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
1515.50.90.00	- - 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%
1515.90	- Other:																					
	- - Tengkawang oil:																					
1515.90.11.00	- - - Crude oil	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
1515.90.12.00	- - - Fractions of unrefined oil	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
1515.90.19.00	- - - Other	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
	- - Tung oil:																					
1515.90.21.00	- - - Crude oil	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
1515.90.22.00	- - - Fractions of unrefined oil	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
1515.90.29.00	- - - Other	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
	- - Jojoba oil:																					
1515.90.31.00	- - - Crude oil	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
1515.90.32.00	- - - Fractions of unrefined oil	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
1515.90.39.00	- - - Other	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
	- - Other:																					
1515.90.91	- - - Crude oil																					
1515.90.91.10	- - - - - - Rice bran oil	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
1515.90.91.20	- - - - - - Vegetable tallows	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
1515.90.91.90	- - - - - - Other	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
1515.90.92	- - - Fractions of unrefined oil																					
1515.90.92.10	- - - - - - Rice bran oil	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
1515.90.92.20	- - - - - - Vegetable tallows	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
1515.90.92.90	- - - - - - Other	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
1515.90.99	- - - Other																					
1515.90.99.10	- - - - - - Rice bran oil	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
1515.90.99.20	- - - - - - Vegetable tallows	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
1515.90.99.90	- - - - - - Other	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
1516	**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:																					
1516.10.10.00	- - In packings of a net weight of 10 kg or more	1.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1516.10.90.00	- - Other	1.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1516.20	- Vegetable fats and oils and their fractions:																					
	- - Re-esterified fats and oils and their fractions:																					
1516.20.11.00	- - - Of soya beans	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
1516.20.12.00	- - - Of the fruit of the oil palm, crude	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
1516.20.13.00	- - - Of the fruit of the oil palm, other than crude	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
1516.20.14.00	- - - Of coconuts	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
1516.20.15.00	- - - Of palm kernels, crude	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
1516.20.16.00	- - - Of palm kernels, refined, bleached and deodorized (RBD)	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
1516.20.17.00	- - - Of ground-nuts	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
1516.20.18.00	- - - Of linseed	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
1516.20.19.00	- - - Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	- - Hydrogenated fats in flakes:																					
1516.20.21.00	- - - Of ground-nuts, soya beans, fruit of the oil palm, palm kernels or coconuts	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
1516.20.22.00	- - - Of linseed	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
1516.20.23.00	- - - Of olives	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	3%	3%	3%	2%	2%	2%	2%	1%	1%	1%	0%
1516.20.29.00	- - - Other	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	3%	3%	3%	2%	2%	2%	2%	1%	1%	1%	0%
	- - Other, palm stearin, with an iodine value not exceeding 48:																					
1516.20.51.00	- - - Unrefined	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
1516.20.52.00	- - - Refined, bleached and deodorised (RBD)	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
1516.20.59.00	- - - Other	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	3%	3%	3%	2%	2%	2%	2%	1%	1%	1%	0%
	- - Other:																					
1516.20.92.00	- - - Of linseed	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	3%	3%	3%	2%	2%	2%	2%	1%	1%	1%	0%
1516.20.93.00	- - - Of olives	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	3%	3%	3%	2%	2%	2%	2%	1%	1%	1%	0%
1516.20.94.00	- - - Of soya beans	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
1516.20.95.00	- - - Hydrogenated castor oil (opal wax)	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	3%	3%	3%	2%	2%	2%	2%	1%	1%	1%	0%
1516.20.96.00	- - - Refined, bleached and deodorised (RBD) palm kernel stearin only	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	3%	3%	3%	2%	2%	2%	2%	1%	1%	1%	0%
1516.20.97.00	- - - Hydrogenated and refined, bleached and deodorised (RBD) palm kernel stearin or olein	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	3%	3%	3%	2%	2%	2%	2%	1%	1%	1%	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
1516.20.98.00	- - - Other, of ground-nuts, palm oil or coconuts	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
1516.20.99.00	- - - Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
1517	**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 1516.**																					
1517.10.00	- Margarine, excluding liquid margarine																					
1517.10.00.10	- - - - - - Vegetable margarine	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
1517.10.00.90	- - - - - - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
1517.90	- Other:																					
1517.90.10.00	- - Imitation ghee	3%	3%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	1%	0%
1517.90.20.00	- - Liquid margarine	3%	3%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	1%	0%
1517.90.30.00	- - Of a kind used as mould release preparations	3%	3%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	1%	0%
	- - Imitation lard; shortening:																					
1517.90.43.00	- - - Shortening	3%	3%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	1%	0%
1517.90.44.00	- - - Imitation lard	3%	3%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	1%	0%
	- - Other mixtures or preparations of vegetable fats or oils or of their fractions:																					
1517.90.50.00	- - - Solid mixtures or preparations	3%	3%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	1%	0%
	- - - Liquid mixtures or preparations:																					
1517.90.61.00	- - - - In which ground-nut oil predominates	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
1517.90.62.00	- - - - In which crude palm oil predominates	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
1517.90.63.00	- - - - In which other palm oil predominates, in packings of a net weight of less than 20kg	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
1517.90.64.00	- - - - In which other palm oil predominates, in packings of a net weight of 20kg or more	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
1517.90.65.00	- - - - In which palm kernel oil predominates	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
1517.90.66.00	- - - - In which palm kernel olein predominates	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
1517.90.67.00	- - - - In which soya-bean oil predominates	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
1517.90.68.00	- - - - In which illipe nut oil predominates	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
1517.90.69.00	- - - - Other	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
1517.90.90.00	- - Other	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
1518	**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 1516; 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.**																					
	- 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 1516:																					
1518.00.12.00	- - Animal fats and oils	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%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	0%
1518.00.14.00	- - Ground-nut, soya-bean, palm or coconut oil	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
1518.00.15.00	- - Linseed oil and its fractions	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%
1518.00.16.00	- - Olive oil and its fractions	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%
1518.00.19.00	- - Other	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	3%	3%	3%	2%	2%	2%	2%	1%	1%	1%	0%
1518.00.20.00	- Inedible mixtures or preparations of animal fats or oils or of fractions of different fats or oils	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%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	0%
	- Inedible mixtures or preparations of vegetable fats or oils or of fractions of different fats or oils:																					
1518.00.31.00	- - Of the fruit of the oil palm or of palm kernels	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
1518.00.33.00	- - Of linseed	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
1518.00.34.00	- - Of olives	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
1518.00.35.00	- - Of ground-nuts	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
1518.00.36.00	- - Of soya beans or coconuts	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
1518.00.37.00	- - Of cotton seeds	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
1518.00.39.00	- - Other	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%