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
2009.19.00	--Other	30.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2009.2	-Grapefruit (including pomelo) juice:																						
2009.21.00	--Of a Brix value not exceeding20	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%
2009.29.00	--Other	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%
2009.3	-Juice of any other single citrus fruit:																						
2009.31	--Of a Brix value not exceeding 20:																						
2009.31.10	---Lemon juice	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%
2009.31.90	---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%
2009.39	--Other:																						
2009.39.10	---Lemon juice	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%
2009.39.90	---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%
2009.4	-Pineapple juice:																						
2009.41.00	--Of a Brix value not exceeding 20	10.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2009.49.00	--Other	10.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2009.50.00	-Tomato juice	30.0%	28.6%	27.1%	25.7%	24.3%	22.9%	21.4%	20.0%	18.6%	17.1%	15.7%	14.3%	12.9%	11.4%	10.0%	8.6%	7.1%	5.7%	4.3%	2.9%	1.4%	0.0%
2009.6	-Grape juice(including grape must):																						
2009.61.00	--Of a Brix value not exceeding 30	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%
2009.69.00	--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%
2009.7	-Apple juice:																						
2009.71.00	--Of a Brix value not exceeding 20	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%
2009.79.00	--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%
2009.8	-Juice of any other single fruit or vegetable:																						
2009.81.00	--Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice	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%
2009.89	--Other:																						
2009.89.1	---Fruit juice:																						
2009.89.12	----Mango juice	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%
2009.89.13	----Passion-fruit juice	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%
2009.89.14	----Guava juice	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%
2009.89.15	----Pear juice	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%
2009.89.19	----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%
2009.89.20	---Vegetable juice	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%
2009.9	-Mixtures of juices:																						
2009.90.10	---Of fruit juices	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%
2009.90.90	---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%
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%	15.9%	14.9%	13.8%	12.8%	11.7%	10.6%	9.6%	8.5%	7.4%	6.4%	5.3%	4.3%	3.2%	2.1%	1.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2101.12.00	--Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	30.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
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%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2101.30.00	-Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	32.0%	30.5%	29.0%	27.4%	25.9%	24.4%	22.9%	21.3%	19.8%	18.3%	16.8%	15.2%	13.7%	12.2%	10.7%	9.1%	7.6%	6.1%	4.6%	3.0%	1.5%	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
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%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2102.20.00	-Inactive yeasts; other single-cell micro-organisms, dead	25.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2102.30.00	-Prepared baking powders	25.0%	23.8%	22.6%	21.4%	20.2%	19.0%	17.9%	16.7%	15.5%	14.3%	13.1%	11.9%	10.7%	9.5%	8.3%	7.1%	6.0%	4.8%	3.6%	2.4%	1.2%	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%	26.7%	25.3%	24.0%	22.7%	21.3%	20.0%	18.7%	17.3%	16.0%	14.7%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	0.0%
2103.20.00	-Tomato ketchup and other tomato sauces	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%
2103.30.00	-Mustard flour and meal and prepared mustard	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%
2103.9	-Other:																						
2103.90.10	---Gourmet powder	21.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
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%	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%
2103.90.90	---Other	21.0%	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%
2104	**Soups and broths and preparations therefor; homogenized composite food preparations:**																						
2104.10.00	-Soups and broths and preparations therefor	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%
2104.20.00	-Homogenized composite food prepara-tions	32.0%	30.5%	29.0%	27.4%	25.9%	24.4%	22.9%	21.3%	19.8%	18.3%	16.8%	15.2%	13.7%	12.2%	10.7%	9.1%	7.6%	6.1%	4.6%	3.0%	1.5%	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%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2106	**Food preparations not elsewhere specified or included:**																						
2106.10.00	-Protein concentrates and textured protein substances	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%
2106.9	-Other:																						
2106.90.10	---Beverage bases	35.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2106.90.20	---Compound alcoholic preparations of a kind used for the manufacture of beverages	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%
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%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2106.90.50	---Seal-oil capsule	20.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2106.90.90	---Other	20.0%	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%
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%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2201.10.20	---Aerated waters	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%
2201.9	-Other:																						
2201.90.10	---Natural waters	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%
2201.90.90	---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%