Other, subject to compliance with further definition of the Ministry of Finance | 0 | | FREE |
| | -- Of maize (corn): | | | |
| | --- Cereal groats: | | | |
| 1103.1319 | ---- Other, subject to compliance with further definition of the Ministry of Finance | 0 | | FREE |

| Tariff line | Description | MFN - rate of duty, ad valorem | MFN - rate of duty, specific | Duty for Peru |
|-------------|--|--------------------------------|------------------------------|---------------|
| | --- Other: | | | |
| 1103.1329 | --- Other, subject to compliance with further definition of the Ministry of Finance | 0 | | FREE |
| | -- Of other cereals: | | | |
| 1103.1909 | --- Other, subject to compliance with further definition of the Ministry of Finance | 0 | | FREE |
| | - Pellets: | | | |
| 1103.2009 | --- Other, subject to compliance with further definition of the Ministry of Finance | 0 | | FREE |
| 1104 | Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced, or kibbled), except rice of heading No. 1006; germ of cereals, whole, rolled, flaked or ground: | | | |
| | - Rolled or flaked grains: | | | |
| | -- Of oats: | | | |
| 1104.1210 | --- In retail packings of 5 kilos or less | 0 | | FREE |
| | --- Other: | | | |
| 1104.1229 | ---- Other, subject to compliance with further definition of the Ministry of Finance | 0 | | FREE |
| | -- Of other cereals: | | | |
| 1104.1909 | --- Other, subject to compliance with further definition of the Ministry of Finance | 0 | | FREE |
| | - Other worked grains (for example, hulled, pearled, sliced or kibbled): | | | |
| | -- Of oats: | | | |
| 1104.2210 | --- In retail packings of 5 kilos or less | 0 | | FREE |
| | --- Other: | | | |
| 1104.2229 | ---- Other, subject to compliance with further definition of the Ministry of Finance | 0 | | FREE |
| | -- Of maize (corn): | | | |
| 1104.2309 | --- Other, subject to compliance with further definition of the Ministry of Finance | 0 | | FREE |
| | -- Of other cereals: | | | |
| 1104.2909 | --- Other, subject to compliance with further definition of the Ministry of Finance | 0 | | FREE |
| | - Germ of cereals, whole, rolled, flaked or ground: | | | |
| 1104.3009 | -- Other, subject to compliance with further definition of the Ministry of Finance | 0 | | FREE |
| 1105 | Flour, meal and flakes of potatoes: | | | |
| | - Flour and meal: | | | |
| 1105.1001 | -- In retail packings of 5 kilos or less | 0 | | FREE |
| 1105.1009 | -- Other | 0 | | FREE |
| | - Flakes, granules and pellets: | | | |
| 1105.2009 | -- Other | 12 | | FREE |
| 1106 | Flour and meal of the dried leguminous vegetables of heading No. 0713, of sago or of roots or tubers of heading No. 0714; flour, meal and powder of the products of Chapter 8: | | | |
| 1106.1000 | - Of the dried leguminous vegetables of heading 0713 | 0 | | FREE |
| | - Of sago, roots or tubers of heading No. 0714: | | | |

| Tariff line | Description | MFN - rate of duty, ad valorem | MFN - rate of duty, specific | Duty for Peru |
|------------------|---|--------------------------------|------------------------------|---------------|
| 1106.2009 | -- Other | 0 | | FREE |
| 1106.3000 | - Of the products of Chapter 8 | 0 | | FREE |
| 1107 | Malt, whether or not roasted: | | | |
| 1107.1000 | - Not roasted | 0 | | FREE |
| 1107.2000 | - Roasted | 0 | | FREE |
| 1108 | Starches; inulin: | | | |
| | - Starches: | | | |
| | -- Wheat starch: | | | |
| 1108.1101 | --- In retail packings of 5 kilos or less | 0 | | FREE |
| 1108.1109 | --- Other | 0 | | FREE |
| | -- Maize (corn) starch: | | | |
| 1108.1201 | --- In retail packings of 5 kilos or less | 0 | | FREE |
| 1108.1209 | --- Others | 0 | | FREE |
| | -- Potato starch: | | | |
| 1108.1309 | --- Other | 5 | | FREE |
| | -- Manioc (cassava) starch: | | | |
| 1108.1401 | --- In retail packings of 5 kilos or less | 0 | | FREE |
| 1108.1409 | --- Other | 0 | | FREE |
| | -- Other starches: | | | |
| 1108.1901 | --- In retail packings of 5 kilos or less | 0 | | FREE |
| 1108.1909 | --- Other | 0 | | FREE |
| | - Inulin: | | | |
| 1108.2001 | -- In retail packings of 5 kilos or less | 0 | | FREE |
| 1108.2009 | -- Other | 0 | | FREE |
| 1109.0000 | Wheat gluten, whether or not dried | 0 | | FREE |
| 1201.0000 | Soya beans, whether or not broken. | 0 | | FREE |
| 1202 | Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken: | | | |
| 1202.1000 | - In shell | 0 | | FREE |
| 1202.2000 | - Shelled, whether or not broken | 0 | | FREE |
| 1203.0000 | Copra | 0 | | FREE |
| 1204.0000 | Linseed, whether or not broken | 0 | | FREE |
| 1205 | Rape or colza seeds, whether or not broken: | | | |
| 1205.1000 | - Low erucic acid rape or colza seeds | 0 | | FREE |
| 1205.9000 | - Other | 0 | | FREE |
| 1206.0000 | Sunflower seeds, whether or not broken | | | |
| 1207 | Other oil seeds and oleaginous fruits, whether or not broken: | | | |
| 1207.2000 | - Cotton seeds | 0 | | FREE |
| 1207.4000 | - Sesamum seeds | 0 | | FREE |
| 1207.5000 | - Mustard seeds | 0 | | FREE |
| | - Other: | | | |
| 1207.9100 | -- Poppy seeds | 0 | | FREE |
| 1207.9900 | - -Other | 0 | | FREE |
| 1208 | Flours and meals of oil seeds or oleaginous fruits, other than those of mustard: | | | |
| 1208.1000 | - Of soya beans | 0 | | FREE |
| 1208.9000 | - Other | 0 | | FREE |

| Tariff line | Description | MFN - rate of duty, ad valorem | MFN - rate of duty, specific | Duty for Peru |
|-------------|--|--------------------------------|------------------------------|---------------|
| 1209 | Seeds, fruit and spores, of a kind used for sowing: | | | |
| | - Sugar beet seed: | | | |
| 1209.1101 | -- In packings of 10 kilos or more | 0 | | FREE |
| 1209.1109 | -- Other | 0 | | FREE |
| | -- Lucerne (alfalfa) seed: | | | |
| 1209.2101 | --- In packings of 10 kilos or more | 0 | | FREE |
| 1209.2109 | --- Other | 0 | | FREE |
| | -- Clover (<i>Trifolium spp.</i>) seed: | | | |
| 1209.2201 | --- In packings of 10 kilos or more | 0 | | FREE |
| 1209.2209 | --- Other | 0 | | FREE |
| | -- Fescue seed: | | | |
| 1209.2301 | --- In packings of 10 kilos or more | 0 | | FREE |
| 1209.2309 | --- Other | 0 | | FREE |
| | -- Kentucky blue grass (<i>Poa pratensis L.</i>) seed: | | | |
| 1209.2401 | --- In packings of 10 kilos or more | 0 | | FREE |
| 1209.2409 | --- Other | 0 | | FREE |
| | -- Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seed: | | | |
| 1209.2501 | --- In packings of 10 kilos or more | 0 | | FREE |
| 1209.2509 | --- Other | 0 | | FREE |
| | -- Other: | | | |
| 1209.2901 | --- Other grass seeds in packings 10 kilos or more | 0 | | FREE |
| 1209.2909 | --- Other | 0 | | FREE |
| 1209.3000 | - Seeds of herbaceous plants cultivated principally for their flowers | 0 | | FREE |
| | - Other: | | | |
| 1209.9100 | -- Vegetable seeds | 0 | | FREE |
| 1209.9901 | -- Mushroom spores | 0 | | FREE |
| 1209.9909 | -- Other | 0 | | FREE |
| 1210 | Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin: | | | |
| 1210.1000 | - Hop cones, neither ground nor powdered nor in the form of pellets | 0 | | FREE |
| 1210.2000 | - Hop cones, ground, powdered or in the form of pellets; lupulin | 0 | | FREE |
| 1211 | Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered: | | | |
| 1211.2000 | - Ginseng roots | 0 | | FREE |
| 1211.3000 | - Coca leaf | 0 | | FREE |
| 1211.4000 | - Poppy straw | 0 | | FREE |
| | - Other: | | | |
| 1211.9001 | -- For making broths | 0 | | FREE |
| 1211.9002 | -- Basil, borage, all species of mints, rosemary, rue, sage and wormwood | 0 | | FREE |
| 1211.9009 | -- Other | 0 | | FREE |

