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
1605.29.10.00	- - - Shrimp paste	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
1605.29.90.00	- - - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
1605.30.00.00	- Lobster	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
1605.40.00.00	- Other crustaceans	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
	- Molluscs:																					
1605.51.00.00	- - Oysters	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
1605.52.00.00	- - Scallops, including queen scallops	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
1605.53.00.00	- - Mussels	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
1605.54.00.00	- - Cuttle fish and squid	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
1605.55.00.00	- - Octopus	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
1605.56.00.00	- - Clams, cockles and arkshells	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
1605.57.00.00	- - Abalone	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
1605.58.00.00	- - Snails, other than sea snails	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
1605.59.00.00	- - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
	- Other aquatic invertebrates:																					
1605.61.00.00	- - Sea cucumbers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
1605.62.00.00	- - Sea urchins	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
1605.63.00.00	- - Jellyfish	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
1605.69.00.00	- - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
17	**SUGARS AND SUGAR CONFECTIONERY**																					
1701	**Cane or beet sugar and chemically pure sucrose, in solid form.**																					
	- Raw sugar not containing added flavouring or colouring matter:																					
1701.12.00.00	- - Beet sugar	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
1701.13.00.00	- - Cane sugar specified in Subheading Note 2 to this Chapter	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
1701.14.00.00	- - Other cane sugar	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
	- Other:																					
1701.91.00.00	- - Containing added flavouring or colouring matter	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%
1701.99	- - Other:																					
	- - - Refined sugar:																					
1701.99.11.	----White																					
1701.99.11.10	- - - - - - Cane sugar, refined	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
1701.99.11.20	- - - - - - Beet sugar, refined	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
1701.99.19	----Other																					
1701.99.19.10	- - - - - - Cane sugar, refined	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%
1701.99.19.20	- - - - - - Beet sugar, refined	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%
1701.99.90	---Other																					
1701.99.90.10	- - - - - - Beet sugar	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%
1701.99.90.20	- - - - - - Palm jaggery and palmyra sugar	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%
1701.99.90.90	- - - - - - Other	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%
1702	**Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.**																					
	- Lactose and lactose syrup:																					
1702.11.00.00	- - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1702.19.00.00	- - Other	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
1702.20.00.00	- Maple sugar and maple syrup	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:																					
1702.30.10.00	--Glucose	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%
1702.30.20.00	--Glucose syrup	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%
1702.40.00.00	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
1702.50.00.00	- Chemically pure fructose	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar:																					
1702.60.10.00	--Fructose	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1702.60.20.00	--Fructose syrup	1%	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
1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:																					
	- - Maltose and maltose syrups:																					
1702.90.11.00	- - - Chemically pure maltose	5%	4%	4%	4%	4%	3%	3%	2%	2%	2%	2%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
1702.90.19.00	- - - Other	5%	4%	4%	4%	4%	3%	3%	3%	3%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
1702.90.20.00	--Artificial honey, whether or not mixed with natural honey	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
1702.90.30.00	--Flavoured or coloured sugars (excluding maltose)	5%	4%	4%	4%	4%	3%	3%	2%	2%	2%	2%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
1702.90.40.00	--Caramel	5%	4%	4%	4%	4%	3%	3%	3%	3%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
	--Other:																					
1702.90.91.00	- - - Syrups	5%	4%	4%	4%	4%	3%	3%	3%	3%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
1702.90.99.00	- - - Other	5%	4%	4%	4%	4%	3%	3%	2%	2%	2%	2%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
1703	**Molasses resulting from the extraction or refining of sugar.**																					
1703.10	- Cane molasses:																					
1703.10.10.00	- - Containing added flavouring or colouring matter	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
1703.10.90.00	- - Other	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
1703.90	- Other:																					
1703.90.10.00	--Containing added flavouring or colouring matter	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
1703.90.90.00	--Other	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
1704	**Sugar confectionery (including white chocolate), not containing cocoa.**																					
1704.10.00.00	- Chewing gum, whether or not sugar-coated	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
1704.90	- Other:																					
1704.90.10.00	- - Medicated pastilles and drops	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
1704.90.20.00	- - White chocolate	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
	- - Other:																					
1704.90.91.00	- - - Soft, containing gelatin	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
1704.90.99.00	- - - Other	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
18	**COCOA AND COCOA PREPARATIONS**																					
1801.00.00.00	Cocoa beans, whole or broken, raw or roasted	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
1802.00.00.00	Cocoa shells, husks, skins and other cocoa waste	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
1803	**Cocoa paste, whether or not defatted.**																					
1803.10.00.00	- Not defatted	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
1803.20.00.00	- Wholly or partly defatted	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
1804.00.00.00	Cocoa butter, fat and oil	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
1805.00.00.00	Cocoa powder, not containing added sugar or other sweetening matter	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
1806	**Chocolate and other food preparations containing cocoa.**																					
1806.10.00.00	- Cocoa powder, containing added sugar or other sweetening matter	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
1806.20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:																					
1806.20.10.00	--Chocolate confectionery in blocks, slabs or bars	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
1806.20.90.00	--Other	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
	- Other, in blocks, slabs or bars:																					
1806.31	- - Filled:																					
1806.31.10.00	---Chocolate confectionery	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
1806.31.90.00	---Other	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
1806.32	- - Not filled:																					
1806.32.10.00	---Chocolate confectionery	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
1806.32.90.00	---Other	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
1806.90	- Other:																					
1806.90.10.00	--Chocolate confectionery in tablets or pastilles	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
1806.90.30.00	- - Food preparations of flour, meal, starch or malt extract, containing 40% or more but less than 50% by weight of cocoa	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%