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 (%)
1602.90.10	- - Mutton curry, in airtight containers	35	32.7	30.3	28	25.7	23.3	21	18.7	16.3	14	11.7	9.3	7	4.7	2.3	0	0	0	0	0	0	0	0	0	0	0
1602.90.90	- - Other	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	26.3
16.03	**Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.**																										
1603.00.10	- Of chicken, with herbs	30	28	26	24	22	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0
1603.00.20	- Of chicken, without herbs	30	28	26	24	22	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0
1603.00.30	- Other, with herbs	30	28	26	24	22	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0
1603.00.90	- Other	30	28	26	24	22	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0
16.04	**Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.**																										
	- Fish, whole or in pieces, but not minced:																										
1604.11	- - Salmon:																										
1604.11.10	- - - In airtight containers	30	28	26	24	22	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0
1604.11.90	- - - Other	30	28	26	24	22	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0
1604.12	- - Herrings:																										
1604.12.10	- - - In airtight containers	30	28	26	24	22	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0
1604.12.90	- - - Other	30	28	26	24	22	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0
1604.13	- - Sardines, sardinella and brisling or sprats:																										
	- - - Sardines:																										
1604.13.11	- - - - In airtight containers	30	28	26	24	22	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0
1604.13.19	- - - - Other	30	28	26	24	22	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0
	- - - Other:																										
1604.13.91	- - - - In airtight containers	30	28	26	24	22	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0
1604.13.99	- - - - Other	30	28	26	24	22	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0
1604.14	- - Tunas, skipjack and bonito (*Sarda spp.*):																										
	- - - In airtight containers:																										
1604.14.11	- - - - Tunas	30	28	26	24	22	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0
1604.14.19	- - - - Other	30	28	26	24	22	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0
1604.14.90	- - - Other	30	28	26	24	22	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0
1604.15	- - Mackerel:																										
1604.15.10	- - - In airtight containers	30	28	26	24	22	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0
1604.15.90	- - - Other	30	28	26	24	22	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0
1604.16	- - Anchovies:																										
1604.16.10	- - - In airtight containers	35	32.7	30.3	28	25.7	23.3	21	18.7	16.3	14	11.7	9.3	7	4.7	2.3	0	0	0	0	0	0	0	0	0	0	0
1604.16.90	- - - Other	35	32.7	30.3	28	25.7	23.3	21	18.7	16.3	14	11.7	9.3	7	4.7	2.3	0	0	0	0	0	0	0	0	0	0	0
1604.17	- - Eels:																										
1604.17.10	- - - In airtight containers	30	28	26	24	22	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0
1604.17.90	- - - Other	30	28	26	24	22	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0
1604.19	- - Other:																										
1604.19.20	- - - Horse mackerel, in airtight containers	30	28	26	24	22	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0
1604.19.30	- - - Other, in airtight containers	30	28	26	24	22	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0
1604.19.90	- - - Other	30	28	26	24	22	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0
1604.20	- Other prepared or preserved fish:																										
	- - Shark fins, ready for immediate consumption:																										
1604.20.11	- - - In airtight containers	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
1604.20.19	- - - 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
	- - Fish sausages:																										
1604.20.21	- - - In airtight containers	30	28	26	24	22	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0
1604.20.29	- - - Other	30	28	26	24	22	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0
	- - Other:																										
1604.20.91	- - - In airtight containers	30	28	26	24	22	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0
1604.20.93	- - - Frozen minced fish, boiled or steamed	30	28	26	24	22	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0
1604.20.99	- - - Other	30	28	26	24	22	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0
	- Caviar and caviar substitutes:																										
1604.31.00	- - Caviar	35	32.7	30.3	28	25.7	23.3	21	18.7	16.3	14	11.7	9.3	7	4.7	2.3	0	0	0	0	0	0	0	0	0	0	0
1604.32.00	- - Caviar substitutes	35	32.7	30.3	28	25.7	23.3	21	18.7	16.3	14	11.7	9.3	7	4.7	2.3	0	0	0	0	0	0	0	0	0	0	0
16.05	**Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.**																										
1605.10	- Crab:																										
