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 (%)
19.05	**Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.**																										
1905.10.00	- Crispbread	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
1905.20.00	- Gingerbread and the like	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
	- Sweet biscuits; waffles and wafers:																										
1905.31	- - Sweet biscuits:																										
1905.31.10	- - - Not containing cocoa	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
1905.31.20	- - - Containing cocoa	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
1905.32.00	- - Waffles and wafers	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
1905.40	- Rusks, toasted bread and similar toasted products:																										
1905.40.10	- - Not containing added sugar, honey, eggs, fats, cheese or fruit	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
1905.40.90	- - 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
1905.90	- Other:																										
1905.90.10	- - Unsweetened teething biscuits	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
1905.90.20	- - Other unsweetened biscuits	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
1905.90.30	- - Cakes	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
1905.90.40	- - Pastries	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
1905.90.50	- - Flourless bakers' wares	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
1905.90.60	- - Empty cachets and similar products of a kind suitable for pharmaceutical use	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
1905.90.70	- - Communion wafers, sealing wafers, rice paper and similar products	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
1905.90.80	- - Other crisp savoury food products	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
1905.90.90	- - 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
20	**Chapter 20 - Preparations of vegetables, fruit, nuts or other parts of plants**																										
20.01	**Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.**																										
2001.10.00	- Cucumbers and gherkins	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
2001.90	- Other:																										
2001.90.10	- - Onions	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
2001.90.90	- - 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
20.02	**Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.**																										
2002.10	- Tomatoes, whole or in pieces:																										
2002.10.10	- - Cooked otherwise than by steaming or boiling in water	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
2002.10.90	- - 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
2002.90	- Other:																										
2002.90.10	- - Tomato paste	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
2002.90.20	- - Tomato powder	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
2002.90.90	- - 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
20.03	**Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.**																										
2003.10.00	- Mushrooms of the genus *Agaricus*	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
2003.90	- Other:																										
2003.90.10	- - Truffles	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
2003.90.90	- - 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

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 (%)
20.04	**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.**																										
2004.10.00	- Potatoes	13	11.7	10.4	9.1	7.8	6.5	5.2	3.9	2.6	1.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2004.90	- Other vegetables and mixtures of vegetables:																										
2004.90.10	- - 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
2004.90.90	- - 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
20.05	**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.**																										
2005.10	- Homogenised vegetables:																										
2005.10.10	- - In airtight containers	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
2005.10.90	- - 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
2005.20	- Potatoes:																										
	- - Chips and sticks:																										
2005.20.11	- - - In airtight containers	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
2005.20.19	- - - 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
	- - Other:																										
2005.20.91	- - - In airtight containers	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
2005.20.99	- - - 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
2005.40.00	- Peas (*Pisum sativum*)	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
	- Beans (*Vigna spp., Phaseolus spp.*):																										
2005.51.00	- - Beans, shelled	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
2005.59	- - Other:																										
2005.59.10	- - - In airtight containers	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
2005.59.90	- - - 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
2005.60.00	- Asparagus	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
2005.70.00	- Olives	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
2005.80.00	- Sweet corn (*Zea mays var. saccharata*)	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 vegetables and mixtures of vegetables:																										
2005.91.00	- - Bamboo shoots	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
2005.99	- - Other:																										
2005.99.10	- - - In airtight containers	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
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.**																										