| 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 | As from 19th year |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | |
| 200990.121 | A Not more than 10% by weight of sucrose | 19.1% | B5 | | 9.6% | 6.4% | 3.2% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200990.129 | B Other | 25.5% | B5 | | 12.8% | 8.5% | 4.3% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 3 Other | | | | | | | | | | | | | | | | | | | | | | |
| 200990.910 | (1) Containing added sugar | 13.4% | B3 | | 3.4% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Chapter 21 Miscellaneous edible preparations | | | | | | | | | | | | | | | | | | | | | | |
| 21.01 | Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | | | | | | | | | | | | | | | | | | | | | | |
| | Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee | | | | | | | | | | | | | | | | | | | | | | |
| 2101.11 | Extracts, essences and concentrates | | | | | | | | | | | | | | | | | | | | | | |
| 210111.100 | 1 Containing added sugar | 24.0% | R20 | | 16.8% | 14.4% | 12.0% | 9.6% | 9.6% | 9.6% | 9.6% | 9.6% | 9.6% | 9.6% | 9.6% | 9.6% | 9.6% | 9.6% | 9.6% | 9.6% | 9.6% | 9.6% | 9.6% |
| 2101.12 | Preparations with a basis of extracts, essences or concentrates or with a basis of coffee | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Preparations with a basis of extracts, essences and concentrates | | | | | | | | | | | | | | | | | | | | | | |
| 210112.110 | (1) Containing added sugar | 24.0% | PIC | PIC-5 | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC |
| | 2 Preparations with a basis of coffee | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Not less than 30% of natural milk constituents by weight, calculated on the dry matter | | | | | | | | | | | | | | | | | | | | | | |
| | A Of a milkfat content, by weight, not exceeding 30% | | | | | | | | | | | | | | | | | | | | | | |
| 210112.231 | - For "the Pooled Quota of other milk products" | 25.0% | R6 | | 18.8% | 16.7% | 14.6% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% |
| 210112.232 | - Other | | X | S | | | | | | | | | | | | | | | | | | | |
| | B Other | | | | | | | | | | | | | | | | | | | | | | |
| 210112.236 | - For "the Pooled Quota of other milk products" | 25.0% | R6 | | 18.8% | 16.7% | 14.6% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% |
| 210112.237 | - Other | | X | S | | | | | | | | | | | | | | | | | | | |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | |
| | A Containing added sugar | | | | | | | | | | | | | | | | | | | | | | |
| | (a) Less than 50% by weight of sucrose | | | | | | | | | | | | | | | | | | | | | | |
| 210112.241 | - Those, the largest single ingredient of which is sugar by weight | 28.0% | B10 | | 20.4% | 17.8% | 15.3% | 12.7% | 10.2% | 7.6% | 5.1% | 2.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 210112.242 | - Other | 19.6% | B10 | | 14.3% | 12.5% | 10.7% | 8.9% | 7.1% | 5.3% | 3.6% | 1.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 210112.246 | (b) Other | 29.8% | PIC | PIC-5 | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC | PIC |
| 210112.249 | B Other | 15.0% | B5 | | 7.5% | 5.0% | 2.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

第明治三十種五郵年三月物三十一可日
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