1605.10.10	- - In airtight containers	35	32.7	30.3	28	25.7	23.3	21	18.7	16.3	14	11.7	9.3	7	4.7	2.3	0	0	0	0	0	0	0	0	0	0	0
1605.10.90	- - Other	35	32.7	30.3	28	25.7	23.3	21	18.7	16.3	14	11.7	9.3	7	4.7	2.3	0	0	0	0	0	0	0	0	0	0	0
	- Shrimps and prawns:																										
1605.21	- - Not in airtight container:																										
1605.21.10	- - - Shrimp paste	30	28	26	24	22	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0
1605.21.90	- - - Other	30	28	26	24	22	20	18	16	14	12	10	8	6	4	2	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 (%)
1605.29	- - Other:																										
1605.29.10	- - - Shrimp paste	30	28	26	24	22	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0
1605.29.90	- - - Other	30	28	26	24	22	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0
1605.30.00	- Lobster	35	32.7	30.3	28	25.7	23.3	21	18.7	16.3	14	11.7	9.3	7	4.7	2.3	0	0	0	0	0	0	0	0	0	0	0
1605.40.00	- Other crustaceans	35	32.7	30.3	28	25.7	23.3	21	18.7	16.3	14	11.7	9.3	7	4.7	2.3	0	0	0	0	0	0	0	0	0	0	0
	- Molluscs:																										
1605.51.00	- - Oysters	25	23.3	21.7	20	18.3	16.7	15	13.3	11.7	10	8.3	6.7	5	3.3	1.7	0	0	0	0	0	0	0	0	0	0	0
1605.52.00	- - Scallops, including queen scallops	25	23.3	21.7	20	18.3	16.7	15	13.3	11.7	10	8.3	6.7	5	3.3	1.7	0	0	0	0	0	0	0	0	0	0	0
1605.53.00	- - Mussels	25	23.3	21.7	20	18.3	16.7	15	13.3	11.7	10	8.3	6.7	5	3.3	1.7	0	0	0	0	0	0	0	0	0	0	0
1605.54.00	- - Cuttle fish and squid	25	23.3	21.7	20	18.3	16.7	15	13.3	11.7	10	8.3	6.7	5	3.3	1.7	0	0	0	0	0	0	0	0	0	0	0
1605.55.00	- - Octopus	25	23.3	21.7	20	18.3	16.7	15	13.3	11.7	10	8.3	6.7	5	3.3	1.7	0	0	0	0	0	0	0	0	0	0	0
1605.56.00	- - Clams, cockles and arkshells	25	23.3	21.7	20	18.3	16.7	15	13.3	11.7	10	8.3	6.7	5	3.3	1.7	0	0	0	0	0	0	0	0	0	0	0
1605.57.00	- - Abalone	25	23.3	21.7	20	18.3	16.7	15	13.3	11.7	10	8.3	6.7	5	3.3	1.7	0	0	0	0	0	0	0	0	0	0	0
1605.58.00	- - Snails, other than sea snails	25	23.3	21.7	20	18.3	16.7	15	13.3	11.7	10	8.3	6.7	5	3.3	1.7	0	0	0	0	0	0	0	0	0	0	0
1605.59.00	- - Other	25	23.3	21.7	20	18.3	16.7	15	13.3	11.7	10	8.3	6.7	5	3.3	1.7	0	0	0	0	0	0	0	0	0	0	0
	- Other aquatic invertebrates:																										
1605.61.00	- - Sea cucumbers	25	23.3	21.7	20	18.3	16.7	15	13.3	11.7	10	8.3	6.7	5	3.3	1.7	0	0	0	0	0	0	0	0	0	0	0
1605.62.00	- - Sea urchins	25	23.3	21.7	20	18.3	16.7	15	13.3	11.7	10	8.3	6.7	5	3.3	1.7	0	0	0	0	0	0	0	0	0	0	0
1605.63.00	- - Jellyfish	25	23.3	21.7	20	18.3	16.7	15	13.3	11.7	10	8.3	6.7	5	3.3	1.7	0	0	0	0	0	0	0	0	0	0	0
1605.69.00	- - Other	25	23.3	21.7	20	18.3	16.7	15	13.3	11.7	10	8.3	6.7	5	3.3	1.7	0	0	0	0	0	0	0	0	0	0	0
17	**Chapter 17 - Sugars and sugar confectionery**																										
17.01	**Cane or beet sugar and chemically pure sucrose, in solid form.**																										
	- Raw sugar not containing added flavouring or colouring matter:																										
1701.12.00	- - Beet sugar (in-quota)	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
1701.13.00	- - Cane sugar specified in Subheading Note 2 to this Chapter (in-quota)	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
1701.14.00	- - Other cane sugar (in-quota)	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	- Other:																										
1701.91.00	- - Containing added flavouring or colouring matter (in-quota)	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
1701.99	- - Other:																										
	- - - Refined sugar:																										
1701.99.11	- - - - White (in-quota)	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
1701.99.19	- - - - Other (in-quota)	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
1701.99.90	- - - Other (in-quota)	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
17.02	**Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.**																										
	- Lactose and lactose syrup:																										
1702.11.00	- - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	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
1702.19.00	- - 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
1702.20.00	- Maple sugar and maple syrup	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
1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:																										
1702.30.10	- - Glucose	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
1702.30.20	- - Glucose syrup	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
1702.40.00	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	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
1702.50.00	- Chemically pure fructose	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
1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar:																										
1702.60.10	- - Fructose	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
1702.60.20	- - Fructose syrup	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
1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:																										
	- - Maltose and maltose syrups:																										