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 (%)
0105.99.20	- - - Other ducks	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
0105.99.30	- - - Breeding geese, turkeys and guinea fowls	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
0105.99.40	- - - Other geese, turkeys and guinea fowls	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
01.06	**Other live animals.**																										
	- Mammals:																										
0106.11.00	- - Primates	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
0106.12.00	- - Whales, dolphins and porpoises (mammals of the order *Cetacea*); manatees and dugongs (mammals of the order *Sirenia*); seals, sea lions and walruses (mammals of the suborder *Pinnipedia*)	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
0106.13.00	- - Camels and other camelids (*Camelidae*)	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
0106.14.00	- - Rabbits and hares	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
0106.19.00	- - 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
0106.20.00	- Reptiles (including snakes and turtles)	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
	- Birds:																										
0106.31.00	- - Birds of prey	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
0106.32.00	- - Psittaciformes (including parrots, parakeets, macaws and cockatoos)	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
0106.33.00	- - Ostriches; emus (*Dromaius novaehollandiae*)	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
0106.39.00	- - 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
	- Insects:																										
0106.41.00	- - Bees	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
0106.49.00	- - 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
0106.90.00	- 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
02	**Chapter 2 - Meat and edible meat offal**																										
02.01	**Meat of bovine animals, fresh or chilled.**																										
0201.10.00	- Carcasses and half-carcasses	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
0201.20.00	- Other cuts with bone in	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
0201.30.00	- Boneless	14	12.6	11.2	9.8	8.4	7	5.6	4.2	2.8	1.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
02.02	**Meat of bovine animals, frozen.**																										
0202.10.00	- Carcasses and half-carcasses	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
0202.20.00	- Other cuts with bone in	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
0202.30.00	- Boneless	14	12.6	11.2	9.8	8.4	7	5.6	4.2	2.8	1.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
02.03	**Meat of swine, fresh, chilled or frozen.**																										
	- Fresh or chilled:																										
0203.11.00	- - Carcasses and half-carcasses	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
0203.12.00	- - Hams, shoulders and cuts thereof, with bone in	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
0203.19.00	- - 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
	- Frozen:																										
0203.21.00	- - Carcasses and half-carcasses	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
0203.22.00	- - Hams, shoulders and cuts thereof, with bone in	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
0203.29.00	- - Other	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
02.04	**Meat of sheep or goats, fresh, chilled or frozen.**																										
0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled	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
	- Other meat of sheep, fresh or chilled:																										
0204.21.00	- - Carcasses and half-carcasses	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
0204.22.00	- - Other cuts with bone in	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
0204.23.00	- - Boneless	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
0204.30.00	- Carcasses and half-carcasses of lamb, frozen	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
	- Other meat of sheep, frozen:																										
0204.41.00	- - Carcasses and half-carcasses	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
0204.42.00	- - Other cuts with bone in	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
0204.43.00	- - Boneless	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
0204.50.00	- Meat of goats	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
0205.00.00	**Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.**	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

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 (%)
02.06	**Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.**																										
0206.10.00	- Of bovine animals, fresh or chilled	8	7.2	6.4	5.6	4.8	4	3.2	2.4	1.6	0.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Of bovine animals, frozen:																										
