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
1806	Chocolate and other food preparations containing cocoa																		
1806 10	- Cocoa powder, containing added sugar or other sweetening matter																		
1806 10 15	-- Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	8.0 %	R7 (0.25)	S	7.5 %	7.3 %	7.0 %	6.8 %	6.5 %	6.3 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %
1806 10 20	-- Containing 5 % or more but less than 65 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	8.0 % + 21.09 GBP/ 100 kg	R7 (0.25)	S	7.5 % + 19.77 GBP/ 100 kg	7.3 % + 19.11 GBP/ 100 kg	7.0 % + 18.45 GBP/ 100 kg	6.8 % + 17.79 GBP/ 100 kg	6.5 % + 17.14 GBP/ 100 kg	6.3 % + 16.48 GBP/ 100 kg	6.0 % + 15.82 GBP/ 100 kg	6.0 % + 15.82 GBP/ 100 kg	6.0 % + 15.82 GBP/ 100 kg	6.0 % + 15.82 GBP/ 100 kg	6.0 % + 15.82 GBP/ 100 kg	6.0 % + 15.82 GBP/ 100 kg	6.0 % + 15.82 GBP/ 100 kg	6.0 % + 15.82 GBP/ 100 kg	6.0 % + 15.82 GBP/ 100 kg
1806 10 30	-- Containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	8.0 % + 26.28 GBP/ 100kg	R7 (0.25)	S	7.5 % + 24.64 GBP/ 100 kg	7.3 % + 23.82 GBP/ 100 kg	7.0 % + 23.00 GBP/ 100 kg	6.8 % + 22.17 GBP/ 100 kg	6.5 % + 21.35 GBP/ 100 kg	6.3 % + 20.53 GBP/ 100 kg	6.0 % + 19.71 GBP/ 100 kg	6.0 % + 19.71 GBP/ 100 kg	6.0 % + 19.71 GBP/ 100 kg	6.0 % + 19.71 GBP/ 100 kg	6.0 % + 19.71 GBP/ 100 kg	6.0 % + 19.71 GBP/ 100 kg	6.0 % + 19.71 GBP/ 100 kg	6.0 % + 19.71 GBP/ 100 kg	6.0 % + 19.71 GBP/ 100 kg
1806 10 90	-- Containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	8.0 % + 35.06 GBP/ 100 kg	R7 (0.25)	S	7.5 % + 32.87 GBP/ 100 kg	7.3 % + 31.77 GBP/ 100 kg	7.0 %+ 30.68 GBP/ 100 kg	6.8 % + 29.58 GBP/ 100 kg	6.5 % + 28.49 GBP/ 100 kg	6.3 % + 27.39 GBP/ 100 kg	6.0 % + 26.30 GBP/ 100 kg	6.0 % + 26.30 GBP/ 100 kg	6.0 % + 26.30 GBP/ 100 kg	6.0 % + 26.30 GBP/ 100 kg	6.0 % + 26.30 GBP/ 100 kg	6.0 % + 26.30 GBP/ 100 kg	6.0 % + 26.30 GBP/ 100 kg	6.0 % + 26.30 GBP/ 100 kg	6.0 % + 26.30 GBP/ 100 kg
19	CHAPTER 19 - PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS																		
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included																		
1901 10 00	- Preparations suitable for infants or young children, put up for retail sale	7.6 % + EA	R10 (0.66)		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 (0.25)		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	R10 (0.25)	S	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