| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 170230.210 | (1) Containing added sugar | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | |
| 170230.221 | A Refined | 21.3 % | 21.3 % | 21.3 % | 21.3 % | 21.3 % | 21.3 % | 21.3 % | 21.3 % | 21.3 % | 21.3 % | 21.3 % | 21.3 % | 21.3 % | 21.3 % | 21.3 % | 21.3 % | 21.3 % | 21.3 % | 21.3 % | 21.3 % | 21.3 % | 21.3 % | Treatment for ASEAN, Australia, and New Zealand |
| 170230.221 | A Refined | | 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 |
| 170230.229 | B Other | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | |
| **1702.40** | **Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar** | | | | | | | | | | | | | | | | | | | | | | | |
| 170240.100 | 1 Containing added flavouring or colouring matter | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | |
| 170240.210 | - Containing added sugar | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | |
| 170240.220 | - Other | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | |
| 170250.000 | Chemically pure fructose | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | |
| **1702.60** | **Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar** | | | | | | | | | | | | | | | | | | | | | | | |
| 170260.100 | 1 Containing added flavouring or colouring matter | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | |
| 170260.210 | - Containing added sugar | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | |
| 170260.220 | - Other | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | |
| **1702.90** | **Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose** | | | | | | | | | | | | | | | | | | | | | | | |

| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1 Sugar | | | | | | | | | | | | | | | | | | | | | | | |
| 170290.110 | - Sugar centrifugal | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | |
| 170290.190 | - Other | 29.8 % | 29.8 % | 29.8 % | 29.8 % | 29.8 % | 29.8 % | 29.8 % | 29.8 % | 29.8 % | 29.8 % | 29.8 % | 29.8 % | 29.8 % | 29.8 % | 29.8 % | 29.8 % | 29.8 % | 29.8 % | 29.8 % | 29.8 % | 29.8 % | 29.8 % | Treatment for ASEAN, Australia, and New Zealand |
| 170290.190 | - 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 |
| | 2 Sugar syrup | | | | | | | | | | | | | | | | | | | | | | | |
| 170290.211 | - Of sugar centrifugal | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | |
| 170290.219 | - Other | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | |
| | 3 Artificial honey and Caramel | | | | | | | | | | | | | | | | | | | | | | | |
| 170290.290 | - Artificial honey | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | |
| 170290.300 | - Caramel | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | |
| | 4 Hi-test-molasses | | | | | | | | | | | | | | | | | | | | | | | |
| 170290.410 | (1) Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a cabinet order | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | |
| 170290.420 | (2) Other | 21.3 % | 21.3 % | 21.3 % | 21.3 % | 21.3 % | 21.3 % | 21.3 % | 21.3 % | 21.3 % | 21.3 % | 21.3 % | 21.3 % | 21.3 % | 21.3 % | 21.3 % | 21.3 % | 21.3 % | 21.3 % | 21.3 % | 21.3 % | 21.3 % | 21.3 % | Treatment for ASEAN, Australia, and New Zealand |
| 170290.420 | (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 |
| | 5 Other | | | | | | | | | | | | | | | | | | | | | | | |
| 170290.510 | (1) Containing added flavouring or colouring matter | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | |