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
170410.000	Chewing gum, whether or not sugar-coated	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	Treatment for ASEAN, Australia, and New Zealand
170410.000	Chewing gum, whether or not sugar-coated		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
1704.90	**Other**																							
170490.100	1 Liquorice extract, not put up as confectionery		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
170490.210	- Candies	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
170490.210	- Candies		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
170490.220	- Caramels	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
170490.220	- Caramels		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
170490.230	- White chocolate	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
170490.230	- White chocolate		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
170490.290	- Other	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

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
170490.290	- 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
	Chapter 18 Cocoa and cocoa preparations																							
18.01																								
180100.000	Cocoa beans, whole or broken, raw or roasted		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
18.02																								
180200.000	Cocoa shells, husks, skins and other cocoa waste		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
18.03	**Cocoa paste, whether or not defatted**																							
180310.000	Not defatted	5.0 %	4.5 %	4.1 %	3.6 %	3.2 %	2.7 %	2.3 %	1.8 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
180320.000	Wholly or partly defatted	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	
18.04																								
180400.000	Cocoa butter, fat and oil		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
18.05																								
180500.000	Cocoa powder, not containing added sugar or other sweetening matter	12.9 %	12.1 %	11.3 %	10.5 %	9.7 %	8.9 %	8.1 %	7.3 %	6.5 %	5.6 %	4.8 %	4.0 %	3.2 %	2.4 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
180500.000	Cocoa powder, not containing added sugar or other sweetening matter		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
18.06	**Chocolate and other food preparations containing cocoa**																							
1806.10	**Cocoa powder, containing added sugar or other sweetening matter**																							