

DECISION OF THE GOVERNMENT OF THE RUSSIAN FEDERATION NO. 908 OF DECEMBER 31, 2004 ON THE APPROVAL OF THE LISTS OF THE CODES OF THE TYPES OF FOODSTUFFS AND GOODS FOR CHILDREN IMPOSABLE WITH VALUE-ADDED TAX AT THE 10 PER CENT TAX RATE (with the Amendments and Addenda of March 23, October 12, 2005, February 27, November 27, December 30, 2006, July 9, 23, 2007)

In accordance with Subitems 1 and 2 of Item 2 of Article 164 of the Tax Code of the Russian Federation, the Government of the Russian Federation resolves as follows:

1. To approve the annexed:

List of the Codes of the Types of Foodstuffs in Accordance with the All-Russia Classifier of Products Imposable with Value-Added Tax at the 10 per Cent Tax Rate in Their Realisation;

List of the Codes of the Types of Foodstuffs in Accordance with the Commodity Classification of Foreign Economic Activity of the Russian Federation Imposable with Value-Added Tax at the 10 per Cent Tax Rate in Their Importation into the Customs Territory of the Russian Federation;

List of the Codes of the Types of Goods for Children in Accordance with the All-Russia Classifier of Products Imposable with Value-Added Tax at the 10 per Cent Tax Rate in Their Realisation;

List of the Codes of the Types of Goods for Children in Accordance with the Commodity Classification of Foreign Economic Activity of the Russian Federation Imposable with Value-Added Tax at the 10 per Cent Tax in Their Importation into the Customs Territory of the Russian Federation.

2. To establish that this Decision shall enter into force upon the expiry of one month from the day of its official publication but not earlier than the first day of the next tax period.

Chairman of the Government of the Russian Federation

Mikhail Fradkov

Annex

List of the Codes of the Types of Foodstuffs in Accordance with the All-Russia Classifier of Products Imposable with Value-Added Tax at the 10 per Cent Tax Rate in Their Realisation (approved by Decision of the Government of the Russian Federation No. 908 of December 31, 2004) (with the Amendments and Addenda of March 23, October 12, 2005, February 27, 2006, July 23, 2007)

Code	Commodity name
OK 005-93	
Livestock and live poultry	
98 1300	Dairy cattle (98 1310 - 98 1330)
98 1400	Beef cattle (98 1410 - 98 1429)
98 1600	Buffaloes (98 1610 - 98 1627)
98 1800	Yaks (including sarliks) (98 1810 - 98 1827)
98 1930	Adult cattle (98 1931 - 98 1939)

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|-----+-----|
|-----|
| 98 1940 |Heifers (98 1941 - 98 1949)
|-----+-----|
|-----|
| 98 1950 |Bulls and bull-calves of all ages (98 1951 - 98 1959)
|-----+-----|
|-----|
| 98 1960 |Bull-calves and castrates of all ages (98 1961 - 98 1967)
|-----+-----|
|-----|
| 98 1970 |Cattle on fattening and gaining weight (98 1971 - 98 1974)
|-----+-----|
|-----|
| 98 1980 |Young dairy and beef cattle outside the main groups (98 1981 - 98
1988)
|-----+-----|
|-----|
| 98 1990 |Cattle outside the main groups (98 1991 - 98 1999)
|-----+-----|
|-----|
| 98 2200 |Pigs (98 2210 - 98 2259)
|-----+-----|
|-----|
| 98 2920 |Adult pigs outside the main groups (98 2921 - 98 2929)
|-----+-----|
|-----|
| from |Pigs of other groups (98 2931 - 98 2938)
| 98 2930 |
|-----+-----|
|-----|
| 98 3200 |Fine-fleeced sheep (98 3210 - 98 3228)
|-----+-----|
|-----|
| 98 3300 |Semifine-fleeced sheep (98 3310 - 98 3328)
|-----+-----|
|-----|
| 98 3400 |Semirough-wooled (98 3410 - 98 3428)
|-----+-----|
|-----|
| 98 3500 |Rough-wooled sheep (excluding Karakul and astrakhan sheep) (98
3510 - 98 3528)
|-----+-----|
|-----|
| 98 3600 |Karakul and astrakhan sheep (98 3610 - 98 3629)
|-----+-----|
|-----|
| 98 3810 |Adult goats (98 3811 - 98 3813)
|-----+-----|
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98 3820	Young goats of all ages (98 3821 - 98 3828)

from	Sheep and goats (98 3961 - 98 3968)
98 3960	

98 3970	Sheep and goats, other (98 3971 - 98 3979)

98 3980	Sheep (98 3981 - 98 3989)

98 3990	Sheep other than Karakul and astrakhan sheep (98 3991 - 98 3997)

98 4136	Adult egg hens of industrial flocks for slaughter

98 4711	Day-old chicks of hens of egg strains

98 4731	Day-old chicks of hens of meat-and-egg strains

98 4741	Day-old ducklings

98 4751	Day-old goslings

98 4761	Day-old turkey poults

98 4771	Day-old guinea fowl poults

98 4781	Day-old quail poults

98 4800	Poultry of all species (98 4810 - 98 4883)

98 4940	Adult poultry of all species (98 4941 - 98 4949)

98 4950	All poultry (adult and young)
	(98 4951 - 98 4959)

98 4960	Young hens (98 4961 - 98 4966)

98 4970	from Young poultry of all species (98 4971 - 98 4977, 98 4979)

98 4980	Young poultry outside the previous groups (98 4981 - 98 4985)

98 5300	Pedigree horses (98 5310 - 98 5328)

98 5400	User horses (98 5410 - 98 5429)

98 5520	Donkeys (98 5521 - 98 5527)

98 5620	Mules (including hinnies) (98 5621 - 98 5625)

98 5920	Horses (98 5921 - 98 5929)

98 5930	Young horses (98 5931 - 98 5939)

98 5940	Young horses by sex and age (98 5941 - 98 5946)

98 5960	Donkeys, ponies (98 5961 - 98 5964)

98 6200	Reindeers (98 6210 - 98 6238)

98 6400	Sika deers (98 6410 - 98 6426)

98 6600	Marals (98 6610 - 98 6626)

92 1140	Mutton (92 1141 - 92 1143)
92 1150	Goat's meat (92 1151 - 92 1153)
92 1160	Meat of poultry (92 1161 - 92 1169)
92 1170	Horse meat (92 1171 - 92 1174)
92 1180	Rabbit meat (92 1181 - 92 1183)
92 1190	Other kinds of meat (92 1191 - 92 1198)
92 1200	Offals (92 1201 - 92 1234)
from 92 1310	Boiled sausages (92 1312 - 92 1319)
92 1320	Frankfurters and polonies (92 1321, 92 1322)
92 1330	Semismoked sausages (including from meat of poultry) (92 1331, 92 1332)
from 92 1340	Sausages / hard-smoked
from 92 1341	- uncooked smoked (except best quality)
92 1342	- cooked-smoked
from	Smoked foods /

92 1350	

92 1351	from pork (except balyk, carbonade, neck, gammon, pastrami, loin baked pork)

92 1352	from beef (except pastrami, loin, baked beef)

92 1353	from mutton

92 1355	from meat of poultry (except pastrami)

92 1356	from venison (except neck, gammon, loin)

92 1357	from offal (except tongues)

92 1360	Sausages from horse meat (92 1361, 92 1362)

92 1370	Meat jellies and other kinds of sausages (92 1371, 92 1372)

92 1410	Minced meat preparations (92 1411 - 92 1413)

92 1420	Frozen meat preparations (92 1421 - 92 1426)

92 1430	Natural a-la-carte preparations (92 1431 - 92 1436)

92 1440	Natural a-la-carte preparations coated with flour (92 1441 - 92 1445)

92 1450	Natural small-lump preparations (92 1451 - 92 1455)

92 1460	from Natural big-lump preparations /

92 1461	from - from beef (except tenderloin)

92 1462	from - from pork (except tenderloin)

92 1463	from - from mutton (except tenderloin)

92 1465	from - other (except tenderloin)

92 1470	Culinary articles (92 1471 - 92 1477)

92 1500	Food animal fats (92 1501 - 92 1524)

92 1610	Tinned stewed meat (92 1611 - 92 1619)

92 1621	Tinned stuffed food

92 1622	Pastes

92 1624	Tinned food / from beef

92 1625	from - from pork (except bacon, carbonade)

92 1626	- from mutton
92 1627	- from meat of poultry
92 1628	- from meat of other species of animals (including from rabbit meat)
92 1629	- from offal (except jellied tongue)
92 1630	Meat products of sublimation drying and boullion cubes (92 1631, 92 1632)
92 1700	Tinned meat-and-vegetable food and tinned fat-and-bean food (92 1701 - 92 1725)
92 1920	Boiled fodder /
92 1921	- with a humidity of 60%
92 1922	- with a humidity of 80%
92 1970	Bone /
92 1974	- eatable
98 6343	Meat of sika deer
98 6543	Meat of maral
98 9653	Meat and meat products in terms of meat

Milk and milk products	
(including ice cream manufactured on their base but excluding ice cream manufactured on fruit-and-berry base, fruit and eatable ice consumer ice)	
92 2100	Butter (92 2101 - 92 2122)
92 2200	Milk products, except fatless milk products (92 2201 - 92 2295)
92 2310	Dry milk, sublimated, except fatless milk (92 2311 - 92 2317)
92 2320	Dried cream, sublimated (92 2321 - 92 2328)
92 2330 - 92 2334	Dry mixtures for ice cream. Dry milk and cream products (92 2331 - 92 2334)
92 2350	Dry cultured milk products, sublimated (92 2351 - 92 2354)
92 2360	Dry milk, sublimated fatless (92 2361, 92 2362)
92 2370	Dry buttermilk and dry products from buttermilk (92 2371 - 92 2373)
92 2380	Substitute of dry whole milk (92 2381)
92 2390	Dry whey and dry products from whey (92 2391 - 92 2393)
92 2400	Fatless milk products (including cheese and sheep cheese) (92 2401 - 92 2482)
92 2500	Fat cheese (including sheep cheese) (92 2501 - 92 2592)

92 2600	Milk-containing products and tinned foods
	(92 2610 - 92 2689)

from	Condensed milk (92 2711, 92 2714 - 92 2719)
92 2710	

from	Condensed cream (92 2721, 92 2724, 92 2729)
92 2720	

92 2810	High-fat ice cream (92 2811 - 92 2815)

92 2820	Milk ice cream (92 2821 - 92 2825)

92 2840	Choice ice cream, cultured, sherbet
	(92 2841 - 92 2847)

92 2870	Full-cream ice (92 2871 - 92 2875)

from	Soft ice cream (92 2881, 92 2882)
92 2880	

92 2890	Mixtures for soft ice cream (92 2891 - 92 2893)

from	Dry casein (92 2912)
92 2910	

92 2920	Milk sugar (92 2921 - 92 2925)

92 2930	Condensed whey (92 2931, 92 2932)

92 3210	Waste of the milk industry (92 3211 - 92 3213)

92 3220	Waste of the butter-and-cheese making industry
	(92 3221 - 92 3229)
-----+-----	
98 1112	Milk of dairy cattle
-----+-----	
98 1212	Milk of beef cattle
-----+-----	
98 1512	Buffalo milk
-----+-----	
98 1712	Yak milk
-----+-----	
98 1912	Cow milk
-----+-----	
98 3112	Milk of fine-fleeced sheep
-----+-----	
98 3122	Milk of semifine-fleeced sheep
-----+-----	
98 3132	Milk of semirough-wooled sheep
-----+-----	
98 3142	Milk of rough-wooled sheep (excluding Karakul and astrakhan sheep)
-----+-----	
98 3152	Milk of Karakul and astrakhan sheep
-----+-----	
98 3712	Milk of down goats
-----+-----	
98 3722	Milk of wool goats
-----+-----	
98 3732	Milk of dairy goats
-----+-----	
98 3742	Milk of rough-wooled goats
-----+-----	
98 3912	Sheep and goat milk

98 3922	Sheep milk
98 3932	Sheep (excluding Karakul and astrakhan) and goat milk
98 3952	Goat milk
98 5112	Milk of the main drove of pedigree horses
98 5212	Milk of adult user horses
98 5912	Mare milk
98 6112	Deer milk
98 6712	Dromedary milk
98 6722	Bactrian milk
98 6932	Camel milk
98 9212	Zebu milk
98 9412	Cattle milk (including buffaloes, yaks, zebu)
98 9610	Milk and milk products (98 9612 - 98 9616)
Eggs and egg products	
92 1990	Egg products (92 1991 - 92 1993)
98 4115	Eggs of adult hens of the parent flock

98 4125	Eggs of young egg hens of the parent flock
98 4135	Eggs of adult egg hens of an industrial flock
98 4145	Eggs of young hens of an industrial flock
98 4155	Eggs of adult meat and meat-and-egg hens
98 4165	Eggs of young meat and meat-and-egg hens
98 4215	Eggs of ducks
98 4315	Eggs of geese
98 4415	Eggs of turkeys
98 4515	Eggs of guinea fowls
98 4615	Eggs of quails
98 4716	Egg waste of incubation of eggs of hens of egg strains
98 4736	Egg waste of incubation of eggs of hens of meat and meat-and-egg strains
98 4746	Egg waste of incubation of eggs of ducks
98 4756	Egg waste of incubation of eggs of geese
98 4766	Egg waste of incubation of eggs of turkeys
98 4776	Egg waste of incubation of eggs of guinea fowls

98 4786	Egg waste of incubation of eggs of quails
98 4910	Birds' eggs (98 4911 - 98 4919)
98 4939	Eggs and egg products in terms of eggs
Vegetable oil	
91 4110	from Vegetable oil from seeds with a low oil content (91 4111 - 91 4113, 91 4115)
91 4120	Vegetable oil from seeds with a medium oil content (91 4121 - 91 4125)
91 4130	Vegetable oil from seeds with a high oil content (91 4131 - 91 4137)
91 4140	from Vegetable oil from kernels of nuts and from the pulp of fruit (91 4141 - 91 4148)
91 4160	from Vegetable oil from the waste of cereals and other food industries (91 4162, 91 4164 - 91 4166)
91 4190	Mixture of vegetable oils (91 4192 - 91 4196)
Margarine	
91 4200	Margarine products (91 4210 - 91 4213, 91 4230 - 91 4234)
91 4800	Melted spreads and mixtures (91 4810 - 91 4819, 91 4820 - 91 4823)

Sugar, including raw sugar

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| from | Sugar (91 1101 - 91 1143, 91 1190, 91 1191)
91 1100

Salt

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| from |
| 91 9200 | Products of the salt industry (91 9202 - 91 9273)
|-----|

**Grain, mixed fodder, forage mixtures,
grain waste**

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| from | feeds/
91 8960

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| | - of maize
91 8961

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| | - of wheat
91 9862

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| 92 1950 | Dry animal (meat-and-bone) fodder (92 1951 - 92 1959)
|-----|

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| 92 8210 | Fish forage flour (92 8212, 92 8213)
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| 92 8220 | Flour from sea products, whales and sea animals
| | (92 8221, 92 8222)
|-----|

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| from | Nonmedical antibiotics (92 9121)
92 9120

	from	Premixes (92 9141 - 92 9143)
92 9140		

92 9500		Products of the flour-grinding-and-cereals industry, other, by-products and waste (92 9501 - 92 9533)

	from	Products of mixed fodder industry (92 9601 - 92 9619)
92 9600		

92 9630		Forage concentrate /

92 9631		- amido-vitamin for ruminants

92 9640		Forage mixtures /

92 9641		- for ruminants

92 9700		Grain products, grain (for industrial processing) (92 9710 - 92 9720)

	from	Grain winter crops (except straw) (97 1110 - 97 1180)
97 1100		

97 1200		Spring wheat (97 1210 - 97 1248)

