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
1108.30.00	- Of the products of Chapter 8	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
11.07	**Malt, whether or not roasted.**																					
1107.10.00	- Not roasted	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1107.20.00	- Roasted	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11.08	**Starches; inulin.**																					
1108.1	**- Starches:**																					
1108.11.00	-- Wheat starch	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1108.12.00	-- Maize (corn) starch	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1108.13.00	-- Potato starch	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1108.14.00	-- Manioc (cassava) starch	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1108.19	**-- Other starches:**																					
1108.19.10	--- Sago	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1108.19.90	--- Other	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1108.20.00	- Inulin	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1109.00.00	**Wheat gluten, whether or not dried.**	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
12	**Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder**																					
12.01	**Soya beans, whether or not broken.**																					
1201.10.00	- Seed	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	18%	15%	10%	5%	0%
1201.90.00	- Other	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	18%	15%	10%	5%	0%
12.02	**Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.**																					
1202.30.00	- Seed	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	18%	15%	10%	5%	0%
1202.4	**- Other:**																					
1202.41.00	-- In shell	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	18%	15%	10%	5%	0%
1202.42.00	-- Shelled, whether or not broken	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	18%	15%	10%	5%	0%
1203.00.00	**Copra.**	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	20%	15%	10%	5%	0%
1204.00.00	**Linseed, whether or not broken.**	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	18%	15%	10%	5%	0%
12.05	**Rape or colza seeds, whether or not broken.**																					
1205.10.00	- Low erucic acid rape or colza seeds	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	18%	15%	10%	5%	0%
1205.90.00	- Other	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	18%	15%	10%	5%	0%
1206.00.00	**Sunflower seeds, whether or not broken.**	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
12.07	**Other oil seeds and oleaginous fruits, whether or not broken.**																					
1207.10	**- Palm nuts and kernels:**																					
1207.10.10	-- Suitable for sowing	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
1207.10.20	-- Not suitable for sowing	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
1207.2	**- Cotton seeds:**																					
1207.21.00	-- Seed	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	18%	15%	10%	5%	0%
1207.29.00	-- Other	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	18%	15%	10%	5%	0%
1207.30.00	- Castor oil seeds	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	18%	15%	10%	5%	0%
1207.40	**- Sesamum seeds:**																					
1207.40.10	-- Edible	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	18%	15%	10%	5%	0%
1207.40.90	-- Other	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	18%	15%	10%	5%	0%
1207.50.00	- Mustard seeds	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
1207.60.00	- Safflower (Carthamus tinctorius) seeds	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
1207.70.00	- Melon seeds	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
1207.9	**- Other:**																					
1207.91.00	-- Poppy seeds	Prohibited items	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1207.99	**-- Other:**																					
1207.99.40	--- Illipe seeds (illipe nuts)	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	18%	15%	10%	5%	0%
1207.99.90	--- Other	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	18%	15%	10%	5%	0%
12.08	**Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.**																					
1208.10.00	- Of soya beans	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1208.90.00	- Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
12.09	**Seeds, fruit and spores, of a kind used for sowing.**																					
1209.10.00	- Sugar beet seeds	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1209.2	**- Seeds of forage plants:**																					
1209.21.00	-- Lucerne (alfalfa) seeds	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1209.22.00	-- Clover (Trifolium spp.) seeds	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1209.23.00	-- Fescue seeds	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1209.24.00	-- Kentucky blue grass (Poa pratensis L.) seeds	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1209.25.00	-- Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1209.29	**-- Other:**																					
1209.29.10	--- Timothy grass seeds	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1209.29.20	--- Other beet seeds	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1209.29.90	--- Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1209.30.00	- Seeds of herbaceous plants cultivated principally for their flowers	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1209.9	**- Other:**																					
1209.91	**-- Vegetable seeds:**																					
1209.91.10	--- Onion seeds	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1209.91.90	--- Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1209.99	**-- Other:**																					
1209.99.10	--- Rubber tree seeds or kenaf seeds	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1209.99.90	--- Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
12.10	**Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.**																					
1210.10.00	- Hop cones, neither ground nor powdered nor in the form of pellets	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1210.20.00	- Hop cones, ground, powdered or in the form of pellets; lupulin	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
12.11	**Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.**																					
1211.20	**- Ginseng roots:**																					
1211.20.10	-- In cut, crushed or powdered forms	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1211.20.90	-- Other	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1211.30	**- Coca leaf:**																					
1211.30.10	-- In cut, crushed or powdered form	Prohibited items	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1211.30.90	-- Other	Prohibited items	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1211.40.00	- Poppy straw	Prohibited items	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1211.90	**- Other:**																					
1211.9	**-- Of a kind used primarily in pharmacy:**																					
1211.90.11	--- Cannabis, in cut, crushed or powdered form	Prohibited items	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1211.90.12	--- Cannabis, in other forms	Prohibited items	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1211.90.13	--- Rauwolfia serpentina roots	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
1211.90.14	--- Other, in cut, crushed or powdered form	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
1211.90.19	--- Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
1211.9	**-- Other:**																					
1211.90.91	--- Pyrethrum, in cut, crushed or powdered form	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1211.90.92	--- Pyrethrum, in other forms	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
1211.90.94	--- Sandalwood	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
1211.90.95	--- Agarwood (gaharu) chips	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1211.90.96	--- Liquorice roots	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1211.90.97	--- Bark of persea (Persea Kurzii Kosterm)	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1211.90.98	--- Other, in cut, crushed or powdered form	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
1211.90.99	--- Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
12.12	**Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included.**																					
1212.2	**- Seaweeds and other algae:**																					
1212.21	**-- Fit for human consumption:**																					
1212.21.10	--- Eucheuma spp.	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
1212.21.20	--- Gracilaria lichenoides	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
1212.21.90	--- Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
1212.29	**-- Other:**																					
1212.2	**--- Fresh, chilled or dried, of a kind used in dyeing, tanning, perfumery, pharmacy, or for insecticidal, fungicidal or similar purposes:**																					
1212.29.11	---- Of a kind used in pharmacy	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1212.29.19	---- Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1212.29.20	--- Other, fresh, chilled or dried	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1212.29.30	--- Other, frozen	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
1212.9	**- Other:**																					
1212.91.00	-- Sugar beet	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1212.92.00	-- Locust beans (carob)	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1212.93	**-- Sugar cane:**																					
1212.93.10	--- Suitable for planting	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
1212.93.90	--- Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
1212.94.00	-- Chicory roots	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1212.99.00	-- Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
1213.00.00	**Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.**	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
12.14	**Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.**																					
1214.10.00	- Lucerne (alfalfa) meal and pellets	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1214.90.00	- Other	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
13	**Lac; gums, resins and other vegetable saps and extracts**																					
13.01	**Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).**																					
1301.20.00	- Gum Arabic	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	18%	15%	10%	5%	0%
1301.90	**- Other:**																					
1301.90.10	-- Gum benjamin	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	18%	15%	10%	5%	0%
1301.90.20	-- Gum damar	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	18%	15%	10%	5%	0%
1301.90.30	-- Cannabis resins	Prohibited items	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1301.90.40	-- Lac	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	18%	15%	10%	5%	0%
1301.90.90	-- Other	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	18%	15%	10%	5%	0%
13.02	**Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.**																					
1302.1	**- Vegetable saps and extracts:**																					
1302.11	**-- Opium:**																					
1302.11.10	--- Pulvis opii	Prohibited items	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1302.11.90	--- Other	Prohibited items	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U