| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1212.94.00.00 | - - Chicory roots | 5% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 1212.99.00.00 | - - Other | 5% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 1213.00.00.00 | Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets. | 5% | 4% | 4% | 4% | 4% | 3% | 3% | 2% | 2% | 2% | 2% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| **1214** | **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.** | | | | | | | | | | | | | | | | | | | | | |
| 1214.10.00.00 | - Lucerne (alfalfa) meal and pellets | 5% | 5% | 5% | 4% | 4% | 4% | 4% | 3% | 3% | 3% | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 0% |
| 1214.90.00.00 | - Other | 5% | 5% | 5% | 4% | 4% | 4% | 4% | 3% | 3% | 3% | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 0% |
| **13** | **LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS** | | | | | | | | | | | | | | | | | | | | | |
| **1301** | **Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).** | | | | | | | | | | | | | | | | | | | | | |
| 1301.20.00.00 | - Gum Arabic | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 1301.90 | - Other: | | | | | | | | | | | | | | | | | | | | | |
| 1301.90.10.00 | - - Gum benjamin | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 1301.90.20.00 | - - Gum damar | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 1301.90.30.00 | - - Cannabis resins | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 1301.90.40.00 | - - Lac | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 1301.90.90.00 | - - Other | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| **1302** | **Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.** | | | | | | | | | | | | | | | | | | | | | |
| | - Vegetable saps and extracts: | | | | | | | | | | | | | | | | | | | | | |
| 1302.11 | - - Opium: | | | | | | | | | | | | | | | | | | | | | |
| 1302.11.10.00 | - - - Pulvis opii | 1% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 1302.11.90.00 | - - - Other | 1% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 1302.12.00.00 | - - Of liquorice | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% |
| 1302.13.00.00 | - - Of hops | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 15% |
| 1302.19 | - - Other: | | | | | | | | | | | | | | | | | | | | | |
| 1302.19.20.00 | - - - Extracts and tinctures of cannabis | 15% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 1302.19.30.00 | - - - Other medicinal extracts | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 1302.19.40.00 | - - - Vegetable saps and extracts of pyrethrum or of the roots of plants containing rotenone | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 1302.19.50.00 | - - - Japan (or Chinese) lacquer (natural lacquer) | 15% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 1302.19.90.00 | - - - Other | 15% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 1302.20.00.00 | - Pectic substances, pectinates and pectates | 5% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| | - Mucilages and thickeners, whether or not modified, derived from vegetable products: | | | | | | | | | | | | | | | | | | | | | |
| 1302.31.00.00 | - - Agar-agar | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 1302.32.00.00 | - - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds | 5% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 1302.39 | - - Other: | | | | | | | | | | | | | | | | | | | | | |
| 1302.39.10.00 | - - - Carrageenan | 5% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 1302.39.90.00 | - - - Other | 5% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| **14** | **VEGETALBE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED** | | | | | | | | | | | | | | | | | | | | | |
| **1401** | **Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).** | | | | | | | | | | | | | | | | | | | | | |
| 1401.10.00 | - Bamboos | | | | | | | | | | | | | | | | | | | | | |
| 1401.10.00.10 | - - - - - - Smoked | 5% | 4% | 4% | 4% | 4% | 3% | 3% | 2% | 2% | 2% | 2% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 1401.10.00.90 | - - - - - - Other | 5% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 1401.20 | - Rattans: | | | | | | | | | | | | | | | | | | | | | |
| | - - Whole : | | | | | | | | | | | | | | | | | | | | | |
| 1401.20.11.00 | - - - Raw | 15% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 1401.20.12.00 | - - - Washed and sulphurised | 15% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 1401.20.19.00 | - - - Other | 15% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| | - - Split-core: | | | | | | | | | | | | | | | | | | | | | |
| 1401.20.21.00 | - - - Not exceeding 12 mm in diameter | 15% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1401.20.29.00 | - - - Other | 15% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 1401.20.30.00 | - - Split-skin | 15% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 1401.20.90.00 | - - Other | 15% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 1401.90.00.00 | - Other | 5% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| **1404** | **Vegetable products not elsewhere specified or included.** | | | | | | | | | | | | | | | | | | | | | |
