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
0904.11	**-- Neither crushed nor ground:**																					
0904.11.10	--- White	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	20%	15%	10%	5%	0%
0904.11.20	--- Black	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	20%	15%	10%	5%	0%
0904.11.90	--- Other	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	20%	15%	10%	5%	0%
0904.12	**-- Crushed or ground:**																					
0904.12.10	--- White	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	20%	15%	10%	5%	0%
0904.12.20	--- Black	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	20%	15%	10%	5%	0%
0904.12.90	--- Other	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	20%	15%	10%	5%	0%
0904.2	**- Fruits of the genus Capsicum or of the genus Pimenta:**																					
0904.21	**-- Dried, neither crushed nor ground:**																					
0904.21.10	--- Chillies (Fruits of the genus Capsicum)	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0904.21.90	--- Other	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0904.22	**-- Crushed or ground:**																					
0904.22.10	--- Chillies (Fruits of the genus Capsicum)	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
0904.22.90	--- Other	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
09.05	**Vanilla.**																					
0905.10.00	- Neither crushed nor ground	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	18%	15%	10%	5%	0%
0905.20.00	- Crushed or ground	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	18%	15%	10%	5%	0%
09.06	**Cinnamon and cinnamon-tree flowers.**																					
0906.1	**- Neither crushed nor ground:**																					
0906.11.00	-- Cinnamon (Cinnamomum zeylanicum Blume)	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	18%	15%	10%	5%	0%
0906.19.00	-- Other	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	18%	15%	10%	5%	0%
0906.20.00	- Crushed or ground	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	18%	15%	10%	5%	0%
09.07	**Cloves (whole fruit, cloves and stems).**																					
0907.10.00	- Neither crushed nor ground	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	18%	15%	10%	5%	0%
0907.20.00	- Crushed or ground	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	18%	15%	10%	5%	0%
09.08	**Nutmeg, mace and cardamoms.**																					
0908.1	**- Nutmeg:**																					
0908.11.00	-- Neither crushed nor ground	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	18%	15%	10%	5%	0%
0908.12.00	-- Crushed or ground	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	18%	15%	10%	5%	0%
0908.2	**- Mace:**																					
0908.21.00	-- Neither crushed nor ground	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	18%	15%	10%	5%	0%
0908.22.00	-- Crushed or ground	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	18%	15%	10%	5%	0%
0908.3	**- Cardamoms:**																					
0908.31.00	-- Neither crushed nor ground	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	18%	15%	10%	5%	0%
0908.32.00	-- Crushed or ground	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	18%	15%	10%	5%	0%
09.09	**Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.**																					
0909.2	**- Seeds of coriander:**																					
0909.21.00	-- Neither crushed nor ground	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0909.22.00	-- Crushed or ground	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0909.3	**- Seeds of cumin:**																					
0909.31.00	-- Neither crushed nor ground	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0909.32.00	-- Crushed or ground	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0909.6	**- Seeds of anise, badian, caraway or fennel; juniper berries:**																					
0909.61	**-- Neither crushed nor ground:**																					
0909.61.10	--- Of anise	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%
0909.61.20	--- Of badian	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%
0909.61.30	--- Of caraway	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0909.61.90	--- Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0909.62	**-- Crushed or ground:**																					
0909.62.10	--- Of anise	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%
0909.62.20	--- Of badian	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%
0909.62.30	--- Of caraway	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0909.62.90	--- Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
09.10	**Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.**																					
0910.1	**- Ginger:**																					
0910.11.00	-- Neither crushed nor ground	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	20%	15%	10%	5%	0%
0910.12.00	-- Crushed or ground	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	20%	15%	10%	5%	0%
0910.20.00	- Saffron	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	20%	15%	10%	5%	0%
0910.30.00	- Turmeric (curcuma)	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	20%	15%	10%	5%	0%
0910.9	**- Other spices:**																					
0910.91	**-- Mixtures referred to in Note 1(b) to this Chapter:**																					
0910.91.10	--- Curry	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
0910.91.90	--- Other	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
0910.99	**-- Other:**																					
0910.99.10	--- Thyme; bay leaves	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0910.99.90	--- Other	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
10	**Cereals.**																					
10.01	**Wheat and meslin.**																					
1001.1	**- Durum wheat:**																					
1001.11.00	-- Seed	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1001.19.00	-- Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1001.9	**- Other:**																					
1001.91.00	-- Seed	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1001.99	**-- Other:**																					
1001.99	**--- Fit for human consumption:**																					
1001.99.11	---- Meslin	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1001.99.19	---- Other	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1001.99.90	--- Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
10.02	**Rye.**																					