| Tariff line | Description | MFN - rate of duty, ad valorem | MFN - rate of duty, specific | Duty for Peru |
|-------------|---|--------------------------------|------------------------------|---------------|
| 1212 | Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included: | | | |
| | - Seaweeds and other algae: | | | |
| 1212.2001 | -- Used primarily in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whole, cut, ground or powdered | 0 | | FREE |
| 1212.2009 | -- Other | 0 | | FREE |
| | - Other: | | | |
| 1212.9100 | -- Sugar beet | 0 | | FREE |
| 1212.9900 | -- Other | 0 | | FREE |
| 1213 | Cereal straw and husks, unprepared, whether or not chopped, ground, pressed, or in the form of pellets: | | | |
| | - Ground, pressed or in the form of pellets: | | | |
| 1213.0019 | -- Other, subject to compliance with further definition of the Ministry of Finance | 0 | | FREE |
| | - Other: | | | |
| 1213.0029 | -- Other, subject to compliance with further definition of the Ministry of Finance | 0 | | FREE |
| 1214 | Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets: | | | |
| 1214.1000 | - Lucerne (alfalfa) meal and pellets | 0 | | FREE |
| 1214.9000 | - Other | 0 | | FREE |
| 1301 | Lac; natural gums, resins, gum-resins and balsams: | | | |
| 1301.2000 | - Gum Arabic | 0 | | FREE |
| | -- Other | | | |
| 1301.9001 | --- For food preparations | 0 | | FREE |
| 1301.9009 | --- Other | 0 | | FREE |
| 1302 | Vegetable saps and extracts; pectic substances, pectinates and pectates; agar -agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: | | | |
| | - Vegetable saps and extracts: | | | |
| 1302.1100 | -- Opium | 0 | | FREE |
| 1501 | Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503: | | | |
| | - Bone fat and fats obtained from waste: | | | |
| 1501.0011 | -- For food preparations | 0 | | FREE |
| 1501.0019 | -- Other | 0 | | FREE |
| | - Other: | | | |
| 1501.0021 | -- For food preparations | 0 | | FREE |
| 1501.0029 | -- Other | 0 | | FREE |

| Tariff line | Description | MFN - rate of duty, ad valorem | MFN - rate of duty, specific | Duty for Peru |
|------------------|--|--------------------------------|------------------------------|---------------|
| 1502 | Fats of bovine animals, sheep or goats, other than those of heading 1503: | | | |
| | - Bone fat and fats obtained from waste: | | | |
| 1502.0011 | -- For food preparations | 0 | | FREE |
| 1502.0019 | -- Other | 0 | | FREE |
| | - Other: | | | |
| 1502.0021 | -- For food preparations | 0 | | FREE |
| 1502.0029 | -- Other | 0 | | FREE |
| 1503 | Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared: | | | |
| 1503.0001 | - For food preparations | 0 | | FREE |
| 1503.0009 | - Other | 0 | | FREE |
| 1505.0000 | Wool grease and fatty substances derived therefrom (including lanolin) | 0 | | FREE |
| 1506 | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified: | | | |
| 1506.0001 | - Animal oils and their fractions | 0 | | FREE |
| 1506.0009 | - Other | 0 | | FREE |
| 1507 | Soya-bean oil and its fractions, whether or not refined, but not chemically modified: | | | |
| | - Crude oil, whether or not degummed: | | | |
| 1507.1001 | -- For food preparations | 0 | | FREE |
| 1507.1009 | -- Other | 0 | | FREE |
| | - Other: | | | |
| 1507.9001 | -- For food preparations | 0 | | FREE |
| 1507.9009 | -- Other | 0 | | FREE |
| 1508 | Ground-nut oil and its fractions, whether or not refined, but not chemically modified: | | | |
| | - Crude oil: | | | |
| 1508.1001 | -- For food preparations | 0 | | FREE |
| 1508.1009 | -- Other | 0 | | FREE |
| | - Other: | | | |
| 1508.9001 | -- For food preparations | 0 | | FREE |
| 1508.9009 | -- Other | 0 | | FREE |
| 1509 | Olive oil and its fractions, whether or not refined, but not chemically modified: | | | |
| | - Virgin: | | | |
| 1509.1001 | -- For food preparations | 0 | | FREE |
| 1509.1009 | -- Other | 0 | | FREE |
| | - Other: | | | |
| 1509.9001 | -- For food preparations | 0 | | FREE |
| 1509.9009 | -- Other | 0 | | FREE |
| 1510 | Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 1509: | | | |
| 1510.0001 | - For food preparations | 0 | | FREE |

| Tariff line | Description | MFN - rate of duty, ad valorem | MFN - rate of duty, specific | Duty for Peru |
|-------------|--|--------------------------------|------------------------------|---------------|
| 1510.0009 | - Other | 0 | | FREE |
| 1511 | Palm oil and its fractions, whether or not refined, but not chemically modified: | | | |
| | - Crude oil: | | | |
| 1511.1001 | -- For food preparations | 0 | | FREE |
| 1511.1009 | -- Other | 0 | | FREE |
| | - Other: | | | |
| 1511.9001 | -- For food preparations | 0 | | FREE |
| 1511.9009 | -- Other | 0 | | FREE |
| 1512 | Sunflower-seed, safflower or cotton-seed oil and their fractions, whether or not refined, but not chemically modified: | | | |
| | - Sunflower-seed or safflower oil and their fractions: | | | |
| | -- Crude oil: | | | |
| 1512.1101 | --- For food preparations | 0 | | FREE |
| 1512.1109 | --- Other | 0 | | FREE |
| | -- Other: | | | |
| 1512.1901 | --- For food preparations | 0 | | FREE |
| 1512.1909 | --- Other | 0 | | FREE |
| | - Cotton-seed oil and its fractions: | | | |
| | -- Crude oil, whether or not gossypol has been removed: | | | |
| 1512.2101 | --- For food preparations | 0 | | FREE |
| 1512.2109 | --- Other | 0 | | FREE |
| | -- Other: | | | |
| 1512.2901 | --- For food preparations | 0 | | FREE |
| 1512.2909 | --- Other | 0 | | FREE |
| 1513 | Coconut (cabra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified: | | | |
| | - Coconut (cabra) oil and its fractions: | | | |
| | -- Crude oil: | | | |
| 1513.1101 | --- For food preparations | 0 | | FREE |
| 1513.1109 | --- Other | 0 | | FREE |
| | -- Other: | | | |
| 1513.1901 | --- For food preparations | 0 | | FREE |
| 1513.1909 | --- Other | 0 | | FREE |
| | - Palm kernel or babassu oil and fractions thereof: | | | |
| | -- Crude oil: | | | |
| 1513.2101 | --- For food preparations | 0 | | FREE |
| 1513.2109 | --- Other | 0 | | FREE |
| | -- Other: | | | |
| 1513.2901 | --- For food preparations | 0 | | FREE |
| 1513.2909 | --- Other | 0 | | FREE |
| 1514 | Rape, colza or mustard oil and their fractions whether or not refined, but not chemically modified: | | | |
| | - Low erucic acid rape or colza oil and its fractions: | | | |