97 1300		Maize for grain (97 1310 - 97 1363)

	from	Grain cereal spring crops, other (except straw) (97 1410 - 97 1459)
97 1400		

	from	Groats crops (except straw) (97 1510 - 97 1569)
97 1500		

	from	Main grain-and-bean crops (except straw)
97 1600		(97 1610 - 97 1699)
	from	Grain-and-bean crops, other (except straw)
97 1700		(97 1710 - 97 1739)
	from	Additional groups of products of grain and grain-and-bean crops (except straw)
97 1900		(97 1910 - 97 1989)
97 5911		Grain of grain and grain-and-bean secondary (afterreap) and intermediate sowings
	from	Fodder /
97 5940		
97 5942		- grain (excluding maize of the milk-wax stage of ripeness)
		Oil-bearing seeds and products of their processing (oil-seed meals, cakes)
91 4611		Oil-seed meals and cakes / edible
91 4612		- forage
91 4615		Edible flour from oil-seed meals and cakes
	from	Kernel / oil-bearing
91 4630		
91 4631		- of sunflower seeds
	from	Main oil-bearing crops
97 2110		(97 2111 - 97 2115, 97 2117, 97 2118)

97 2121	Spring rape (colza)
97 2124	Safflower
97 2221	Seeds of long-fibred flax
97 2231	Seeds of Middle Russian hemp
97 2241	Seeds of southern hemp
from 97 2512	Medicinal poppy and oil-bearing (except medicinal) poppy
97 2911	Rape
from 97 2930	Seeds and fruit of oil-bearing and essential-oil-bearing crops (97 2931 - 97 2933, 97 2936)
from 97 2941	Raw cotton (except fibre cotton)
97 2942	Flax seeds
97 2944	Seeds of hemp (Middle Russian and southern)
97 5912	Sunflower seeds of secondary (afterreap) and intermediate sowings)
Bread and bakery articles	
(including buns, rusks and bread-rings)	
91 1005	Bread and rolls (total)

91 1006	Bread and rolls wrapped up and sent by book-post
91 1007	Bread and rolls enriched by proteins, vitamins and other additives
91 1008	Bread and rolls dietary
91 1009	Bread and rolls diabetic
91 1300	Bread from rye flour and from a mixture of various kinds of flour (91 1301 - 91 1358)
91 1400	Bread from wheat flour (91 1401 - 91 1498)
91 1500	Rolls and buns (91 1501 - 91 1588)
91 1600	Buns (91 1650 - 91 1683)
91 1700	Bread rings (91 1760 - 91 1788)
91 1800	Dried bread (rusks, pieces of toasted bread, crispbreads) (91 1801 - 91 1896)
91 1900	Pies, patties and dough-nuts (91 1960 - 91 1985)
91 9660	Dried and finely ground breadcrumps (91 9661, 91 9662)
	Groats
91 9610	Flakes (of maize, wheat, rice) (91 9611 - 91 9613)
92 9400	Groats (92 9401 - 92 9498)

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Flour

| 92 8322 |Edible fish flour
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| 92 9300 |Flour (92 9301 - 92 9357)
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Macaroni foods

| 91 4900 |Macaroni foods (91 4901 - 91 4972)
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| **Live fish (except valuable species: conny, common Baltic salmon and Far-**
Eastern salmon, |
| **sturgeons (beluga, bester, sturgeon, starred sturgeon, sterlet), Atlantic**
salmon, trout |
| **(except sea trout), inconnu, keta, king salmon, silver salmon, muksun,**
Arctic cisco, |
| **Siberian white fish, Ussuri whitefish, broad whitefish)**
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| 92 4100 |Herrings (92 4101 - 92 4147)
|
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| 92 4200 |Sardines, sprats and other fish (92 4205 - 92 4280)
|
-----+-----

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| 92 4300 |Cod (92 4301 - 92 4390)
|
-----+-----

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| 92 4400 |Flatfish, halibut, grouper and other fish
| |(92 4403 - 92 4493)
|
-----+-----

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| from |Capelin, argentine, bonito and other fish (92 4510 - 92 4575)
|
| 92 4500 |
|
-----+-----

|

| from |Salmons (92 4612, 92 4614, 92 4616, 92 4630 - 92 4634, 92 4693)
|
| 92 4600 |
|
-----+-----

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| 92 4700 |Freshwater fish (92 4703 - 92 4793)
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|-----+-----|
|-----|
| 92 4800 |Freshwater fish, other (92 4810 - 92 4875)
|-----+-----|
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| 92 4900 |Sea fish, other (92 4901 - 92 4999)
|-----+-----|
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| 98 8121 |Pond, lake and river commodity fish
|-----+-----|
|-----|
|          |Seafood and fish products, including fish - chilled,
frozen or          |
|          |          otherwise processed, - herrings, conserves and
preserves          |
| (except delicacies: sturgeon and salmon caviar; conny, Baltic salmon,
sturgeons: beluga,          |
|          |          bester, sturgeon, starred sturgeon,
sterlet; Atlantic salmon; cold smoked back and belly of inconnu; keta
and king salmon -          |
|          |          lightly medium, or strongly salted;
cold-smoked back of keta, king salmon and silver salmon, cold-smoked belly
of keta and sides          |
|          |          of king salmon; cold-smoked back of muksun,
Arctic cisco, Siberian, Ussuri and broad whitefish; fillet preserves:
slices of Baltic salmon          |
|          |          and Far-Eastern salmon; boiled-and-smoked meat
of crabs and sets of limbs of crabs; and of spiny
lobsters)          |
|-----+-----|
|-----|
| 92 6120 |Chilled fish (excluding herrings) (92 6121 - 92 6129)
|-----+-----|
|-----|
| 92 6130 |Frozen fish (excluding herrings) (92 6131 - 92 6137)
|-----+-----|
|-----|
| 92 6140 |Frozen fish fillets (excluding herrings
|          | (92 6141, 92 6142)
|-----+-----|
|-----|
| 92 6150 |Specially prepared fish (excluding herrings) (92 6151 - 92 6154)
|-----+-----|
|-----|
| 92 6160 |Minced food (92 6161)
|-----+-----|
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| from    |Fish, salted, marinated and of spicy salt curing (excluding
herrings) (except          |
| 92 6200 |delicacies) (92 6201 - 92 6283)
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	from	Smoked and sun-cured fish and balyks (excluding herrings)
92 6300		(except delicacies) (92 6301 - 92 6395)
92 6451		Frozen caviar in the ovarian membrane
92 6490		Other caviar (92 6491 - 92 6499)
	from	Edible sea products (except delicacies)
92 6500		(92 6501 - 92 6574)
	from	Culinary articles (except delicacies) (92 6610 - 92 6684)
92 6600		
92 6700		Other edible waste (edible waste from preparation)
		(92 6701 - 92 6770)
	from	Fish products in packings (except delicacies)
92 6800		(92 6820 - 92 6891)
92 6900		Herrings of all types of processing (92 6902 - 92 6998)
92 7110		Tinned fish in oil (92 7111 - 92 7119)
92 7120		Tinned fish in tomato sauce (92 7121 - 92 7129)
	from	Natural fish preserves (92 7131, 92 7133 (except baltic salmon), 92 7134,
92 7130		92 7135, 92 7139)
92 7140		Fish paste (92 7141)
92 7150		Tinned fish-and-vegetable

	(92 7151 - 92 7156)
92 7160	Tinned fish, other (92 7161 - 92 7168)
92 7200	Fish preserves (unsterilised tinned fish) (92 7210 - 92 7252)
92 7300	Tinned seafood (92 7310 - 92 7319)
92 7400	Preserves of seafood (92 7410 - 92 7414)
92 7990	from Sets (assortments) (except delicacies) (92 7991)
92 8342	Krill protein paste
92 8370	from Meat of whales and sea animals (92 8373)
92 8380	Whale liver
98 9931	Fish products / edible (excluding tinned products)
98 9932	- tinned products
Children's and diabetic food	
91 6013	Diabetic fruit-and-vegetable preserves
91 6160	Tinned children's and dietary (91 6161 - 91 6164)

91 6218	Children's tinned tomatoes
91 6261	Vegetable and vegetable-and-fruit juices for children
91 6262	Vegetable and vegetable-and-fruit nectars for children
91 6263	Vegetable and vegetable-and-fruit juice-containing drinks for children
91 6361	Tinned homogenised children's food
91 6362	Tinned grated children's food
91 6363	Children's juice
91 6365	Tinned diabetic fruit
91 6366	Juice-containing drinks for children
91 6367	Nectars for children
91 6368	Fruit or berry water for children
91 9700	from Dry products for children's, dietary and medicinal-and-prophylactic nourishment and waste of their manufacture (91 9710 - 91 9769)
92 2210	from Drinking milk (92 2218)
92 2236	Liquid cultured milk products for children
	from Sour cream and sour-cream products (92 2256)

92 2250	
92 2285	Curd article for children
from	Curds (92 2295)
92 2290	
from	Dry cream, sublimated (92 2324)
92 2320	
92 2340	Dry milk (mother's milk substitute) and dry milk mixtures for babies (92 2341, 92 2342)
from	Curds (92 2414)
92 2410	
92 2423	Curd articles for children
from	Drinking milk (92 2443)
92 2440	
92 2452	Milk drinks for children
92 2467	Low-fat liquid cultured-milk products for children
92 2940	Prophylactic and medicinal milk products for children and bacconcentrates
92 2950	Structured milk products for children
from	Tinned fish-and-vegetable food (92 7156)
92 7150	

| from |Fine-ground embryos /

| 91 8920 |

| 91 8921 | - of maize

| 91 8940 |Gluten (91 8941 - 91 8943)

Vegetables (including potatoes)

| 97 2311 |Root vegetables of factory sugar beet

| 97 2321 |Root vegetables of mother sugar beet

| 97 2926 |Sugar beet of single-seeded strains

| 97 2948 |Root vegetables of sugar beet of single-seeded strains

| 97 3111 |Tubers of early-ripening and middle-ripening potatoes

| 97 3112 |Tubers of middle-ripening, middle-late and late-ripening potatoes

| 97 3121 |Tuber of sweet potatoes

| 97 3210 |Cabbages (97 3211 - 97 3219)

| 97 3220 |Vegetable root crops (97 3221 - 97 3229)

| 97 3230 |Vegetable bulbous crops (97 3231 - 97 3239)

| 97 3240 |Vegetable solanaceous crops (97 3241 - 97 3245)

| 97 3250 |Vegetable cucurbitaceous crops (97 3251 - 97 3253)

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97 3261
-----+-----

97 3262
-----+-----

97 3263
-----+-----

97 3264
-----+-----

97 3265
-----+-----

97 3270
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97 3280
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97 3290
-----+-----

97 3321
-----+-----

97 3322
-----+-----

97 3342
-----+-----

97 3413
-----+-----

97 3511
-----+-----

97 3521
-----+-----

97 3531
-----+-----

97 3541

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|-----+-----|
|-----|
| 97 3551 |Hydroponics vegetables
|-----+-----|
|-----|
| from   |Potatoes, vegetables and watermelons, melons and gourds (except
watermelons, melons |
| 97 3910 |and gourds) (97 3911 - 97 3918)
|-----+-----|
|-----|
| 97 3920 |Vegetables (of open and glass-covered ground) (97 3921 - 97 3929)
|-----+-----|
|-----|
| 97 3931 |Potato tubers
|-----+-----|
|-----|
| 97 3932 |Vegetables of open ground
|-----+-----|
|-----|
| 97 3933 |Cabages (vegetables)
|-----+-----|
|-----|
| 97 3935 |Vegetables of open ground, other
|-----+-----|
|-----|
| 97 3940 |Vegetables of glass-covered ground (97 3941 -97 3949)
|-----+-----|
|-----|
| 97 3952 |Vegetables of film hothouses
|-----+-----|
|-----|
| 97 3955 |Vegetables of a crop under film
|-----+-----|
|-----|
| 97 3957 |Vegetables of warmed ground and ground under film
|-----+-----|
|-----|
| 97 5913 |Potatoes of secondary (afterreap) and intermediate sowings
|-----+-----|
|-----|
| 97 5914 |Vegetables of secondary (afterreap) and intermediate sowings
|-----+-----|
|-----|
| 97 5921 |Potatoes of companion (interplanting) sowings
|-----+-----|
|-----|
| 97 5922 |Vegetables of companion (interplanting) sowings
|-----+-----|
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Note. The belonging of domestic foodstuffs to foodstuffs enumerated in this List should be confirmed by the conformance of the codes by the classification OK 005-93 (OKP) given in this List, to the OKP codes indicated in the national standard, the branch standard, and the technical specifications.

Decision of the Government of the Russian Federation No. 435 of July 9, 2007 amended this List. The amendments shall enter into force upon the expiry of two months after the date of the official publication of said Decision

List of the Codes of the Types of Foodstuffs in Accordance with the Commodity Classification of Foreign Economic Activity of the Russian Federation Imposable with Value-Added Tax at the 10 per Cent Tax Rate in Their Importation into the Customs Territory of the Russian Federation (Approved by Decision of the Government of the Russian Federation No. 908 of December 31, 2004) (with the Amendments and Additions of November 27, December 30, 2006, July 9, 2007)

Live cattle and poultry

Live horses, asses, mules and hinnies
0101 (except for race horses or saddle horses and ponies)
Live bovine animals
0102
Live swine
0103
Live sheep and goats
0104
Live poultry, that is to say fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls
0105
Other live animals
from 0106 - live cattle and poultry,
edible meat

Meat and meat products (with the exception of delicacies: undercut, veal, tongues, and sausages - raw-smoked best quality, raw-smoked semi-dry best quality, raw-dried, stuffed best quality; smoked pork, mutton, beef, veal, and fowl products - balyk (cured filet), carbonado, neck, leg, pastrami, and loin; baked pork and beef; tinned meat products - ham, bacon, carbonado, and tongue in aspic)

Meat of bovine animals, fresh or chilled
0201 10 000 (except for veal)
0201 20 (except for veal)
0201 30 000 (except for veal and undercut)
Meat of bovine animals, frozen
0202 10 000 (except for veal)
0202 20 (except for veal)
0202 30 (except for veal and undercut)
Swine, fresh, chilled or frozen
0203 11 - 0203 19 150 9
0203 19 550 (except for undercut)
0203 19 590
0203 19 900 (except for undercut)
0203 21 - 0203 29 150 9
0203 29 550 (except for undercut)
0203 29 590
0203 29 900 (except for undercut)
Meat of sheep or goats, fresh, chilled or frozen
0204 10 000 0 - 0204 22 900 0
0204 23 000 0 (except for undercut)
0204 30 000 0 - 0204 42 900 0
0204 43 (except for undercut)
0204 50 110 0 - 0204 50 310 0
0204 50 390 0 (except for undercut)

0204 50 510 0 - 0204 50 710 0
0204 50 790 0 (except for undercut)
Meat of horses, asses, mules or hinnies, fresh, chilled or frozen
0205 00 (except for undercut)

**Edible offal of bovine animals, swine, sheep, goats, horses, asses,
mules or hinnies, fresh, chilled or frozen**

0206 10 910 0
0206 10 950 0
0206 10 990 0 (except for tongues)
0206 22 000 9
0206 29 910 0
0206 29 990 0
0206 30 000 2, 0206 30 000 4
0206 41 000 0
0206 49 200 9 (except for tongues)
0206 49 800 9 (except for tongues)
0206 80 910 0 (except for tongues)
0206 80 990 0 (except for tongues)
0206 90 910 0 (except for tongues)
0206 90 990 0 (except for tongues)
Meat and edible offal, of the poultry of Heading No.
0105, fresh, chilled, or frozen
0207
Other meat and edible meat offal, fresh, chilled or frozen
0208
Pig fat, free of lean meat, and poultry fat, not rendered or otherwise
extracted, fresh, chilled, frozen, salted, in brine, dried or smoked
0209 00 110 0
0209 00 190 0 (except for delicacies)
0209 00 300 0
0209 00 900 0
Meat and edible meat offal, salted, in brine, dried, or smoked;
edible flours and meals of meat or meat offal
0210 11 110 0
0210 11 190 0
0210 11 310 0 (except for delicacies)
0210 11 390 0 (except for delicacies)
0210 11 900 0 (except for delicacies)
0210 12 110 0
0210 12 190 0
0210 12 900 0
0210 19 100 0 - 0210 19 500 0
0210 19 600 0 (except for delicacies)
0210 19 700 0
0210 19 810 0 (except for delicacies)
0210 19 890 0 (except for delicacies)
0210 19 900 0 (except for delicacies)
0210 20 (except for delicacies)
0210 91 000 0
0210 92 000 0
0210 93 000 0
0210 99 100 0
0210 99 210 0 (except for delicacies)
0210 99 290 0 (except for delicacies)
0210 99 310 0
0210 99 390 0 (except for delicacies)
0210 99 410 0
0210 99 490 0 (except for delicacies)
0210 99 510 0
0210 99 590 0 (except for delicacies)
0210 99 600 0
0210 99 710 0

