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 (%)
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
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

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 (%)
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
20.09	**Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.**																										
	- Orange juice:																										
2009.11.00	- - Frozen	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
2009.12.00	- - Not frozen, of a Brix value not exceeding 20	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
2009.19.00	- - 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
	- Grapefruit (including pomelo) juice:																										
2009.21.00	- - Of a Brix value not exceeding 20	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
2009.29.00	- - 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
	- Juice of any other single citrus fruit:																										
2009.31.00	- - Of a Brix value not exceeding 20	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
2009.39.00	- - 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
	- Pineapple juice:																										
2009.41.00	- - Of a Brix value not exceeding 20	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	17.5	17.5	17.5	17.5	17.5	17.5
2009.49.00	- - Other	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	17.5	17.5	17.5	17.5	17.5	17.5
2009.50.00	- Tomato juice	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
	- Grape juice (including grape must):																										
2009.61.00	- - Of a Brix value not exceeding 30	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
2009.69.00	- - 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
	- Apple juice:																										
2009.71.00	- - Of a Brix value not exceeding 20	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
2009.79.00	- - 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
	- Juice of any other single fruit or vegetable:																										
2009.81	- - Cranberry (*Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea*) juice:																										
2009.81.10	- - - For infant use	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	12.5	12.5	12.5	12.5	12.5	12.5
2009.81.90	- - - Other	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	12.5	12.5	12.5	12.5	12.5	12.5
2009.89	- - Other:																										
2009.89.10	- - - Blackcurrant juice	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
	- - - Other:																										
2009.89.91	- - - - For infant use	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	12.5	12.5	12.5	12.5	12.5	12.5
2009.89.99	- - - - Other	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	12.5	12.5	12.5	12.5	12.5	12.5
2009.90	- Mixtures of juices:																										
2009.90.10	- - For infant use	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
2009.90.90	- - 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
21	**Chapter 21 - Miscellaneous edible preparations**																										
21.01	**Extracts, essences and concentrates, of coffee, tea or maté, and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.**																										
	- Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:																										
2101.11	- - Extracts, essences and concentrates:																										
2101.11.10	- - - Instant coffee	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
2101.11.90	- - - 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
2101.12	- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:																										
2101.12.10	- - - Mixtures in paste form with a basis of ground roasted coffee, containing vegetable fats	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