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																							
	In powders, meals, flakes, pellets, cubes or similar forms, containing less than 5 % by weight of sugars evaluated as sucrose, less than 20 % by weight of free starch, less than 35 % by weight of crude protein, other than those be separable 10 % or more by weight of broken rice and flour or meal of rice taken together when determined by means of separating methods stipulated by a cabinet order																							
230990.297	I For dogs, cats and other similar kind of ornamental animals and pet animals		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
230990.298	II Other	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	Treatment for ASEAN, Australia, and New Zealand
230990.298	II 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
230990.299	Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	Chapter 24 Tobacco and manufactured tobacco substitutes																							
24.01	**Unmanufactured tobacco; tobacco refuse**																							
240110.000	Tobacco, not stemmed / stripped		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
240120.000	Tobacco, partly or wholly stemmed / stripped		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
240130.000	Tobacco refuse		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
24.02	**Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes**																							
240210.000	Cigars, cheroots and cigarillos, containing tobacco		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
240220.000	Cigarettes containing tobacco		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
240290.000	Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
24.03	**Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences**																							
	Smoking tobacco, whether or not containing tobacco substitutes in any proportion																							
240311.000	Water pipe tobacco specified in Subheading Note 1 to this Chapter		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
2403.19	**Other**																							
240319.100	1 Pipe tobacco		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
240319.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	Other																							
240391.000	"Homogenised" or "reconstituted" tobacco		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2403.99	**Other**																							
240399.100	1 Tobacco extracts and essences		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
240399.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	SECTION V MINERAL PRODUCTS																							
	Chapter 25 Salt; sulphur; earths and stone; plastering materials, lime and cement																							
25.01																								
2501.00	**Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water**																							
250100.010	1 Salt and pure sodium chloride, of which at least 70 % by weight passes through a woven metal wire cloth sieve with an aperture of 2.8 mm, or agglomerated, other than those in aqueous solution		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
250100.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	