0210 99 790 0
0210 99 800 0
0210 99 900 0
Pig fat (including lard) and poultry fat, other than that of Headings
0209 or 1503
1501 00 190 0
1501 00 900 0
Fats of bovine animals, sheep or goats, other than fats of Heading
1503
1502 00 900 0
Other animal fats and oils and their fractions, whether or not refined,
but not chemically modified
from 1506 00 000 0 - fit for human consumption

**Sausages and similar products, of meat, meat offal or blood; food
preparations based on these products**

1601 00 100 0
1601 00 910 0 (except for raw-smoked best quality, raw-smoked semi-dry
best quality, raw-dried, stuffed best quality)
1601 00 990 0 (except for raw-smoked best quality, raw-smoked semi-dry
best quality, raw-dried, stuffed best quality)
Other prepared or preserved meat, meat offal or blood
1602 10 009 0
1602 20
1602 31
1602 32
1602 39
1602 41 (except for delicacies)
1602 42 (except for delicacies)
1602 49 (except for delicacies)
1602 50 (except for delicacies)
1602 90
Extracts and juices of meat, fish or crustaceans, molluscs or other
aquatic invertebrates
1603 00
Soups and broths and preparations thereof
2104 10 (except for vegetable)
Preparations
from 2309 - preparations of a kind used in animal feeding

**Milk and dairy by-products (including ice cream based on
these products, other than fruit ice cream, fruit or edible ice)
Milk, cream, buttermilk, kefir, butter, milk fats, cheese and curd
and other dairy foods**

0401 - 0406
Ice cream and other edible ice, whether or not containing cocoa
2105 00 (except for fruit ice cream, fruit or edible ice)

Cheese fondues

2106 90 100 0
Lactose and lactose syrup
1702 11 000 0
1702 19 000 0
Edible casein
3501 10 900 0

Eggs and egg products

Birds' eggs, in shell, fresh, preserved, or cooked
0407 00
Birds' eggs, not in shell and egg yolks, fresh, dried, cooked by
steaming or by boiling in water, moulded, frozen or otherwise preserved,
whether or not containing added sugar or other sweetening matter

0408 11 800 0
0408 19 810 0
0408 19 890 0
0408 91 800 0
0408 99 800 0
Vegetable oil
Soya-bean oil and its fractions, whether or not refined but not
chemically modified
1507 10 900 1
1507 10 900 9
1507 90 900 1
1507 90 900 9
Ground-nut oil and its fractions, whether or not refined but not
chemically modified
1508 10 900 0
1508 90 900 0
Olive oil and its fractions, whether or not refined, but not chemically
modified
1509
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 1509
1510 00
Palm oil and its fractions, whether or not refined, but not chemically
modified
1511 10 900
1511 90 110 0
from 1511 90 190 - edible
1511 90 990
Sunflower-seed, safflower or cotton-seed oil and fractions thereof,
whether or not refined but not chemically modified
1512 11 910 1
1512 11 910 9
1512 11 990 1
1512 11 990 9
1512 19 900 1, 1512 19 900 9
1512 21 900 0
1512 29 900 0
Coconut (copra), palmkernel or babassu oil and fractions thereof,
whether or not refined but not chemically modified
1513 11 910 0
1513 11 990 1, 1513 11 990 9
1513 19 110 0
from 1513 19 190 - edible
1513 19 910 0
1513 19 990 1, 1513 19 990 9
1513 21 300 0
1513 21 900 1, 1513 21 900 9
1513 29 110 0
from 1513 29 190 - edible
1513 29 500 0
1513 29 900 1, 1513 29 900 9
Rape, colza or mustard oil and fractions thereof, whether or not refined
but not chemically modified
1514 11 900 1
1514 11 900 9
1514 19 900 1
1514 19 900 9
1514 91 900 1
1514 91 900 9
1514 99 900 1
1514 99 900 9
Other fixed vegetable fats and oils (including jojoba oil) and their
fractions, whether or not refined but not chemically modified

1515 11 000 0
1515 19 900 0
1515 21 900 0
1515 29 900 0
1515 50 190 0
1515 50 990 0
1515 90 290 0
1515 90 390 0
1515 90 510 0
1515 90 590 0
1515 90 910 0
1515 90 990 0

Vegetable fats and oils their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined but not further prepared

1516 20 910 0
from 1516 20 960 - edible
from 1516 20 980 - edible
Cocoa butter, fat and oil
1804 00 000 0

Margarine

Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of Heading 1516

from 1517 - margarine
from 2106 90 980 4 - margarine

Sugar including raw sugar
Cane or beet sugar

1701

Salt

Edible salt

2501 00 911 0

2501 00 919 0

Grains, mash, feed mix, screenings

Wheat and meslin

1001

Rye

1002 00 000 0

Barley

1003 00

Oats

1004 00 000 0

Maize (corn)

1005

Rice

1006

Grain sorghum

1007 00

Buckwheat, millet and canary seed; other cereals

1008

Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets

from 1213 00 000 0 - screenings

Swedes, mangolds, fodder roots, and similar forage products, whether or not in the form of pellets

from 1214 - feed mix

Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves

2301

Bran, sharps and other residues, whether or not in the form of pellets derived from the sifting, milling or other working of cereals or of leguminous plants

2302

Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets

from 2303 - feed mix, screenings

Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil

from 2305 00 000 0 - feed mix

Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of Headings 2304 or 2305

from 2306 50 000 0 - feed mix

from 2306 60 000 0 - feed mix

Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included

2308 00

Preparations of a kind used in animal feeding

2309 90 (except for feed for ornamental fish, fancy and song birds, cats and dogs)

Oil-seed and their preparation (oilcakes)

Soya beans, whether or not broken

1201 00

Linseed, whether or not broken

1204 00

Rape or colza seeds, whether or not broken

1205

Sunflower seeds, whether or not broken

1206 00

Other oil seeds and oleaginous fruits, whether or not broken

1207 20 - 1207 99 (except for shea nut)

Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil

2304 00 000

Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of Headings 2304 or 2305

2306 10 000 0

2306 20 000 0

2306 30 000 0

2306 41 000 0

2306 49 000 0

2306 90 050 0

2306 90 110 0

2306 90 190 0

2306 90 900 0

**Bread and bakery articles
(including buns, rusks and bread-rings)**

Bread, pastry and other bakers' wares

1905 10 000 0

1905 40

1905 90 100 0

1905 90 300 0

from 1905 90 550 0 - 1905 90 900 0 - bakers' wares

Cereal groats

Cereal groats, meal and pellets

1103

Cereal grain otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of Heading 1006; germ of cereals, whole, rolled, flaked or ground

1104

Cereals (other than maize (corn) in grain form or in the form of flakes

or other worked grains (except flour and meal), pre-cooked or otherwise prepared, not elsewhere specified or included
1904 20
1904 90

Flour

Wheat or meslin flour
1101 00
Cereal flours other than of wheat or meslin
1102
Flour, meal, powder, flakes, granules and pellets of potatoes
1105

Flour, meal and powder of dried leguminous vegetables of Heading 0713, of sago or of roots or tubers of Heading 0714

1106 10 000 0
1106 20 900 0

Malt, whether or not roasted

1107 10 110 0
1107 10 910 0
Flours and meals of oil seeds or oleaginous fruits, other than those of mustard
1208
Textured protein substances
from 2106 10 - textured protein substances
Pasta
Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared
1902

Live fish (except for: Stenodus leucichthys, Pacific and Baltic salmon, true sturgeons (beluga, bester, sturgeon, starred sturgeon, sterlet), Atlantic salmon, trout (other than sea), nelma, chum salmon, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou, omul, Siberian and Amur whitefish, broad whitefish)

Live fish
from 0301 91 - trout
0301 92 000 0
0301 93 000 0
0301 99 110 0 (except for Pacific salmon, Atlantic salmon, chum salmon, Oncorhynchus tshawytscha, Oncorhynchus kisutch)
0301 99 191 0 (except for beluga, bester, sturgeon, starred sturgeon, sterlet)
0301 99 198 0 (except for beluga, bester, sturgeon, starred sturgeon, sterlet)
0301 99 199 0 (except for Stenodus leucichthys, Baltic salmon, nelma, omul, Oncorhynchus masou, Siberian and Amur whitefish, broad whitefish)
0301 94 000 0, 0301 95 000 0, 0301 99 800 0

Sea products and fish products, including chilled or frozen fish and fish processed in any other way, herring, tinned and preserved products (except for delicacies: sturgeon and salmon caviar; sheefish (white salmon), Baltic salmon, sturgeon - beluga (white sturgeon), bester, sturgeon, starred sturgeon and sterlet; Atlantic salmon; back and abdomen of inconnu, cold-smoked; keta (chum salmon) and Oncorhynchus tshawytscha, low-salted, medium-salted, and strongly-salted; back of keta, Oncorhynchus tshawytscha and Oncorhynchus kisutch, cold-smoked; abdomen of keta and side of tshawytscha, cold-smoked; back of muksun, cisco, Siberian and Amur whitefish and broad whitefish, cold-smoked; filet preserves - slices of Baltic salmon and

**Pacific salmon; crab meat, legs, and claws, boiled-and-frozen;
and spiny lobsters)**

Fish, fresh or chilled, excluding fish fillets and other fish meat of
Heading 0304

0302 11

0302 12 000 0 (except for Atlantic salmon)

0302 19 000 0 (except for *Stenodus leucichthys*, Baltic and Atlantic
salmon)

0302 21 - 0302 69 110 0

0302 69 191 0 (except for beluga, bester, sturgeon, starred sturgeon,
sterlet)

0302 69 192 0 (except for beluga, bester, sturgeon, starred sturgeon,
sterlet)

0302 69 193 0 (except for beluga, bester, sturgeon, starred sturgeon,
sterlet)

0302 69 198 0 (except for beluga, bester, sturgeon, starred sturgeon,
0302 69 199 0 sterlet)

0302 69 210 0 - 0302 69 990 0

0302 70 000 0 (except for sturgeon and salmon caviar)

Fish, frozen, excluding fish fillets and other fish meat of Heading 0304

0303 11 000 0

0303 19 000 0

0303 21

0303 22 000 0 (except for Atlantic salmon)

0303 29 000 0 (except for *Stenodus leucichthys*, Baltic and Atlantic
salmon)

0303 31 - 0303 79 110 0

0303 79 191 0 (except for beluga, bester, sturgeon, starred sturgeon,
sterlet)

0303 79 192 0 (except for beluga, bester, sturgeon, starred sturgeon,
sterlet)

0303 79 193 0 (except for beluga, bester, sturgeon, starred sturgeon,
sterlet)

0303 79 198 0 (except for beluga, bester, sturgeon, starred sturgeon,
0303 79 199 0 sterlet)

0303 79 210 0 - 0303 79 980 0

0303 80 900 0 (except for sturgeon and salmon caviar)

**Fish fillets and other fish meat (whether or not minced), fresh, chilled
or frozen**

0304 19 150 0, 0304 19 170 0

0304 19 130 0 (except for fillets of Atlantic salmon)

0304 19 191 0 (except for fillets of beluga, bester, sturgeon, starred
sturgeon, sterlet)

0304 19 199 0 (except for fillets of *Stenodus leucichthys*, Baltic and
Atlantic salmon)

0304 11 100 0, 0304 12 100 0, 0304 19 380 0 (except for fillets of
Stenodus leucichthys, Baltic and Atlantic salmon)

0304 11 100 0, 0304 12 100 0, 0304 19 380 0

0304 19 910 0 (except for beluga, bester, sturgeon, starred sturgeon,
sterlet)

0304 19 970 0

0304 11 900 0, 0304 12 900 0, 0304 19 980 0 (except for *Stenodus
leucichthys*, Baltic and Atlantic salmon)

0304 29 150 0, 0304 29 170 0

0304 29 130 0 (except for fillets of Atlantic salmon)

0304 29 191 0 (except for fillets of beluga, bester, sturgeon, starred
sturgeon, sterlet)

0304 29 199 0 (except for fillets of *Stenodus leucichthys*, Baltic and
Atlantic salmon)

0304 29 210 0 - 0304 29 910 0

0304 29 990 0 (except for fillets of *Stenodus leucichthys*, Baltic and
Atlantic salmon)

0304 99 050 0
0304 99 100 0 (except for beluga, bester, sturgeon, starred sturgeon, sterlet)
0304 99 220 0 - 0304 99 610 0, 0304 91 000 0, 0304 92 000 0
0304 99 970 0 (except for Stenodus leucichthys, Baltic and Atlantic salmon)
Fish, dried, salted, or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals, and pellets of fish fit for human consumption
0305 10 000 0
0305 20 000 0 (except for sturgeon and salmon caviar)
0305 30 110 0
0305 30 190 0
0305 30 300 0 (except for fillets of Atlantic salmon, keta, tschawytscha)
0305 30 500 0
0305 30 901 0 (except for fillets of beluga, bester, sturgeon, starred sturgeon, sterlet)
0305 30 909 0 (except for fillets of Stenodus leucichthys, Baltic and Atlantic salmon, keta, tschawytscha)
0305 41 000 0 (except for Atlantic salmon, back and abdomen of keta, cold-smoked; back and side of tschawytscha, cold-smoked; back of kisutch, cold-smoked)
0305 42 000 0 - 0305 49 500 0
0305 49 801 0 (except for beluga, bester, sturgeon, starred sturgeon, sterlet)
0305 49 809 0 (except for Stenodus leucichthys, Baltic and Atlantic salmon, back and abdomen of nelma, cold-smoked; back and abdomen of keta, cold-smoked, back and side of tschawytscha, cold-smoked; back of kisutch, cold-smoked; back of muksun, omul, Siberian and Amur whitefish and broad whitefish, cold-smoked)
0305 51 100 0 - 0305 59 700 0
0305 59 800 0 (except for Stenodus leucichthys, Baltic and Atlantic salmon, beluga, bester, sturgeon, starred sturgeon, sterlet, keta, tschawytscha)
0305 61 000 0 - 0305 69 300 0
0305 69 500 0 (except for Atlantic salmon, keta, tschawytscha and filet preserves - fillets of Baltic salmon and Pacific salmon)
0305 69 800 0 (except for Stenodus leucichthys, Baltic and Atlantic salmon, beluga, bester, sturgeon, starred sturgeon, sterlet)
Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption
0306 (except 0306 11, 0306 14, 0306 21 000 0, 0306 24)
Mollusks, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and mollusks, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption
0307
Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates
1603 00
Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs
1604 11 000 0 (except for Atlantic and Baltic salmon)
1604 12 - 1604 16 000 0
1604 19 100 0 (except for Stenodus leucichthys, Pacific salmon, keta, tschawytscha)
1604 19 310 0
1604 19 390 0
1604 19 500 0
1604 19 910 0 (except for fillets of beluga, bester, sturgeon, starred

sturgeon, sterlet)
1604 19 920 0 - 1604 19 950 0
1604 19 981 0 (except for beluga, bester, sturgeon, starred sturgeon, sterlet)
1604 19 989 0
1604 20 050 0
1604 20 100 0 (except for Atlantic and Baltic salmon)
1604 20 300 0 (except for Stenodus leucichthys, Pacific salmon, keta, tschawytscha)
1604 20 400 0 - 1604 20 700 0
1604 20 901 0 (except for beluga, bester, sturgeon, starred sturgeon, sterlet)
1604 20 909 0
1604 30 909 0
Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved
1605 20
1605 30
1605 40 000 0 (except for crawfish)
1605 90
Baby food and diabetic food products
Homogenized preparations of meat for infant use
1602 10 001 0
Chemically pure fructose
from 1702 50 000 0 - diabetic food products
Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of Headings 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included
1901 10 000 0
from 1901 90 - baby food
Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa
from 1905 - diabetic food products
Homogenized vegetables for infant use
2005 10 001 0
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, for infant use and diabetic food products
2007 10 101 0
2007 10 911 0
2007 10 991 0
Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter
from 2009 - juices for infant use and diabetic food products
Homogenised composite food preparations for infant use
2104 20 001 0
Food preparations not elsewhere specified or included
from 2106 - baby food and diabetic food products (except for chewing gum, containing sugar substitutes)
Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored, and other non-alcoholic beverages, not including fruit or vegetable juices of Heading 2009
from 2202 - non-alcoholic beverages for infant use and diabetic food products
Organic chemicals
from Chapter 29 - sugar substitutes for
from 3824 60 - sorbite for people with diabetes
from 3824 90 980 - sugar substitutes for people having diabetes
Vegetables (including potatoes)

Potatoes, fresh or chilled
0701
Tomatoes, fresh or chilled
0702 00 000
Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled
0703
Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled
0704
Lettuce (*Lactuca sativa*) and chicory (*Cichorium spp.*), fresh or chilled
0705
Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled
0706
Cucumbers and gherkins, fresh or chilled
0707 00
Leguminous vegetables, shelled or unshelled, fresh or chilled
0708
Other vegetables, fresh or chilled
0709
Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith
from 0714 - manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled
Sugar beet
1212 91

Notes:

1. For the purpose of this Annex it shall be necessary to use the codes in accordance with the CC FEA of Russia as well as the name of the goods.
2. Tenderloin in this List means the musculus iliocostalis lumborum of oval-elongated form partially covered with the lucid tendon without the adjoining small lumbar muscle and the connective and adipose tissue.

