| HS Code | Product Description | Base Rate | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Year 6 | Year 7 | Year 8 | Year 9 | Year 10 | Year 11 | Year 12 | Year 13 | Year 14 | Year 15 | Year 16 | Year 17 | Year 18 | Year 19 | Year 20 | Year 21 and Subsequent Years |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2009.89.1 | ---Fruit juice: | | | | | | | | | | | | | | | | | | | | | | |
| 2009.89.12 | ----Mango juice | 20.0% | 19.0% | 18.0% | 17.0% | 16.0% | 15.0% | 14.0% | 13.0% | 12.0% | 11.0% | 10.0% | 9.0% | 8.0% | 7.0% | 6.0% | 5.0% | 4.0% | 3.0% | 2.0% | 1.0% | 0.0% | 0.0% |
| 2009.89.13 | ----Passion-fruit juice | 20.0% | 18.0% | 16.0% | 14.0% | 12.0% | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 2009.89.14 | ----Guava juice | 20.0% | 18.0% | 16.0% | 14.0% | 12.0% | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 2009.89.15 | ----Pear juice | 20.0% | 18.0% | 16.0% | 14.0% | 12.0% | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 2009.89.19 | ----Other | 20.0% | 18.0% | 16.0% | 14.0% | 12.0% | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 2009.89.20 | ---Vegetable juice | 20.0% | 18.0% | 16.0% | 14.0% | 12.0% | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 2009.9 | -Mixtures of juices: | | | | | | | | | | | | | | | | | | | | | | |
| 2009.90.10 | ---Of fruit juices | 20.0% | 19.0% | 18.0% | 17.0% | 16.0% | 15.0% | 14.0% | 13.0% | 12.0% | 11.0% | 10.0% | 9.0% | 8.0% | 7.0% | 6.0% | 5.0% | 4.0% | 3.0% | 2.0% | 1.0% | 0.0% | 0.0% |
| 2009.90.90 | ---Other | 20.0% | 18.0% | 16.0% | 14.0% | 12.0% | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| **21** | **MISCELLANEOUS EDIBLE PREPARATIONS** | | | | | | | | | | | | | | | | | | | | | | |
| **2101** | **Extracts, essences and concentrates, of coffee, tea or mat and preparations with a basis of these products or with a basis of coffee, tea or mat ;roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:** | | | | | | | | | | | | | | | | | | | | | | |
| 2101.1 | -Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: | | | | | | | | | | | | | | | | | | | | | | |
| 2101.11.00 | --Extracts, essences and concentrates | 17.0% | 16.2% | 15.3% | 14.5% | 13.6% | 12.8% | 11.9% | 11.1% | 10.2% | 9.4% | 8.5% | 7.7% | 6.8% | 6.0% | 5.1% | 4.3% | 3.4% | 2.6% | 1.7% | 0.9% | 0.0% | 0.0% |
| 2101.12.00 | --Preparations with a basis of extracts, essences or concentrates or with a basis of coffee | 30.0% | 28.5% | 27.0% | 25.5% | 24.0% | 22.5% | 21.0% | 19.5% | 18.0% | 16.5% | 15.0% | 13.5% | 12.0% | 10.5% | 9.0% | 7.5% | 6.0% | 4.5% | 3.0% | 1.5% | 0.0% | 0.0% |
| 2101.20.00 | -Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate | 32.0% | 30.4% | 28.8% | 27.2% | 25.6% | 24.0% | 22.4% | 20.8% | 19.2% | 17.6% | 16.0% | 14.4% | 12.8% | 11.2% | 9.6% | 8.0% | 6.4% | 4.8% | 3.2% | 1.6% | 0.0% | 0.0% |
| 2101.30.00 | -Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | 32.0% | 30.4% | 28.8% | 27.2% | 25.6% | 24.0% | 22.4% | 20.8% | 19.2% | 17.6% | 16.0% | 14.4% | 12.8% | 11.2% | 9.6% | 8.0% | 6.4% | 4.8% | 3.2% | 1.6% | 0.0% | 0.0% |
| **2102** | **Yeasts(active or inactive);other singlecell micro-organisms, dead(but not including vaccines of heading No.30.02);prepared baking powders:** | | | | | | | | | | | | | | | | | | | | | | |
| 2102.10.00 | -Active yeasts | 25.0% | 23.8% | 22.5% | 21.3% | 20.0% | 18.8% | 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% | 0.0% |
| 2102.20.00 | -Inactive yeasts; other single-cell micro-organisms, dead | 25.0% | 23.8% | 22.5% | 21.3% | 20.0% | 18.8% | 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% | 0.0% |
| 2102.30.00 | -Prepared baking powders | 25.0% | 23.8% | 22.5% | 21.3% | 20.0% | 18.8% | 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% | 0.0% |
| **2103** | **Sauces and preparations there for; mixed condiments and mixes seasonings; mustard flour and meal and prepared mustard:** | | | | | | | | | | | | | | | | | | | | | | |
| 2103.10.00 | -Soya sauce | 28.0% | 26.6% | 25.2% | 23.8% | 22.4% | 21.0% | 19.6% | 18.2% | 16.8% | 15.4% | 14.0% | 12.6% | 11.2% | 9.8% | 8.4% | 7.0% | 5.6% | 4.2% | 2.8% | 1.4% | 0.0% | 0.0% |