| Tariff line | Description | MFN - rate of duty, ad valorem | MFN - rate of duty, specific | Duty for Peru |
|-------------|---|--------------------------------|------------------------------|---------------|
| | -- Crude oil: | | | |
| 1514.1101 | --- For food preparations | 0 | | FREE |
| 1514.1109 | --- Other | 0 | | FREE |
| | -- Other: | | | |
| 1514.1901 | --- For food preparations | 0 | | FREE |
| 1514.1909 | --- Other | 0 | | FREE |
| | - Other: | | | |
| | -- Crude oil: | | | |
| 1514.9101 | --- For food preparations | 0 | | FREE |
| 1514.9109 | --- Other | 0 | | FREE |
| | -- Other: | | | |
| 1514.9901 | --- For food preparations | 0 | | FREE |
| 1514.9909 | --- Other | 0 | | FREE |
| 1515 | Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified: | | | |
| | - Linseed oil and its fractions: | | | |
| 1515.1100 | -- Crude oil | 0 | | FREE |
| 1515.1900 | -- Other | 0 | | FREE |
| | - Maize (corn) oil and its fractions: | | | |
| | -- Crude oil: | | | |
| 1515.2101 | --- For food preparations | 0 | | FREE |
| 1515.2109 | --- Other | 0 | | FREE |
| | -- Other: | | | |
| 1515.2901 | --- For food preparations | 0 | | FREE |
| 1515.2909 | --- Other | 0 | | FREE |
| 1515.3000 | - Castor oil and its fractions | 0 | | FREE |
| | - Sesame oil and its fractions: | | | |
| 1515.5001 | -- For food preparations | 0 | | FREE |
| 1515.5009 | -- Other | 0 | | FREE |
| | - Other: | | | |
| 1515.9001 | -- For food preparations | 0 | | FREE |
| 1515.9009 | -- Other | 0 | | FREE |
| 1516 | Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, reesterified or elaidinised, whether or not refined, but not further prepared: | | | |
| | - Animal fats and oil and their fractions: | | | |
| 1516.1002 | -- Other animal fats and oils, reesterified | 0 | | |
| 1516.1009 | -- Other | 0 | | |
| | - Vegetable fats and oils and their fractions: | | | |
| 1516.2001 | -- Soya-bean oil | 0 | | FREE |
| 1516.2002 | -- Cotton-seed oil | 0 | | FREE |
| 1516.2003 | -- Hydrogenated oils (having the character of waxes, for example opal wax) | 0 | | FREE |
| 1516.2009 | -- Other | 0 | | FREE |
| 1701 | Cane or beet sugar and chemically pure sucrose in solid form: | | | |
| | - Raw sugar not containing added flavouring or colouring matter: | | | |

| Tariff line | Description | MFN - rate of duty, ad valorem | MFN - rate of duty, specific | Duty for Peru |
|-------------|---|---|---------------------------------------|------------------|
| 1701.1100 | -- Cane sugar | 0 | | FREE |
| 1701.1200 | -- Beet sugar | 0 | | FREE |
| | - Other: | | | |
| | -- Containing added flavouring or colouring matter: | | | |
| 1701.9101 | --- Cube sugar in retail packings of 5 kilos or less | 0 | | FREE |
| 1701.9102 | --- Cube sugar in other packings | 0 | | FREE |
| 1701.9103 | --- Granulated sugar in retail packings of 5 kilos or less | 0 | | FREE |
| 1701.9104 | --- Granulated sugar in other packings | 0 | | FREE |
| 1701.9105 | --- Soft brown sugar | 0 | | FREE |
| 1701.9106 | --- Castor sugar | 0 | | FREE |
| 1701.9107 | --- Candy sugar | 0 | | FREE |
| 1701.9109 | --- Other | 0 | | FREE |
| | -- Other: | | | |
| 1701.9901 | --- Cube sugar in retail packings of 5 kilos or less | 0 | | FREE |
| 1701.9902 | --- Cube sugar in other packings | 0 | | FREE |
| 1701.9903 | --- Granulated sugar in retail packings of 5 kilos or less | 0 | | FREE |
| 1701.9904 | --- Granulated sugar in other packings | 0 | | FREE |
| 1701.9905 | -- -Soft brown sugar | 0 | | FREE |
| 1701.9906 | --- Castor sugar | 0 | | FREE |
| 1701.9907 | --- Candy sugar | 0 | | FREE |
| 1701.9909 | --- Other | 0 | | FREE |
| 1702 | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: | | | |
| | - Lactose and lactose syrup: | | | |
| 1702.1100 | -- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter | 0 | | FREE |
| 1702.1900 | -- Other | 0 | | FREE |
| 1702.2000 | - Maple sugar and maple syrup | 0 | | FREE |
| | - Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose: | | | |
| 1702.3001 | -- Glucose, not containing added flavouring or colouring matter | 0 | | FREE |
| 1702.3002 | -- Syrup | 0 | | FREE |
| 1702.3009 | -- Other | 0 | | FREE |
| | - Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar: | | | |
| 1702.4001 | -- Glucose, not containing added flavouring or colouring matter | 0 | | FREE |
| 1702.4002 | -- Syrup | 0 | | FREE |
| 1702.4009 | -- Other | 0 | | FREE |
| 1702.5000 | - Chemically pure fructose | 0 | | FREE |

| Tariff line | Description | MFN - rate of duty, ad valorem | MFN - rate of duty, specific | Duty for Peru |
|------------------|--|--------------------------------|------------------------------|---------------|
| 1702.6000 | - Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar | 0 | | FREE |
| | - Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose: | | | |
| 1702.9001 | -- Artificial honey, also whether or not mixed with natural honey | 0 | | FREE |
| 1702.9002 | -- Syrup | 0 | | FREE |
| 1702.9003 | -- Caramel | 0 | | FREE |
| 1702.9004 | -- Chemically pure maltose | 0 | | FREE |
| 1702.9009 | -- Other | 0 | | FREE |
| 1703 | Molasses resulting from the extraction or refining of sugar: | | | |
| | - Cane molasses: | | | |
| 1703.1002 | -- Flavoured or coloured | 0 | | FREE |
| 1703.1009 | -- Other | 0 | | FREE |
| | - Other: | | | |
| 1703.9009 | -- Other | 0 | | FREE |
| 1801.0000 | Cocoa beans, whole or broken, raw or roasted | 0 | | FREE |
| 1802.0000 | Cocoa shells, husks, skins and other cocoa waste | 0 | | FREE |
| 2001 | Vegetable, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid: | | | |
| 2001.1000 | - Cucumbers and gherkins | 0 | | FREE |
| | - Other: | | | |
| 2001.9002 | -- Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch | 0 | | FREE |
| 2001.9005 | -- Onion | 0 | | FREE |
| 2001.9009 | -- Other | 0 | | FREE |
| 2002 | Tomatoes prepared or preserved otherwise than by vinegar or acetic acid: | | | |
| 2002.1000 | - Tomatoes, whole or in pieces | 0 | | FREE |
| | - Other: | | | |
| 2002.9001 | -- Purée | 0 | | FREE |
| 2002.9009 | -- Other | 0 | | FREE |
| 2003 | Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid: | | | |
| 2003.1000 | - Mushrooms of the genus Agaricus | 0 | | FREE |
| 2003.2000 | - Truffles | 0 | | FREE |
| 2003.9000 | - Other | 0 | | FREE |
| 2004 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen: | | | |
| | - Potatoes: | | | |
| 2004.1002 | -- Potato chips | 76 | | PREF 46% |
| | - Other vegetables and mixtures of vegetables: | | | |
| 2004.9001 | -- Sweet corn (<i>Zea mays var. saccharata</i>) | 0 | | FREE |

| Tariff line | Description | MFN - rate of duty, ad valorem | MFN - rate of duty, specific | Duty for Peru |
|-------------|--|--------------------------------|------------------------------|---------------|
| 2004.9002 | -- Globe artichokes | 0 | | FREE |
| 2004.9003 | -- Green or black olives | 0 | | FREE |
| 2004.9004 | -- Green peas and beans | 0 | | FREE |
| 2004.9005 | -- Preparations with a basis of flours of leguminous plants | 0 | | FREE |
| 2004.9009 | -- Other | 0 | | FREE |
| 2005 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen: | | | |
| 2005.1000 | - Homogenised vegetables | 0 | | FREE |
| 2005.4000 | - Peas (<i>Pisum sativum</i>) | 0 | | FREE |
| | - Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>): | | | |
| 2005.5100 | -- Beans, shelled | 0 | | FREE |
| 2005.5900 | -- Other | 0 | | FREE |
| 2005.6000 | - Asparagus | 0 | | FREE |
| 2005.7000 | - Olives | 0 | | FREE |
| 2005.8000 | - Sweet corn (<i>Zea mays var. saccharata</i>) | 0 | | FREE |
| | - Other vegetables and mixtures of vegetables: | | | |
| 2005.9100 | -- Bamboo shoots | 0 | | FREE |
| | -- Other | | | |
| 2005.9909 | --- Other | 0 | | FREE |
| 2006 | Fruit, nuts, fruit-peel other parts of plants, preserved by sugar (drained, glacé or crystallised) | | | |
| | - Frozen vegetables: | | | |
| 2006.0012 | -- Asparagus | 0 | | FREE |
| 2006.0019 | -- Other | 0 | | FREE |
| | - Other vegetables: | | | |
| 2006.0021 | -- Sweet corn (<i>Zea mays var. saccharata</i>) | 0 | | FREE |
| 2006.0022 | -- Asparagus | 0 | | FREE |
| 2006.0023 | -- Pimento | 0 | | FREE |
| 2006.0029 | -- Other | 0 | | FREE |
| 2006.0090 | - Other | 0 | | FREE |
| 2007 | Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter: | | | |
| 2007.1000 | - Homogenised preparations | 0 | | FREE |
| | - Other: | | | |
| 2007.9100 | -- Citrus fruit | 0 | | FREE |
| 2007.9900 | -- Other | 0 | | FREE |
| 2008 | Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included: | | | |
| | - Nuts, ground-nuts and other seeds, whether or not mixed together: | | | |
| | -- Ground-nuts: | | | |
| 2008.1101 | --- Peanut butter | 0 | | FREE |

| Tariff line | Description | MFN - rate of duty, ad valorem | MFN - rate of duty, specific | Duty for Peru |
|-------------|---|--------------------------------|------------------------------|---------------|
| 2008.1109 | --- Other | 0 | | FREE |
| 2008.1900 | -- Other, including mixtures | 0 | | FREE |
| | - Pineapples: | | | |
| 2008.2001 | -- Pineapples soups and porridge | 0 | | FREE |
| 2008.2009 | -- Other | 0 | | FREE |
| | - Citrus fruit: | | | |
| 2008.3001 | -- Citrus fruit soups and porridge | 0 | | FREE |
| 2008.3009 | -- Other | 0 | | FREE |
| | - Pears: | | | |
| 2008.4001 | -- Pear soups and porridge | 0 | | FREE |
| 2008.4009 | -- Other | 0 | | FREE |
| | - Apricot | | | |
| 2008.5001 | -- Apricots soups and porridge | 0 | | FREE |
| 2008.5009 | -- Other | 0 | | FREE |
| | - Cherries: | | | |
| 2008.6001 | -- Cherry soups and porridge | 0 | | FREE |
| 2008.6009 | -- Other | 0 | | FREE |
| | - Peaches, including nectarines: | | | |
| 2008.7001 | -- Peach soups and porridge | 0 | | FREE |
| 2008.7009 | -- Other | 0 | | FREE |
| | - Strawberries: | | | |
| 2008.8001 | -- Strawberry soups and porridge | 0 | | FREE |
| 2008.8009 | -- Other | 0 | | FREE |
| | - Other, including mixtures other than those of subheading 2008.19: | | | |
| 2008.9100 | -- Palm hearts | 0 | | FREE |
| | -- Mixtures: | | | |
| 2008.9201 | --- Soups and porridge of fruit | 0 | | FREE |
| 2008.9209 | --- Other | 0 | | FREE |
| | -- Other: | | | |
| 2008.9901 | --- Soups and porridge of fruit | 0 | | FREE |
| 2008.9902 | --- Maize (corn), other than sweet corn (<i>Zea mays var., saccharata</i>) | 0 | | FREE |
| 2008.9909 | --- Other | 0 | | FREE |
| 2009 | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter: | | | |
| | - Orange juice: | | | |
| | -- Frozen: | | | |
| 2009.1110 | --- Unfermented and not containing sugar, in containers of 50 kg or more | 0 | | FREE |
| | --- Prepared beverages: | | | |
| 2009.1121 | ---- In disposable packings of steel | 20 | | FREE |
| 2009.1122 | ---- In disposable packings of aluminium | 20 | | FREE |
| 2009.1123 | ---- In disposable packings of glass exceeding 500 ml . | 20 | | FREE |
| 2009.1124 | ---- In disposable packings of glass not exceeding 500 ml | 20 | | FREE |

| Tariff line | Description | MFN - rate of duty, ad valorem | MFN - rate of duty, specific | Duty for Peru |
|--------------------|--|---|---|--------------------------|
| 2009.1125 | ---- In disposable packings of plastics,coloured | 20 | | FREE |
| 2009.1126 | ---- In disposable packings of plastics, not coloured | 20 | | FREE |
| 2009.1129 | ---- Other | 20 | | FREE |
| 2009.1190 | --- Other | 20 | | FREE |
| | -- Not frozen, of a Brix value not exceeding 20: | | | |
| 2009.1210 | --- Unfermented and not containing sugar, in containers of 50 kg or more | 0 | | FREE |
| | --- Prepared beverages: | | | |
| 2009.1221 | ---- In disposable packings of steel | 20 | | FREE |
| 2009.1222 | ---- In disposable packings of aluminium | 20 | | FREE |
| 2009.1223 | ---- In disposable packings of glass exceeding 500 ml . | 20 | | FREE |
| 2009.1224 | ---- In disposable packings of glass not exceeding 500 ml | 20 | | FREE |
| 2009.1225 | ---- In disposable packings of plastics,coloured | 20 | | FREE |
| 2009.1226 | ---- In disposable packings of plastics, not coloured | 20 | | FREE |
| 2009.1229 | ---- Other | 20 | | FREE |
| 2009.1290 | --- Other | 20 | | FREE |
| | -- Other: | | | |
| 2009.1910 | --- Unfermented and not containing sugar, in containers of 50 kg or more | 0 | | FREE |
| | --- Prepared beverages: | | | |
| 2009.1921 | ---- In disposable packings of steel | 20 | | FREE |
| 2009.1922 | ---- In disposable packings of aluminium | 20 | | FREE |
| 2009.1923 | ---- In disposable packings of glass exceeding 500 ml . | 20 | | FREE |
| 2009.1924 | ---- In disposable packings of glass not exceeding 500 ml | 20 | | FREE |
| 2009.1925 | ---- In disposable packings of plastics,coloured | 20 | | FREE |
| 2009.1926 | ---- In disposable packings of plastics, not coloured | 20 | | FREE |
| 2009.1929 | ---- Other | 20 | | FREE |
| 2009.1990 | --- Other | 20 | | FREE |
| | - Grapefruit juice (including grape must): | | | |
| | -- Of a Brix value not exceeding 20: | | | |
| 2009.2110 | --- Unfermented and not containing sugar, in containers of 50 kg or more | 0 | | FREE |
| | --- Prepared beverages: | | | |
| 2009.2121 | ---- In disposable packings of steel | 20 | | FREE |
| 2009.2122 | ---- In disposable packings of aluminium | 20 | | FREE |
| 2009.2123 | ---- In disposable packings of glass exceeding 500 ml . | 20 | | FREE |
| 2009.2124 | ---- In disposable packings of glass not exceeding 500 ml | 20 | | FREE |
| 2009.2125 | ---- In disposable packings of plastics,coloured | 20 | | FREE |
| 2009.2126 | ---- In disposable packings of plastics, not coloured | 20 | | FREE |
| 2009.2129 | ---- Other | 20 | | FREE |
| 2009.2190 | --- Other | 20 | | FREE |

| Tariff line | Description | MFN - rate of duty, ad valorem | MFN - rate of duty, specific | Duty for Peru |
|-------------|--|--------------------------------|------------------------------|---------------|
| | -- Other: | | | |
| 2009.2910 | --- Unfermented and not containing sugar, in containers of 50 kg or more | 0 | | FREE |
| | --- Prepared beverages: | | | |
| 2009.2921 | ---- In disposable packings of steel | 20 | | FREE |
| 2009.2922 | ---- In disposable packings of aluminium | 20 | | FREE |
| 2009.2923 | ---- In disposable packings of glass exceeding 500 ml . | 20 | | FREE |
| 2009.2924 | ---- In disposable packings of glass not exceeding 500 ml | 20 | | FREE |
| 2009.2925 | ---- In disposable packings of plastics,coloured | 20 | | FREE |
| 2009.2926 | ---- In disposable packings of plastics, not coloured | 20 | | FREE |
| 2009.2929 | ---- Other | 20 | | FREE |
| 2009.2990 | --- Other | 20 | | FREE |
| | - Juice of any other single citrus fruit: | | | |
| | -- Of a Brix value not exceeding 20: | | | |
| 2009.3110 | --- Unfermented and not containing sugar, in containers of 50 kg or more | 0 | | FREE |
| | --- Prepared beverages: | | | |
| 2009.3121 | ---- In disposable packings of steel | 20 | | FREE |
| 2009.3122 | ---- In disposable packings of aluminium | 20 | | FREE |
| 2009.3123 | ---- In disposable packings of glass exceeding 500 ml . | 20 | | FREE |
| 2009.3124 | ---- In disposable packings of glass not exceeding 500 ml | 20 | | FREE |
| 2009.3125 | ---- In disposable packings of plastics,coloured | 20 | | FREE |
| 2009.3126 | ---- In disposable packings of plastics, not coloured | 20 | | FREE |
| 2009.3129 | ---- Other | 20 | | FREE |
| 2009.3190 | --- Other | 20 | | FREE |
| | -- Other: | | | |
| 2009.3910 | --- Unfermented and not containing sugar, in containers of 50 kg or more | 0 | | FREE |
| | --- Prepared beverages: | | | |
| 2009.3921 | ---- In disposable packings of steel | 20 | | FREE |
| 2009.3922 | ---- In disposable packings of aluminium | 20 | | FREE |
| 2009.3923 | ---- In disposable packings of glass exceeding 500 ml . | 20 | | FREE |
| 2009.3924 | ---- In disposable packings of glass not exceeding 500 ml | 20 | | FREE |
| 2009.3925 | ---- In disposable packings of plastics,coloured | 20 | | FREE |
| 2009.3926 | ---- In disposable packings of plastics, not coloured | 20 | | FREE |
| 2009.3929 | ---- Other | 20 | | FREE |
| 2009.3990 | --- Other | 20 | | FREE |
| | - Pineapple juice: | | | |
| | -- Of a Brix value not exceeding 20: | | | |
| 2009.4110 | --- Unfermented and not containing sugar, in containers of 50 kg or more | 0 | | FREE |
| | --- Prepared beverages: | | | |

| Tariff line | Description | MFN - rate of duty, ad valorem | MFN - rate of duty, specific | Duty for Peru |
|--------------------|--|---|---|--------------------------|
| 2009.4121 | ---- In disposable packings of steel | 20 | | FREE |
| 2009.4122 | ---- In disposable packings of aluminium | 20 | | FREE |
| 2009.4123 | ---- In disposable packings of glass exceeding 500 ml . | 20 | | FREE |
| 2009.4124 | ---- In disposable packings of glass not exceeding 500 ml | 20 | | FREE |
| 2009.4125 | ---- In disposable packings of plastics,coloured | 20 | | FREE |
| 2009.4126 | ---- In disposable packings of plastics, not coloured | 20 | | FREE |
| 2009.4129 | ---- Other | 20 | | FREE |
| 2009.4190 | --- Other | 20 | | FREE |
| | -- Other: | | | |
| 2009.4910 | --- Unfermented and not containing sugar, in containers of 50 kg or more | 0 | | FREE |
| | --- Prepared beverages: | | | |
| 2009.4921 | ---- In disposable packings of steel | 20 | | FREE |
| 2009.4922 | ---- In disposable packings of aluminium | 20 | | FREE |
| 2009.4923 | ---- In disposable packings of glass exceeding 500 ml . | 20 | | FREE |
| 2009.4924 | ---- In disposable packings of glass not exceeding 500 ml | 20 | | FREE |
| 2009.4925 | ---- In disposable packings of plastics,coloured | 20 | | FREE |
| 2009.4926 | ---- In disposable packings of plastics, not coloured | 20 | | FREE |
| 2009.4929 | ---- Other | 20 | | FREE |
| 2009.4990 | --- Other | 20 | | FREE |
| | - Tomato juice: | | | |
| 2009.5010 | -- Unfermented and not containing sugar, in containers of 50 kg or more | 0 | | FREE |
| | --- Prepared beverages: | | | |
| 2009.5021 | --- In disposable packings of steel | 20 | | FREE |
| 2009.5022 | --- In disposable packings of aluminium | 20 | | FREE |
| 2009.5023 | --- In disposable packings of glass exceeding 500 ml . | 20 | | FREE |
| 2009.5024 | --- In disposable packings of glass not exceeding 500 ml | 20 | | FREE |
| 2009.5025 | --- In disposable packings of plastics,coloured | 20 | | FREE |
| 2009.5026 | --- In disposable packings of plastics, not coloured | 20 | | FREE |
| 2009.5029 | --- Other | 20 | | FREE |
| 2009.5090 | --- Other | 20 | | FREE |
| | - Grape juice (including grape must): | | | |
| | -- Of a Brix value not exceeding 20: | | | |
| 2009.6110 | --- Unfermented and not containing sugar, in containers of 50 kg or more | 0 | | FREE |
| | --- Prepared beverages: | | | |
| 2009.6121 | ---- In disposable packings of steel | 20 | | FREE |
| 2009.6122 | ---- In disposable packings of aluminium | 20 | | FREE |
| 2009.6123 | ---- In disposable packings of glass exceeding 500 ml . | 20 | | FREE |

| Tariff line | Description | MFN - rate of duty, ad valorem | MFN - rate of duty, specific | Duty for Peru |
|--------------------|--|---|---|--------------------------|
| 2009.6124 | ---- In disposable packings of glass not exceeding 500 ml | 20 | | FREE |
| 2009.6125 | ---- In disposable packings of plastics,coloured | 20 | | FREE |
| 2009.6126 | ---- In disposable packings of plastics, not coloured | 20 | | FREE |
| 2009.6129 | ---- Other | 20 | | FREE |
| 2009.6190 | --- Other | 20 | | FREE |
| | -- Other: | | | |
| 2009.6910 | --- Unfermented and not containing sugar, in containers of 50 kg or more | 0 | | FREE |
| | --- Prepared beverages: | | | |
| 2009.6921 | ---- In disposable packings of steel | 20 | | FREE |
| 2009.6922 | ---- In disposable packings of aluminium | 20 | | FREE |
| 2009.6923 | ---- In disposable packings of glass exceeding 500 ml . | 20 | | FREE |
| 2009.6924 | ---- In disposable packings of glass not exceeding 500 ml | 20 | | FREE |
| 2009.6925 | ---- In disposable packings of plastics,coloured | 20 | | FREE |
| 2009.6926 | ---- In disposable packings of plastics, not coloured | 20 | | FREE |
| 2009.6929 | ---- Other | 20 | | FREE |
| 2009.6990 | --- Other | 20 | | FREE |
| | - Apple juice: | | | |
| | -- Of a Brix value not exceeding 20: | | | |
| 2009.7110 | --- Unfermented and not containing sugar, in containers of 50 kg or more | 0 | | FREE |
| | --- Prepared beverages: | | | |
| 2009.7121 | ---- In disposable packings of steel | 20 | | FREE |
| 2009.7122 | ---- In disposable packings of aluminium | 20 | | FREE |
| 2009.7123 | ---- In disposable packings of glass exceeding 500 ml . | 20 | | FREE |
| 2009.7124 | ---- In disposable packings of glass not exceeding 500 ml | 20 | | FREE |
| 2009.7125 | ---- In disposable packings of plastics,coloured | 20 | | FREE |
| 2009.7126 | ---- In disposable packings of plastics, not coloured | 20 | | FREE |
| 2009.7129 | ---- Other | 20 | | FREE |
| 2009.7190 | --- Other | 20 | | FREE |
| | -- Other: | | | |
| 2009.7910 | --- Unfermented and not containing sugar, in containers of 50 kg or more | 0 | | FREE |
| | --- Prepared beverages: | | | |
| 2009.7921 | ---- In disposable packings of steel | 20 | | FREE |
| 2009.7922 | ---- In disposable packings of aluminium | 20 | | FREE |
| 2009.7923 | ---- In disposable packings of glass exceeding 500 ml . | 20 | | FREE |
| 2009.7924 | ---- In disposable packings of glass not exceeding 500 ml | 20 | | FREE |
| 2009.7925 | ---- In disposable packings of plastics,coloured | 20 | | FREE |
| 2009.7926 | ---- In disposable packings of plastics, not coloured | 20 | | FREE |