List of the Codes of the Types of Goods for Children in Accordance with the All-Russian Classifier of Products Imposable with Value-Added Tax at the 10 per Cent Tax Rate in Their Realisation (Approved by Decision of the Government of the Russian Federation No. 908 of December 31, 2004)

Code	Commodity name
OK 005-93	
	Knitted garments for newborn babies and children of nursery, preschool, junior and senior school
	age groups: outer knitted garments, knitted underwear, hosiery, other knitted garments: gloves, mittens, headgears
from 84 1000	Underwear

	Knitted underwear, including the dimensions in cm:
	for girls: height - 164, chest girth - 88
	for boys: height - 176, chest girth - 84
84 1130	Children's underwear of cotton yarn (excluding underwear for newborn babies and nursery age children
84 1131	Pants
84 1132	Bloomers
84 1133	Boys' jerseys
84 1134	Boy's shirts
84 1135	Nightgowns
84 1136	Pyjamas
84 1137	Slips, girls' chemises
84 1138	Sets of girls' underwear
84 1140	Children's underwear of cotton yarn (for newborn babies and nursery age children)
84 1141	Crawlers
84 1143	Romper suits
84 1144	Babies' loose jackets

84 1145	Blouses
84 1148	Sets of girls' underwear
84 1149	Rompers and other
84 1160	Children's sports underwear of cotton yarn
84 1161	Briefs
84 1162	Vests
84 1163	Sports jerseys (including underjerseys)
84 1166	Boys' swimming costumes (swimming trunks)
84 1167	Girls' swimming costumes (one-piece and two-piece)
84 1169	Leotards and other
84 1230	Children's underwear of pure-wool yarn (excluding articles for newborn babies and nursery age children)
84 1232	Bloomers
84 1237	Slips, girls' chemises
84 1240	Children's underwear of pure-wool yarn (for newborn babies and nursery age children)
84 1241	Crawlers

84 1243	Romper suits
84 1245	Blouses
84 1248	Sets of girls' underwear
84 1260	Children's sports underwear of pure-wool yarn
84 1261	Briefs
84 1262	Vests
84 1263	Sports jerseys
84 1266	Boys' swimming costumes (swimming trunks)
84 1267	Girls' swimming costumes (one-piece and two-piece)
84 1269	Leotards and others
84 1330 (excluding	Children's underwear of artificial yarn and filaments articles for newborn babies and nursery age children)
84 1331	Pants
84 1332	Bloomers
84 1333	Boys' jerseys
84 1334	Boys' shirts
84 1335	Nightgowns

84 1336	Pyjamas
84 1337	Slips, girls' chemises
84 1338	Sets of girls' underwear
84 1339	Other
84 1340	Children's underwear of artificial yarn and filaments (for newborn babies and nursery age children)
84 1341	Crawlers
84 1343	Romper suits
84 1344	Babies' loose jackets
84 1345	Blouses
84 1348	Sets of girls' underwear
84 1349	Rompers and others
84 1360	Children's sports underwear of artificial yarn and filaments
84 1361	Briefs
84 1362	Vests
84 1363	Jerseys

84 1430 (excluding	Children's underwear of synthetic yarn and filaments articles for newborn babies and nursery age children)
84 1432	Bloomers
84 1434	Boys' shirts
84 1438	Sets of girls' underwear
84 1460 filaments	Children's sports underwear of synthetic yarn and filaments
84 1461	Briefs
84 1463	Sports jerseys
84 1466	Boys' swimming costumes (swimming trunks)
84 1467	Girls' swimming costumes (one-piece and two-piece)
84 1469	Other
84 1530 articles for	Children's underwear of half-woollen yarn (excluding articles for newborn babies and nursery age children)
84 1531	Pants
84 1532	Bloomers
84 1533	Boys' jerseys
84 1536	Pyjamas

84 1537	Slips, girls' chemises
84 1539	Other
84 1540	Children's underwear of half-woollen yarn (for newborn babies and nursery age children)
84 1541	Crawlers
84 1543	Romper suits, sleeping bags
84 1545	Blouses
84 1548	Sets of girls' underwear
84 1560	Children's sports underwear of half-woollen yarn
84 1561	Briefs
84 1563	Sports jerseys
84 1566	Boys swimming costumes (swimming trunks)
84 1630	Children's underwear of cotton fibre (yarn) mixed with other fibres (filaments)
84 1631	Pants
84 1632	Bloomers
84 1633	Boys' jerseys

84 1634	Boys' shirts
84 1635	Nightgowns
84 1636	Pyjamas
84 1637	Slips and girls' chemises
84 1638	Sets of girls' underwear
84 1640	Children's underwear of cotton fibre (yarn) mixed with other fibres
	(filaments) (for newborn babies and nursery age children)
84 1641	Crawlers
84 1643	Romper suits
84 1644	Babies' loose jackets
84 1645	Blouses
84 1648	Sets of girls' underwear
84 1649	Rompers and others
84 1660	Children's sports underwear of cotton fibre (yarn) mixed with other fibres
	(filaments)
84 1661	Briefs
84 1662	Vests

84 1663	Sports jerseys
84 1666	Boys' swimming costumes (swimming trunks)
84 1667	Girls' swimming costumes (one-piece and two-piece)
84 1669	Other
84 1730 mixed with other	Children's underwear of artificial fibres (filaments) fibres (filaments)
84 1731	Pants
84 1732	Bloomers
84 1733	Boys' jerseys
84 1734	Boys' shirts
84 1735	Nightgowns
84 1736	Pyjamas
84 1737	Slips, girls' chemises
84 1738	Sets of girls' underwear
84 1739	Others
84 1740 mixed with other	Children's underwear of artificial fibres (filaments) fibres (filaments) (for newborn babies and nursery age children)

84 1741	Crawlers
84 1743	Romper suits
84 1744	Babies' loose jackets
84 1745	Blouses
84 1748	Sets of girls' underwear
84 1749	Rompers and other
84 1760	Children's sports underwear of artificial fibres (filaments) mixed with other fibres (filaments)
84 1761	Briefs
84 1762	Vests
84 1763	Jerseys
84 1766	Boys' swimming costumes (swimming trunks)
84 1767	Girls' swimming costumes (one-piece and two-piece)
84 1830	Children's underwear of synthetic fibres (filaments) mixed with other fibres (filaments)
84 1832	Bloomers
84 1834	Boys' shirts

84 1837	Girls' chemises and slips
84 1840	Children's underwear of a mixture of synthetic fibres (filaments) with other fibres (filaments) (for newborn babies and nursery age children)
84 1847	Boys' shirts, girls' chemises and nightgowns
84 1860	Children's sports underwear of synthetic fibres (filaments) mixed with other fibres (filaments)
84 1861	Briefs
84 1862	Vests
84 1863	Jerseys
84 1866	Boys' swimming costumes (swimming trunks)
84 1867	Girls' swimming costumes (one-piece and two-piece)
84 1869	Other
84 1930	Children's underwear of various types of raw materials
84 1932	Bloomers
from 84 2000	Outer garments (outer knitted garments)
	Outer garments, including the dimensions in cm:
	for girls: height - 164, chest girth - 88
	for boys: height - 176, chest girth - 84, neck girth

84 2140	Children's outer garments of cotton yarn
84 2141	Jackets
84 2142	Jumpers
84 2144	Suits
84 2146	Skirts
84 2147	Dresses
84 2148	Ensembles (including complete sets)
84 2149	Breeches
84 2150	Children's outer garments of cotton yarn
84 2151	Windcheaters
84 2156	Trousers
84 2157	Overcoats
84 2158	Sundresses
84 2159	Shorts and other
84 2180	Children's sports outer garments of cotton yarn
84 2181	Sweaters

84 2183	Tracksuits
84 2185	Tracksuit (including gymnastic) trousers
84 2186	Ski trousers
84 2189	Leggings and other
84 2240	Children's outer garments of pure-wool yarn
84 2241	Jackets
84 2242	Jumpers
84 2243	Waistcoats
84 2244	Suits
84 2246	Skirts
84 2247	Dresses
84 2248	Ensembles (including complete sets)
84 2249	Breeches
84 2250	Children's outer garments of pure-wool yarn
84 2251	Windcheaters
84 2254	Romper suits

84 2256	Trousers
84 2257	Overcoats
84 2258	Sundresses
84 2280	Children's sports outer garments of pure-wool yarn
84 2281	Sweaters
84 2285	Tracksuit (including gymnastic) trousers
84 2289	Leggings and other
84 2340	Children's outer garments of artificial filaments and yarn
84 2342	Jumpers
84 2344	Suits
84 2345	Lightweight blouses
84 2346	Skirts
84 2347	Dresses
84 2350	Children's outer garments of artificial filaments and yarn
84 2351	Windcheaters
84 2356	Trousers

84 2440	Children's outer garments of synthetic yarn and filaments
84 2441	Jackets
84 2442	Jumpers
84 2443	Waistcoats
84 2444	Suits
84 2446	Skirts
84 2447	Dresses
84 2448	Ensembles (including complete sets)
84 2449	Breeches
84 2450	Children's outer garments of synthetic yarn and filaments
84 2451	Windcheaters
84 2453	Pelerines
84 2454	Romper suits
84 2456	Trousers
84 2458	Sundresses
84 2459	Shorts and other

84 2480	Children's sports outer garments of synthetic yarn and filaments
84 2481	Sweater
84 2483	Tracksuits
84 2485	Tracksuit (including gymnastic) trousers
84 2489	Leggings and other
84 2540	Children's outer garments of half-woollen yarn
84 2541	Jackets
84 2542	Jumpers
84 2543	Waistcoats
84 2544	Suits
84 2546	Skirts
84 2547	Dresses
84 2548	Ensembles (including complete sets)
84 2549	Breeches
84 2550	Children's outer garments of half-woollen yarn
84 2551	Windcheaters

84 2553	Pelerines
84 2554	Romper suits
84 2556	Trousers
84 2557	Overcoats
84 2558	Sundresses
84 2580	Children's sports outer garments of half-woollen yarn
84 2581	Sweaters
84 2583	Tracksuits
84 2586	Ski trousers
84 2589	Leggings and other
84 2640 mixed with other	Children's outer garments of cotton fibre (yarn) fibres (filaments)
84 2641	Jackets
84 2642	Jumpers
84 2644	Suits
84 2646	Skirts

84 2649	Breeches
84 2650 mixed with other	Children;s outer garments of cotton fibre (yarn) fibres (filaments)
84 2651	Windcheaters
84 2657	Overcoats
84 2680 (yarn) mixed with	Children's sports outer garments of cotton fibre other fibres (filaments)
84 2681	Sweaters
84 2685	Tracksuit trousers
84 2686	Ski trousers
84 2689	Leggings and other
84 2740 (filaments) mixed with	Children's outer garments of artificial fibres other fibres (filaments)
84 2741	Jackets
84 2742	Jumpers
84 2743	Waistcoats
84 2744	Suits
84 2745	Lightweight blouses

84 2747	Dresses
84 2749	Breeches
84 2750 (filaments) mixed with	Children's outer garments of artificial fibres other fibres (filaments)
84 2751	Windcheaters
84 2756	Trousers
84 2757	Overcoat
84 2758	Sundresses
84 2759	Other
84 2780 (filaments) mixed	Children's sports outer garments of artificial fibres with other fibres (filaments)
84 2781	Sweaters
84 2786	Ski trousers
84 2840 (filaments) mixed with	Children's outer garments of synthetic fibres other fibres (filaments)
84 2841	Jackets
84 2842	Jumpers

84 2843	Waistcoats
84 2844	Suits
84 2845	Lightweight blouses
84 2847	Dresses
84 2848	Ensembles (including complete sets)
84 2849	Breeches
84 2850 (filaments) mixed	Children's outer garments of synthetic fibres with other fibres (filaments)
84 2851	Windcheaters
84 2856	Trousers
84 2857	Overcoats
84 2880 (filaments) mixed	Children's sports outer garments of synthetic fibres with other fibres (filaments)
84 2881	Sweaters
84 2885	Tracksuit trousers
84 2886	Ski trousers
84 2889	Leggings and other

from 84 3000	Hosiery
	Hosiery, including the dimensions in cm:
	foot length - 22
84 3130	Children's hosiery of cotton yarn
84 3131	Leggings with soles
84 3132	Full-length stockings
84 3133	Knee-length stockings
84 3134	Socks
84 3230	Children's hosiery of pure-wool yarn
84 3232	Full-length stockings
84 3234	Socks
84 3430	Children's hosiery of synthetic yarn
84 3431	Leggings with soles
84 3432	Full-length stockings
84 3433	Knee-length stockings
84 3434	Socks
84 3530	Children's hosiery of half-woollen yarn

84 3531	Leggings with soles
84 3532	Full-length stockings
84 3533	Knee-length stockings
84 3534	Socks
84 3630	Children's hosiery of cotton fiber (yarn) mixed with other fibres (filaments)
84 3631	Leggings with soles
84 3632	Full-length stockings
84 3633	Knee-length stockings
84 3634	Socks
84 3830	Children's hosiery of synthetic fibres (filaments) mixed with other fibres (filaments)
84 3831	Leggings with soles
84 3832	Full-length stockings
84 3833	Knee-length stockings
84 3834	Socks
from 84 4000	Handwear, knitted or crocheted (gloves - mittens)

	Handwear (gloves - mittens), including the dimensions in cm: 18
84 4130	Children's handwear of cotton yarn
84 4131	Single gloves, knitted or chocheted
84 4132	Double gloves, knitted or crocheted
84 4133	Single cut-out gloves
84 4134	Double cut-out gloves
84 4136	Double mittens, knitted or crocheted
84 4138	Double cut-out mittens
84 4230	Children's handwear of pure-wool yarn
84 4231	Single gloves, knitted or crocheted
84 4232	Double gloves, knitted or crocheted
84 4233	Single cut-out gloves
84 4235	Single mittens, knitted or crocheted
84 4236	Double mittens, knitted or crocheted
84 4237	Single cut-out mittens
84 4330	Children's handwear of artificial filaments