| HS Code | Product Description | Base Rate | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Year 6 | Year 7 | Year 8 | Year 9 | Year 10 | Year 11 | Year 12 | Year 13 | Year 14 | Year 15 | Year 16 | Year 17 | Year 18 | Year 19 | Year 20 | Year 21 and Subsequent Years |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2103.20.00 | -Tomato ketchup and other tomato sauces | 15.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 2103.30.00 | -Mustard flour and meal and prepared mustard | 15.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 2103.9 | -Other: | | | | | | | | | | | | | | | | | | | | | | |
| 2103.90.10 | ---Gourmet powder | 21.0% | 20.5% | 20.0% | 19.4% | 18.9% | 18.4% | 17.9% | 17.3% | 16.8% | 16.3% | 15.8% | 15.8% | 15.8% | 15.8% | 15.8% | 15.8% | 15.8% | 15.8% | 15.8% | 15.8% | 15.8% | 15.8% |
| 2103.90.20 | ---Aromatic bitters, 44.2%～49.2% of which is alcoholic strength by volume, 1.5%～6% of which is spiles and various ingredients by weight and 4%～10% of which is sugar by weight | 21.0% | 20.0% | 18.9% | 17.9% | 16.8% | 15.8% | 14.7% | 13.7% | 12.6% | 11.6% | 10.5% | 9.5% | 8.4% | 7.4% | 6.3% | 5.3% | 4.2% | 3.2% | 2.1% | 1.1% | 0.0% | 0.0% |
| 2103.90.90 | ---Other | 21.0% | 20.0% | 18.9% | 17.9% | 16.8% | 15.8% | 14.7% | 13.7% | 12.6% | 11.6% | 10.5% | 9.5% | 8.4% | 7.4% | 6.3% | 5.3% | 4.2% | 3.2% | 2.1% | 1.1% | 0.0% | 0.0% |
| **2104** | **Soups and broths and preparations therefor; homogenized composite food preparations:** | | | | | | | | | | | | | | | | | | | | | | |
| 2104.10.00 | -Soups and broths and preparations therefor | 15.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 2104.20.00 | -Homogenized composite food prepara-tions | 32.0% | 30.4% | 28.8% | 27.2% | 25.6% | 24.0% | 22.4% | 20.8% | 19.2% | 17.6% | 16.0% | 14.4% | 12.8% | 11.2% | 9.6% | 8.0% | 6.4% | 4.8% | 3.2% | 1.6% | 0.0% | 0.0% |
| **2105** | **Ice cream and other edible ice, whether or not containing cocoa:** | | | | | | | | | | | | | | | | | | | | | | |
| 2105.00.00 | Ice cream and other edible ice, whether or not containing cocoa | 19.0% | 18.1% | 17.1% | 16.2% | 15.2% | 14.3% | 13.3% | 12.4% | 11.4% | 10.5% | 9.5% | 8.6% | 7.6% | 6.7% | 5.7% | 4.8% | 3.8% | 2.9% | 1.9% | 1.0% | 0.0% | 0.0% |
| **2106** | **Food preparations not elsewhere specified or included:** | | | | | | | | | | | | | | | | | | | | | | |
| 2106.10.00 | -Protein concentrates and textured protein substances | 10.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 2106.9 | -Other: | | | | | | | | | | | | | | | | | | | | | | |
| 2106.90.10 | ---Beverage bases | 35.0% | 33.3% | 31.5% | 29.8% | 28.0% | 26.3% | 24.5% | 22.8% | 21.0% | 19.3% | 17.5% | 15.8% | 14.0% | 12.3% | 10.5% | 8.8% | 7.0% | 5.3% | 3.5% | 1.8% | 0.0% | 0.0% |
| 2106.90.20 | ---Compound alcoholic preparations of a kind used for the manufacture of beverages | 20.0% | 18.0% | 16.0% | 14.0% | 12.0% | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 2106.90.30 | ---Royal jelly, put up as tonic essences | 3.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 2106.90.40 | ---Coconut juice | 10.0% | 9.8% | 9.5% | 9.3% | 9.0% | 8.8% | 8.5% | 8.3% | 8.0% | 7.8% | 7.5% | 7.5% | 7.5% | 7.5% | 7.5% | 7.5% | 7.5% | 7.5% | 7.5% | 7.5% | 7.5% | 7.5% |
| 2106.90.50 | ---Seal-oil capsule | 20.0% | 19.0% | 18.0% | 17.0% | 16.0% | 15.0% | 14.0% | 13.0% | 12.0% | 11.0% | 10.0% | 9.0% | 8.0% | 7.0% | 6.0% | 5.0% | 4.0% | 3.0% | 2.0% | 1.0% | 0.0% | 0.0% |
| 2106.90.90 | ---Other | 20.0% | 19.0% | 18.0% | 17.0% | 16.0% | 15.0% | 14.0% | 13.0% | 12.0% | 11.0% | 10.0% | 9.0% | 8.0% | 7.0% | 6.0% | 5.0% | 4.0% | 3.0% | 2.0% | 1.0% | 0.0% | 0.0% |
| **22** | **BEVERAGES, SPIRITS AND VINEGAR** | | | | | | | | | | | | | | | | | | | | | | |
| **2201** | **Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter or flavoured; ice and snow:** | | | | | | | | | | | | | | | | | | | | | | |
| 2201.1 | -Mineral waters and aerated waters: | | | | | | | | | | | | | | | | | | | | | | |
| 2201.10.10 | ---Mineral waters | 20.0% | 19.0% | 18.0% | 17.0% | 16.0% | 15.0% | 14.0% | 13.0% | 12.0% | 11.0% | 10.0% | 9.0% | 8.0% | 7.0% | 6.0% | 5.0% | 4.0% | 3.0% | 2.0% | 1.0% | 0.0% | 0.0% |
| 2201.10.20 | ---Aerated waters | 20.0% | 18.0% | 16.0% | 14.0% | 12.0% | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 2201.9 | -Other: | | | | | | | | | | | | | | | | | | | | | | |
| 2201.90.10 | ---Natural waters | 10.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 2201.90.90 | ---Other | 10.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |