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	As from 15th year
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																
12	CHAPTER 12 - OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER																		
1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety *Cichorium intybus sativum*) of a kind used primarily for human consumption, not elsewhere specified or included																		
	- Seaweeds and other algae																		
1212 21 00	-- Fit for human consumption		X																
1212 29 00	-- Other		X																
IV	SECTION IV - PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES																		
16	CHAPTER 16 - PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES																		
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs																		
1604 20	- Other prepared or preserved fish																		
	-- Other																		
1604 20 90	--- Of other fish	14.0 %	B7	S	10.5 %	8.8 %	7.0 %	5.3 %	3.5 %	1.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	- Shrimps and prawns																		
1605 21	-- Not in airtight containers																		
1605 21 10	--- In immediate packings of a net content not exceeding 2 kg	20.0 %	B15		17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	11.3 %	10.0 %	8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %
1605 21 90	--- Other	20.0 %	B15		17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	11.3 %	10.0 %	8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %
1605 29 00	-- Other	20.0 %	B15		17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	11.3 %	10.0 %	8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %
	- Molluscs																		
1605 56 00	-- Clams, cockles and arkshells	20.0 %	B15		17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	11.3 %	10.0 %	8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %
	- Other aquatic invertebrates																		
1605 69 00	-- Other	26.0 %	B15		22.8 %	21.1 %	19.5 %	17.9 %	16.3 %	14.6 %	13.0 %	11.4 %	9.8 %	8.1 %	6.5 %	4.9 %	3.3 %	1.6 %	0.0 %
18	CHAPTER 18 - COCOA AND COCOA PREPARATIONS																		