| HSK 2014 | Product 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 and Subsequent Years |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1502.10.10.90 | Other | 2.0% | 1.8% | 1.6% | 1.4% | 1.2% | 1.0% | 0.8% | 0.6% | 0.4% | 0.2% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 1502.10.90.00 | Other | 3.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 1502.90 | **Other** | | | | | | | | | | | | | | | | | | | | | |
| 1502.90.10 | Of bovine animals | | | | | | | | | | | | | | | | | | | | | |
| 1502.90.10.10 | Of a acid value not exceeding 2 | 2.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 1502.90.10.90 | Other | 2.0% | 1.8% | 1.6% | 1.4% | 1.2% | 1.0% | 0.8% | 0.6% | 0.4% | 0.2% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 1502.90.90.00 | Other | 3.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 1503.00 | **Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.** | | | | | | | | | | | | | | | | | | | | | |
| 1503.00.20.00 | Lard-oil | 3.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 1503.00.90.00 | Other | 3.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| **1504** | **Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.** | | | | | | | | | | | | | | | | | | | | | |
| 1504.10 | **Fish-liver oils and their fractions** | | | | | | | | | | | | | | | | | | | | | |
| 1504.10.10.00 | Sharks' liver oil and its fractions | 3.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 1504.10.90.00 | Other | 3.0% | 2.8% | 2.6% | 2.4% | 2.2% | 2.0% | 1.8% | 1.6% | 1.4% | 1.2% | 1.0% | 0.8% | 0.6% | 0.4% | 0.2% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 1504.20.00.00 | Fats and oils and their fractions, of fish, other than liver oils. | 3.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 1504.30 | **Fats and oils and their fractions, of marine mammals** | | | | | | | | | | | | | | | | | | | | | |
| 1504.30.10.00 | Whale oil and its fractions | 3.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 1504.30.90.00 | Other | 3.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 1505.00 | **Wool grease and fatty substances derived therefrom (including lanolin).** | | | | | | | | | | | | | | | | | | | | | |
| 1505.00.10.00 | Wool grease, crude | 3.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 1505.00.90.00 | Other | 3.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 1506.00 | **Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.** | | | | | | | | | | | | | | | | | | | | | |
| 1506.00.10.00 | Neat's foot oil and its fractions | 3.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 1506.00.90.00 | Other | 3.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| **1507** | **Soya-bean oil and its fractions, whether or not refined, but not chemically modified.** | | | | | | | | | | | | | | | | | | | | | |
| 1507.10 | **Crude oil, whether or not degummed** | | | | | | | | | | | | | | | | | | | | | |
| 1507.10.10.00 | For food | 5.0% | 4.9% | 4.9% | 4.8% | 4.8% | 4.7% | 4.6% | 4.6% | 4.5% | 4.4% | 4.4% | 4.3% | 4.3% | 4.2% | 4.1% | 4.1% | 4.0% | 3.9% | 3.9% | 3.8% | 3.8% |
| 1507.10.20.00 | For manufacturing biodiesel | 5.0% | 4.5% | 4.0% | 3.5% | 3.0% | 2.5% | 2.0% | 1.5% | 1.0% | 0.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 1507.10.90.00 | Other | 5.0% | 4.5% | 4.0% | 3.5% | 3.0% | 2.5% | 2.0% | 1.5% | 1.0% | 0.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 1507.90 | **Other** | | | | | | | | | | | | | | | | | | | | | |
| 1507.90.10 | Refined oil | | | | | | | | | | | | | | | | | | | | | |
| 1507.90.10.10 | For food | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% |

| HSK 2014 | Product 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 and Subsequent Years |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1507.90.10.20 | For manufacturing biodiesel | 5.0% | 4.5% | 4.0% | 3.5% | 3.0% | 2.5% | 2.0% | 1.5% | 1.0% | 0.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 1507.90.10.90 | Other | 5.0% | 4.5% | 4.0% | 3.5% | 3.0% | 2.5% | 2.0% | 1.5% | 1.0% | 0.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 1507.90.90.00 | Other | 5.0% | 4.5% | 4.0% | 3.5% | 3.0% | 2.5% | 2.0% | 1.5% | 1.0% | 0.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| **1508** | **Ground-nut oil and its fractions, whether or not refined, but not chemically modified.** | | | | | | | | | | | | | | | | | | | | | |
| 1508.10.00.00 | Crude oil | 27.0% | 25.2% | 23.4% | 21.6% | 19.8% | 18.0% | 16.2% | 14.4% | 12.6% | 10.8% | 9.0% | 7.2% | 5.4% | 3.6% | 1.8% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 1508.90 | **Other** | | | | | | | | | | | | | | | | | | | | | |
| 1508.90.10.00 | Refined oil | 27.0% | 25.2% | 23.4% | 21.6% | 19.8% | 18.0% | 16.2% | 14.4% | 12.6% | 10.8% | 9.0% | 7.2% | 5.4% | 3.6% | 1.8% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 1508.90.90.00 | Other | 27.0% | 25.2% | 23.4% | 21.6% | 19.8% | 18.0% | 16.2% | 14.4% | 12.6% | 10.8% | 9.0% | 7.2% | 5.4% | 3.6% | 1.8% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| **1509** | **Olive oil and its fractions, whether or not refined, but not chemically modified.** | | | | | | | | | | | | | | | | | | | | | |
| 1509.10.00.00 | Virgin | 5.0% | 4.5% | 4.0% | 3.5% | 3.0% | 2.5% | 2.0% | 1.5% | 1.0% | 0.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 1509.90.00.00 | Other | 5.0% | 4.5% | 4.0% | 3.5% | 3.0% | 2.5% | 2.0% | 1.5% | 1.0% | 0.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 1510.00.00.00 | Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09. | 5.0% | 4.5% | 4.0% | 3.5% | 3.0% | 2.5% | 2.0% | 1.5% | 1.0% | 0.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| **1511** | **Palm oil and its fractions, whether or not refined, but not chemically modified.** | | | | | | | | | | | | | | | | | | | | | |
| 1511.10.00.00 | Crude oil | 3.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 1511.90 | **Other** | | | | | | | | | | | | | | | | | | | | | |
| 1511.90.10.00 | Palm olein | 2.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 1511.90.20.00 | Palm stearin | 2.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 1511.90.90.00 | Other | 2.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| **1512** | **Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.** | | | | | | | | | | | | | | | | | | | | | |
| 1512.1 | Sunflower-seed or safflower oil and fractions thereof: | | | | | | | | | | | | | | | | | | | | | |
| 1512.11 | **Crude oil** | | | | | | | | | | | | | | | | | | | | | |
| 1512.11.10.00 | Sunflower-seed oil | 5.0% | 4.5% | 4.0% | 3.5% | 3.0% | 2.5% | 2.0% | 1.5% | 1.0% | 0.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 1512.11.20.00 | Safflower oil | 5.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 1512.19 | **Other** | | | | | | | | | | | | | | | | | | | | | |
| 1512.19.10 | Refined oil | | | | | | | | | | | | | | | | | | | | | |
| 1512.19.10.10 | Sunflower-seed oil | 5.0% | 4.5% | 4.0% | 3.5% | 3.0% | 2.5% | 2.0% | 1.5% | 1.0% | 0.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 1512.19.10.20 | Safflower oil | 5.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 1512.19.90 | Other | | | | | | | | | | | | | | | | | | | | | |
| 1512.19.90.10 | Sunflower-seed oil | 5.0% | 4.5% | 4.0% | 3.5% | 3.0% | 2.5% | 2.0% | 1.5% | 1.0% | 0.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 1512.19.90.20 | Safflower oil | 5.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 1512.2 | Cotton-seed oil and its fractions: | | | | | | | | | | | | | | | | | | | | | |