0206.21.00	- - Tongues	8	7.2	6.4	5.6	4.8	4	3.2	2.4	1.6	0.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0206.22.00	- - Livers	8	7.2	6.4	5.6	4.8	4	3.2	2.4	1.6	0.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0206.29.00	- - Other	8	7.2	6.4	5.6	4.8	4	3.2	2.4	1.6	0.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0206.30.00	- Of swine, fresh or chilled	8	7.2	6.4	5.6	4.8	4	3.2	2.4	1.6	0.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Of swine, frozen:																										
0206.41.00	- - Livers	8	7.2	6.4	5.6	4.8	4	3.2	2.4	1.6	0.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0206.49.00	- - Other	8	7.2	6.4	5.6	4.8	4	3.2	2.4	1.6	0.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0206.80.00	- Other, fresh or chilled	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0206.90.00	- Other, frozen	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
02.07	**Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.**																										
	- Of fowls of the species *Gallus domesticus*:																										
0207.11.00	- - Not cut in pieces, fresh or chilled	40	37.3	34.7	32	29.3	26.7	24	21.3	18.7	16	13.3	10.7	8	5.3	2.7	0	0	0	0	0	0	0	0	0	0	0
0207.12.00	- - Not cut in pieces, frozen	40	37.3	34.7	32	29.3	26.7	24	21.3	18.7	16	13.3	10.7	8	5.3	2.7	0	0	0	0	0	0	0	0	0	0	0
0207.13.00	- - Cuts and offal, fresh or chilled	40	37.3	34.7	32	29.3	26.7	24	21.3	18.7	16	13.3	10.7	8	5.3	2.7	0	0	0	0	0	0	0	0	0	0	0
0207.14	- - Cuts and offal, frozen:																										
0207.14.10	- - - Wings	20	18.7	17.3	16	14.7	13.3	12	10.7	9.3	8	6.7	5.3	4	2.7	1.3	0	0	0	0	0	0	0	0	0	0	0
0207.14.20	- - - Thighs	20	18.7	17.3	16	14.7	13.3	12	10.7	9.3	8	6.7	5.3	4	2.7	1.3	0	0	0	0	0	0	0	0	0	0	0
0207.14.30	- - - Livers	20	18.7	17.3	16	14.7	13.3	12	10.7	9.3	8	6.7	5.3	4	2.7	1.3	0	0	0	0	0	0	0	0	0	0	0
	- - - Other:																										
0207.14.91	- - - - Mechanically deboned or separated meat	20	18.7	17.3	16	14.7	13.3	12	10.7	9.3	8	6.7	5.3	4	2.7	1.3	0	0	0	0	0	0	0	0	0	0	0
0207.14.99	- - - - Other	20	18.7	17.3	16	14.7	13.3	12	10.7	9.3	8	6.7	5.3	4	2.7	1.3	0	0	0	0	0	0	0	0	0	0	0
	- Of turkeys:																										
0207.24.00	- - Not cut in pieces, fresh or chilled	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
0207.25.00	- - Not cut in pieces, frozen	40	37.3	34.7	32	29.3	26.7	24	21.3	18.7	16	13.3	10.7	8	5.3	2.7	0	0	0	0	0	0	0	0	0	0	0
0207.26.00	- - Cuts and offal, fresh or chilled	40	37.3	34.7	32	29.3	26.7	24	21.3	18.7	16	13.3	10.7	8	5.3	2.7	0	0	0	0	0	0	0	0	0	0	0
0207.27	- - Cuts and offal, frozen:																										
0207.27.10	- - - Livers	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
	- - - Other:																										
0207.27.91	- - - - Mechanically deboned or separated meat	20	18.7	17.3	16	14.7	13.3	12	10.7	9.3	8	6.7	5.3	4	2.7	1.3	0	0	0	0	0	0	0	0	0	0	0
0207.27.99	- - - - Other	20	18.7	17.3	16	14.7	13.3	12	10.7	9.3	8	6.7	5.3	4	2.7	1.3	0	0	0	0	0	0	0	0	0	0	0
	- Of ducks:																										
0207.41.00	- - Not cut in pieces, fresh or chilled	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
0207.42.00	- - Not cut in pieces, frozen	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
0207.43.00	- - Fatty livers, fresh or chilled	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
0207.44.00	- - Other, fresh or chilled	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
0207.45.00	- - Other, frozen	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
	- Of geese:																										
0207.51.00	- - Not cut in pieces, fresh or chilled	40	37.3	34.7	32	29.3	26.7	24	21.3	18.7	16	13.3	10.7	8	5.3	2.7	0	0	0	0	0	0	0	0	0	0	0
0207.52.00	- - Not cut in pieces, frozen	40	37.3	34.7	32	29.3	26.7	24	21.3	18.7	16	13.3	10.7	8	5.3	2.7	0	0	0	0	0	0	0	0	0	0	0
0207.53.00	- - Fatty livers, fresh or chilled	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
0207.54.00	- - Other, fresh or chilled	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
0207.55.00	- - Other, frozen	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
0207.60.00	- Of guinea fowls	40	37.3	34.7	32	29.3	26.7	24	21.3	18.7	16	13.3	10.7	8	5.3	2.7	0	0	0	0	0	0	0	0	0	0	0
02.08	**Other meat and edible meat offal, fresh, chilled or frozen.**																										
0208.10.00	- Of rabbits or hares	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
0208.30.00	- Of primates	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
0208.40	- Of whales, dolphins and porpoises (mammals of the order *Cetacea*); of manatees and dugongs (mammals of the order *Sirenia*); of seals, sea lions and walruses (mammals of the suborder *Pinnipedia*):																										
0208.40.10	- - Of whales, dolphins and porpoises (mammals of the order *Cetacea*); of manatees and dugongs (mammals of the order *Sirenia*)	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
0208.40.90	- - 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
0208.50.00	- Of reptiles (including snakes and turtles)	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
0208.60.00	- Of camels and other camelids (*Camelidae*)	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