| CN 2017 | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | As from 16th year |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1103 20 | - Pellets | | | | | | | | | | | | | | | | | | | |
| 1103 20 50 | -- Of rice | | X | | | | | | | | | | | | | | | | | |
| 1104 | Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground | | | | | | | | | | | | | | | | | | | |
| | - Rolled or flaked grains | | | | | | | | | | | | | | | | | | | |
| 1104 19 | -- Of other cereals | | | | | | | | | | | | | | | | | | | |
| | --- Other | | | | | | | | | | | | | | | | | | | |
| 1104 19 91 | ---- Flaked rice | | X | | | | | | | | | | | | | | | | | |