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
2207.20.11	- - - Ethyl alcohol of an alcoholic strength by volume exceeding 99% vol	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
2207.20.19	- - - Other	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
2207.20.90	- - Other	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
22.08	**Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.**																					
2208.20	**- Spirits obtained by distilling grape wine or grape marc:**																					
2208.20.50	- - Brandy	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
2208.20.90	- - Other	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
2208.30.00	- Whiskies	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
2208.40.00	- Rum and other spirits obtained by distilling fermented sugar-cane products	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
2208.50.00	- Gin and Geneva	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
2208.60.00	- Vodka	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
2208.70.00	- Liqueurs and cordials	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
2208.90	**- Other:**																					
2208.90.10	- - Medicated samsu of an alcoholic strength by volume not exceeding 40% vol	40%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2208.90.20	- - Medicated samsu of an alcoholic strength by volume exceeding 40% vol	40%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2208.90.30	- - Other samsu of an alcoholic strength by volume not exceeding 40% vol	40%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2208.90.40	- - Other samsu of an alcoholic strength by volume exceeding 40% vol	40%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2208.90.50	- - Arrack or pineapple spirit of an alcoholic strength by volume not exceeding 40% vol	40%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2208.90.60	- - Arrack or pineapple spirit of an alcoholic strength by volume exceeding 40% vol	40%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2208.90.70	- - Bitters and similar beverages of an alcoholic strength not exceeding 57% vol	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	30%	20%	15%	5%
2208.90.80	- - Bitters and similar beverages of an alcoholic strength exceeding 57% vol	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	30%	20%	15%	5%
2208.90.90	- - Other	40%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2209.00.00	**Vinegar and substitutes for vinegar obtained from acetic acid.**	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
23	**Residues and waste from the food industries; prepared animal fodder**																					
23.01	**Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.**																					
2301.10.00	- Flours, meals and pellets, of meat or meat offal; greaves	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
2301.20	**- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:**																					
2301.20.10	- - Of fish, with a protein content of less than 60% by weight	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2301.20.20	- - Of fish, with a protein content of 60% or more by weight	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2301.20.90	- - Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
23.02	**Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.**																					
2302.10.00	- Of maize (corn)	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2302.30.00	- Of wheat	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
2302.40	**- Of other cereals:**																					
2302.40.10	- - Of rice	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
2302.40.90	- - Other	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
2302.50.00	- Of leguminous plants	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
23.03	**Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.**																					
2303.10	**- Residues of starch manufacture and similar residues:**																					
2303.10.10	- - Of manioc (cassava) or sago	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2303.10.90	- - Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
2303.20.00	- Beet-pulp, bagasse and other waste of sugar manufacture	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
2303.30.00	- Brewing or distilling dregs and waste	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2304.00	**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil:**																					
2304.00.10	- Defatted soya bean flour, fit for human consumption	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
2304.00.90	- Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2305.00.00	**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.**	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
23.06	**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.**																					
2306.10.00	- Of cotton seeds	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
2306.20.00	- Of linseed	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
2306.30.00	- Of sunflower seeds	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
2306.4	**- Of rape or colza seeds:**																					
2306.41	**- - Of low erucic acid rape or colza seeds:**																					

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
2306.41.10	- - - Of low erucic acid rape seeds	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2306.41.20	- - - Of low erucic acid colza seeds	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2306.49	**- - Other:**																					
2306.49.10	- - - Of other rape seeds	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
2306.49.20	- - - Of other colza seeds	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2306.50.00	- Of coconut or copra	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2306.60.00	- Of palm nuts or kernels	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2306.90	**- Other:**																					
2306.90.10	- - Of maize (corn) germ	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2306.90.90	- - Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2307.00.00	**Wine lees; argol.**	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2308.00.00	**Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.**	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
23.09	**Preparations of a kind used in animal feeding.**																					
2309.10	**- Dog or cat food, put up for retail sale:**																					
2309.10.10	- - Containing meat	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
2309.10.90	- - Other	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
2309.90	**- Other:**																					
2309.9	**- - Complete feed:**																					
2309.90.11	- - - Of a kind suitable for poultry	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
2309.90.12	- - - Of a kind suitable for swine	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
2309.90.13	- - - Of a kind suitable for prawns	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
2309.90.14	- - - Of a kind suitable for primates	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
2309.90.19	- - - Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2309.90.20	- - Premixes, feed supplements or feed additives	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
2309.90.30	- - Other, containing meat	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
2309.90.90	- - Other	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
24	**Tobacco and manufactured tobacco substitutes**																					
24.01	**Unmanufactured tobacco; tobacco refuse.**																					
2401.10	**- Tobacco, not stemmed/stripped:**																					
2401.10.10	- - Virginia type, flue-cured	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%
2401.10.20	- - Virginia type, other than flue-cured	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
2401.10.40	- - Burley type	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
2401.10.50	- - Other, flue-cured	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%
2401.10.90	- - Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%
2401.20	**- Tobacco, partly or wholly stemmed/stripped:**																					
2401.20.10	- - Virginia type, flue-cured	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%
2401.20.20	- - Virginia type, other than flue-cured	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%
2401.20.30	- - Oriental type	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%
2401.20.40	- - Burley type	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%
2401.20.50	- - Other, flue-cured	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%
2401.20.90	- - Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%
2401.30	**- Tobacco refuse:**																					
2401.30.10	- - Tobacco stems	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2401.30.90	- - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
24.02	**Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.**																					
2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
2402.20	**- Cigarettes containing tobacco:**																					
2402.20.10	- - Beedies	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
2402.20.20	- - Clove cigarettes	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
2402.20.90	- - Other	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
2402.90	**- Other:**																					
2402.90.10	- - Cigars, cheroots and cigarillos of tobacco substitutes	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
2402.90.20	- - Cigarettes of tobacco substitutes	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
24.03	**Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.**																					
2403.1	**- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:**																					
2403.11.00	- - Water pipe tobacco specified in Subheading Note 1 to this Chapter	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
2403.19	**- - Other:**																					
2403.1	**- - - Packed for retail sale:**																					
2403.19.11	- - - - Ang Hoon	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
2403.19.19	- - - - Other	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
2403.19.20	- - - Other manufactured tobacco for the manufacture of cigarettes	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
2403.19.90	- - - Other	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
2403.9	**- Other:**																					
2403.91	**- - "Homogenised" or "reconstituted" tobacco:**																					
2403.91.10	- - - Packed for retail sale	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
2403.91.90	- - - Other	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
2403.99	**- - Other:**																					
2403.99.10	- - - Tobacco extracts and essences	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
2403.99.30	- - - Manufactured tobacco substitutes	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
2403.99.40	- - - Snuff, whether or not dry	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
2403.99.50	- - - Chewing and sucking tobacco	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
2403.99.90	- - - Other	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
25	**Salt; sulphur; earths and stone; plastering materials, lime and cement**																					
2501.00	**Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.**																					
2501.00.10	- Table salt	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%