| 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 (%) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2101.12.90 | - - - 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 |
| 2101.20 | - Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2101.20.10 | - - Tea preparations consisting of a mixture of tea, milk powder and sugar | 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 |
| 2101.20.90 | - - 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 |
| 2101.30.00 | - Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | 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 |
| **21.02** | **Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2102.10.00 | - Active yeasts | 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 |
| 2102.20.00 | - Inactive yeasts; other single-cell micro-organisms, dead | 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 |
| 2102.30.00 | - Prepared baking powders | 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 |
| **21.03** | **Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2103.10.00 | - Soya sauce | 33 | 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 |
| 2103.20.00 | - Tomato ketchup and other tomato sauces | 35 | 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 |
| 2103.30.00 | - Mustard flour and meal and prepared mustard | 35 | 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 |
| 2103.90 | - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2103.90.10 | - - Chili sauce | 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 |
| 2103.90.30 | - - Fish sauce | 33 | 29.7 | 26.4 | 23.1 | 19.8 | 16.5 | 13.2 | 9.9 | 6.6 | 3.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2103.90.40 | - - Other mixed condiments and mixed seasonings, including belachan (blachan) | 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 |
| 2103.90.90 | - - 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 |
| **21.04** | **Soups and broths and preparations therefor; homogenised composite food preparations.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2104.10 | - Soups and broths and preparations therefor: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | - - Containing meat: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2104.10.11 | - - - 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 |
| 2104.10.19 | - - - 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 |
| | - - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2104.10.91 | - - - 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 |
| 2104.10.99 | - - - 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 |
| 2104.20 | - Homogenised composite food preparations: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | - - Containing meat: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2104.20.11 | - - - 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 |
| 2104.20.19 | - - - 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 |
| | - - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2104.20.91 | - - - 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 |
| 2104.20.99 | - - - 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 |
| **2105.00.00** | **Ice cream and other edible ice, whether or not containing cocoa.** | 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 |
| **21.06** | **Food preparations not elsewhere specified or included.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2106.10.00 | - Protein concentrates and textured protein substances | 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 |
| 2106.90 | - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2106.90.10 | - - Dried bean curd and bean curd sticks | 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 |
| 2106.90.20 | - - Flavoured or coloured syrups | 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 |
| 2106.90.30 | - - Non-dairy creamer | 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 |
| | - - Autolysed yeast extracts: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2106.90.41 | - - - In powder form | 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 |
| 2106.90.49 | - - - 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 |

| 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 (%) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | - - Non-alcoholic preparations of a kind used for the making or for the manufacture of beverages: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2106.90.51 | - - - Preparations of a kind used as raw material for the manufacture of composite concentrates | 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 |
| 2106.90.52 | - - - Composite concentrates for simple dilution with water to make beverages | 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 |
| 2106.90.53 | - - - Ginseng based products | 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 |
| 2106.90.59 | - - - 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 |
| | - - Alcoholic preparations of a kind used for the making or for the manufacture of beverages: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | - - - Preparations of a kind used as raw material for the manufacture of composite concentrates: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2106.90.61 | - - - - Of a kind used for the manufacture of alcoholic beverages, in liquid form | 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 |
| 2106.90.62 | - - - - Of a kind used for the manufacture of alcoholic beverages, in other forms | 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 |
| | - - - Composite concentrates for simple dilution with water to make beverages: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2106.90.64 | - - - - Of a kind used for the manufacture of alcoholic beverages, in liquid form | 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 |
| 2106.90.65 | - - - - Of a kind used for the manufacture of alcoholic beverages, in other forms | 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 |
| 2106.90.66 | - - - Other, of kind used for the manufacture of alcoholic beverages, in liquid form | 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 |
| 2106.90.67 | - - - Other, of kind used for the manufacture of alcoholic beverages, in other forms | 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 |
| 2106.90.69 | - - - 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 |
| 2106.90.70 | - - Food supplements | 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 |
| 2106.90.80 | - - Fortificant premixes | 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 |
| | - - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2106.90.91 | - - - Other mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used for food processing | 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 |
| 2106.90.92 | - - - Ginseng based preparations | 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 |
| 2106.90.93 | - - - Food preparations for lactase deficient infants | 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 |
| 2106.90.94 | - - - Other food preparations for infant use | 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 |
| 2106.90.95 | - - - Seri kaya | 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 |
| 2106.90.96 | - - - Other medical foods | 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 |
| 2106.90.98 | - - - Other flavouring preparations | 7 | 6.3 | 5.6 | 4.9 | 4.2 | 3.5 | 2.8 | 2.1 | 1.4 | 0.7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2106.90.99 | - - - 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 |
| **22** | **Chapter 22 - Beverages, spirits and vinegar** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **22.01** | **Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2201.10.00 | - Mineral waters and aerated waters | 35 | 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 |
| 2201.90 | - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2201.90.10 | - - Ice and snow | 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 |
| 2201.90.90 | - - Other | 40 | 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 |
| **22.02** | **Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2202.10 | - Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2202.10.10 | - - Sparkling mineral waters or aerated waters, flavoured | 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 |
| 2202.10.90 | - - Other | 35 | 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 |