84 4333	Single cut-out gloves
84 4334	Double cut-out gloves
84 4430	Children's handwear of synthetic yarn and filaments
84 4431	Single gloves, knitted or crocheted
84 4433	Single cut-out gloves
84 4434	Double cut-out gloves
84 4435	Single mittens, knitted or crocheted
84 4436	Double mittens, knitted or crocheted
84 4438	Double cut-out mittens
84 4530	Children's handwear of half-woollen yarn
84 4531	Single gloves, knitted or crocheted
84 4532	Double gloves, knitted or crocheted
84 4535	Single mittens, knitted or crocheted
84 4536	Double mittens, knitted or crocheted
84 4538	Double cut-out mittens
84 4539	Other

84 4630	Children's handwear of cotton fibre (yarn) mixed with other fibres
	(filaments)
84 4633	Single cut-out gloves
84 4634	Double cut-out gloves
84 4637	Single cut-out mittens
84 4638	Double cut-out mittens
84 4730	Children's handwear of artificial fibres (filaments) mixed with other
	fibres (filaments)
84 4733	Single cut-out gloves
84 4830	Children's handwear of synthetic fibres (filaments) mixed with other
	fibres (filaments)
84 4833	Single cut-out gloves
84 4834	Double cut-out gloves
84 4838	Double cut-out mittens
from 84 5000	Shawls, scarves and headgears
	Shawls, scarves and headgears, including the dimensions in cm:
	caps - 54
84 5130	Children's shawls, scarves and headgears of cotton yarn

84 5132	Bonnets
84 5134	Cut-out caps
84 5230	Children's shawls, scarves and headgears of pure-wool yarn
84 5232	Bonnets
84 5233	Caps, knitted or crocheted
84 5234	Cut-out caps
84 5330	Children's shawls, scarves and headgears of artificial filaments and yarn
84 5332	Bonnets
from 84 5430	Children's shawls, scarves and headgears of synthetic yarn and filaments
84 5433	Caps, knitted or crocheted
84 5434	Cut-out caps
84 5435	Berets
84 5530	Children's shawls, scarves and headgears of half-woollen yarn
84 5532	Bonnets
84 5533	Caps, knitted or crocheted
84 5534	Cut-out caps

84 5535	Berets
84 5630	Children's shawls, scarves and headgears of cotton fibre (yarn) mixed with other fibres (filaments)
84 5632	Bonnets
84 5730	Children's shawls, scarves and headgears of artificial fibres (filaments) mixed with other fibres (filaments)
84 5732	Bonnets
84 5830	Children's shawls, scarves and headgears of synthetic fibres (filaments) mixed with other fibres (filaments)
84 5833	Caps, knitted or crocheted
84 5834	Cut-out caps
	Garments, including garments of natural sheepskin and rabbit skin (including garments of natural sheepskin and rabbit skin with leather insets) for newborn babies and children of nursery, preschool, junior and senior school age groups, outerwear (including dress and suit groups), underwear, headgears, clothes and garments for newborn babies and nursery group children
	(The provisions of this section, for the purpose of the application of the ten per cent tax rate, shall not be applicable to garments of natural leather and natural fur, except natural sheepskin and rabbit skin.)
from 85 1000	Outerwear

	Outerwear, including the dimensions in cm: for girls: height - 164, chest girth - 88 for boys: height - 176, chest girth - 84, neck girth - 36
from 85 1110	Overcoats and short overcoats of cotton fabrics /
85 1114	- for school age girls
85 1116	- for preschool and nursery age girls
from 85 1120	Overcoats and short overcoats of knitted linen /
85 1123	- for school age boys
85 1124	- for school age girls
85 1126	- for preschool and nursery age girls
from 85 1140	Overcoats and short overcoats of artificial leather
85 1143	- for school age boys
85 1144	- for school age girls
85 1145	- for preschool and nursery age boys
85 1146	- for preschool and nursery age girls
from 85 1150	Overcoats and short overcoats of woollen fabrics /

85 1153	- for school age boys

85 1154	- for school age girls

85 1155	- for preschool and nursery age boys

85 1156	- for preschool and nursery school girls

from 85 1160	Overcoats and short overcoats of artificial fur and
artificial karakul /	

85 1163	- for school age boys

85 1164	- for school age girls

85 1165	- for preschool and nursery age boys

85 1166	- for preschool and nursery age girls

from 85 1170	Overcoats and short overcoats of silks /

85 1173	- for school age boys

85 1174	- for school age girls

85 1175	- for preschool and nursery age boys

85 1176	- for preschool and nursery age girls

from 85 1210	Cloaks (including capes) of cotton fabrics /

85 1213	- for school age boys

85 1214	- for school age girls
85 1215	- for preschool and nursery age boys
85 1216	- for preschool and nursery age girls
from 85 1250	Cloaks (including capes) /
85 1253	- for school age boys
85 1254	- for school age girls
from 85 1270	Cloaks (including capes) of silks /
85 1273	- for school age boys
85 1274	- for school age girls
85 1275	- for preschool and nursery age boys
85 1276	- for preschool and nursery age girls
from 85 1280	Cloaks (including capes) of film materials /
85 1283	- for school age boys
85 1284	- for school age girls
85 1285	- for preschool and nursery age boys
85 1286	- for preschool and nursery age girls

from 85 1370	Sports anoraks of silks /
85 1373	- for school age boys
85 1374	- for school age girls
85 1375	- for preschool and nursery age boys
85 1376	- for preschool and nursery age girls
from 85 1380	Sports anoraks of film materials /
85 1383	- for school age boys
85 1384	- for school age girls
from 85 1410	Casual romper suits of cotton fabrics /
85 1419	- for children
from 85 1480	Romper suits of film materials /
85 1489	- for children
from 85 1510	Casual bib and brace romper suits of cotton fabrics /
85 1519	- for children
from 85 1550	Casual bib and brace romper suits of woollen fabrics /
85 1559	- for children

from 85 1570	Casual bib and brace romper suits of silks /
85 1579	- for children
from 85 1710	Windcheaters (except sports anoraks) of cotton fabrics /
85 1713	- for school age boys
85 1714	- for school age girls
85 1715	- for preschool and nursery age boys
85 1716	- for preschool and nursery age girls
from 85 1730	Windcheaters (except sports anoraks) of flax fabrics /
85 1733	- for school age boys
85 1734	- for school age girls
from 85 1740	Windcheaters (except sports anoraks) of artificial leather / (excluding film leather) /
85 1743	- for school age boys
85 1744	- for school age girls
85 1745	- for preschool and nursery age boys
from 85 1750	Windcheaters (except sports anoraks) of woollen fabrics /
85 1753	- for school age boys

85 1754	- for school age girls
85 1755	- for preschool and nursery age boys
85 1756	- for preschool and nursery age girls
from 85 1770	Windcheaters (except sports anoraks) of silks /
85 1773	- for school age boys
85 1774	- for school age girls
from 85 2000	Suit articles
	Suit articles, including the dimensions in cm:
	for girls: height - 164, chest girth - 88
	for boys: height - 176, chest girth - 84
from 85 2110	Suits of cotton fabrics /
85 2113	- for school age boys
85 2114	- for school age girls
85 2115	- for preschool and nursery age boys
85 2116	- for preschool and nursery age girls
from 85 2130	Suits of flax fabrics /
85 2133	- for school age boys

85 2134	- for school age girls
85 2135	- for preschool and nursery age boys
85 2136	- for preschool and nursery age girls
from 85 2150	Suits of woollen fabrics /
85 2153	- for school age boys
85 2154	- for school age girls
85 2155	- for preschool and nursery age boys
85 2156	- for preschool and nursery age girls
from 85 2170	Suits of silks /
85 2173	- for school age boys
85 2174	- for school age girls
85 2175	- for preschool and nursery age boys
85 2176	- for preschool and nursery age girls
from 85 2190	Suits of nonwoven materials /
85 2193	- for school age boys
85 2194	- for school age girls

from 85 2210	Jackets of cotton fabrics /
85 2213	- for school age boys
85 2214	- for school age girls
85 2215	- for preschool and nursery age boys
85 2216	- for preschool and nursery age girls
from 85 2220	Jackets of knitted linen /
85 2226	- for preschool and nursery age girls
from 85 2230	Jackets of flax fabrics /
85 2233	- for school age boys
85 2234	- for school age girls
85 2235	- for preschool and nursery age boys
85 2236	- for preschool and nursery age girls
from 85 2240	Jackets of artificial leather /
85 2243	- for school age boys
85 2244	- for school age girls
from 85 2250	Jackets of woollen fabrics /

85 2253	- for school age boys
85 2254	- for school age girls
85 2255	- for preschool and nursery age boys
85 2256	- for preschool and nursery age girls
from 85 2270	Jackets of silks /
85 2273	- for school age boys
85 2274	- for school age girls
85 2275	- for preschool and nursery age boys
85 2276	- for preschool and nursery age girls
from 85 2510	Trousers of cotton fabrics /
85 2513	- for school age boys
85 2514	- for school age girls
85 2515	- for preschool and nursery age boys
85 2516	- for preschool and nursery age girls
from 85 2530	Trousers of flax fabrics /
85 2533	- for school age boys

85 2534	- for school age girls
85 2535	- for preschool and nursery age boys
85 2536	- for preschool and nursery age girls
from 85 2540	Trousers of artificial leather (excluding film leather) /
85 2543	- for school age boys
85 2544	- for school age girls
85 2545	- for preschool and nursery age boys
from 85 2550	Trousers of woollen fabrics /
85 2553	- for school age boys
85 2554	- for school age girls
85 2555	- for preschool and nursery age boys
85 2556	- for preschool and nursery age girls
from 85 2570	Trousers of silks /
85 2573	- for school age boys
85 2574	- for school age girls
85 2575	- for preschool and nursery age boys

85 2576	- for preschool and nursery age girls
from 85 2580	Trousers of film materials /
85 2583	- for school age boys
85 2584	- for school age girls
from 85 3000	Dress articles
	Dress articles, including the dimensions in cm:
	for girls: height - 164, chest girth - 88
	for boys: height - 176, chest girth - 84
from 85 3110	Dresses (including sundresses, dressing gowns) of cotton fabrics /
85 3114	- for school age girls
85 3116	- for preschool and nursery age girls
from 85 3130	Dresses (including sundresses, dressing gowns) of flax fabrics /
85 3134	- for school age girls
85 3136	- for preschool and nursery age girls
from 85 3140	Dresses (including sundresses, dressing gowns) of artificial leather /
85 3144	- for school age girls
from 85 3150	Dresses (including sundresses, dressing gowns) of woollen fabrics /

85 3154	- for school age girls
85 3156	- for preschool and nursery age girls
from 85 3170	Dresses (including sundresses, dressing gowns) of silks /
85 3173	- for school age boys
85 3174	- for school age girls
85 3176	- for preschool and nursery age girls
from 85 3190	Dresses (including sundresses, dressing gowns) of non-woven materials /
85 3194	- for school age girls
85 3196	- for preschool and nursery age girls
from 85 3210	Skirts of cotton fabrics /
85 3214	- for school age girls
85 3216	- for preschool and nursery age girls
from 85 3230	Skirts of flax fabrics /
85 3234	- for school age girls
85 3236	- for preschool and nursery age girls
from 85 3240	Skirts of artificial leather /

85 3244	- for school age girls
from 85 3250	Skirts of woollen fabrics /
85 3254	- for school age girls
85 3256	- for preschool and nursery age girls
from 85 3270	Skirts of silks /
85 3274	- for school age girls
85 3276	- for preschool and nursery age girls
from 85 3310	Blouses of cotton fabrics /
85 3314	- for school age girls
85 3316	- for preschool and nursery age girls
from 85 3330	Blouses of flax fabrics /
85 3334	- for school age girls
85 3336	- for preschool and nursery age girls
from 85 3350	Blouses of woollen fabrics /
85 3354	- for school age girls
85 3356	- for preschool and nursery age girls

from 85 3370	Blouses of silks /
85 3374	- for school age girls
85 3376	- for preschool and nursery age girls
from 85 3410	Waistcoats of cotton fabrics /
85 3414	- for school age girls
85 3416	- for preschool and nursery age girls
from 85 3430	Waistcoats of flax fabrics /
85 3434	- for school age girls
85 3436	- for preschool and nursery age girls
from 85 3440	Waistcoats of artificial leather (excluding film leather) /
85 3443	- for school age boys
85 3444	- for school age girls
from 85 3450	Waistcoat of woollen fabrics /
85 3453	- for school age boys
85 3454	- for school age girls
85 3456	- for preschool and nursery age girls

from 85 3470	Waistcoats of silks /
85 3474	- for school age girls
85 3476	- for preschool and nursery age girls
from 85 3510	Aprons of cotton fabrics /
85 3513	- for school age boys
85 3514	- for school age girls
85 3515	- for preschool and nursery age boys
85 3516	- for preschool and nursery age girls
from 85 3530	Aprons of flax fabrics /
85 3534	- for school age girls
85 3536	- for preschool and nursery age girls
from 85 3550	Aprons of woollen fabrics /
85 3554	- for school age girls
85 3556	- for preschool and nursery age girls
from 85 3570	Aprons of silks /
85 3574	- for school age girls

85 3576	- for preschool and nursery age girls
from 85 3590	Aprons of nonwoven materials /
85 3593	- for school age boys
85 3595	- for preschool and nursery age boys
from 85 3610	Trousers complete sets of cotton fabrics /
85 3615	- for preschool and nursery age boys
from 85 3630	Trousers complete sets of flax fabrics /
85 3634	- for school age girls
85 3636	- for preschool and nursery age girls
from 85 3650	Trousers complete sets of woollen fabrics /
85 3653	- for school age boys
85 3654	- for school age girls
85 3655	- for preschool and nursery age boys
85 3656	- for preschool age girls
from 85 3670	Trousers complete sets of silks /
85 3674	- for school age girls

from 85 4000	Underwear, bed linen and blankets
cm:	Underwear and bed linen, including the dimensions in for girls: height - 164, chest girth - 88 for boys: height - 176, chest girth - 84 Shirts - for boys, including the dimensions in cm: neck girth - 36 Children's blankets, the dimensions in cm: 118x118 Bed linen, the dimensions in length and width in cm: blanket covers - 125x120 sheets - 117-100 pillowcases - 40x40
from 85 4110	Shirts of cotton fabrics /
85 4113	- for school age boys
85 4115	- for preschool and nursery age boys
from 85 4130	Shirts of flax fabrics /
85 4133	- for school age boys
85 4135	- for preschool and nursery age boys
from 85 4150	Shirts of woollen fabrics /
85 4153	- for school age boys
85 4155	- for preschool and nursery age boys

from 85 4170	Shirts of silks /
85 4173	- for school age boys
85 4175	- for preschool and nursery age boys
from 85 4190	Shirts of nonwoven materials /
85 4193	- for school age boys
85 4195	- for preschool and nursery age boys
from 85 4210	Underwear of cotton fabrics /
85 4213	- for school age boys
85 4214	- for school age girls
85 4215	- for preschool and nursery age boys
85 4216	- for preschool and nursery age girls
85 4217	- for newborn babies
from 85 4230	Underwear of flax fabrics /
85 4233	- for school age boys
85 4234	- for school age girls
85 4235	- for preschool and nursery age boys

