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
0307.39.20	- - - Dried, salted or in brine; smoked	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
0307.4	**- Cuttle fish (Sepia officinalis, Rossia macrosoma,Sepiola spp.) and squid (Ommastrephes spp., Loligospp., Nototodarus spp., Sepioteuthis spp.):**																					
0307.41	**- - Live, fresh or chilled:**																					
0307.41.10	- - - Live	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0307.41.20	- - - Fresh or chilled	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0307.49	**- - Other:**																					
0307.49.10	- - - Frozen	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0307.49.20	- - - Dried, salted or in brine	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0307.49.30	- - - Smoked	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
0307.5	**- Octopus (Octopus spp.):**																					
0307.51	**- - Live, fresh or chilled:**																					
0307.51.10	- - - Live	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0307.51.20	- - - Fresh or chilled	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0307.59	**- - Other:**																					
0307.59.10	- - - Frozen	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0307.59.20	- - - Dried, salted or in brine	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0307.59.30	- - - Smoked	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
0307.60	**- Snails, other than sea snails:**																					
0307.60.10	- - Live	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0307.60.20	- - Fresh, chilled or frozen	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0307.60.30	- - Dried, salted or in brine; smoked	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
0307.7	**- Clams, cockles and ark shells (families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae):**																					
0307.71	**- - Live, fresh or chilled:**																					
0307.71.10	- - - Live	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0307.71.20	- - - Fresh or chilled	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0307.79	**- - Other:**																					
0307.79.10	- - - Frozen	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0307.79.20	- - - Dried, salted or in brine; smoked	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
0307.8	**- Abalone (Haliotis spp.):**																					
0307.81	**- - Live, fresh or chilled:**																					
0307.81.10	- - - Live	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0307.81.20	- - - Fresh or chilled	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0307.89	**- - Other:**																					
0307.89.10	- - - Frozen	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0307.89.20	- - - Dried, salted or in brine; smoked	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
0307.9	**- Other, including flours, meals and pellets, fit for human consumption:**																					
0307.91	**- - Live, fresh or chilled:**																					
0307.91.10	- - - Live	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0307.91.20	- - - Fresh or chilled	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0307.99	**- - Other:**																					
0307.99.10	- - - Frozen	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0307.99.20	- - - Dried, salted or in brine; smoked	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
0307.99.90	- - - Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
03.08	**Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.**																					
0308.1	**- Sea cucumbers (Stichopus japonicus, Holothurioidea):**																					
0308.11	**- - Live, fresh or chilled:**																					
0308.11.10	- - - Live	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0308.11.20	- - - Fresh or chilled	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0308.19	**- - Other:**																					
0308.19.10	- - - Frozen	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0308.19.20	- - - Dried, salted or in brine	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0308.19.30	- - - Smoked	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
0308.2	**- Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echichinus esculentus):**																					
0308.21	**- - Live, fresh or chilled:**																					
0308.21.10	- - - Live	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0308.21.20	- - - Fresh or chilled	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0308.29	**- - Other:**																					
0308.29.10	- - - Frozen	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0308.29.20	- - - Dried, salted or in brine	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0308.29.30	- - - Smoked	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
0308.30	**- Jellyfish (Rhopilema spp.):**																					
0308.30.10	- - Live	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0308.30.20	- - Fresh or chilled	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0308.30.30	- - Frozen	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0308.30.40	- - Dried, salted or in brine	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0308.30.50	- - Smoked	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
0308.90	**- Other:**																					
0308.90.10	- - Live	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0308.90.20	- - Fresh or chilled	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0308.90.30	- - Frozen	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0308.90.40	- - Dried, salted or in brine	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0308.90.50	- - Smoked	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
0308.90.90	- - Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%

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
04	**Dairy produce; birds' eggs; natural honey; edible product of animal origin, not elswhere specifiied or included**																					
04.01	**Milk and cream, not concentrated nor containing added sugar or other sweetening matter.**																					
0401.10	**- Of a fat content, by weight, not exceeding 1%:**																					
0401.10.10	- - In liquid form	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
0401.10.90	- - Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
0401.20	**- Of a fat content, by weight, exceeding 1% but not exceeding 6%:**																					
0401.20.10	- - In liquid form	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0401.20.90	- - Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0401.40	**- Of a fat content, by weight, exceeding 6 % but not exceeding 10 %:**																					
0401.40.10	- - Milk in liquid form	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0401.40.20	- - Milk in frozen form	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0401.40.90	- - Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0401.50	**- Of a fat content, by weight, exceeding 10 %:**																					
0401.50.10	- - In liquid form	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%
0401.50.90	- - Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
04.02	**Milk and cream, concentrated or containing added sugar or other sweetening matter.**																					
0402.10	**- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%:**																					
0402.1	**- - Not containing added sugar or other sweetening matter:**																					
0402.10.41	- - - In containers of a gross weight of 20 kg or more	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0402.10.49	- - - Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0402.1	**- - Other:**																					
0402.10.91	- - - In containers of a gross weight of 20 kg or more	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0402.10.99	- - - Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0402.2	**- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:**																					
0402.21	**- - Not containing added sugar or other sweetening matter:**																					
0402.21.20	- - - In containers of a gross weight of 20 kg or more	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0402.21.90	- - - Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0402.29	**- - Other:**																					
0402.29.20	- - - In containers of a gross weight of 20 kg or more	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0402.29.90	- - - Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0402.9	**- Other:**																					
0402.91.00	- - Not containing added sugar or other sweetening matter	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%
0402.99.00	- - Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
04.03	**Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.**																					
0403.10	**- Yogurt:**																					
0403.10.20	- - In liquid form, whether or not condensed	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
0403.10.90	- - Other	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
0403.90	**- Other:**																					
0403.90.10	- - Buttermilk	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
0403.90.90	- - Other	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
04.04	**Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.**																					
0404.10.00	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0404.90.00	- Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
04.05	**Butter and other fats and oils derived from milk; dairy spreads.**																					
0405.10.00	- Butter	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0405.20.00	- Dairy spreads	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
0405.90	**- Other:**																					
0405.90.10	- - Anhydrous butterfat	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0405.90.20	- - Butteroil	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0405.90.30	- - Ghee	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0405.90.90	- - Other	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
04.06	**Cheese and curd.**																					
0406.10	**- Fresh (unripened or uncured) cheese, including whey cheese, and curd:**																					
0406.10.10	- - Fresh (unripened or uncured) cheese, including whey cheese	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0406.10.20	- - Curd	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0406.20	**- Grated or powdered cheese, of all kinds:**																					
0406.20.10	- - In packages of a gross weight exceeding 20kg	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0406.20.90	- - Other	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0406.30.00	- Processed cheese, not grated or powdered	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
0406.40.00	- Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0406.90.00	- Other cheese	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
04.07	**Birds' eggs, in shell, fresh, preserved or cooked.**																					
0407.1	**- Fertilised eggs for incubation:**																					
0407.11.00	- - Of fowls of the species Gallus domesticus	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U