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
1514.19.90	--- Other	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1514.9	**- Other:**																					
1514.91	**-- Crude oil:**																					
1514.91.10	--- Other rape or colza oil	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1514.91.90	--- Other	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1514.99	**-- Other:**																					
1514.99.10	--- Fractions of unrefined oil	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1514.9	**--- Other:**																					
1514.99.91	---- Other rape or colza oil	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1514.99.99	---- Other	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
15.15	**Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.**																					
1515.1	**- Linseed oil and its fractions:**																					
1515.11.00	-- Crude oil	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1515.19.00	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	6%	4%	2%	0%
1515.2	**- Maize (corn) oil and its fractions:**																					
1515.21.00	-- Crude oil	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1515.29	**-- Other:**																					
1515.2	**--- Fractions of unrefined oil:**																					
1515.29.11	---- Solid fractions	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1515.29.19	---- Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1515.2	**--- Other:**																					
1515.29.91	---- Solid fractions	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1515.29.99	---- Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1515.30	**- Castor oil and its fractions:**																					
1515.30.10	-- Crude oil	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1515.30.90	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	6%	4%	2%	0%
1515.50	**- Sesame oil and its fractions:**																					
1515.50.10	-- Crude oil	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1515.50.20	-- Fractions of unrefined oil	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	6%	4%	2%	0%
1515.50.90	-- Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1515.90	**- Other:**																					
1515.9	**--- Tengkawang oil:**																					
1515.90.11	---- Crude oil	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1515.90.12	---- Fractions of unrefined oil	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	6%	4%	2%	0%
1515.90.19	---- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	6%	4%	2%	0%
1515.9	**--- Tung oil:**																					
1515.90.21	---- Crude oil	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1515.90.22	---- Fractions of unrefined oil	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	6%	4%	2%	0%
1515.90.29	---- Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1515.9	**--- Jojoba oil:**																					
1515.90.31	---- Crude oil	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1515.90.32	---- Fractions of unrefined oil	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	6%	4%	2%	0%
1515.90.39	---- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	6%	4%	2%	0%
1515.9	**--- Other:**																					
1515.90.91	---- Crude oil	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1515.90.92	---- Fractions of unrefined oil	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	6%	4%	2%	0%
1515.90.99	---- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	6%	4%	2%	0%
15.16	**Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.**																					
1516.10	**- Animal fats and oils and their fractions:**																					
1516.10.10	-- In packings of a net weight of 10 kg or more	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	20%	15%	10%	5%	0%
1516.10.90	-- Other	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	20%	15%	10%	5%	0%
1516.20	**- Vegetable fats and oils and their fractions:**																					
1516.2	**-- Re-esterified fats and oils and their fractions:**																					
1516.20.11	--- Of soya beans	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1516.20.12	--- Of the fruit of the oil palm, crude	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1516.20.13	--- Of the fruit of the oil palm, other than crude	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1516.20.14	--- Of coconuts	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1516.20.15	--- Of palm kernels, crude	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1516.20.16	--- Of palm kernels, refined, bleached and deodorized (RBD)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1516.20.17	--- Of ground-nuts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	6%	4%	2%	0%
1516.20.18	--- Of linseed	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	6%	4%	2%	0%
1516.20.19	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	6%	4%	2%	0%
1516.2	**-- Hydrogenated fats in flakes:**																					
1516.20.21	--- Of ground-nuts, soya beans, fruit of the oil palm, palm kernels or coconuts	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1516.20.22	--- Of linseed	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	6%	4%	2%	0%
1516.20.23	--- Of olives	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	6%	4%	2%	0%
1516.20.29	--- Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1516.2	**-- Other, palm stearin, with an iodine value not exceeding 48:**																					
1516.20.51	--- Unrefined	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1516.20.52	--- Refined, bleached and deodorised (RBD)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1516.20.59	--- Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1516.2	**-- Other:**																					
1516.20.92	--- Of linseed	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	6%	4%	2%	0%
1516.20.93	--- Of olives	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	6%	4%	2%	0%