85 4236	- for preschool and nursery age girls

85 4237	- for newborn babies

from 85 4270	Underwear of silks /

85 4273	- for school age boys

85 4275	- for preschool and nursery age boys

85 4276	- for preschool and nursery age girls

85 4277	- for newborn babies

from 85 4290	Underwear of unwoven materials /

85 4293	- for school age boys

85 4295	- for preschool and nursery age boys

85 4296	- for preschool and nursery age girls

85 4297	- for newborn babies

from 85 4310	Bed linen of cotton fabrics /

85 4317	- for newborn babies

85 4319	- for children (except newborn babies)

from 85 4330	Bed linen of flax fabrics /

85 4337	- for newborn babies

85 4339	- for children (excluding newborn babies)

from 85 4350	Bed linen of woollen fabrics /

85 4357	- for newborn babies

from 85 4370	Bed linen of silks /

85 4377	- for newborn babies

85 4379	- for children (excluding newborn babies)

from 85 4390	Bed linen of nonwoven materials /

85 4397	- for newborn babies

85 4399	- for children (excluding newborn babies)

from 85 4410	Pyjamas of cotton fabrics /

85 4413	- for school age boys

85 4414	- for school age girls

85 4415	- for preschool and nursery age boys

85 4416	- for preschool and nursery age girls

from 85 4470	Pyjamas of silks /

85 4473	- for school age boys
85 4475	- for preschool and nursery age boys
from 85 4490	Pyjamas of nonwoven fabrics /
85 4493	- for school age boys
85 4494	- for school age girls
85 4495	- for preschool and nursery age boys
85 4496	- for preschool and nursery age girls
from 85 4510	Swimming costumes of cotton fabrics /
85 4514	- for school age girls
85 4519	- for children
from 85 4530	Swimming costumes of flax fabrics /
85 4534	- for school age girls
from 85 4570	Swimming costumes of silks /
85 4574	- for school age girls
from 85 4610	Garments of cotton fabrics /
85 4614	- for school age girls

from 85 4630	Garments of flax fabrics /
85 4634	- for school age girls
from 85 4660	Garments of elastic knitted linen /
85 4664	- for school age girls
from 85 4670	Garments of silks /
85 4674	- for school age girls
from 85 4810	Underwear and bed linen of cotton fabrics, other /
85 4819	- for children
from 85 4830	Underwear and bed linen of flax fabrics, other /
85 4839	- for children
from 85 4870	Underwear and bed linen of silks, other /
85 4879	- for children
from 85 4910	Complete sets of cotton fabrics /
85 4917	- for newborn babies
from 85 4970	Complete sets of silks /
85 4977	- for newborn babies

from 82 5800 blanket fabrics) for	Woollen brown blankets, including rugs (woollen children
from 83 1910	Ready-made cotton flannelette blankets for children
from 83 5800 fabrics)	Woollen blankets, including rugs (woollen blanket for children
from 85 4710	Quilts of cotton fabrics /
85 4719	- for children
from 85 4770	Quilts of silks /
85 4779	- for children
from 85 5000	Uniforms (except military and police uniforms)
	Uniforms, including the dimensions in cm: for girls: height - 164, chest girth - 88 for boys: height - 176, chest girth - 84
from 85 5150 fabrics /	Uniform overcoats and short overcoats of woollen
85 5153	- for school age boys
85 5154	- for school age girls
from 85 5350	Uniform greatcoats, pea jackets of woollen fabrics /
85 5353	- for school age boys

85 5354	- for school age girls
from 85 5450	Uniform suits of woollen fabrics /
85 5453	- for school age boys
from 85 5510	Uniform trousers of cotton fabrics /
85 5513	- for school age boys
from 85 5550	Uniform trousers of woollen fabrics /
85 5553	- for school age boys
from 85 5610	Soldiers' blouses, flannels and duck blouses of cotton fabrics /
85 5613	- for school age boys
from 85 5630	Soldiers' blouses, flannels and duck blouses of flax fabrics /
85 5633	- for school age boys
from 85 5650	Soldiers' blouses, flannels and duck blouses of woollen fabrics /
85 5653	- for school age boys
from 85 5710	Uniform single-breasted jackets with high collar, double-breasted jackets, and jackets of cotton fabrics /
85 5713	- for school age boys

from 85 5750	Uniform single-breasted jackets, double-breasted jackets, and jackets of woollen fabrics /
85 5753	- for school age boys
from 85 5810	Uniform dresses (including sundresses, dressing gowns) of cotton fabrics /
85 5814	- for school age girls
from 85 5850	Uniform dresses (including sundresses, dressing gowns) of woollen fabrics /
85 5854	- for school age girls
from 85 5910	Uniform shirts, blouses, waistcoats, skirts of cotton fabrics /
85 5913	- for school age boys
from 85 5970	Uniform shirts, blouses, waistcoats, skirts of silks /
85 5973	- for school age boys
from 81 6500	Felt headgear Headgear, including the dimensions in cm: 54
from 81 6510	Hats /
81 6513	- for girls
from 81 6520	Berets /
81 6523	- for children

	Headgear (except felt and knitted headgear)
from 85 6000	
	Headgear, including the dimensions in cm: 54
from 85 6110	Peaked caps and kepis of cotton fabrics /
85 6113	- for school age boys
from 85 6130	Peaked caps and kepis of flax fabrics /
85 6133	- for school age boys
85 6135	- for preschool and nursery age boys
from 85 6140	Peaked caps and kepis of artificial leather (excluding film leather) /
85 6143	- for school age boys
from 85 6150	Peaked caps and kepis of woollen fabrics /
85 6153	- for school age boys
85 6155	- for preschool and nursery age boys
from 85 6160	Peaked caps and kepis of artificial furs and artificial karakul /
85 6163	- for school age boys
85 6165	- for preschool and nursery age boys
from 85 6170	Peaked caps and kepis of silks /

85 6173	- for school age boys
85 6175	- for preschool and nursery age boys
from 85 6210	Caps of cotton fabrics /
85 6213	- for school age boys
from 85 6250	Caps of woollen fabrics /
85 6253	- for school age boys
85 6255	- for preschool and nursery age boys
85 6256	- for preschool and nursery age girls
from 85 6260	Caps of artificial fur and artificial Karakul /
85 6263	- for school age boys
85 6265	- for preschool and nursery age boys
from 85 6270	Caps of silks /
85 6273	- for school age boys
85 6275	- for preschool and nursery age boys
from 85 6310	Hats and Panama hats of cotton fabrics /
85 6319	- for children

from 85 6320	Hats and Panama hats of straw braid /
85 6329	- for children
from 85 6330	Hats and Panama hats of flax fabrics /
85 6339	- for children
from 85 6350	Hats and Panama hats of woollen fabrics /
85 6359	- for children
from 85 6370	Hats and Panama hats of silks /
85 6379	- for children
from 85 6410	Berets of cotton fabrics /
85 6419	- for children
from 85 6450	Berets of woollen fabrics /
85 6459	- for children
from 85 6460	Berets of artificial fur and artificial Karakul /
85 6469	- for children
from 85 6570	Skullcaps of silks /
85 6579	- for children

from 85 6610	Helmets, bonnets, caps and hoods of cotton fabrics /
85 6619	- for children
from 85 6650	Helmets, bonnets, caps and hoods of woollen fabrics /
85 6659	- for children
from 85 6660 artificial	Helmets, bonnets, caps, hoods of artificial fur and Karakul /
85 6669	- for children
from 85 6670	Helmets, bonnets, caps, hoods of silks /
85 6679	- for children
from 85 6680	Helmets, bonnets, caps, hoods of film materials /
85 6689	- for children
from 85 6720	Summer headgear of braid or plaits /
85 6729	- for children
from 85 6730	Summer headgear of flax fabrics /
85 6739	- for children
from 85 6850	Uniform (departmental) peaked caps, peaked-cap covers, berets of woollen fabrics /

85 6853	- for school age boys
from 85 6860	Uniform (departmental) peaked caps, peaked-cap covers, berets of artificial fur and artificial Karakul /
85 6863	- for school age boys
from 85 6910	Uniform (departmental) caps of cotton fabrics /
85 6913	- for school age boys
from 85 6960	Uniform (departmental) caps of artificial fur and artificial Karakul /
85 6963	- for school age boys
from 85 7000	Working and special-purpose garments
dimensions in cm:	Working and special-purpose garments, including the dimensions in cm: for girls: height - 164, chest girth - 88 for boys: height - 176, chest girth - 84
from 85 7210	Working and special-purpose suits of cotton fabrics /
85 7213	- for school age boys
85 7214	- for school age girls
from 85 7310	Working and special-purpose jackets of cotton fabrics /
85 7313	- for school age boys

85 7314	- for school age girls

from 85 7410 fabrics /	Working and special-purpose trousers of cotton

85 7413	- for school age boys

85 7414	- for school age girls

from 85 7510 fabrics /	Working and special-purpose dungerees of cotton

85 7513	- for school age boys

from 85 7710 blouses, aprons,	Working and special-purpose skirts, overalls, waistcoats, dresses and shirts of cotton fabrics /

85 7714	- for school age girls

from 85 9560	Collars of artificial fur and artificial Karakul /

85 9569	- for children

from 89 0000	Furskins, garments of furskins and sheepskins,

and rabbit skins skins with leather purpose of the applicable to garments natural sheepskins and	in the part concerning garments of natural sheepskins (including garments of natural sheepskins and rabbit insets) (The provisions of this Section for the application of the 10 per cent tax rate shall not be of natural leather and natural furskins, except rabbit skins.)

from 89 2000	Outer clothes of furskins and sheepskins

	Children's clothes, including
	the dimensions in cm:
	for girls: height - 164, chest girth - 88
	for boys: height - 176, chest girth - 84
from 89 2100	Overcoats
89 2140	Children's overcoats /
89 2141	- with covers of natural furskins
89 2144	- with covers of cotton fabrics and furskin linings
89 2147	- uncovered
89 2148	- with covers of cotton fabrics and sheepskin linings
89 2149	- with covers of furskin combined with other materials
from 89 2300	Jackets
89 2340	Children's jackets /
89 2341	- with covers of natural furskin
89 2344	- with covers of cotton fabrics and furskin linings
89 2347	- uncovered
89 2348	- with covers of cotton fabrics and sheepskin linings

	89 2349	- with covers of furskin combined with other materials
	from 89 2500	Windcheaters
	89 2540	Children's anoraks /
	89 2544	- with covers of cotton fabrics and furskin linings
	89 2547	- uncovered
	89 2548	- with covers of cotton fabrics and sheepskin linings
	89 2549	- with covers of furskin combined with other materials
	from 89 3000	Furskin headgear
		Children's headgear, including the dimensions in cm:
55		
	89 3140	Children's headgear /
	89 3141	- all furskin
	89 3143	- combined with natural leather
	89 3144	- combined with cotton fabrics
	89 3145	- combined with woollen fabrics (cloth)
	89 3146	- combined with artificial fur
	89 3147	- of skins with the skin tissue on the outside

89 3149	- combined with other materials
from 89 4000	Collars, furskins, plates, cuts, women's headgear
the line of	Children's collars, including the dimensions in cm on stitching: 48
89 4140	Children's collars /
89 4141	- of natural furskins
from 89 5000	Mittens and gloves of furskin and sheepskin
17	Children's mittens, including the dimensions in cm:
from 89 5140	Children's mittens /
89 5144	- with covers of cotton fabrics and furskin linings
89 5145	- with covers of woollen fabrics and furskin linings
89 5147	- uncovered
from 89 6000	Other garments of furskin and sheepskin
	Children's socks, including the dimensions in cm: 22
24	Children's slippers, including the dimensions in cm:
89 6540	Children's socks /
89 6544	- with covers of cotton fabrics and furskin linings

89 6547	- uncovered
89 6840	- Children's slippers /
89 6841	of furskin /
89 6847	- of sheepskin
Footwear (except sports footwear): babies' bootees, baby shoes, preschool and school footwear;	
fulled; rubber: for small children, for children, for school	
from 81 6700	Fulled footwear
	Fulled footwear, including the dimensions in cm: 23
from 81 6710	Coarse fulled footwear /
81 6713	- for schoolchildren
81 6714	- for preschoolers
from 81 6720	Semicoarse fulled footwear /
81 6723	- for schoolchildren
81 6724	- for preschoolers
from 81 6730	Felt fulled footwear /
81 6733	- for schoolchildren

81 6734	- for preschoolers

from 81 6740	Fulled footwear with a rubber lower part /

81 6743	- for schoolchildren

81 6744	- for preschoolers

from 25 9000	Rubber footwear

	Rubber footwear, including the dimensions in cm: 22

25 9130	Boys' high shoes /

25 9131	- of rubber and textile for wearing on footwear

25 9132	- of rubber and textile for wearing without footwear

25 9140	Girls' high shoes /

25 9141	- of rubber and textile for wearing on footwear

25 9142	- of rubber and textile for wearing without footwear

25 9143	- all-rubber for wearing on footwear

25 9144	- all-rubber for wearing without footwear

25 9150	Children's high shoes /

25 9151	- of rubber and textile for wearing on footwear

25 9152	-	of rubber and textile for wearing without footwear

25 9153	-	all-rubber for wearing on footwear

25 9230		Boys' galoshes /

25 9231	-	for wearing on leather footwear

25 9232	-	for wearing on fulled footwear

25 9234	-	half-high, for wearing without footwear

25 9235	-	high, for wearing without footwear

25 9240		Girls' galoshes /

25 9241	-	for wearing on leather footwear

25 9244	-	half-high, for wearing without footwear

25 9250		Children's galoshes /

25 9251	-	for wearing on leather footwear

25 9252	-	for wearing on fulled footwear

25 9254	-	half-high, for wearing without footwear

from 25 9410		All-rubber boots / and half-boots

25 9414	-	boys', all-rubber

25 9415	- girls', all-rubber
25 9416	- children's, all-rubber
from 25 9420	Boots / and half boots
25 9424	- boys', rubber-and-textile
25 9425	- girls', rubber-and-textile
25 9426	- children's, rubber-and-textile
from 25 9430	Boots of polyvinyl composition /
25 9434	- boys'
25 9435	- girls'
from 88 0000	Leather footwear
dimensions in cm:	Footwear (except sports footwear), including the for girls: 24 for boys: 24
from 88 1000	Footwear of Russian leather
88 1510	Casual school footwear of Russian leather
88 1511	High boots
88 1512	Half-high boots

88 1515	Ankle-high boots
88 1540	Light school footwear of Russian leather
88 1542	Sandals
88 1543	Heelless soft leather shoes
88 1610	Casual children's footwear of Russian leather
88 1611	High boots
88 1640	Light children's footwear of Russian leather
88 1642	Sandals
88 1643	Heelless soft leather footwear
88 1740	Light footwear of Russian leather for small children
88 1742	Sandals
from 88 2000	Boxcalf footwear
88 2510	Casual school boxcalf footwear
88 2511	High boots
88 2513	Boots
88 2514	Half boots

88 2515	Ankle-high boots
88 2516	Walking shoes
88 2517	Shoes
88 2518	Summer shoes and barefoot sandals
from 88 2540	Light school boxcalf footwear
88 2542	Sandals
88 2543	Heelless soft leather shoes
88 2544	Road shoes
88 2550	House school boxcalf footwear
88 2557	Slippers
88 2570	Ethnic school boxcalf footwear
88 2575	High moccasins
88 2590	Elegant school boxcalf footwear
88 2593	Boots
88 2595	Ankle-high boots
88 2596	Walking shoes

88 2597	Shoes
88 2598	Summer shoes and barefoot sandals
88 2610	Casual children's boxcalf footwear
88 2611	High boots
88 2613	Boots
88 2614	Half boots
88 2615	Ankle-high boots
88 2616	Walking shoes
88 2617	Shoes
88 2618	Summer shoes and barefoot sandals
from 88 2640	Light children's boxcalf footwear
88 2642	Sandals
88 2643	Heelless soft leather shoes
88 2644	Road shoes
88 2650	House children's boxcalf footwear
88 2657	Slippers

88 2670	Ethnic children's boxcalf footwear
88 2675	High moccassins
88 2690	Elegant children's boxcalf footwear
88 2693	Boots
88 2694	Half boots
88 2695	Ankle-high boots
88 2696	Walking shoes
88 2697	Shoes
88 2698	Summer shoes and barefoot sandals
88 2710	Casual boxcalf footwear for small children
88 2713	Boots
88 2714	Half boots
88 2715	Ankle-high boots
88 2716	Walking shoes
88 2717	Shoes
88 2718	Summer shoes and barefoot sandals

