| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 0402.91.00 | --Not containing added sugar or other sweetening matter | 10.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 0402.99.00 | --Other | 10.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| **0403** | **Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:** | | | | | | | | | | | | | | | | | | | | | | |
| 0403.10.00 | -Yogurt | 10.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 0403.90.00 | -Other | 20.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| **0404** | **Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included:** | | | | | | | | | | | | | | | | | | | | | | |
| 0404.10.00 | -Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter | 6.0% | 5.6% | 5.3% | 4.9% | 4.5% | 4.1% | 3.8% | 3.4% | 3.0% | 2.6% | 2.3% | 1.9% | 1.5% | 1.1% | 0.8% | 0.4% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0404.90.00 | -Other | 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% | 0.0% | 0.0% | 0.0% | 0.0% |
| **0405** | **Butter and other fats and oils derived from milk;dairy spreads:** | | | | | | | | | | | | | | | | | | | | | | |
| 0405.10.00 | -Butter | 10.0% | 9.4% | 8.8% | 8.1% | 7.5% | 6.9% | 6.3% | 5.6% | 5.0% | 4.4% | 3.8% | 3.1% | 2.5% | 1.9% | 1.3% | 0.6% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0405.20.00 | -Dairy spreads | 10.0% | 9.4% | 8.8% | 8.1% | 7.5% | 6.9% | 6.3% | 5.6% | 5.0% | 4.4% | 3.8% | 3.1% | 2.5% | 1.9% | 1.3% | 0.6% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0405.90.00 | -Other | 10.0% | 9.4% | 8.8% | 8.1% | 7.5% | 6.9% | 6.3% | 5.6% | 5.0% | 4.4% | 3.8% | 3.1% | 2.5% | 1.9% | 1.3% | 0.6% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| **0406** | **Cheese and curd:** | | | | | | | | | | | | | | | | | | | | | | |
| 0406.10.00 | -Fresh(unripened or uncured)cheese, including whey cheese, and curd | 12.0% | 11.3% | 10.5% | 9.8% | 9.0% | 8.3% | 7.5% | 6.8% | 6.0% | 5.3% | 4.5% | 3.8% | 3.0% | 2.3% | 1.5% | 0.8% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0406.20.00 | -Grated or powdered cheese, of all kinds | 12.0% | 11.3% | 10.5% | 9.8% | 9.0% | 8.3% | 7.5% | 6.8% | 6.0% | 5.3% | 4.5% | 3.8% | 3.0% | 2.3% | 1.5% | 0.8% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0406.30.00 | -Processed cheese, not grated or powdered | 12.0% | 11.3% | 10.5% | 9.8% | 9.0% | 8.3% | 7.5% | 6.8% | 6.0% | 5.3% | 4.5% | 3.8% | 3.0% | 2.3% | 1.5% | 0.8% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0406.40.00 | -Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti | 15.0% | 14.1% | 13.1% | 12.2% | 11.3% | 10.3% | 9.4% | 8.4% | 7.5% | 6.6% | 5.6% | 4.7% | 3.8% | 2.8% | 1.9% | 0.9% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0406.90.00 | -Other cheese | 12.0% | 11.3% | 10.5% | 9.8% | 9.0% | 8.3% | 7.5% | 6.8% | 6.0% | 5.3% | 4.5% | 3.8% | 3.0% | 2.3% | 1.5% | 0.8% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| **0407** | **Birds, eggs, in shell, fresh, preserved or cooked:** | | | | | | | | | | | | | | | | | | | | | | |
| 0407.1 | -Fertilised eggs for incubation: | | | | | | | | | | | | | | | | | | | | | | |
| 0407.11.00 | --Of fowls of the species Gallus domesticus | 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% | 0.0% |
| 0407.19.00 | --Other | 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% | 0.0% |
| 0407.2 | -Other fresh eggs: | | | | | | | | | | | | | | | | | | | | | | |
| 0407.21.00 | --Of fowls of the species Gallus domesticus | 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% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0407.29.00 | --Other | 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% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0407.9 | -Other: | | | | | | | | | | | | | | | | | | | | | | |
| 0407.90.10 | ---Salted egg | 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% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0407.90.20 | ---Lime preserved eggs | 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% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0407.90.90 | ---Other | 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% | 0.0% | 0.0% | 0.0% | 0.0% |
| **0408** | **Birds, eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter:** | | | | | | | | | | | | | | | | | | | | | | |
| 0408.1 | -Egg yolks: | | | | | | | | | | | | | | | | | | | | | | |
| 0408.11.00 | --Dried | 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% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0408.19.00 | --Other | 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% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0408.9 | -Other: | | | | | | | | | | | | | | | | | | | | | | |
| 0408.91.00 | --Dried | 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% | 0.0% | 0.0% | 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 0408.99.00 | --Other | 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% | 0.0% | 0.0% | 0.0% | 0.0% |
| **0409** | **Natural honey:** | | | | | | | | | | | | | | | | | | | | | | |
| 0409.00.00 | Natural honey | 15.0% | 14.1% | 13.1% | 12.2% | 11.3% | 10.3% | 9.4% | 8.4% | 7.5% | 6.6% | 5.6% | 4.7% | 3.8% | 2.8% | 1.9% | 0.9% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| **0410** | **Edible products of animal origin, not elsewhere specified or included:** | | | | | | | | | | | | | | | | | | | | | | |