| Tariff line | Description | MFN - rate of duty, ad valorem | MFN - rate of duty, specific | Duty for Peru |
|-------------|--|--------------------------------|------------------------------|---------------|
| 2009.7929 | ---- Other | 20 | | FREE |
| 2009.7990 | --- Other | 20 | | FREE |
| | - Juice of any other single fruit or vegetable: | | | |
| 2009.8010 | -- Unfermented and not containing sugar, in containers of 50 kg or more | 0 | | FREE |
| | --- Prepared beverages: | | | |
| 2009.8021 | --- In disposable packings of steel | 20 | | FREE |
| 2009.8022 | --- In disposable packings of aluminium | 20 | | FREE |
| 2009.8023 | --- In disposable packings of glass exceeding 500 ml . | 20 | | FREE |
| 2009.8024 | --- In disposable packings of glass not exceeding 500 ml | 20 | | FREE |
| 2009.8025 | --- In disposable packings of plastics,coloured | 20 | | FREE |
| 2009.8026 | --- In disposable packings of plastics, not coloured | 20 | | FREE |
| 2009.8029 | --- Other | 20 | | FREE |
| 2009.8090 | --- Other | 20 | | FREE |
| | - Mixtures of juices: | | | |
| 2009.9010 | -- Unfermented and not containing sugar, in containers of 50 kg or more | 0 | | FREE |
| | --- Prepared beverages: | | | |
| 2009.9021 | --- In disposable packings of steel | 20 | | FREE |
| 2009.9022 | --- In disposable packings of aluminium | 20 | | FREE |
| 2009.9023 | --- In disposable packings of glass exceeding 500 ml . | 20 | | FREE |
| 2009.9024 | --- In disposable packings of glass not exceeding 500 ml | 20 | | FREE |
| 2009.9025 | --- In disposable packings of plastics,coloured | 20 | | FREE |
| 2009.9026 | --- In disposable packings of plastics, not coloured | 20 | | FREE |
| 2009.9029 | --- Other | 20 | | FREE |
| 2009.9090 | --- Other | 20 | | FREE |
| 2204 | Wine of fresh grapes, including fortified wines; grapes must other than that of heading No. 2009: | | | |
| | - Sparkling wine: | | | |
| | -- Of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol: | | | |
| 2204.1011 | --- In disposable packings of steel | 0 | | FREE |
| 2204.1012 | --- In disposable packings of aluminium | 0 | | FREE |
| 2204.1013 | --- In disposable packings of glass for more than 500 ml | 0 | | FREE |
| 2204.1014 | --- In disposable packings of glass for 500 ml or less | 0 | | FREE |
| 2204.1015 | --- In disposable packings of plastic, coloured | 0 | | FREE |
| 2204.1016 | --- In disposable packings of plastic, uncoloured | 0 | | FREE |
| 2204.1019 | --- Other | 0 | | FREE |

| Tariff line | Description | MFN - rate of duty, ad valorem | MFN - rate of duty, specific | Duty for Peru |
|-------------|---|---|---------------------------------------|------------------|
| | -- Wine neither mixed with other fermented beverages nor non-alcoholic beverages provided the product is of an alcoholic strength by volume of more than 2.25 % and a maximum of 15% and contains solely alcohol formed by fermentation without any kind of distillation: | | | |
| 2204.1021 | --- In disposable packings of steel | 0 | | FREE |
| 2204.1022 | --- In disposable packings of aluminium | 0 | | FREE |
| 2204.1023 | --- In disposable packings of glass for more than 500 ml | 0 | | FREE |
| 2204.1024 | --- In disposable packings of glass for 500 ml or less | 0 | | FREE |
| 2204.1025 | --- In disposable packings of plastic, coloured | 0 | | FREE |
| 2204.1026 | --- In disposable packings of plastic, uncoloured | 0 | | FREE |
| 2204.1029 | --- Other | 0 | | FREE |
| | -- Other of an alcoholic strength by volume of more than 2,25%: | | | |
| 2204.1031 | --- In disposable packings of steel | 0 | | FREE |
| 2204.1032 | --- In disposable packings of aluminium | 0 | | FREE |
| 2204.1033 | --- In disposable packings of glass for more than 500 ml | 0 | | FREE |
| 2204.1034 | --- In disposable packings of glass for 500 ml or less | 0 | | FREE |
| 2204.1035 | --- In disposable packings of plastic, coloured | 0 | | FREE |
| 2204.1036 | --- In disposable packings of plastic, uncoloured | 0 | | FREE |
| 2204.1039 | --- Other | 0 | | FREE |
| | - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: | | | |
| | -- In containers holding 2 l or less: | | | |
| | --- Fortified grape must of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol: | | | |
| 2204.2111 | ---- In disposable packings of steel | 10 | | FREE |
| 2204.2112 | ---- In disposable packings of aluminium | 10 | | FREE |
| 2204.2113 | ---- In disposable packings of glass for more than 500 ml | 10 | | FREE |
| 2204.2114 | ---- In disposable packings of glass for 500 ml or less | 10 | | FREE |
| 2204.2115 | ---- In disposable packings of plastic, coloured | 10 | | FREE |
| 2204.2116 | ---- In disposable packings of plastic, uncoloured | 10 | | FREE |
| 2204.2119 | ---- Other | 10 | | FREE |
| | --- Fortified grape must of an alcoholic strength by volume of more than 2.25 %: | | | |
| 2204.2121 | ---- In disposable packings of steel | 0 | | FREE |
| 2204.2122 | ---- In disposable packings of aluminium | 0 | | FREE |
| 2204.2123 | ---- In disposable packings of glass for more than 500 ml | 0 | | FREE |
| 2204.2124 | ---- In disposable packings of glass for 500 ml or less | 0 | | FREE |
| 2204.2125 | ---- In disposable packings of plastic, coloured | 0 | | FREE |
| 2204.2126 | ---- In disposable packings of plastic, uncoloured | 0 | | FREE |

| Tariff line | Description | MFN - rate of duty, ad valorem | MFN - rate of duty, specific | Duty for Peru |
|--------------------|--|---|---|--------------------------|
| 2204.2129 | ---- Other | 0 | | FREE |
| | --- Other of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol: | | | |
| 2204.2131 | ---- In disposable packings of steel | 0 | | FREE |
| 2204.2132 | ---- In disposable packings of aluminium | 0 | | FREE |
| 2204.2133 | ---- In disposable packings of glass for more than 500 ml | 0 | | FREE |
| 2204.2134 | ---- In disposable packings of glass for 500 ml or less | 0 | | FREE |
| 2204.2135 | ---- In disposable packings of plastic, coloured | 0 | | FREE |
| 2204.2136 | ---- In disposable packings of plastic, uncoloured | 0 | | FREE |
| 2204.2139 | ---- Other | 0 | | FREE |
| | --- Wine neither mixed with other fermented beverages nor non-alcoholic beverages provided the product is of an alcoholic strength by volume of more than 2.25 % and a maximum of 15% and contains solely alcohol formed by fermentation without any kind of distillation: | | | |
| | ---- White wines: | | | |
| 2204.2141 | ----- In disposable packings of steel | 0 | | FREE |
| 2204.2142 | ----- In disposable packings of aluminium | 0 | | FREE |
| 2204.2143 | ----- In disposable packings of glass for more than 500 ml | 0 | | FREE |
| 2204.2144 | ----- In disposable packings of glass for 500 ml or less | 0 | | FREE |
| 2204.2145 | ----- In disposable packings of plastic, coloured | 0 | | FREE |
| 2204.2146 | ----- In disposable packings of plastic, uncoloured | 0 | | FREE |
| 2204.2149 | ----- Other | 0 | | FREE |
| | ---- Red wines: | | | |
| 2204.2151 | ----- In disposable packings of steel | 0 | | FREE |
| 2204.2152 | ----- In disposable packings of aluminium | 0 | | FREE |
| 2204.2153 | ----- In disposable packings of glass for more than 500 ml | 0 | | FREE |
| 2204.2154 | ----- In disposable packings of glass for 500 ml or less | 0 | | FREE |
| 2204.2155 | ----- In disposable packings of plastic, coloured | 0 | | FREE |
| 2204.2156 | ----- In disposable packings of plastic, uncoloured | 0 | | FREE |
| 2204.2159 | ----- Other | 0 | | FREE |
| | ---- Other wines: | | | |
| 2204.2161 | ----- In disposable packings of steel | 0 | | FREE |
| 2204.2162 | ----- In disposable packings of aluminium | 0 | | FREE |
| 2204.2163 | ----- In disposable packings of glass for more than 500 ml | 0 | | FREE |
| 2204.2164 | ----- In disposable packings of glass for 500 ml or less | 0 | | FREE |
| 2204.2165 | ----- In disposable packings of plastic, coloured | 0 | | FREE |
| 2204.2166 | ----- In disposable packings of plastic, uncoloured | 0 | | FREE |
| 2204.2169 | ----- Other | 0 | | FREE |
| | --- Other of an alcoholic strength by volume of more than 2.25 %: | | | |
| 2204.2191 | ---- In disposable packings of steel | 0 | | FREE |