88 2740	Light boxcalf footwear
88 2742	Sandals
88 2743	Heelless soft leather shoes
88 2744	Road shoes
88 2750	House boxcalf footwear for small children
88 2757	Slippers
88 2790	Elegant boxcalf footwear for small children
88 2793	Boots
88 2794	Half boots
88 2795	Ankle-high boots
88 2796	Walking shoes
88 2797	Shoes
88 2798	Summer shoes and barefoot sandals
88 2910	Casual baby boxcalf footwear and babies' booties
88 2913	Boots
88 2915	Ankle-high

88 2916	Walking shoes
88 2917	Shoes
88 2918	Summer shoes and barefoot sandals
88 2919	Babies' booties
88 2940	Light baby boxcalf footwear and babies' booties
88 2942	Sandals
88 2990	Elegant baby boxcalf footwear and babies' booties
88 2993	Boots
88 2995	Ankle-high boots
88 2996	Walking shoes
88 2997	Shoes
из 88 3000	Footwear with uppers of textile materials or felt
dimensions in cm:	Footwear (except sports footwear), including the
	for girls: 24
	for boys: 24
88 3510	Casual school footwear with uppers of textile materials or felt
88 3513	Boots

88 3514	Half boots
88 3515	Ankle-high boots
88 3516	Walking shoes
88 3517	Shoes
88 3518	Summer shoes and barefoot sandals
88 3550	House school footwear with uppers of textile materials or felt
88 3557	Slippers
88 3610	Casual children's footwear with uppers of textile materials or felt
88 3613	Boots
88 3615	Ankle-high boots
88 3616	Walking shoes
88 3617	Shoes
88 3618	Summer shoes and barefoot sandals
88 3650	House children's footwear with uppers of textile materials or felt
88 3657	Shoes
88 3710	Casual footwear with uppers of textile materials or felt for small children

88 3713	Boots
88 3714	Half boots
88 3715	Ankle-high boots
88 3716	Walking shoes
88 3717	Shoes
88 3718	Summer shoes and barefoot sandals
88 3750	House footwear with uppers of textile materials or felt for small children
88 3757	Slippers
88 3910	Casual baby footwear with uppers of textile materials or felt for small children and babies' booties
88 3913	Boots
88 3914	Half boots
88 3915	Ankle-high boots
88 3916	Walking shoes
88 3917	Shoes
88 3919	Babies' booties

88 3950	House baby footwear with uppers of textile materials or felt and babies;	booties
88 3957		Slippers
from 88 4000		Footwear with uppers of synthetic leather
	dimensions in cm:	Footwear (except sports footwear), including the for girls: 24 for boys: 24
88 4510	Casual school footwear with uppers of synthetic leather	
88 4513		Boots
88 4518		Summer shoes and barefoot sandals
88 4610	Casual children's footwear with uppers of synthetic leather	
88 4618		Summer shoes and barefoot sandals
from 88 5000		Footwear with uppers of artificial leather
	dimensions in cm:	Footwear (except sports footwear), including the for girls: 24 for boys: 24
88 5510	Casual school footwear with uppers of artificial leather	
88 5513		Boots
88 5514		Half boots

88 5515	Ankle-high boots
88 5516	Walking shoes
88 5517	Shoes
88 5518	Summer shoes and barefoot sandals
88 5540	Light school footwear with uppers of artificial leather
88 5542	Sandals
88 5544	Road shoes
88 5550	House school footwear with uppers of artificial leather
88 5557	Slippers
from 88 6000 artificial leather	Combined footwear with uppers of Russian leather and artificial leather
dimensions in cm:	Footwear (except sports footwear), including the for girls: 24 for boys: 24
88 6510	Combined casual school footwear with uppers of Russian leather and artificial leather
88 6511	High boots
88 6512	Half-high boots

88 7614	Half boots
88 7615	Ankle-high boots
88 7710	Combined casual footwear with uppers of boxcalf and artificial or synthetic leather for small children
88 7713	Boots
from 88 8000	Combined footwear with uppers of textile materials, felt and leather
dimensions in cm:	Footwear (except sports footwear), including the for girls: 24 for boys: 24
88 8510	Combined casual school footwear with uppers of textile materials, felt and leather
88 8511	High boots
88 8513	Boots
88 8514	Half boots
88 8515	Ankle-high boots
88 8516	Walking shoes
88 8517	Shoes
88 8540	Combined light school footwear with uppers of textile materials, felt and leather

88 8544	Road shoes
88 8550	Combined house school footwear with uppers of textile felt and leather
88 8557	Slippers
88 8610	Combined casual children's footwear with uppers of textile materials, felt and leather
88 8611	High boots
88 8613	Boots
88 8614	Half boots
88 8615	Ankle-high boots
88 8616	Walking shoes
88 8617	Shoes
88 8650	Combined house children's footwear with uppers of textile materials, felt and leather
88 8657	Slippers
88 8710	Combined casual footwear with uppers of textile materials, felt and leather for small children
88 8715	Ankle-high boots

88 8716	Walking shoes
88 8717	Shoes
88 8750	Combined house footwear with uppers of textile materials, felt and leather for small children
88 8757	Slippers
88 8910	Combined casual baby footwear with uppers of textile materials, felt and leather and babies' booties
88 8913	Boots
88 8915	Ankle-high boots
88 8917	Shoes
88 8919	Babies' booties
Children's beds	
1200x600 mm	Beds with the dimensions of the sleeping space of 1200x600 mm
from 56 1430	Beds / wooden
56 1433	- children's
Children's mattresses	
	Mattresses with the dimensions of 1190x600 mm

from 56 1440	Mattresses /
56 1443	- children's
Carriages	
96 9241	Baby carriages
School exercise books	
54 6110	Pupils' school exercise books with ordinary covers /
54 6111	- with 12 sheets
54 6112	- with 18 sheets
54 6113	- with 24 sheets
54 6120	Pupils' school exercise books with coated covers /
54 6121	- with 12 sheets
Toys	
96 3110	Transport metal toys, equipment, facilities /
96 3111	- without mechanisms
96 3112	- mechanical (clockwork, inertial, spring, lever)
96 3113	- electrotechnical

96 3114	- electromechanical (with microelectric motors)
96 3115	- electronic
96 3116	- on the basis of heat engines
96 3117	- hydraulic, pneumatic, aerodynamic, operating from magnets
96 3120	Metal articles for children's creative work /
96 3121	- without mechanisms
96 3122	- mechanical (clockwork, inertial, spring, lever)
96 3123	- electrotechnical
96 3124	- electromechanical (with microelectric motors)
96 3125	- electronic
96 3126	- on the basis of heat engines
96 3127	- hydraulic, pneumatic, aerodynamic, operating from magnets
96 3128	- with internal combustion engines
96 3140	Metal human and animal figures /
96 3141	- without mechanisms
96 3142	- mechanical (clockwork, inertial, spring, lever)

96 3144	- electromechanical (with microelectric motors)
96 3150	Metal game articles /
96 3151	- without mechanisms
96 3152	- mechanical (clockwork, inertial, spring, lever)
96 3153	- electrotechnical
96 3154	- electromechanical (with microelectric motors)
96 3157	- hydraulic, pneumatic, aerodynamic, operating from magnets)
96 3160	Table games of metal /
96 3161	- without mechanisms
96 3162	- mechanical (clockwork, inertial, spring, lever)
96 3163	- electrotechnical
96 3164	- electromechanical (with microelectric motors)
96 3165	- electronic
96 3167	- hydraulic, pneumatic, aerodynamic, operating from magnets)
96 3170	Sports toys of metal /
96 3171	- without mechanisms

96 3172	- mechanical (clockwork, inertial, spring, lever)
96 3174	- electromechanical (with microelectric motors)
96 3175	- electronic
96 3177	- hydraulic, pneumatic, aerodynamic, operating from magnets)
96 3210	Transport wooden toys, equipment, facilities /
96 3211	- without mechanisms
96 3220	Wooden articles for children's creative work /
96 3221	- without mechanisms
96 3223	- electrotechnical
96 3230	Wooden dolls /
96 3231	- without mechanisms
96 3240	Wooden human and animal figures /
96 3241	- without mechanisms
96 3242	- mechanical (clockwork, inertial, spring, lever)
96 3250	Wooden game articles /
96 3251	- without mechanisms

96 3252	- mechanical (clockwork, inertial, spring, lever)
96 3260	Table games of wood /
96 3261	- without mechanisms
96 3270	Sports toys of wood /
96 3271	- without mechanisms
96 3272	- mechanical (clockwork, inertial, spring, lever)
96 3290	Wooden toys for nursery age children /
96 3291	- without mechanisms
96 3310	Transport plastic toys, equipment, facilities /
96 3311	- without mechanisms
96 3312	- mechanical (clockwork, inertial, spring, lever)
96 3313	- electrotechnical
96 3314	- electromechanical (with microelectric motors)
96 3315	- electronic
96 3316	- on the basis of heat engines
96 3317	- hydraulic, pneumatic, aerodynamic, operating from magnets)

96 3318	- with internal combustion engines
96 3320	Plastic articles for children's creative work /
96 3321	- without mechanisms
96 3322	- mechanical (clockwork, inertial, spring, lever)
96 3323	- electrotechnical
96 3324	- electromechanical (with microelectric motors)
96 3325	- electronic
96 3326	- on the basis of heat engines
96 3327	- hydraulic, pneumatic, aerodynamic, operating from magnets)
96 3328	- with internal combustion engines
96 3330	Plastic dolls /
96 3331	- without mechanisms
96 3332	- mechanical (clockwork, inertial, spring, lever)
96 3334	- electromechanical (with microelectric motors)
96 3337	- hydraulic, pneumatic, aerodynamic, operating from magnets)
96 3340	Plastic human and animal figures /

96 3341	- without mechanisms
96 3342	- mechanical (clockwork, inertial, spring, lever)
96 3344	- electromechanical (with microelectric motors)
96 3347	- hydraulic, pneumatic, aerodynamic, operating from magnets)
96 3350	Plastic game articles /
96 3351	- without mechanisms
96 3352	- mechanical (clockwork, inertial, spring, lever)
96 3353	- electrotechnical
96 3354	- electromechanical (with microelectric motors)
96 3355	- electronic
96 3357	- hydraulic, pneumatic, aerodynamic, operating from magnets)
96 3360	Table plastic games /
96 3361	- without mechanisms
96 3362	- mechanical (clockwork, inertial, spring, lever)
96 3363	- electrotechnical
96 3364	- electromechanical (with microelectric motors)

96 3365	- electronic
96 3367	- hydraulic, pneumatic, aerodynamic, operating from magnets)
96 3370	Sports plastic toys /
96 3371	- without mechanisms
96 3372	- mechanical (clockwork, inertial, spring, lever)
96 3374	- electromechanical (with microelectric motors)
96 3375	- electronic
96 3390	Plastic toys for nursery age children /
96 3391	- without mechanisms
96 3420	Articles for children's creative work of fabric, fur, wadding, leather and its imitation, nonwoven materials (soft-padded) /
96 3421	- without mechanisms
96 3430	Dolls of fabric, fur, wadding, leather and its imitation, nonwoven materials (soft-padded) /
96 3431	- without mechanisms
96 3440	Human and animal figures of fabric, fur, wadding, leather and its imitation, nonwoven materials (soft-padded) /
96 3441	- without mechanisms

96 3442	- mechanical (clockwork, inertial, spring, lever)
96 3444	- electromechanical (with micro motors)
96 3450	Game articles of fabric, fur, wadding, leather and its imitation, nonwoven materials (soft-padded) /
96 3451	- without mechanisms
96 3470	Sports toys of fabric, fur, wadding, leather and its imitation, nonwoven materials (soft-padded) /
96 3471	- without mechanisms
96 3500	Rubber toys
96 3520	Rubber articles for children's creative work /
96 3521	- moulded
96 3530	Rubber dolls /
96 3531	- moulded
96 3540	Rubber human and animal figures /
96 3541	- moulded
96 3542	- inflatable
96 3544	- frame

96 3550	Rubber game articles /
96 3551	- moulded
96 3552	- inflatable
96 3553	- dipped
96 3560	Table rubber games /
96 3561	- moulded
96 3562	- inflatable
96 3570	Sports rubber toys /
96 3571	- moulded
96 3572	- inflatable
96 3580	Carnival rubber articles /
	- dipped
96 3590	Rubber toys for nursery age children /
96 3591	- moulded
96 3592	- inflatable
96 3620	Articles for children's creative work of paper and cardboard (printed) /

96 3621	- without mechanisms
96 3630	Dolls of paper and cardboard (printed) /
96 3631	- without mechanisms
96 3637	- hydraulic, pneumatic, aerodynamic, operating from magnets)
96 3640	Human and animal figures of paper and cardboard (printed) /
96 3641	- without mechanisms
96 3650	Game articles of paper and cardboard (printed) /
96 3651	- without mechanisms
96 3660	Printed table games /
96 3661	- without mechanisms
96 3663	- electrotechnical
96 3664	- electromechanical (with microelectric motors)
96 3667	- hydraulic, pneumatic, aerodynamic, operating from magnets)
96 3670	Sports toys of paper and cardboard (printed) /
96 3671	- without mechanisms
from 96 3720	Articles for children's creative work / of porcelain, faience,

	ceramics, papier-mache, wood-and-sawdust pulp
96 3724	- of papier-mache and wood-and-sawdust pulp
from 96 3730	Dolls / of porcelain, faience, ceramics, papier-mache, wood-and-sawdust pulp
96 3734	- of papier-mache and wood-and-sawdust pulp
from 96 3740	Human and animal figures / of porcelain, faience, ceramics, papier-mache, wood-and-sawdust pulp
96 3744	- of papier-mache and wood-and-sawdust pulp
from 96 3750	Game articles / of porcelain, faience, ceramics, papier-mache, wood-and-sawdust pulp
96 3754	- of papier-mache and wood-and-sawdust pulp
from 96 3920	Sets for the conduct of experiments in various branches of knowledge, tricks (except tricks) /
96 3921	- without mechanisms
96 3923	- electrotechnical
96 3924	- electromechanical (with microelectric motors)
96 3925	- electronic
96 3930	Optical toys (except film viewing devices) /

96 3931	- without mechanisms

96 3932	- mechanical (clockwork, inertial, spring, lever)

96 3933	- electrotechnical

96 3935	- electronic

96 3950	Musical toys /

96 3951	- without mechanisms

96 3952	- mechanical (clockwork, inertial, spring, lever)

96 3953	- electrotechnical

96 3954	- electromechanical (with microelectric motors)

96 3955	- electronic

Plasticine	

from 23 8920	School goods and stationery (ink, Indian in, plasticine etc), in the part concerning plasticine

Pencil boxes	

from 96 9289 (pencil caps and the part concerning	Stationery and school-and-writing materials, other sharpeners, wooden pencil boxes and pens, etc), in pencil boxes

Counting sticks, school abaci	

|-----|
| from 96 9287 | Abaci (excluding office abaci) and counting sticks,
| in the part | |
| | | concerning school articles
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| | | **School diaries**
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| 54 6319 | School diaries
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| | | **Drawing books**
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| from 54 6310 | Notebooks / various (except pupils' school notebooks)
| and school diaries | |
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| 54 6313 | - drawing books
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| | | **Drawing and draughtsmanship albums**
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| from 54 6320 | Albums and folders with paper (including blocks) /
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| from 54 6321 | - for drawing, draughtsmanship (and sketches), in the
| part concerning | |
| | | drawing and draughtsmanship albums
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| | | **Exercise-book folders**
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| from 54 6390 | Folders / and covers
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| 54 6393 | - for the keeping of school exercise books
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| | | **Textbook, diary and exercise-book dust-covers**
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| from 54 6395 | Dust-covers for the wrapping of school exercise
| books, textbooks, books, | |
| | | business papers, jackets, in the part of textbook,
| diary and exercise- | |
|-----|

	-book dust-covers
Number and letter cases	
from 96 6130 and letter cases	Printed teaching facilities, in the part of number and letter cases
Napkin liners	
from 54 6353 concerning napkin liners	Paper napkins and napkin liners, in the part concerning napkin liners for babies

Note. The belonging of domestic goods for children enumerated in this List should be confirmed by the conformance of the codes by the classification OK 005-93 (OKP) given in this List, to the OKP codes indicated in the national standard, the branch standard, and the technical specifications.

