

**Chapter 6**

**LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE;  
CUT FLOWERS AND ORNAMENTAL FOLIAGE**

**Notes.**

1. Subject to the second part of heading 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.
2. Any reference in heading 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 97.01.

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
<b>06.01</b>		<b>Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.</b>			
<b>0601.10</b>		<b>-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant</b>			
		-- -Bulbs:			
0601.10.11	00	--- -Of the genus <i>narcissus</i> , other than for use by florists or nurserymen for forcing purposes or for growing on prior to disposal	NMB	6%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 5%
0601.10.19		--- -Other		Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
	10	---- -Tulip.....	NMB		
	90	---- -Other.....	NMB		
		-- -Tubers, tuberous roots, corms, crowns and rhizomes:			
0601.10.21		--- -Crowns of rhubarb or asparagus; Tuberous roots of cannas, dahlias and paeonias; Tubers, other tuberous roots, corms, other crowns and rhizomes, for use by florists or nurserymen for forcing purposes or for growing on prior to disposal		Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
	10	---- -Crowns of rhubarb or asparagus.....	NMB		
		---- -Tuberous roots of cannas, dahlias and paeonias:			
	21	----- -Of dahlias.....	-		
	22	----- -Of cannas and paeonias.....	-		
		---- -Tubers, other tuberous roots, corms, other crowns and rhizomes, for use by florists or nurserymen for forcing purposes or growing on prior to disposal:			
	91	----- -Gladiolus corms.....	DZN		
	92	----- -Of irises.....	-		
	93	----- -Of begonias.....	-		
	99	----- -Other.....	-		
0601.10.29	00	--- -Other	NMB	6%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 5%
<b>0601.20</b>		<b>-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots</b>			
0601.20.10	00	-- -Chicory plants and roots; For use by florists or nurserymen for forcing purposes or for growing on prior to disposal; Tuberous roots of cannas, dahlias and paeonias	NMB	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
0601.20.90	00	--Other	NMB	6%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 5%
<b>06.02</b>		<b>Other live plants (including their roots), cuttings and slips; mushroom spawn.</b>			
<b>0602.10.00</b>	00	<b>-Unrooted cuttings and slips</b>	NMB	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
<b>0602.20.00</b>		<b>-Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts</b>		Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
	10	---- <i>Fruit or nut trees</i> .....	NMB		
	90	---- <i>Other</i> .....	NMB		
<b>0602.30.00</b>	00	<b>-Rhododendrons and azaleas, grafted or not</b>	NMB	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
<b>0602.40</b>		<b>-Roses, grafted or not</b>			
0602.40.10	00	--Multiflora rosebushes	NMB	6%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 5%
0602.40.90	00	--Other	NMB	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
<b>0602.90</b>		<b>-Other</b>			
0602.90.10	--	Mushroom spawn; Palms, ferns (other than tuberous rooted ferns), rubber plants (ficus), lilacs, araucarias, laurels, cacti, trees, teasels, sweet potato plants, cabbage seedlings, cauliflower seedlings, onion seedlings and strawberry plants; For producing cuttings, buds, scions, seeds or similar goods or for having grafting, layering or other operations performed on them; For producing vegetables; For propagation purposes or for use by florists or nurserymen for forcing purposes or for growing on prior to disposal		Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
	10	---- <i>Mushroom spawn</i> .....	KGM		
	20	---- <i>Palms</i> .....	NMB		
	30	---- <i>Cacti</i> .....	NMB		
	50	---- <i>Strawberry plants</i> .....	NMB		
	60	---- <i>Other trees</i> .....	NMB		
	70	---- <i>Shrubs and bushes</i> .....	NMB		
	90	---- <i>Other</i> .....	NMB		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
0602.90.90	--	-Other		6%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, NT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 5%
	20	---- -Shrubs and bushes .....	NMB		
	90	---- -Other .....	NMB		
<b>06.03</b>		<b>Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.</b>			
		<b>-Fresh:</b>			
<b>0603.11.00</b>	00	<b>-Roses</b>	DZN	10.5%	AUT, NZT, CCCT, LDCT, UST, MT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, UAT: Free KRT: 2% CEUT: 5%
<b>0603.12.00</b>	00	<b>-Carnations</b>	DZN	8%	AUT, NZT, CCCT, LDCT, UST, MT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
<b>0603.13</b>		<b>-Orchids</b>			
0603.13.10	00	-- -Cymbidium	-	16%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free CEUT: 8%
0603.13.90	00	-- -Other	-	12.5%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free CEUT: 6%
<b>0603.14.00</b>	00	<b>-Chrysanthemums</b>	DZN	8%	AUT, NZT, CCCT, LDCT, UST, MT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free CEUT: 4%
<b>0603.15.00</b>	00	<b>-Lilies (Lilium spp.)</b>	-	6%	AUT, NZT, CCCT, LDCT, UST, MT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
<b>0603.19.00</b>	00	<b>-Other</b>	-	6%	AUT, NZT, CCCT, LDCT, UST, MT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
<b>0603.90</b>		<b>-Other</b>			
0603.90.10 00	--	-Gypsophila, dyed, bleached or impregnated	-	6.5%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 5%
0603.90.20 00	--	-Other gypsophila	-	8%	AUT, NZT, CCCT, LDCT, UST, MT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
0603.90.90 00	--	-Other	-	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
<b>06.04</b>		<b>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.</b>			
<b>0604.20</b>		<b>-Fresh</b>			
0604.20.10	--	-Christmas trees; Foliage of Asparagus setaceus; Grasses and palm leaves; Mosses and lichens		Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
10	----	-Christmas trees .....	-		
90	----	-Other .....	-		
0604.20.90 00	--	-Other	-	6%	AUT, NZT, CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 5%
<b>0604.90</b>		<b>-Other</b>			
0604.90.10 00	--	-Grasses and palm leaves; Mosses and lichens	-	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
0604.90.90 00	--	-Other	-	8%	AUT, NZT, CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 5%