| Tariff line | Description | MFN - rate of duty, ad valorem | MFN - rate of duty, specific | Duty for Peru |
|-------------|--|--------------------------------|------------------------------|---------------|
| 2204.2192 | ---- In disposable packings of aluminium | 0 | | FREE |
| 2204.2193 | ---- In disposable packings of glass for more than 500 ml | 0 | | FREE |
| 2204.2194 | ---- In disposable packings of glass for 500 ml or less | 0 | | FREE |
| 2204.2195 | ---- In disposable packings of plastic, coloured | 0 | | FREE |
| 2204.2196 | ---- In disposable packings of plastic, uncoloured | 0 | | FREE |
| 2204.2199 | ---- Other | 0 | | FREE |
| | -- Other: | | | |
| | --- Fortified grape must of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol: | | | |
| 2204.2911 | ---- In disposable packings of steel | 10 | | FREE |
| 2204.2912 | ---- In disposable packings of aluminium | 10 | | FREE |
| 2204.2913 | ---- In disposable packings of glass | 10 | | FREE |
| 2204.2915 | ---- In disposable packings of plastic, coloured | 10 | | FREE |
| 2204.2916 | ---- In disposable packings of plastic, uncoloured | 10 | | FREE |
| 2204.2919 | ---- Other | 10 | | FREE |
| | --- Fortified grape must of an alcoholic strength by volume of more than 2.25 %: | | | |
| 2204.2921 | ---- In disposable packings of steel | 0 | | FREE |
| 2204.2922 | ---- In disposable packings of aluminium | 0 | | FREE |
| 2204.2923 | ---- In disposable packings of glass | 0 | | FREE |
| 2204.2925 | ---- In disposable packings of plastic, coloured | 0 | | FREE |
| 2204.2926 | ---- In disposable packings of plastic, uncoloured | 0 | | FREE |
| 2204.2929 | ---- Other | 0 | | FREE |
| | --- Other of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol: | | | |
| 2204.2931 | ---- In disposable packings of steel | 0 | | FREE |
| 2204.2932 | ---- In disposable packings of aluminium | 0 | | FREE |
| 2204.2933 | ---- In disposable packings of glass | 0 | | FREE |
| 2204.2935 | ---- In disposable packings of plastic, coloured | 0 | | FREE |
| 2204.2936 | ---- In disposable packings of plastic, uncoloured | 0 | | FREE |
| 2204.2939 | ---- Other | 0 | | FREE |
| | --- Wine neither mixed with other fermented beverages nor non-alcoholic beverages provided the product is of an alcoholic strength by volume of more than 2.25 % and a maximum of 15% and contains solely alcohol formed by fermentation without any kind of distillation: | | | |
| | ---- White wines: | | | |
| 2204.2941 | ----- In disposable packings of steel | 0 | | FREE |
| 2204.2942 | ----- In disposable packings of aluminium | 0 | | FREE |
| 2204.2943 | ----- In disposable packings of glass | 0 | | FREE |
| 2204.2945 | ----- In disposable packings of plastic, coloured | 0 | | FREE |
| 2204.2946 | ----- In disposable packings of plastic, uncoloured | 0 | | FREE |
| 2204.2949 | ----- Other | 0 | | FREE |
| | ---- Red wines: | | | |
| 2204.2951 | ----- In disposable packings of steel | 0 | | FREE |
| 2204.2952 | ----- In disposable packings of aluminium | 0 | | FREE |

| Tariff line | Description | MFN - rate of duty, ad valorem | MFN - rate of duty, specific | Duty for Peru |
|-------------|--|---|---------------------------------------|------------------|
| 2204.2953 | ----- In disposable packings of glass | 0 | | FREE |
| 2204.2955 | ----- In disposable packings of plastic, coloured | 0 | | FREE |
| 2204.2956 | ----- In disposable packings of plastic, uncoloured | 0 | | FREE |
| 2204.2959 | ----- Other | 0 | | FREE |
| | ---- Other wines: | | | |
| 2204.2961 | ----- In disposable packings of steel | 0 | | FREE |
| 2204.2962 | ----- In disposable packings of aluminium | 0 | | FREE |
| 2204.2963 | ----- In disposable packings of glass | 0 | | FREE |
| 2204.2965 | ----- In disposable packings of plastic, coloured | 0 | | FREE |
| 2204.2966 | ----- In disposable packings of plastic, uncoloured | 0 | | FREE |
| 2204.2969 | ----- Other | 0 | | FREE |
| | --- Other of an alcoholic strength by volume of more than 2.25 %: | | | |
| 2204.2991 | ---- In disposable packings of steel | 0 | | FREE |
| 2204.2992 | ---- In disposable packings of aluminium | 0 | | FREE |
| 2204.2993 | ---- In disposable packings of glass | 0 | | FREE |
| 2204.2995 | ---- In disposable packings of plastic, coloured | 0 | | FREE |
| 2204.2996 | ---- In disposable packings of plastic, uncoloured | 0 | | FREE |
| 2204.2999 | ---- Other | 0 | | FREE |
| | - Other grape must: | | | |
| | -- Of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol: | | | |
| 2204.3011 | --- In disposable packings of steel | 10 | | FREE |
| 2204.3012 | --- In disposable packings of aluminium | 10 | | FREE |
| 2204.3013 | --- In disposable packings of glass for more than 500 ml | 10 | | FREE |
| 2204.3014 | --- In disposable packings of glass for 500 ml or less | 10 | | FREE |
| 2204.3015 | --- In disposable packings of plastic, coloured | 10 | | FREE |
| 2204.3016 | --- In disposable packings of plastic, uncoloured | 10 | | FREE |
| 2204.3019 | --- Other | 10 | | FREE |
| | -- Of an alcoholic strength by volume of more than 2.25 % vol: | | | |
| 2204.3021 | --- In disposable packings of steel | 0 | | FREE |
| 2204.3022 | --- In disposable packings of aluminium | 0 | | FREE |
| 2204.3023 | --- In disposable packings of glass for more than 500 ml | 0 | | FREE |
| 2204.3024 | --- In disposable packings of glass for 500 ml or less | 0 | | FREE |
| 2204.3025 | --- In disposable packings of plastic, coloured | 0 | | FREE |
| 2204.3026 | --- In disposable packings of plastic, uncoloured | 0 | | FREE |
| 2204.3029 | --- Other | 0 | | FREE |
| 2309 | Preparations of a kind used in animal feeding: | | | |
| 2309.1000 | - Dog or cat food, put up for retail sale | 0 | | FREE |
| 2309.9003 | -- Premixes prepared for animal feeding | 0 | | FREE |
| 2401 | Unmanufactured tobacco; tobacco refuse: | | | |
| | - Tobacco, not stemmed/stripped: | | | |