1516.20.94	--- Of soya beans	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1516.20.95	--- Hydrogenated castor oil (opal wax)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1516.20.96	--- Refined, bleached and deodorised (RBD) palm kernel stearin only	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1516.20.97	--- Hydrogenated and refined, bleached and deodorised (RBD) palm kernel stearin or olein	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1516.20.98	--- Other, of ground-nuts, palm oil or coconuts	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1516.20.99	--- 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
15.17	**Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.**																					
1517.10.00	- Margarine, excluding liquid margarine	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1517.90	**- Other:**																					
1517.90.10	-- Imitation ghee	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1517.90.20	-- Liquid margarine	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1517.90.30	-- Of a kind used as mould release preparations	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1517.9	**-- Imitation lard; shortening:**																					
1517.90.43	--- Shortening	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1517.90.44	--- Imitation lard	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1517.9	**-- Other mixtures or preparations of vegetable fats or oils or of their fractions:**																					
1517.90.50	--- Solid mixtures or preparations	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1517.9	**--- Liquid mixtures or preparations:**																					
1517.90.61	---- In which ground-nut oil predominates	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1517.90.62	---- In which crude palm oil predominates	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1517.90.63	----- In which other palm oil predominates, in packings of a net weight of less than 20kg	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1517.90.64	----- In which other palm oil predominates, in packings of a net weight of 20kg or more	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1517.90.65	---- In which palm kernel oil predominates	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1517.90.66	---- In which palm kernel olein predominates	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1517.90.67	---- In which soya-bean oil predominates	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1517.90.68	---- In which illipe nut oil predominates	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1517.90.69	---- Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1517.90.90	--- Other	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1518.00	**Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.**																					
1518.0	**- Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified excluding those of heading 15.16:**																					
1518.00.12	-- Animal fats and oils	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	6%	4%	2%	0%
1518.00.14	-- Ground-nut, soya-bean, palm or coconut oil	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1518.00.15	-- Linseed oil and its fractions	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	6%	4%	2%	0%
1518.00.16	-- Olive oil and its fractions	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	6%	4%	2%	0%
1518.00.19	-- Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1518.00.20	- Inedible mixtures or preparations of animal fats or oils or of fractions of different fats or oils	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	6%	4%	2%	0%
1518.0	**- Inedible mixtures or preparations of vegetable fats or oils or of fractions of different fats or oils:**																					
1518.00.31	-- Of the fruit of the oil palm or of palm kernels	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1518.00.33	-- Of linseed	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1518.00.34	-- Of olives	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1518.00.35	-- Of ground-nuts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	6%	4%	2%	0%
1518.00.36	-- Of soya beans or coconuts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	6%	4%	2%	0%
1518.00.37	-- Of cotton seeds	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1518.00.39	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	6%	4%	2%	0%
1518.00.60	- Inedible mixtures or preparations of animal fats or oils or of fractions thereof and vegetable fats or oils or fractions thereof	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1520.00	**Glycerol, crude; glycerol waters and glycerol lyes.**																					
1520.00.10	- Crude glycerol	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1520.00.90	- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	6%	4%	2%	0%
15.21	**Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.**																					
1521.10.00	- Vegetable waxes	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1521.90	**- Other:**																					
1521.90.10	-- Beeswax and other insect waxes	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1521.90.20	-- Spermaceti	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
1522.00	**Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.**																					
1522.00.10	- Degras	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
1522.00.90	- Other	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
16	**Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates**																					
1601.00	**Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.**																					
1601.00.10	- In airtight containers	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
1601.00.90	- Other	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	20%	15%	10%	5%	0%
16.02	**Other prepared or preserved meat, meat offal or blood.**																					
1602.10	**- Homogenised preparations:**																					
1602.10.10	-- Containing pork, in airtight containers	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
1602.10.90	-- Other	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
1602.20.00	- Of liver of any animal	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
1602.3	**- Of poultry of heading 01.05:**																					
1602.31	**-- Of turkeys:**																					