AHTN 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	Remarks on Tariff Phasing
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	- - In packings of a net weight of 10 kg or more	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
1516.10.90	- - Other	1%	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	- - - Of soya beans	15%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
1516.20.12	- - - Of the fruit of the oil palm, crude	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	0%	0%	0%	0%	0%	0%	Applied for Member States of ASEAN, Australia, China, Japan, and New Zealand. For Korea, refer to Section E.
1516.20.13	- - - Of the fruit of the oil palm, other than crude	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	0%	0%	0%	0%	0%	0%	Applied for Member States of ASEAN, Australia, China, Japan, and New Zealand. For Korea, refer to Section E.
1516.20.14	- - - Of coconuts	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	0%	0%	0%	0%	0%	0%	Applied for Member States of ASEAN, Australia, China, Japan, and New Zealand. For Korea, refer to Section E.
1516.20.15	- - - Of palm kernels, crude	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	0%	0%	0%	0%	0%	0%	Applied for Member States of ASEAN, Australia, China, Japan, and New Zealand. For Korea, refer to Section E.
1516.20.16	- - - Of palm kernels, refined bleached and deodorized (RBD)	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	0%	0%	0%	0%	0%	0%	Applied for Member States of ASEAN, Australia, China, Japan, and New Zealand. For Korea, refer to Section E.
1516.20.17	- - - Of ground-nuts	15%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
1516.20.18	- - - Of linseed	15%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
1516.20.19	- - - Other	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	0%	0%	0%	0%	0%	0%	Applied for Member States of ASEAN, Australia, China, Japan, and New Zealand. For Korea, refer to Section E.
	- - Hydrogenated fats in flakes:																						
1516.20.21	- - - Of ground-nuts, soya beans, fruit of the oil palm, palm kernels or coconuts	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
1516.20.22	- - - Of linseed	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
1516.20.23	- - - Of olives	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
1516.20.29	- - - Other	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
	- - Other, palm stearin, with an iodine value not exceeding 48:																						
1516.20.51	- - - Unrefined	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	0%	0%	0%	0%	0%	0%	Applied for Member States of ASEAN, Australia, China, Japan, and New Zealand. For Korea, refer to Section E.
1516.20.52	- - - Refined, bleached and deodorised (RBD)	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	0%	0%	0%	0%	0%	0%	Applied for Member States of ASEAN, Australia, China, Japan, and New Zealand. For Korea, refer to Section E.
1516.20.59	- - - Other	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	0%	0%	0%	0%	0%	0%	Applied for Member States of ASEAN, Australia, China, Japan, and New Zealand. For Korea, refer to Section E.
	- - Other:																						

AHTN 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	Remarks on Tariff Phasing
1516.20.92	- - - Of linseed	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	0%	0%	0%	0%	0%	0%	Applied for Member States of ASEAN, Australia, China, Japan, and New Zealand. For Korea, refer to Section E.
1516.20.93	- - - Of olives	15%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
1516.20.94	- - - Of soya beans	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	0%	0%	0%	0%	0%	0%	Applied for Member States of ASEAN, Australia, China, Japan, and New Zealand. For Korea, refer to Section E.
1516.20.95	- - - Hydrogenated castor oil (opal wax)	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	0%	0%	0%	0%	0%	0%	
1516.20.96	- - - Refined, bleached and deodorised (RBD) palm kernel stearin only	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	0%	0%	0%	0%	0%	0%	Applied for Member States of ASEAN, Australia, China, Japan, and New Zealand. For Korea, refer to Section E.
1516.20.97	- - - Hydrogenated and refined, bleached and deodorised (RBD) palm kernel stearin or olein	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	0%	0%	0%	0%	0%	0%	Applied for Member States of ASEAN, Australia, China, Japan, and New Zealand. For Korea, refer to Section E.
1516.20.98	- - - Other, of ground-nuts, palm oil or coconuts	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	0%	0%	0%	0%	0%	0%	Applied for Member States of ASEAN, Australia, China, Japan, and New Zealand. For Korea, refer to Section E.
1516.20.99	- - - Other	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	0%	0%	0%	0%	0%	0%	Applied for Member States of ASEAN, Australia, China, Japan, and New Zealand. For Korea, refer to Section E.
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 15.16.**																						
1517.10.00	- Margarine, excluding liquid margarine	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	0%	0%	0%	0%	0%	0%	Applied for Member States of ASEAN, Australia, China, Japan, and New Zealand. For Korea, refer to Section E.
1517.90	- Other:																						
1517.90.10	- - Imitation ghee	15%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	Applied for Member States of ASEAN, Australia, China, Japan, and New Zealand. For Korea, refer to Section E.
1517.90.20	- - Liquid margarine	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	0%	0%	0%	0%	0%	0%	Applied for Member States of ASEAN, Australia, China, Japan, and New Zealand. For Korea, refer to Section E.
1517.90.30	- - Of a kind used as mould release preparation	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	0%	0%	0%	0%	0%	0%	Applied for Member States of ASEAN, Australia, China, Japan, and New Zealand. For Korea, refer to Section E.
	- - Imitation lard; shortening:																						
1517.90.43	- - - Shortening	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	0%	0%	0%	0%	0%	0%	Applied for Member States of ASEAN, Australia, China, Japan, and New Zealand. For Korea, refer to Section E.