HS Code	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
0201.30.00	- Boneless	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
02.02	**Meat of bovine animals, frozen.**																					
0202.10.00	- Carcasses and half-carcasses	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0202.20.00	- Other cuts with bone in	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0202.30.00	- Boneless	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
02.03	**Meat of swine, fresh, chilled or frozen.**																					
0203.1	**- Fresh or chilled:**																					
0203.11.00	-- Carcasses and half-carcasses	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0203.12.00	-- Hams, shoulders and cuts thereof, with bone in	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0203.19.00	-- Other	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0203.2	**- Frozen:**																					
0203.21.00	-- Carcasses and half-carcasses	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0203.22.00	-- Hams, shoulders and cuts thereof, with bone in	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0203.29.00	-- Other	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
02.04	**Meat of sheep or goats, fresh, chilled or frozen.**																					
0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0204.2	**- Other meat of sheep, fresh or chilled:**																					
0204.21.00	-- Carcasses and half-carcasses	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0204.22.00	-- Other cuts with bone in	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0204.23.00	-- Boneless	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0204.30.00	- Carcasses and half-carcasses of lamb, frozen	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0204.4	**- Other meat of sheep, frozen:**																					
0204.41.00	-- Carcasses and half-carcasses	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0204.42.00	-- Other cuts with bone in	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0204.43.00	-- Boneless	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0204.50.00	- Meat of goats	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0205.00.00	**Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.**	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
02.06	**Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.**																					
0206.10.00	- Of bovine animals, fresh or chilled	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0206.2	**- Of bovine animals, frozen:**																					
0206.21.00	-- Tongues	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0206.22.00	-- Livers	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0206.29.00	-- Other	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0206.30.00	- Of swine, fresh or chilled	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0206.4	**- Of swine, frozen:**																					
0206.41.00	-- Livers	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0206.49.00	-- Other	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0206.80.00	- Other, fresh or chilled	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0206.90.00	- Other, frozen	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
02.07	**Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.**																					
0207.1	**- Of fowls of the species Gallus domesticus:**																					
0207.11.00	-- Not cut in pieces, fresh or chilled	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0207.12.00	-- Not cut in pieces, frozen	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0207.13.00	-- Cuts and offal, fresh or chilled	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0207.14	**-- Cuts and offal, frozen:**																					
0207.14.10	--- Wings	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0207.14.20	--- Thighs	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0207.14.30	--- Livers	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0207.1	**--- Other:**																					
0207.14.91	---- Mechanically deboned or separated meat	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0207.14.99	---- Other	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0207.2	**- Of turkeys:**																					
0207.24.00	-- Not cut in pieces, fresh or chilled	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0207.25.00	-- Not cut in pieces, frozen	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0207.26.00	-- Cuts and offal, fresh or chilled	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0207.27	**-- Cuts and offal, frozen:**																					
0207.27.10	--- Livers	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0207.2	**--- Other:**																					
0207.27.91	---- Mechanically deboned or separated meat	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0207.27.99	---- Other	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0207.4	**- Of ducks:**																					
0207.41.00	-- Not cut in pieces, fresh or chilled	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0207.42.00	-- Not cut in pieces, frozen	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0207.43.00	-- Fatty livers, fresh or chilled	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0207.44.00	-- Other, fresh or chilled	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0207.45.00	-- Other, frozen	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0207.5	**- Of geese:**																					
0207.51.00	-- Not cut in pieces, fresh or chilled	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0207.52.00	-- Not cut in pieces, frozen	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0207.53.00	-- Fatty livers, fresh or chilled	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0207.54.00	-- Other, fresh or chilled	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0207.55.00	-- Other, frozen	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0207.60.00	- Of guinea fowls	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
02.08	**Other meat and edible meat offal, fresh, chilled or frozen.**																					
0208.10.00	- Of rabbits or hares	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0208.30.00	- Of primates	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0208.40	**- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia):**																					
0208.40.10	-- Of whales, dolphins and porpoises (mammals of the order Cetacea), of manatees and dugongs (mammals of the order Sirenia)	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0208.40.90	-- Other	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0208.50.00	- Of reptiles (including snakes and turtles)	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%

HS Code	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
0208.60.00	- Of camels and other camelids (Camelidae)	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0208.90	**- Other:**																					
0208.90.10	-Frogs' legs	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0208.90.90	--Other	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
02.09	**Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.**																					
0209.10.00	- Of pigs	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0209.90.00	- Other	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
02.10	**Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.**																					
0210.1	**- Meat of swine:**																					
0210.11.00	-- Hams, shoulders and cuts thereof, with bone in	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0210.12.00	-- Bellies (streaky) and cuts thereof	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0210.19	**-- Other:**																					
0210.19.30	--- Bacon or boneless hams	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0210.19.90	--- Other	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0210.20.00	- Meat of bovine animals	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0210.9	**- Other, including edible flours and meals of meat or meat offal:**																					
0210.91.00	-- Of primates	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0210.92	**-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia):**																					
0210.92.10	--- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0210.92.90	--- Other	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0210.93.00	-- Of reptiles (including snakes and turtles)	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0210.99	**-- Other:**																					
0210.99.10	--- Freeze dried chicken dice	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0210.99.20	--- Dried pork skin	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0210.99.90	--- Other	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
03	**Fish and crustaceans, molluscs and other aquatic**																					
03.01	**Live fish.**																					
0301.1	**- Ornamental fish:**																					
0301.11	**-- Freshwater:**																					
0301.11.10	--- Fry	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
0301.1	**--- Other:**																					
0301.11.91	---- Koi carp (Cyprinus carpio)	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
0301.11.92	---- Goldfish (Carassius auratus)	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
0301.11.93	---- Siamese fighting fish (Beta splendens)	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
0301.11.94	---- Oscars (Astronotus ocellatus)	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
0301.11.95	---- Arowanas (Scleropages formosus)	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
0301.11.99	---- Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
0301.19	**-- Other:**																					
0301.19.10	--- Fry	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
0301.19.90	--- Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
0301.9	**- Other live fish:**																					
0301.91.00	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
0301.92.00	-- Eels (Anguilla spp.)	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
0301.93	**-- Carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus):**																					
0301.93.10	--- Breeding, other than fry	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
0301.93.90	--- Other	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
0301.94.00	-- Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
0301.95.00	-- Southern bluefin tunas (Thunnus maccoyii)	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
0301.99	**-- Other:**																					
0301.9	**--- Milkfish or lapu-lapu fry:**																					
0301.99.11	---- Breeding	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
0301.99.19	---- Other	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
0301.9	**--- Other fish fry:**																					
0301.99.21	---- Breeding	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
0301.99.29	---- Other	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
0301.9	**--- Other, marine fish:**																					
0301.99.31	---- Milkfish, breeding	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
0301.99.39	---- Other	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
0301.99.40	--- Other, freshwater fish	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
03.02	**Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.**																					
0302.1	**- Salmonidae, excluding livers and roes:**																					
0302.11.00	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0302.13.00	-- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0302.14.00	-- Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0302.19.00	-- Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%