

07.14 - 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.

0714.10 - Manioc (cassava)

0714.20 - Sweet potatoes

0714.30 - Yams (*Dioscorea spp.*)

0714.40 - Taro (*Colocasia spp.*)

0714.50 - Yautia (*Xanthosoma spp.*)

0714.90 - Other

This heading covers tubers and roots with high starch or inulin content and which are therefore used for manufacturing food or industrial products; it also covers sago pith. In some cases, the tubers and roots are also used directly for human or animal consumption.

The heading covers these products, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets made either from pieces (e.g., chips) of the roots or tubers of this heading or from their flours, meals or powders of heading 11.06. The pellets are produced either directly by compression or by the addition of a binder (molasses, concentrated sulphite lyes, etc.); the proportion of added binder may not exceed 3 % by weight. Manioc pellets may be disintegrated, but remain classified here provided that they are identifiable as such. The disintegrated manioc pellets can be identified by observing their physical characteristics, e.g., non-homogeneous particles with broken pieces of manioc pellets, brownish colour with black spots, pieces of fibre visible to the naked eye and a small quantity of sand or silica left in.

In addition to the tubers and roots specifically mentioned in the heading text (manioc (*Manihot esculenta*), sweet potatoes (*Ipomoea batatas*), etc.), the heading includes the edible tuber of the species *Eleocharis dulcis* or *Eleocharis tuberosa*, commonly known as the Chinese water chestnut.

Products of this heading which are otherwise prepared fall in other Chapters, e.g., flour, meal and powder (**heading 11.06**), starches (**heading 11.08**) and tapioca (**heading 19.03**).

The heading also **excludes** live dahlia tubers (**heading 06.01**), and potatoes, fresh or dried (**heading 07.01** or **07.12**, respectively).