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 (%)
2003.10.00	- Mushrooms of the genus *Agaricus*	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
2003.90	- Other:																										
2003.90.10	- - Truffles	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
2003.90.90	- - 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
20.04	**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.**																										
2004.10.00	- Potatoes	13	11.7	10.4	9.1	7.8	6.5	5.2	3.9	2.6	1.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2004.90	- Other vegetables and mixtures of vegetables:																										
2004.90.10	- - For infant use	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
2004.90.90	- - 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
20.05	**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.**																										
2005.10	- Homogenised vegetables:																										
2005.10.10	- - In airtight containers	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
2005.10.90	- - 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
2005.20	- Potatoes:																										
	- - Chips and sticks:																										
2005.20.11	- - - In airtight containers	18	16.2	14.4	12.6	10.8	9	7.2	5.4	3.6	1.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2005.20.19	- - - Other	18	16.2	14.4	12.6	10.8	9	7.2	5.4	3.6	1.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- - Other:																										
2005.20.91	- - - In airtight containers	35	31.5	28	24.5	21	17.5	14	10.5	7	3.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2005.20.99	- - - Other	35	31.5	28	24.5	21	17.5	14	10.5	7	3.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2005.40.00	- Peas (*Pisum sativum*)	35	31.5	28	24.5	21	17.5	14	10.5	7	3.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Beans (*Vigna spp., Phaseolus spp.*):																										
2005.51.00	- - Beans, shelled	35	31.5	28	24.5	21	17.5	14	10.5	7	3.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2005.59	- - Other:																										
2005.59.10	- - - In airtight containers	35	31.5	28	24.5	21	17.5	14	10.5	7	3.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2005.59.90	- - - Other	35	31.5	28	24.5	21	17.5	14	10.5	7	3.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2005.60.00	- Asparagus	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
2005.70.00	- Olives	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
2005.80.00	- Sweet corn (*Zea mays var. saccharata*)	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
	- Other vegetables and mixtures of vegetables:																										
2005.91.00	- - Bamboo shoots	32	28.8	25.6	22.4	19.2	16	12.8	9.6	6.4	3.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2005.99	- - Other:																										
2005.99.10	- - - In airtight containers	32	28.8	25.6	22.4	19.2	16	12.8	9.6	6.4	3.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2005.99.90	- - - Other	32	28.8	25.6	22.4	19.2	16	12.8	9.6	6.4	3.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2006.00.00	**Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised).**	35	31.5	28	24.5	21	17.5	14	10.5	7	3.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20.07	**Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.**																										
2007.10.00	- Homogenised preparations	35	31.5	28	24.5	21	17.5	14	10.5	7	3.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Other:																										
2007.91.00	- - Citrus fruit	35	31.5	28	24.5	21	17.5	14	10.5	7	3.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2007.99	- - Other:																										
2007.99.10	- - - Fruit pastes other than of mangoes, pineapples or strawberries	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
2007.99.90	- - - 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

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 (%)
20.08	**Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.**																										
	- Nuts, ground-nuts and other seeds, whether or not mixed together:																										
2008.11	- - Ground-nuts:																										
2008.11.10	- - - Roasted	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
2008.11.20	- - - Peanut butter	18	16.2	14.4	12.6	10.8	9	7.2	5.4	3.6	1.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2008.11.90	- - - Other	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
2008.19	- - Other, including mixtures:																										
2008.19.10	- - - Cashew nuts	35	31.5	28	24.5	21	17.5	14	10.5	7	3.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2008.19.90	- - - Other	18	16.2	14.4	12.6	10.8	9	7.2	5.4	3.6	1.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2008.20.00	- Pineapples	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
2008.30	- Citrus fruit:																										
2008.30.10	- - Containing added sugar or other sweetening matter or spirit	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
2008.30.90	- - 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
2008.40	- Pears:																										
2008.40.10	- - Containing added sugar or other sweetening matter or spirit	35	31.5	28	24.5	21	17.5	14	10.5	7	3.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2008.40.90	- - Other	35	31.5	28	24.5	21	17.5	14	10.5	7	3.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2008.50	- Apricots:																										
2008.50.10	- - Containing added sugar or other sweetening matter or spirit	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
2008.50.90	- - 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
2008.60	- Cherries:																										
2008.60.10	- - Containing added sugar or other sweetening matter or spirit	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
2008.60.90	- - 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
2008.70	- Peaches, including nectarines:																										
2008.70.10	- - Containing added sugar or other sweetening matter or spirit	35	31.5	28	24.5	21	17.5	14	10.5	7	3.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2008.70.90	- - Other	35	31.5	28	24.5	21	17.5	14	10.5	7	3.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2008.80	- Strawberries:																										
2008.80.10	- - Containing added sugar or other sweetening matter or spirit	35	31.5	28	24.5	21	17.5	14	10.5	7	3.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2008.80.90	- - Other	35	31.5	28	24.5	21	17.5	14	10.5	7	3.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Other, including mixtures other than those of subheading 2008.19:																										
2008.91.00	- - Palm hearts	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
2008.93.00	- - Cranberries (*Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea*)	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	15	15	15	15	15	15
2008.97	- - Mixtures:																										
2008.97.10	- - - Of stems, roots and other edible parts of plants, not including fruits or 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
2008.97.20	- - - Other, containing added sugar or other sweetening matter or spirit	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
2008.97.90	- - - 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
2008.99	- - Other:																										
2008.99.10	- - - Lychees	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
2008.99.20	- - - Longans	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
2008.99.30	- - - Of stems, roots and other edible parts of plants, not including fruits or nuts	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
2008.99.40	- - - Other, containing added sugar or other sweetening matter or spirit	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	15	15	15	15	15	15
2008.99.90	- - - Other	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	15	15	15	15	15	15