| Tariff line | Description | MFN - rate of duty, ad valorem | MFN - rate of duty, specific | Duty for Peru |
|-------------|---|--------------------------------|------------------------------|---------------|
| 2401.1001 | -- Brought to the country by travelers, crew members and others for personal use, or is sent to the country without being professional importation | 0 | | FREE |
| 2401.1009 | -- Other | 0 | | FREE |
| | - Tobacco, partly or wholly stemmed/stripped: | | | |
| 2401.2001 | -- Brought to the country by travelers, crew members and others for personal use, or is sent to the country without being professional importation | 0 | | FREE |
| 2401.2009 | -- Other | 0 | | FREE |
| | - Tobacco refuse: | | | |
| 2401.3001 | -- Brought to the country by travelers, crew members and others for personal use, or is sent to the country without being professional importation | 0 | | FREE |
| 2401.3009 | -- Other | 0 | | FREE |
| 2402 | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes: | | | |
| | - Cigars, cheroots and cigarillos, containing tobacco: | | | |
| 2402.1001 | -- Brought to the country by travelers, crew members and others for personal use, or is sent to the country without being professional importation | 0 | | FREE |
| 2402.1009 | -- Other | 0 | | FREE |
| | - Cigarettes containing tobacco: | | | |
| 2402.2001 | -- Brought to the country by travelers, crew members and others for personal use, or is sent to the country without being professional importation | 0 | | FREE |
| 2402.2009 | -- Other | 0 | | FREE |
| | - Other: | | | |
| | -- Cigars, cheroots and cigarillos of tobacco substitutes: | | | |
| 2402.9011 | --- Brought to the country by travelers, crew members and others for personal use, or is sent to the country without being professional importation | 0 | | FREE |
| 2402.9019 | --- Other | 0 | | FREE |
| | -- Other: | | | |
| 2402.9091 | --- Brought to the country by travelers, crew members and others for personal use, or is sent to the country without being professional importation | 0 | | FREE |
| 2402.9099 | --- Other | 0 | | FREE |
| 2403 | Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences: | | | |
| | - Smoked tobacco, whether or not containing tobacco substitutes in any proportion: | | | |

| Tariff line | Description | MFN - rate of duty, ad valorem | MFN - rate of duty, specific | Duty for Peru |
|--------------------|--|---|---|--------------------------|
| 2403.1001 | -- Brought to the country by travelers, crew members and others for personal use, or is sent to the country without being professional importation | 0 | | FREE |
| 2403.1009 | -- Other | 0 | | FREE |
| | - Other: | | | |
| | -- "Homogenised" or "reconstituted" tobacco: | | | |
| 2403.9101 | --- Brought to the country by travelers, crew members and others for personal use, or is sent to the country without being professional importation | 0 | | FREE |
| 2403.9109 | --- Other | 0 | | FREE |
| | -- Other: | | | |
| | --- Snuff containing <i>solutio ammoniae</i> : | | | |
| 2403.9911 | ---- Brought to the country by travelers, crew members and others for personal use, or is sent to the country without being professional importation | 10 | | FREE |
| 2403.9919 | ---- Other | 10 | | FREE |
| | --- Other snuff : | | | |
| 2403.9921 | ---- Brought to the country by travelers, crew members and others for personal use, or is sent to the country without being professional importation | 10 | | FREE |
| 2403.9929 | ---- Other | 10 | | FREE |
| | --- Other: | | | |
| 2403.9991 | ---- Brought to the country by travelers, crew members and others for personal use, or is sent to the country without being professional importation | 10 | | FREE |
| 2403.9999 | ---- Other | 10 | | FREE |

ANNEX III

PRICE BAND SYSTEM OF PERU

The products specified below are subject to the Price Band System established in the Supreme Decree No 115-2001-EF and its amendments, in accordance with Article 10 (Price Band System) of this Agreement.

| Línea Arancelaria | Descripción |
|-------------------|--|
| 0401100000 | Leche y nata (crema), sin concentrar, sin adición de azúcar ni otro edulcorante, con un contenido de materias grasas inferior o igual al 1% en peso |
| 0401200000 | Leche y nata (crema), sin concentrar, sin adición de azúcar ni otro edulcorante, con un contenido de materias grasas superior al 1% pero inferior o igual al 6%, en peso |
| 0402101000 | Leche y nata (crema), en polvo, gránulos o demás formas sólidas, con un contenido de materias grasas inferior o igual al 1,5% en peso, con adición de azúcar u otro edulcorante, en envases de contenido neto inferior o igual a 2,5 kg. |
| 0402109000 | Leche y nata (crema), en polvo, gránulos o demás formas sólidas, con un contenido de materias grasas inferior o igual al 1,5% en peso, con adición de azúcar u otro edulcorante, en envases de contenido neto superior a 2,5 kg. |
| 0402211100 | Leche y nata (crema), en polvo, gránulos o demás formas sólidas, con un contenido de materias grasas superior o igual al 26% en peso, sobre producto seco, sin adición de azúcar ni otro edulcorante, en envases de contenido neto inferior o igual a 2,5 kg |
| 0402211900 | Leche y nata (crema), en polvo, gránulos o demás formas sólidas, con un contenido de materias grasas superior o igual al 26% en peso, sobre producto seco, sin adición de azúcar ni otro edulcorante, en envases de contenido neto superior a 2,5 Kg. |
| 0402219100 | Leche y nata (crema), en polvo, gránulos o demás formas sólidas, con un contenido de materias grasas superior al 1,5% pero inferior al 26% en peso, sobre producto seco, sin adición de azúcar ni otro edulcorante, en envases de contenido neto inferior o igual a 2,5 kg |
| 0402219900 | Leche y nata (crema), en polvo, gránulos o demás formas sólidas, con un contenido de materias grasas superior al 1,5% pero inferior al 26% en peso, sobre producto seco, sin adición de azúcar ni otro edulcorante, en envases de contenido superior a 2,5 kg. |
| 0402291100 | Leche y nata (crema), en polvo, gránulos o demás formas sólidas, con un contenido de materias grasas superior o igual al 26% en peso, sobre producto seco, con adición de azúcar u otro edulcorante, en envases de contenido neto inferior o igual a 2,5 kg |
| 0402291900 | Leche y nata (crema), en polvo, gránulos o demás formas sólidas, con un contenido de materias grasas superior o igual al 26% en peso, sobre producto seco, con adición de azúcar u otro edulcorante, en envases de contenido neto superior a 2,5 kg |
| 0402299100 | Leche y nata (crema), en polvo, gránulos o demás formas sólidas, con un contenido de materias grasas superior al 1,5% pero inferior al 26% en peso, sobre producto seco, con adición de azúcar u otro edulcorante, en envases de contenido neto inferior o igual a 2,5 kg |
| 0402299900 | Leche y nata (crema), en polvo, gránulos o demás formas sólidas, con un contenido de materias grasas superior al 1,5% pero inferior al 26% en peso, sobre producto seco, con adición de azúcar u otro edulcorante, en envases de contenido neto superior a 2,5 kg |
| 0402991000 | Leche condensada |
| 0404109000 | Demás lactosuero, aunque esté modificado, incluso concentrado o con adición de azúcar u otro edulcorante |
| 0405100000 | Mantequilla (manteca) |
| 0405902000 | Grasa láctea anhidra («butteroil») |
| 0405909000 | Demás materias grasas de la leche |
| 0406300000 | Queso fundido, excepto el rallado o en polvo |
| 0406904000 | Queso con un contenido de humedad inferior al 50% en peso, calculado sobre una base totalmente desgrasada |

| | |
|------------|---|
| 0406905000 | Queso con un contenido de humedad superior o igual al 50% pero inferior al 56%, en peso, calculado sobre una base totalmente desgrasada |
| 0406906000 | Quesos con un contenido de humedad superior o igual al 56% pero inferior al 69%, en peso, calculado sobre una base totalmente desgrasada |
| 0406909000 | Demás quesos |
| 1005901100 | Maíz amarillo, excepto para siembra |
| 1005901200 | Maíz blanco, excepto para siembra |
| 1005909000 | Demás maíces, excepto para siembra |
| 1006109000 | Demás arroces, excepto para siembra |
| 1006200000 | Arroz descascarillado (arroz cargo o arroz pardo) |
| 1006300000 | Arroz semiblanqueado o blanqueado, incluso pulido o glaseado |
| 1006400000 | Arroz partido |
| 1007009000 | Demás sorgo de grano (granífero), excepto para siembra |
| 1103130000 | Grañones y sémola, de maíz |
| 1108120000 | Almidón de maíz |
| 1108130000 | Fécula de papa (patata) |
| 1701119000 | Azúcar en bruto de caña, sin adición de aromatizante ni colorante, excepto la chancaca (panela, raspadura) |
| 1701120000 | Azúcar en bruto de remolacha, sin adición de aromatizante ni colorante |
| 1701999000 | Demás azúcares de caña o de remolacha, en estado sólido. |
| 1702302000 | Jarabe de glucosa |
| 1702600000 | Demás fructosas y jarabe de fructosa, con un contenido de fructosa sobre producto seco superior al 50% en peso, excepto el azúcar invertido |
| 2309909000 | Demás preparaciones de los tipos utilizados para la alimentación de los animales. |
| 3505100000 | Dextrina y demás almidones y féculas modificados |
