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 (%)
10	**Chapter 10 - Cereals**																										
10.01	**Wheat and meslin.**																										
	- Durum wheat:																										
1001.11.00	- - Seed	5	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
1001.19.00	- - Other	5	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:																										
1001.91.00	- - Seed	5	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
1001.99	- - Other:																										
	- - - Fit for human consumption:																										
1001.99.11	- - - - Meslin	5	4.7	4.3	4	3.7	3.3	3	2.7	2.3	2	1.7	1.3	1	0.7	0.3	0	0	0	0	0	0	0	0	0	0	0
1001.99.19	- - - - Other	5	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
1001.99.90	- - - Other	5	4.7	4.3	4	3.7	3.3	3	2.7	2.3	2	1.7	1.3	1	0.7	0.3	0	0	0	0	0	0	0	0	0	0	0
10.02	**Rye.**																										
1002.10.00	- Seed	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	0
1002.90.00	- Other	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	0
10.03	**Barley.**																										
1003.10.00	- Seed	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	0
1003.90.00	- Other	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	0
10.04	**Oats.**																										
1004.10.00	- Seed	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	0
1004.90.00	- Other	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	0
10.05	**Maize (corn).**																										
1005.10.00	- Seed	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	0
1005.90	- Other:																										
1005.90.10	- - Popcorn	30	28.5	27	25.5	24	22.5	21	19.5	18	16.5	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	0	0	0	0	0
1005.90.90	- - Other	5	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
10.06	**Rice.**																										
1006.10	- Rice in the husk (paddy or rough):																										
1006.10.10	- - Suitable for sowing	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	0
1006.10.90	- - 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
1006.20	- Husked (brown) rice:																										
1006.20.10	- - Thai Hom Mali rice	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	30
1006.20.90	- - Other	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	30
1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed:																										
1006.30.30	- - Glutinous rice	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	20	20	20	20	20	20
1006.30.40	- - Thai Hom Mali rice	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	20	20	20	20	20	20
	- - Other:																										
1006.30.91	- - - Parboiled rice	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	20	20	20	20	20	20
1006.30.99	- - - Other	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	20	20	20	20	20	20
1006.40	- Broken rice:																										
1006.40.10	- - Of a kind used for animal feed	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	20	20	20	20	20	20
1006.40.90	- - Other	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	20	20	20	20	20	20
10.07	**Grain sorghum.**																										
1007.10.00	- Seed	5	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
1007.90.00	- Other	5	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
10.08	**Buckwheat, millet and canary seeds; other cereals.**																										
1008.10.00	- Buckwheat	3	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
	- Millet:																										
1008.21.00	- - Seed	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	0
1008.29.00	- - Other	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	0
1008.30.00	- Canary seeds	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
1008.40.00	- Fonio (*Digitaria spp.*)	5	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
1008.50.00	- Quinoa (*Chenopodium quinoa*)	5	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
1008.60.00	- Triticale	5	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
1008.90.00	- Other cereals	5	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
11	**Chapter 11 - Products of the milling industry; malt; starches; inulin; wheat gluten**																										
11.01	**Wheat or meslin flour.**																										
1101.00.10	- Wheat flour	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0
1101.00.20	- Meslin flour	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	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 (%)
11.02	**Cereal flours other than of wheat or meslin.**																										
1102.20.00	- Maize (corn) flour	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0
1102.90	- Other:																										
1102.90.10	- - Rice flour	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0
1102.90.20	- - Rye flour	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
1102.90.90	- - Other	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0
11.03	**Cereal groats, meal and pellets.**																										
	- Groats and meal:																										
1103.11	- - Of wheat:																										
1103.11.20	- - - Durum or hard wheat semolina	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	10	10	10	10	10	10
1103.11.90	- - - Other	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	10	10	10	10	10	10
1103.13.00	- - Of maize (corn)	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
1103.19	- - Of other cereals:																										
1103.19.10	- - - Of meslin	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	10	10	10	10	10	10
1103.19.20	- - - Of rice	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	10	10	10	10	10	10
1103.19.90	- - - Other	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	10	10	10	10	10	10
1103.20.00	- Pellets	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	10	10	10	10	10	10
11.04	**Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.**																										
	- Rolled or flaked grains:																										
1104.12.00	- - Of oats	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
1104.19	- - Of other cereals:																										
1104.19.10	- - - Of maize (corn)	5	4.5	4	3.5	3	2.5	2	1.5	1	0.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1104.19.90	- - - Other	5	4.5	4	3.5	3	2.5	2	1.5	1	0.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):																										
1104.22.00	- - Of oats	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
1104.23.00	- - Of maize (corn)	5	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
1104.29	- - Of other cereals:																										
1104.29.20	- - - Of barley	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
1104.29.90	- - - Other	5	4.5	4	3.5	3	2.5	2	1.5	1	0.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1104.30.00	- Germ of cereals, whole, rolled, flaked or ground	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
11.05	**Flour, meal, powder, flakes, granules and pellets of potatoes.**																										
1105.10.00	- Flour, meal and powder	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
1105.20.00	- Flakes, granules and pellets	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
11.06	**Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.**																										
1106.10.00	- Of the dried leguminous vegetables of heading 07.13	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
1106.20	- Of sago or of roots or tubers of heading 07.14:																										
1106.20.10	- - Of manioc (cassava)	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
	- - Of sago:																										
1106.20.21	- - - Meal	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
1106.20.29	- - - 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
1106.20.90	- - 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
1106.30.00	- Of the products of Chapter 8	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
11.07	**Malt, whether or not roasted.**																										
1107.10.00	- Not roasted	5	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
1107.20.00	- Roasted	5	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
11.08	**Starches; inulin.**																										
	- Starches:																										
1108.11.00	- - Wheat starch	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