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
190190.221	- Whipped cream in pressurised containers		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
190190.229	- 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
190190.229	- 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
190190.230	(2) Malt extract	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	Treatment for ASEAN, Australia, and New Zealand
190190.230	(2) Malt extract		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
	(3) Other																							
	A Containing added sugar																							
	(a) Containing not more than 15 % by weight of sucrose																							
190190.241	- Preparations of rice flour		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190190.242	- Preparations of wheat flour		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190190.243	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	(b) Other																							
	- Foods, the largest single ingredient of which is sugar by weight																							
190190.246	-- Preparations of rice flour		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190190.247	-- Preparations of wheat flour		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190190.248	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

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
	- Other																							
190190.251	-- Preparations of rice flour		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190190.252	-- Preparations of wheat flour		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190190.253	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	B Other																							
190190.261	- Put up in containers for retail sale, not more than 500 g each including container		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	- Other																							
190190.266	-- Preparations of rice flour		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190190.267	-- Preparations of wheat flour		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190190.269	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
19.02	**Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared**																							
	Uncooked pasta, not stuffed or otherwise prepared																							
190211.000	Containing eggs		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
1902.19	**Other**																							
190219.010	1 Biefun		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	2 Other																							
	- Macaroni and spaghetti																							
190219.093	-- Spaghetti		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190219.094	-- Macaroni		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	- Other																							