1002.10.00	- Seed	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1002.90.00	- Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
10.03	**Barley.**																					
1003.10.00	- Seed	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1003.90.00	- Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
10.04	**Oats.**																					
1004.10.00	- Seed	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	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
1004.90.00	- Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
10.05	**Maize (corn).**																					
1005.10.00	- Seed	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1005.90	**- Other:**																					
1005.90.10	-- Popcorn	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1005.90.90	-- Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
10.06	**Rice.**																					
1006.10	**- Rice in the husk (paddy or rough):**																					
1006.10.10	-- Suitable for sowing	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1006.10.90	-- Other	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1006.20	**- Husked (brown) rice:**																					
1006.20.10	-- Thai Hom Mali rice	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1006.20.90	-- Other	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1006.30	**- Semi-milled or wholly milled rice, whether or not polished or glazed:**																					
1006.30.30	-- Glutinous rice	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1006.30.40	-- Thai Hom Mali rice	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1006.3	**-- Other:**																					
1006.30.91	--- Parboiled rice	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1006.30.99	--- Other	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1006.40	**- Broken rice:**																					
1006.40.10	-- Of a kind used for animal feed	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1006.40.90	-- Other	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
10.07	**Grain sorghum.**																					
1007.10.00	- Seed	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1007.90.00	- Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
10.08	**Buckwheat, millet and canary seeds; other cereals.**																					
1008.10.00	- Buckwheat	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1008.2	**- Millet:**																					
1008.21.00	-- Seed	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1008.29.00	-- Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1008.30.00	- Canary seeds	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1008.40.00	- Fonio (Digitaria spp.)	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1008.50.00	- Quinoa (Chenopodium quinoa)	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1008.60.00	- Triticale	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1008.90.00	- Other cereals	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11	**Products of the milling industry; malt; starches; inulin; wheat gluten**																					
1101.00	**Wheat or meslin flour.**																					
1101.00.10	- Wheat flour	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1101.00.20	- Meslin flour	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11.02	**Cereal flours other than of wheat or meslin.**																					
1102.20.00	- Maize (corn) flour	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1102.90	**- Other:**																					
1102.90.10	-- Rice flour	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1102.90.20	-- Rye flour	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1102.90.90	-- Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11.03	**Cereal groats, meal and pellets.**																					
1103.1	**- Groats and meal:**																					
1103.11	**-- Of wheat:**																					
1103.11.20	--- Durum or hard wheat semolina	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1103.11.90	--- Other	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1103.13.00	-- Of maize (corn)	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
1103.19	**-- Of other cereals:**																					
1103.19.10	--- Of meslin	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1103.19.20	--- Of rice	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
1103.19.90	--- Other	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1103.20.00	- Pellets	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
11.04	**Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.**																					
1104.1	**- Rolled or flaked grains:**																					
1104.12.00	-- Of oats	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1104.19	**-- Of other cereals:**																					
1104.19.10	--- Of maize (corn)	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1104.19.90	--- Other	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1104.2	**- Other worked grains (for example, hulled, pearled, sliced or kibbled):**																					
1104.22.00	-- Of oats	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1104.23.00	-- Of maize (corn)	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1104.29	**-- Of other cereals:**																					
1104.29.20	--- Of barley	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1104.29.90	--- Other	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1104.30.00	- Germ of cereals, whole, rolled, flaked or ground	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11.05	**Flour, meal, powder, flakes, granules and pellets of potatoes.**																					
1105.10.00	- Flour, meal and powder	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1105.20.00	- Flakes, granules and pellets	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
11.06	**Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.**																					
1106.10.00	- Of the dried leguminous vegetables of heading 07.13	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1106.20	**- Of sago or of roots or tubers of heading 07.14:**																					
1106.20.10	-- Of manioc (cassava)	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1106.2	**-- Of sago:**																					
1106.20.21	--- Meal	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1106.20.29	--- Other	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1106.20.90	-- Other	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%