List of the Codes of the Types of Goods for Children in Accordance with the Commodity Classification of Foreign Economic Activity of the Russian Federation Imposable with Value-Added Tax at the 10 per Cent Tax in Their Importation into the Customs Territory of the Russian Federation (Approved by Decision of the Government of the Russian Federation No. 908 of December 31, 2004) (with the Amendments and Additions of October 12, 2005, November 27, 2006)

Code of CC FEA of Russia	Description
	Knitted garments for newborn babies and children of nursery, preschool, junior and senior school age groups: outer knitted garments, knitted underwear, hosiery, other knitted garments: gloves, mittens, headgears
	Knitted outerwear
	Knitted outerwear with measuring in cm, inclusive:

	for girls: height - up to 164, chest girth - up to 88
-----+-----	
	for boys: height - up to 176, chest - up to 84, neck size - up to 36
-----+-----	
from 6101 cloaks, anoraks (including and similar articles,	Boys' overcoats, car-coats, capes, ski-jackets), wind-cheaters, wind-jackets knitted or crocheted
-----+-----	
from 6102 cloaks, anoraks (including and similar articles,	Girls' overcoats, car-coats, capes, ski-jackets), wind-cheaters, wind-jackets knitted or crocheted
-----+-----	
from 6103 trousers, bib and brace swimwear), knitted or	Boys' suits, ensembles, jackets, blazers, overalls, breeches and shorts (other than crocheted
-----+-----	
from 6104 dresses, skirts, divided breeches and shorts (other	Girls' suits, ensembles, jackets, blazers, skirts, trousers, bib and brace overalls, than swimwear), knitted or crocheted
-----+-----	
from 6105	Boys' shirts, knitted or crocheted
-----+-----	
from 6106 knitted or crocheted	Girls' blouses, shirts, and shirt-blouses,
-----+-----	
from 6110 and similar articles,	Jerseys, pullovers, cardigans, waistcoats knitted or crocheted, for childs
-----+-----	
from 6112 knitted or crocheted	Children's track suits, ski suits and swimwear,
-----+-----	
from 6113 00 crocheted fabrics of	Children's garments, made up of knitted or Headings 5903, 5906 or 5907
-----+-----	

from 6114	Other children's garments, knitted or crocheted

	Knitted underwear

Knitted underwear with measuring in cm, inclusive:	

	for girls: height - up to 164, chest - up to 88

	for boys: height - up to 176, chest - up to 84

from 6107	Boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted

from 6108	Girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, similar articles, knitted negliges, bathrobes, dressing gowns and crocheted

from 6109	Children's T-shirts, singlets and other vests, knitted or crocheted

	Babies' and toddlers' garments, knitted or crocheted

from 6111	Babies' and toddlers' garments and clothing accessories, knitted or crocheted, height up to 86 cm

	Hosiery
Hosiery with sizes for which the foot length does not exceed 22 cm	

from 6115	Children's panty hose, tights, stockings, socks, peds and other hosiery knitted or crocheted

	Other knitted articles

|Children's gloves, mittens and mitts, knitted, or crocheted, with sizes of up to 18 inclusive |

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| from 6116 |Children's gloves, mittens and mitts, knitted, or crocheted other|
| (except 6116 10) |than gloves, mittens and mitts impregnated, coated or covered|
| |with plastics or rubber
|

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| Headgear

|Knitted headgear of sizes of up to 54 inclusive:
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| from 6505 |Children's hats and other headgear, knitted or crocheted, whether or|
| |not lined or trimmed
|

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| **Garments, including garments of natural sheepskin and rabbit skin** |
| (including garments of natural sheepskin and rabbit skin with leather insets) for newborn babies |
| and children of nursery, preschool, junior and senior school age groups, outerwear |
| (including dress and suit groups), underwear, headgears, clothes |
| and garments for newborn babies and nursery group children |
| (The provisions of this section, for the purpose of the application of the ten per cent |
| tax rate, shall not be applicable to garments of natural leather and natural fur, except |
| |natural sheepskin and rabbit skin.)
|

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| Outerwear (including dresses
| and suits)
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|Outerwear with measuring in cm, inclusive:
|

-----|
| for girls:|height - up to 164, chest - up to 88
|

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| for boys:|height - up to 176, chest - up to 84, neck size - up to 36 |
|

-----|
| from 3926 20 000 0 |Children's outerwear of plastics
|

from 4304 00 000 0	Children's outerwear of artificial fur
from 6201	Boys' overcoats, car-coats, capes, cloaks, anoraks (including and similar articles
from 6202	Girls' overcoats, car-coats, capes, cloaks, anoraks (including and similar articles
from 6203	Boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear)
from 6204	Girls' suits, ensembles, jackets, blazers, dresses, skirts, divided breeches and shorts (other than swimwear)
from 6205	Boys' shirts
from 6206	Girls' blouses, shirts and shirt-blouses
from 6210	Children's garments, made up of fabrics of Headings 5602, 5603, 5903, 5906 or 5907
from 6211	Children's track suits, ski suits and swimwear; other children's garments
from 4304 00 000 0	Artificial fur collars and caracul collars for children
from 6117 80 800 0	Collars of pile textile fabric for children

| from 6217 | Collars of pile woven fabric or of taffeta for
| children |

| **Outerwear of natural sheepskin and rabbit skin**

| **(including outerwear of natural sheepskin and rabbit skin with
| leather insets)** |

| **(The provisions of this Subsection shall not be applicable to
| garments** | **of natural leather and natural furskins,
|** **except natural sheepskins and rabbit skins.)**

| Children's outerwear of natural sheepskin and rabbit skin, and also
| children's outerwear, |
| uncovered sheepskin coats, children's outerwear of natural sheepskin and
| rabbit skin with leather |
| insets, and outerwear-lined of natural sheepskin and rabbit skin, except
| leather clothers-lined of |
| natural sheepskin and rabbit skin, with measuring in cm, inclusive:

| for girls: | height - up to 164, chest - up to 88,
| | waist-line - up to 66,

-----+-----
| for boys: | height - up to 176, chest - up to 84,
| | waist-line - up to 72

| from 4303 10 904 0 | articles of apparel of furskins of rabbit for
| children |

| from 4303 10 906 0 | articles of apparel of furskins of sheep for
| children |

| from 4303 10 907 0 | children's articles of apparel of furskins of
| rabbit or sheep: | height - up to 164 cm, chest - up to 84 cm

| Children's collars of natural sheepskin and rabbit skin, including
| children's collars of natural |
| sheepskin and rabbit skin with leather insets, including the dimensions in
| cm on the line of |
| stitching: 48

| from 4303 10 909 0 | Children's collars of natural sheepskin and
| rabbit skin, including |
| | children's collars of natural sheepskin and
| rabbit skin with leather |

| insets

Underwear

Underwear with measuring in cm, inclusive:

| for girls: | height - up to 164, chest - up to 88
|-----+

| for boys: | height - up to 176, chest - up to 84,
|-----+

| neck size - up to 36
|-----+

| from 6207 | Boys' singlets and other vests, underpants,
| briefs, nightshirts, | pyjamas, bathrobes, dressing gowns and similar
| articles |
|-----+

| from 6208 | Girls' singlets and other vests, slips,
| petticoats, briefs, panties, | nightdresses, pyjamas, negliges, bathrobes,
| dressing gowns and | similar articles
|-----

| **Clothers and articles for newborn babies and children of nursery, including
of natural sheepskin |
and rabbit skin, including outerwear of natural sheepskin and rabbit skin
with leather insets |
| (The provisions of this section shall not be applicable to garments of
natural leather and |
| natural fur, except natural sheepskin and rabbit skin.)
|
|-----**

| Articles of clothing, accessories for clothes and articles of natural
sheepskin and rabbit |
| skin (including articles of natural sheepskin and rabbit skin with leather
insets), except clothes |
| of natural leather, lined, of natural sheepskin and rabbit skin, for newborn
babies and children |
| of nursery
|
|-----

| from 4303 10 907 0 | articles of clothing of sheepskin and rabbit
| skin for newborn babies |
| and children of nursery
|
|-----+

| from 4303 10 909 0 | accessories for clothes for newborn babies and
children of nursery

from 4303 90 000 0	other articles of natural sheepskin and rabbit skin for newborn babies
natural leather, lined, of	and children of nursery, except articles of natural sheepskin and rabbit skin, for newborn babies and children of nursery
from 6209	Babies' garments and clothing accessories of a body height not exceeding 86 cm
Headgear, including headgear of natural sheepskin and rabbit skin, including headgear of natural sheepskin and rabbit skin with leather insets	
(The provisions of this section shall not be applicable to articles of natural leather and natural fur, except natural sheepskin and rabbit skin.)	
Sewing headgears, including the dimensions in cm: 54	
from 6504 00 000 0	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed, for children
from 6505	Hats and other headgear, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; for children
from 6506 91 000 0	Other headgear, whether or not lined or trimmed, of rubber or of plastics, for children
Headgear of natural sheepskin and rabbit skin, including headgear of natural sheepskin and rabbit skin with leather insets, and also headgear lined with natural sheepskin and rabbit skin, except natural leather headgear lined with natural sheepskin and rabbit skin, including the dimensions in cm: 55	
from 6506 99 907 0	headgear of furskins of sheep, for children

from 6506 99 908 0	headgear of furskins of rabbit, for children
Children's mittens of natural sheepskin and rabbit skin, except mittens with cover of natural	
leather, lined with natural sheepskin and rabbit skin, including the dimensions in cm: 17	
from 4303 10 909 0	Children's mittens of natural sheepskin and rabbit skin, including
	children's mittens lined lined with natural sheepskin and rabbit skin
Children's socks of natural sheepskin and rabbit skin, including children's socks lined with	
natural sheepskin and rabbit skin, and uncovered, the dimensions in cm - 22, inclusive	
from 4303 10 909 0	Children's socks of natural sheepskin and rabbit skin, including
	children's socks lined with natural sheepskin and rabbit skin, and
	uncovered
Children's blankets	
Children's blankets, the dimensions in cm: 118x118	
from 6301	Children's blankets
from 9404 90	Children's blankets
Bed linen	
Bed linen, the dimensions in length and width in cm:	
blanket cover - 125x120	
sheet - 117-100	
pillowcase - 40x40	
from 6302 21 000 0	Other children's bed linen, printed, of cotton

from 6302 22	Other children's bed linen, printed, of man-made fibres
from 6302 29	Other children's bed linen, printed, of other textile materials
from 6302 31 000 0	Other children's bed linen, of cotton
from 6302 32	Other children's bed linen, of man-made fibres
from 6302 39	Other children's bed linen, of other textile materials
	Footwear (except sports footwear): babies' bootees, baby shoes, preschool and school footwear; fulfilled; rubber: for small children, for children, for school
	Footwear (except sports footwear): babies' bootees, baby shoes, preschool and school footwear
	Footwear (except sports footwear), with insole in length in cm inclusive: for girls - 24 for boys - 24
from 6111	Babies' bootees and babies' footwear, knitted or crocheted, without outer soles
from 6209	Babies' footwear, without outer soles
from 6401	Waterproof footwear with outer soles of rubber or of plastics, and uppers of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes, for children (except sports footwear)
from 6402	Other footwear with outer soles of rubber or of plastics, and uppers of plastics, for children (except sports footwear)

6402 19 000 0)	
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-----	-----+
from 6403 (except leather or composition 6403 12 000 1, (except sports footwear) 6403 12 000 9, 6403 19 000 1, 6403 19 000 9)	Footwear with outer soles of rubber, plastics, leather and uppers of leather, for children
-----	-----+
-----	-----+
from 6404 (except leather or composition 6404 11 000 0) children (except sports 	Footwear with outer soles of rubber, plastics, leather and uppers of textile materials, for footwear)
-----	-----+
-----	-----+
from 6405 footwear)	Other footwear for children (except sports
-----	-----+
-----	-----+
from 6405 rabbit skin, including 	Children's slippers of natural sheepskin and the dimensions in cm: 24
-----	-----+
-----	-----+
from 6405 rabbit skin, including sheepskin and rabbit skin, including 	Children's socks of natural sheepskin and children's socks with linings of natural uncovered, with the sole assembled by stitching, the dimensions in cm: 22
-----	-----+
-----	-----+
	Fulled footwear
-----	-----+
-----	-----+
Fulled footwear, including the dimensions in cm: 23 	
-----	-----+
-----	-----+
from 6307 90 910 0	Children's fulled footwear
-----	-----+
-----	-----+
from 6404 19 900 0	Fulled footwear with outer sole of rubber
-----	-----+
-----	-----+
 school	Footwear of rubber: for small children, for children, for

Rubber footwear, including the dimensions in cm: 22	

from 6401	Waterproof footwear with outer soles and uppers
of rubber, the uppers	of which are neither fixed to the sole nor
assembled by stitching,	riveting, nailing, screwing, plugging or
similar processes, for	children (except sports footwear)

from 6402	Other footwear with outer soles and uppers of
rubber, for children	(except sports footwear)
(except	(except sports footwear)
6402 12, 6402 19 000 0)	

Children's beds	

Beds with the dimensions of the sleeping space of 1200x600 mm	

from 9403 20 200 0	Children's beds, metal

from 9403 50 000	Children's beds, wooden

from 9403 70 000 0	Children's beds, of plastic

from 9403 81 000 0,	Children's beds, of other materials including
cane, osier, bamboo or	
from 9403 89 000 0	similar materials

Children's mattresses	

Mattresses with the dimensions of 1190x600 mm	

from 9404 21	Children's mattresses of cellular rubber or
plastics, whether or not	covered

from 9404 29	Children's mattresses of other materials
Baby carriages	
8715 00 100 0	Baby carriages
School exercise books	
from 4820 20 000 0 covers with 12, 18, or 24 with 12 sheets	Pupils' school exercise books with ordinary sheets, and exercise books with coated covers
Toys	
9503 00 100 0 children (for example, carriages	Wheeled toys designed to be ridden by tricycles, scooters, pedal cars); dolls'
from 9503 00 210 0, children, other than dolls	Dolls representing only human beings, for
from 9503 00 290 0	of glass, porcelain, faience, ceramics
from 9503 00 glass, porcelain, faience, and similar recreational except models of glass, kinds for children, ceramics	Other toys for children, other than toys of ceramics; reduced-size ("scale") models models, working or not for children, porcelain, faience, ceramics; puzzles of all except puzzles of glass, porcelain, faience,
from 9504 90 games for children, or parlour games of	Articles for funfair, other table or parlour other than articles for funfair, other table glass, porcelain, faience, ceramics
from 9506 62 sport)	Inflatable balls for children (other than for
Plasticine	

from 3407 00 000 0	Plasticine for children's amusement
Pencil-cases and counting sticks	
from 3926 10 000 0	Pencil-cases and counting sticks
from 4421 90 980 0	Pencil-cases and counting sticks
School counting frames	
from 3926 10 000 0	School counting frames
from 9503 00 910 0,	School counting frames
from 9503 00 920 0,	
from 9503 00 930 0,	
from 9503 00 990 0	
School diaries, drawing exercise-books, drawing-books	
from 4820 10 500 0	Diaries
from 4820 20 000 0	Drawing exercise-books
from 4820 90 000 0	Drawing-books
Exercise-book folders	
from 3926 10 000 0	Exercise-book folders
from 4820 30 000 0	Exercise-book folders

	Textbook, diary and exercise-book dust-covers
from 3926 10 000 0	Textbook, diary and exercise-book dust-covers
from 4820 90 000 0	Textbook, diary and exercise-book dust-covers
	Number and letter cases
from 3926 10 000 0	Number and letter cases
from 4421 90 980 0	Number and letter cases
	Napkins
from 4818 40 900 0	Babies' napkins
from 5601 10	Babies' napkins

Note. For the purpose of this Annex it shall be necessary to use the codes in accordance with the CC FEA of Russia as well as the name of the goods.