| 0410.00.10 | ---Salanganes nests | 25.0% | 22.7% | 20.5% | 18.2% | 15.9% | 13.6% | 11.4% | 9.1% | 6.8% | 4.5% | 2.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0410.00.4 | ---Bee products: | | | | | | | | | | | | | | | | | | | | | | |
| 0410.00.41 | ----Pure royal jelley | 15.0% | 13.6% | 12.3% | 10.9% | 9.5% | 8.2% | 6.8% | 5.5% | 4.1% | 2.7% | 1.4% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0410.00.42 | ----Pure royal jelley, in powder | 15.0% | 13.6% | 12.3% | 10.9% | 9.5% | 8.2% | 6.8% | 5.5% | 4.1% | 2.7% | 1.4% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0410.00.43 | ----Bee pollen | 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% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0410.00.49 | ----Other | 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% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0410.00.90 | ---Other | 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% | 0.0% | 0.0% | 0.0% | 0.0% |
| **05** | **PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED** | | | | | | | | | | | | | | | | | | | | | | |
| **0501** | **Human hair, unworked, whether or not washed or scoured; waste of human hair:** | | | | | | | | | | | | | | | | | | | | | | |
| 0501.00.00 | Human hair, unworked, whether or not washed or scoured; waste of human hair | 15.0% | 13.6% | 12.3% | 10.9% | 9.5% | 8.2% | 6.8% | 5.5% | 4.1% | 2.7% | 1.4% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| **0502** | **Pigs, hogs, or boars, bristles and hair; badger hair and other brush making hair; waste of such bristles or hair:** | | | | | | | | | | | | | | | | | | | | | | |
| 0502.1 | -Pigs , hogs , or boars, bristles and hair and waste thereof: | | | | | | | | | | | | | | | | | | | | | | |
| 0502.10.10 | ---Bristles | 20.0% | 18.2% | 16.4% | 14.5% | 12.7% | 10.9% | 9.1% | 7.3% | 5.5% | 3.6% | 1.8% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0502.10.20 | ---Hair | 20.0% | 18.2% | 16.4% | 14.5% | 12.7% | 10.9% | 9.1% | 7.3% | 5.5% | 3.6% | 1.8% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0502.10.30 | ---Waste | 20.0% | 18.2% | 16.4% | 14.5% | 12.7% | 10.9% | 9.1% | 7.3% | 5.5% | 3.6% | 1.8% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0502.9 | -Other: | | | | | | | | | | | | | | | | | | | | | | |
| 0502.90.1 | ---Badger hair and other brush making hair: | | | | | | | | | | | | | | | | | | | | | | |
| 0502.90.11 | ----Goat hair | 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% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0502.90.12 | ----Weasel tail hair | 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% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0502.90.19 | ----Other | 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% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0502.90.20 | ---Waste | 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% | 0.0% | 0.0% | 0.0% | 0.0% |
| **0504** | **Guts, bladders and stomachs of animals(other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked:** | | | | | | | | | | | | | | | | | | | | | | |
| 0504.00.1 | ---Casings: | | | | | | | | | | | | | | | | | | | | | | |
| 0504.00.11 | ----Hog casings, salted | 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% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0504.00.12 | ----Sheep casings, salted | 18.0% | 16.9% | 15.8% | 14.6% | 13.5% | 12.4% | 11.3% | 10.1% | 9.0% | 7.9% | 6.8% | 5.6% | 4.5% | 3.4% | 2.3% | 1.1% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0504.00.13 | ----Goat casings, salted | 18.0% | 16.9% | 15.8% | 14.6% | 13.5% | 12.4% | 11.3% | 10.1% | 9.0% | 7.9% | 6.8% | 5.6% | 4.5% | 3.4% | 2.3% | 1.1% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0504.00.14 | ----Hog fat-ends, salted | 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% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0504.00.19 | ----Other | 18.0% | 16.9% | 15.8% | 14.6% | 13.5% | 12.4% | 11.3% | 10.1% | 9.0% | 7.9% | 6.8% | 5.6% | 4.5% | 3.4% | 2.3% | 1.1% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0504.00.2 | ---Gizzard: | | | | | | | | | | | | | | | | | | | | | | |
| 0504.00.21 | ----Cold, frozen gizzard | 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% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0504.00.29 | ----Other | 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% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0504.00.90 | ---Other | 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% | 0.0% | 0.0% | 0.0% | 0.0% |
| **0505** | **Skins and other parts of birds, with their feathers or down; feathers and parts of feathers(Whether or not with trimmed edges)and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers:** | | | | | | | | | | | | | | | | | | | | | | |
| 0505.10.00 | -Feathers of a kind used for stuffing; down | 10.0% | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0505.9 | -Other: | | | | | | | | | | | | | | | | | | | | | | |
| 0505.90.10 | ---Powder and waste of feathers or parts of feathers | 10.0% | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0505.90.90 | ---Other | 10.0% | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |