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
	Other																								
	In powders, meals, flakes, pellets, cubes or similar forms, containing less than 5% by weight of sugars evaluated as sucrose, less than 20% by weight of fecula, less than 35% by weight of crude protein, other than those be separable, 10% or more by weight of broken rice and flour or meal of rice taken together when determined by means of separating methods stipulated by a cabinet order																								
2309909.298	II Other	12.8%	B5		10.7%	8.5%	6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 24 Tobacco and manufactured tobacco substitutes																								
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes																								
2402.10.000	Cigars, cheroots and cigarillos, containing tobacco	16.0%	B10		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences																								