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 (%)	Year 21 (%)	Year 22 (%)	Year 23 (%)	Year 24 (%)	Year 25 and Subsequent Years (%)
0802.62.00	- - Shelled	30	27	24	21	18	15	12	9	6	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0802.70.00	- Kola nuts (*Cola spp.*)	30	27	24	21	18	15	12	9	6	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0802.80.00	- Areca nuts	30	27	24	21	18	15	12	9	6	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0802.90.00	- Other	30	27	24	21	18	15	12	9	6	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
08.03	**Bananas, including plantains, fresh or dried.**																										
0803.10.00	- Plantains	25	22.5	20	17.5	15	12.5	10	7.5	5	2.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0803.90.00	- Other	25	22.5	20	17.5	15	12.5	10	7.5	5	2.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
08.04	**Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.**																										
0804.10.00	- Dates	30	27	24	21	18	15	12	9	6	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0804.20.00	- Figs	30	27	24	21	18	15	12	9	6	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0804.30.00	- Pineapples	30	27	24	21	18	15	12	9	6	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0804.40.00	- Avocados	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0804.50	- Guavas, mangoes and mangosteens:																										
0804.50.10	- - Guavas	25	22.5	20	17.5	15	12.5	10	7.5	5	2.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0804.50.20	- - Mangoes	25	22.5	20	17.5	15	12.5	10	7.5	5	2.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0804.50.30	- - Mangosteens	25	22.5	20	17.5	15	12.5	10	7.5	5	2.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
08.05	**Citrus fruit, fresh or dried.**																										
0805.10	- Oranges:																										
0805.10.10	- - Fresh	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0805.10.20	- - Dried	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0805.20.00	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	30	27	24	21	18	15	12	9	6	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0805.40.00	- Grapefruit, including pomelos	40	36	32	28	24	20	16	12	8	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0805.50.00	- Lemons (*Citrus limon, Citrus limonum*) and limes (*Citrus aurantifolia, Citrus latifolia*)	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0805.90.00	- Other	40	36	32	28	24	20	16	12	8	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
08.06	**Grapes, fresh or dried.**																										
0806.10.00	- Fresh	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0806.20.00	- Dried	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
08.07	**Melons (including watermelons) and papaws (papayas), fresh.**																										
	- Melons (including watermelons):																										
0807.11.00	- - Watermelons	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0807.19.00	- - Other	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0807.20	- Papaws (papayas):																										
0807.20.10	- - Mardi backcross solo (betik solo)	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0807.20.90	- - Other	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
08.08	**Apples, pears and quinces, fresh.**																										
0808.10.00	- Apples	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0808.30.00	- Pears	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0808.40.00	- Quinces	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
08.09	**Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.**																										
0809.10.00	- Apricots	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Cherries:																										
0809.21.00	- - Sour cherries (*Prunus cerasus*)	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0809.29.00	- - Other	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0809.30.00	- Peaches, including nectarines	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0809.40	- Plums and sloes:																										
0809.40.10	- - Plums	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0809.40.20	- - Sloes	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
08.10	**Other fruit, fresh.**																										
0810.10.00	- Strawberries	15	0	0	0	0	0	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 (%)	Year 21 (%)	Year 22 (%)	Year 23 (%)	Year 24 (%)	Year 25 and Subsequent Years (%)
0810.20.00	- Raspberries, blackberries, mulberries and loganberries	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0810.30.00	- Black, white or red currants and gooseberries	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0810.40.00	- Cranberries, bilberries and other fruits of the genus *Vaccinium*	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0810.50.00	- Kiwifruit	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0810.60.00	- Durians	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0810.70.00	- Persimmons	25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0810.90	- Other:																										
0810.90.10	- - Longans (including mata kucing)	25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0810.90.20	- - Lychees	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0810.90.30	- - Rambutan	25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0810.90.40	- - Langsat; starfruit	25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0810.90.50	- - Jackfruit (cempedak and nangka)	25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0810.90.60	- - Tamarinds	25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- - Other:																										
0810.90.91	- - - Salacca (snake fruit)	25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0810.90.92	- - - Dragon fruit	25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0810.90.93	- - - Sapodilla (ciku fruit)	25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0810.90.99	- - - Other	25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
08.11	**Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.**																										
0811.10.00	- Strawberries	30	27	24	21	18	15	12	9	6	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0811.20.00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	30	27	24	21	18	15	12	9	6	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0811.90.00	- Other	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
08.12	**Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.**																										
0812.10.00	- Cherries	30	27	24	21	18	15	12	9	6	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0812.90	- Other:																										
0812.90.10	- - Strawberries	30	27	24	21	18	15	12	9	6	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0812.90.90	- - Other	30	27	24	21	18	15	12	9	6	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
08.13	**Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.**																										
0813.10.00	- Apricots	30	27	24	21	18	15	12	9	6	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0813.20.00	- Prunes	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0813.30.00	- Apples	30	27	24	21	18	15	12	9	6	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0813.40	- Other fruit:																										
0813.40.10	- - Longans	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0813.40.20	- - Tamarinds	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0813.40.90	- - Other	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0813.50	- Mixtures of nuts or dried fruits of this Chapter:																										
0813.50.10	- - Of which cashew nuts or Brazil nuts predominate by weight	30	27	24	21	18	15	12	9	6	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0813.50.20	- - Of which other nuts predominate by weight	30	27	24	21	18	15	12	9	6	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0813.50.30	- - Of which dates predominate by weight	30	27	24	21	18	15	12	9	6	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0813.50.40	- - Of which avocados or oranges or mandarins (including tangerines and satsumas) predominate by weight	30	27	24	21	18	15	12	9	6	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0813.50.90	- - Other	30	27	24	21	18	15	12	9	6	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0