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 (%)
03.08	**Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.**																										
	- Sea cucumbers (*Stichopus japonicus, Holothuroidea*):																										
0308.11	- - Live, fresh or chilled:																										
0308.11.10	- - - Live	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
0308.11.20	- - - Fresh or chilled	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
0308.19	- - Other:																										
0308.19.10	- - - Frozen	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
0308.19.20	- - - Dried, salted or in brine	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
0308.19.30	- - - Smoked	25	23.8	22.5	21.3	20	18.8	17.5	16.3	15	13.8	12.5	11.3	10	8.8	7.5	6.3	5	3.8	2.5	1.3	0	0	0	0	0	0
	- Sea urchins (*Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echichinus esculentus*):																										
0308.21	- - Live, fresh or chilled:																										
0308.21.10	- - - Live	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
0308.21.20	- - - Fresh or chilled	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
0308.29	- - Other:																										
0308.29.10	- - - Frozen	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
0308.29.20	- - - Dried, salted or in brine	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
0308.29.30	- - - Smoked	25	23.8	22.5	21.3	20	18.8	17.5	16.3	15	13.8	12.5	11.3	10	8.8	7.5	6.3	5	3.8	2.5	1.3	0	0	0	0	0	0
0308.30	- Jellyfish (*Rhopilema spp.*):																										
0308.30.10	- - Live	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
0308.30.20	- - Fresh or chilled	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
0308.30.30	- - Frozen	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
0308.30.40	- - Dried, salted or in brine	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
0308.30.50	- - Smoked	25	23.8	22.5	21.3	20	18.8	17.5	16.3	15	13.8	12.5	11.3	10	8.8	7.5	6.3	5	3.8	2.5	1.3	0	0	0	0	0	0
0308.90	- Other:																										
0308.90.10	- - Live	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
0308.90.20	- - Fresh or chilled	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
0308.90.30	- - Frozen	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
0308.90.40	- - Dried, salted or in brine	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
0308.90.50	- - Smoked	25	23.8	22.5	21.3	20	18.8	17.5	16.3	15	13.8	12.5	11.3	10	8.8	7.5	6.3	5	3.8	2.5	1.3	0	0	0	0	0	0
0308.90.90	- - 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
04	**Chapter 4 - Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included**																										
04.01	**Milk and cream, not concentrated nor containing added sugar or other sweetening matter.**																										
0401.10	- Of a fat content, by weight, not exceeding 1%:																										
0401.10.10	- - 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
0401.10.90	- - 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
0401.20	- Of a fat content, by weight, exceeding 1% but not exceeding 6%:																										
0401.20.10	- - In liquid form	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
0401.20.90	- - Other	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
0401.40	- Of a fat content, by weight, exceeding 6 % but not exceeding 10 %:																										
0401.40.10	- - Milk in liquid form	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
0401.40.20	- - Milk in frozen form	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
0401.40.90	- - Other	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

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 (%)
0401.50	- Of a fat content, by weight, exceeding 10 %:																										
0401.50.10	- - In liquid form	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
0401.50.90	- - Other	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
04.02	**Milk and cream, concentrated or containing added sugar or other sweetening matter.**																										
0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%:																										
	- - Not containing added sugar or other sweetening matter:																										
0402.10.41	- - - In containers of a gross weight of 20 kg or more	3	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
0402.10.49	- - - Other	3	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:																										
0402.10.91	- - - In containers of a gross weight of 20 kg or more	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
0402.10.99	- - - 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
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:																										
0402.21	- - Not containing added sugar or other sweetening matter:																										
0402.21.20	- - - In containers of a gross weight of 20 kg or more	3	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
0402.21.90	- - - Other	3	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
0402.29	- - Other:																										
0402.29.20	- - - In containers of a gross weight of 20 kg or more	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
0402.29.90	- - - 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
	- Other:																										
0402.91.00	- - Not containing added sugar or other sweetening matter	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
0402.99.00	- - 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
04.03	**Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.**																										
0403.10	- Yogurt:																										
0403.10.20	- - - In liquid form, whether or not condensed	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
0403.10.90	- - Other	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
0403.90	- Other:																										
0403.90.10	- - Buttermilk	3	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
0403.90.90	- - Other	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
04.04	**Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.**																										
0404.10.00	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening 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
0404.90.00	- 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