| 1404.20.00.00 | - Cotton linters | 5% | 4% | 4% | 4% | 4% | 3% | 3% | 2% | 2% | 2% | 2% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 1404.90 | - Other: | | | | | | | | | | | | | | | | | | | | | |
| 1404.90.20.00 | - - Of a kind used primarily in tanning or dyeing | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 1404.90.30.00 | - - Kapok | 5% | 5% | 5% | 4% | 4% | 4% | 4% | 3% | 3% | 3% | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 0% |
| 1404.90.90 | - - Other | | | | | | | | | | | | | | | | | | | | | |
| 1404.90.90.10 | - - - - - - Betal leaves | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| 1404.90.90.20 | - - - - - - Biri leaves | 5% | 5% | 5% | 4% | 4% | 4% | 4% | 3% | 3% | 3% | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 0% |
| 1404.90.90.30 | - - - - - - Betal-nut leaves | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| **15** | **ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES** | | | | | | | | | | | | | | | | | | | | | |
| **1501** | **Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503.** | | | | | | | | | | | | | | | | | | | | | |
| 1501.10.00.00 | - Lard | 1.5% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 1501.20.00.00 | - Other pig fat | 1.5% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 1501.90.00.00 | - Other | 1.5% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| **1502** | **Fats of bovine animals, sheep or goats, other than those of heading 1503.** | | | | | | | | | | | | | | | | | | | | | |
| 1502.10 | - Tallow: | | | | | | | | | | | | | | | | | | | | | |
| 1502.10.10.00 | - - Edible | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 1502.10.90.00 | - - Other | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 1502.90 | - Other: | | | | | | | | | | | | | | | | | | | | | |
| 1502.90.10.00 | - - Edible | 1.5% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 1502.90.90.00 | - - Other | 1.5% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 1503.00 | Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared. | | | | | | | | | | | | | | | | | | | | | |
| 1503.00.10.00 | - Lard stearin or oleostearin | 1.5% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 1503.00.90.00 | - Other | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| **1504** | **Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.** | | | | | | | | | | | | | | | | | | | | | |
| 1504.10 | - Fish-liver oils and their fractions: | | | | | | | | | | | | | | | | | | | | | |
| 1504.10.20.00 | - - Solid fractions | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 1504.10.90.00 | - - Other | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 1504.20 | - Fats and oils and their fractions, of fish, other than liver oils: | | | | | | | | | | | | | | | | | | | | | |
| 1504.20.10.00 | - - Solid fractions | 1.5% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 1504.20.90.00 | - - Other | 1.5% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 1504.30 | - Fats and oils and their fractions, of marine mammals: | | | | | | | | | | | | | | | | | | | | | |
| 1504.30.10.00 | - - Solid fractions | 1.5% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 1504.30.90.00 | - - Other | 1.5% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 1505.00 | Wool grease and fatty substances derived therefrom (including lanolin). | | | | | | | | | | | | | | | | | | | | | |
| 1505.00.10.00 | - Lanolin | 1.5% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 1505.00.90.00 | - Other | 1.5% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 1506.00.00.00 | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified | 1.5% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| **1507** | **Soya-bean oil and its fractions, whether or not refined, but not chemically modified.** | | | | | | | | | | | | | | | | | | | | | |
| 1507.10.00.00 | - Crude oil, whether or not degummed | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 1507.90 | - Other: | | | | | | | | | | | | | | | | | | | | | |
| 1507.90.10.00 | - - Fractions of unrefined soya-bean oil | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 1507.90.90.00 | - - Other | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| **1508** | **Ground-nut oil and its fractions, whether or not refined, but not chemically modified.** | | | | | | | | | | | | | | | | | | | | | |
| 1508.10.00.00 | - Crude oil | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 1508.90 | - Other: | | | | | | | | | | | | | | | | | | | | | |
| 1508.90.10.00 | - - Fractions of unrefined ground-nut oil | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 1508.90.90.00 | - - Other | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |