| Tariff line | 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 | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 0803.90 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Fresh | | | | | | | | | | | | | | | | | | | | | | | | |
| 0803901.100 | (1) If imported during the period from 1st April to 30th September | 20.0% | B10 | | 18.2% | 16.4% | 14.5% | 12.7% | 10.9% | 9.1% | 7.3% | 5.5% | 3.6% | 1.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 0803901.900 | (2) If imported during the period from 1st October to 31st March | 25.0% | B10 | | 22.7% | 20.5% | 18.2% | 15.9% | 13.6% | 11.4% | 9.1% | 6.8% | 4.5% | 2.3% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 08.04 | Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried | | | | | | | | | | | | | | | | | | | | | | | | |
| 0804.20 | Figs | | | | | | | | | | | | | | | | | | | | | | | | |
| 0804201.010 | - Fresh | 6.0% | B5 | | 5.0% | 4.0% | 3.0% | 2.0% | 1.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 0804201.090 | - Dried | 6.0% | B5 | | 5.0% | 4.0% | 3.0% | 2.0% | 1.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 0804.30 | Pineapples | | | | | | | | | | | | | | | | | | | | | | | | |
| 0804301.010 | 1 Fresh | 17.0% | B10 | | 15.5% | 13.9% | 12.4% | 10.8% | 9.3% | 7.7% | 6.2% | 4.6% | 3.1% | 1.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 08.05 | Citrus fruit, fresh or dried | | | | | | | | | | | | | | | | | | | | | | | | |
| 0805.10 | Oranges | | | | | | | | | | | | | | | | | | | | | | | | |
| 0805101.000 | 1 If imported during the period from 1st June to 30th November | 16.0% | B5 | | 13.3% | 10.7% | 8.0% | 5.3% | 2.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 0805102.000 | 2 If imported during the period from 1st December to 31st May | | | | | | | | | | | | | | | | | | | | | | | | |
| | - If imported during the period from 1st December to 31st March | 32.0% | B7** | SG5 | 25.6% | 25.6% | 25.6% | 20.5% | 15.4% | 10.2% | 5.1% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | - If imported during the period from 1st April to 31st May | 32.0% | B5 | | 26.7% | 21.3% | 16.0% | 10.7% | 5.3% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |