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
1901 10 00	- Preparations suitable for infants or young children, put up for retail sale	7.6 % + EA	R10 (-66 %)		7.1 % + 0.940 EA	6.7 % + 0.880 EA	6.2 % + 0.820 EA	5.8 % + 0.760 EA	5.3 % + 0.700 EA	4.9 % + 0.640 EA	4.4 % + 0.580 EA	4.0 % + 0.520 EA	3.5 % + 0.460 EA	3.0 % + 0.400 EA	2.6 % + 0.340 EA	2.6 % + 0.340 EA	2.6 % + 0.340 EA	2.6 % + 0.340 EA	2.6 % + 0.340 EA	2.6 % + 0.340 EA
1901 20 00	- Mixes and doughs for the preparation of bakers' wares of heading 1905	7.6 % + EA	R7 (-25 %)		7.4 % + 0.968 EA	7.1 % + 0.937 EA	6.9 % + 0.906 EA	6.7 % + 0.875 EA	6.4 % + 0.843 EA	6.2 % + 0.812 EA	5.9 % + 0.781 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA
1901 90	- Other																			
	-- Other																			
1901 90 99	--- Other	7.6 % + EA			7.4 % + 0.977 EA	7.3 % + 0.954 EA	7.1 % + 0.931 EA	6.9 % + 0.909 EA	6.7 % + 0.886 EA	6.6 % + 0.863 EA	6.4 % + 0.840 EA	6.2 % + 0.818 EA	6.0 % + 0.796 EA	5.9 % + 0.772 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA