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
2303	**Residues of starch manufacture and similar residues, beet-pulp, bagasses and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets:**																						
2303.10.00	-Residues of starch manufacture and similar residues	5.0%	4.5%	4.0%	3.5%	3.0%	2.5%	2.0%	1.5%	1.0%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2303.20.00	-Beet-pulp, bagasses and other waste of sugar manufacture	5.0%	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%
2303.30.00	-Brewing or distilling dregs and waste	5.0%	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%
2304	**Oil-cake and other solid residues, whether or not ground or in the form ofpellets, resulting from the extract-ion of soyabean oil:**																						
2304.00.10	—Oil-cake	5.0%	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%
2304.00.90	—Other	5.0%	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%
2305	**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnutoil:**																						
2305.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil	5.0%	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%
2306	**Oil-Cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No.23.04 or 23.05:**																						
2306.10.00	-Of cotton seeds	5.0%	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%
2306.20.00	-Of linseed	5.0%	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%
2306.30.00	-Of sunflower seeds	5.0%	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%
2306.4	-Of rape or colza seeds:																						
2306.41.00	--Of low erucic acid rape or colza seeds	5.0%	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%
2306.49.00	--Other	5.0%	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%
2306.50.00	-Of coconut or copra	5.0%	4.5%	4.0%	3.5%	3.0%	2.5%	2.0%	1.5%	1.0%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2306.60.00	-Of palm nuts or kernels	5.0%	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%
2306.90.00	-Other	5.0%	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%
2307	**Wine lees; argol:**																						
2307.00.00	Wine lees; argol	5.0%	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%
2308	**Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included:**																						
2308.00.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included	5.0%	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%
2309	**Preparations of a kind used in animal feeding:**																						
2309.1	-Dog or cat food, put up for retail sale:																						

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
2309.10.10	—In airtight containers	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%
2309.10.90	—Other	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%
2309.9	-Other:																						
2309.90.10	—Preparations for use in making the complete feeds or supplementary feeds	5.0%	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%
2309.90.90	—Other	6.5%	5.9%	5.2%	4.6%	3.9%	3.3%	2.6%	2.0%	1.3%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
24	**TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES**																						
2401	**Unmanufactured tobacco; tobacco refuse:**																						
2401.1	-Tobacco, not stemmed/stripped:																						
2401.10.10	—Flue-cured	10.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2401.10.90	—Other	10.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2401.2	-Tobacco, partly or wholly stemmed/ stripped:																						
2401.20.10	—Flue-cured	10.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2401.20.90	—Other	10.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2401.30.00	-Tobacco refuse	10.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2402	**Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:**																						
2402.10.00	-Cigars, cheroots and cigarillos, containing tobacco	25.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2402.20.00	-Cigarettes containing tobacco	25.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2402.90.00	-Other	25.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2403	**Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences:**																						
2403.1	-Smoking tobacco, whether or not containing tobacco substitutes in any proportion:																						
2403.11.00	--Water pipe tobacco specified in Subheading note to this Chapter	57.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2403.19.00	--Other	57.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2403.9	-Other:																						
2403.91.00	--"Homogenized" or "reconstituted" tobacco	57.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2403.99.00	--Other	57.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
25	**SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT**																						
2501	**Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anticaking or free-flowing agents; sea water:**																						
2501.00.1	—Salt:																						
2501.00.11	—-Edible salt	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%
2501.00.19	—-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%
2501.00.20	—Pure sodium chloride	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%
2501.00.30	—Sea water	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%
2502	**Unroasted iron pyrites:**																						
2502.00.00	Unroasted iron pyrite	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%
2503	**Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur:**																						