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
090220.200	2 Other		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
0902.30	**Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg**																							
090230.010	- Black tea	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, and New Zealand
090230.010	- Black tea		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
090230.090	- Other	17.0 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	Treatment for ASEAN, Australia, and New Zealand
090230.090	- Other		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
0902.40	**Other black tea (fermented) and other partly fermented tea**																							
090240.100	1 Waste, unfit for beverage		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
090240.210	(1) Black tea		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
090240.220	(2) Other	17.0 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	Treatment for ASEAN, Australia, and New Zealand
090240.220	(2) Other		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
09.03																								
090300.000	Maté	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	

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
09.04	**Pepper of the genus Piper; dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta***																							
	Pepper																							
0904.11	**Neither crushed nor ground**																							
090411.100	1 Put up in containers for retail sale	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	
090411.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0904.12	**Crushed or ground**																							
090412.100	1 Put up in containers for retail sale		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
090412.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Fruits of the genus *Capsicum* or of the genus *Pimenta*																							
0904.21	**Dried, neither crushed nor ground**																							
090421.100	1 Put up in containers for retail sale	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 %	Free	Free	Free	Free	Free	Free	
090421.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0904.22	**Crushed or ground**																							
090422.100	1 Put up in containers for retail sale	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 %	Free	Free	Free	Free	Free	Free	
090422.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
09.05	**Vanilla**																							
090510.000	Neither crushed nor ground		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
090520.000	Crushed or ground		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
09.06	**Cinnamon and cinnamon-tree flowers**																							
	Neither crushed nor ground																							
090611.000	Cinnamon (*Cinnamomum zeylanicum Blume*)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	