Tariff Line	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	Remarks
08.12	**Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption**																							
081210.000	Cherries	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 %	Free	Free	Free	Free	Free	Free	
0812.90	**Other**																							
	1 Bananas																							
081290.100	(1) If imported during the period from 1st April to 30th September	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	Treatment for ASEAN, Australia, and New Zealand
081290.100	(1) If imported during the period from 1st April to 30th September		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
081290.100	(2) If imported during the period from 1st October to 31st March	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	Treatment for ASEAN, Australia, and New Zealand
081290.100	(2) If imported during the period from 1st October to 31st March		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	2 Orange																							
081290.200	(1) If imported during the period from 1st June to 30th November	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 %	Free	Free	Free	Free	Free	Free	
081290.200	(2) If imported during the period from 1st December to 31st May	32.0 %	30.0 %	28.0 %	26.0 %	24.0 %	22.0 %	20.0 %	18.0 %	16.0 %	14.0 %	12.0 %	10.0 %	8.0 %	6.0 %	4.0 %	2.0 %	Free	Free	Free	Free	Free	Free	
	3 Grapefruit, including pomelos																							
081290.300	(1) If imported during the period from 1st June to 30th November	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
081290.300	(2) If imported during the period from 1st December to 31st May	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	4 Other																							

Tariff Line	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	Remarks
081290.410	(1) Lemons and limes, excluding those provisionally preserved in preservative solutions		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
081290.430	(2) Chestnuts (*Castanea spp.*)	9.6 %	9.0 %	8.4 %	7.8 %	7.2 %	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
081290.430	(2) Chestnuts (*Castanea spp.*)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	(3) Other																							
081290.420	- Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop and litchi	12.0 %	10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
081290.440	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	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 %	Free	Free	Free	Free	Free	Free	
081290.490	- Other	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 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
081290.490	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
08.13	**Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter**																							
081310.000	Apricots	9.0 %	8.2 %	7.4 %	6.5 %	5.7 %	4.9 %	4.1 %	3.3 %	2.5 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
081320.000	Prunes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
081330.000	Apples	9.0 %	8.2 %	7.4 %	6.5 %	5.7 %	4.9 %	4.1 %	3.3 %	2.5 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0813.40	**Other fruit**																							
081340.010	1 Berries		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	