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 (%)
1515.11.00	- - Crude oil	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
1515.19.00	- - 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
	- Maize (corn) oil and its fractions:																										
1515.21.00	- - Crude oil	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
1515.29	- - Other:																										
	- - -Fractions of unrefined oil:																										
1515.29.11	- - - - Solid fractions	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
1515.29.19	- - - - 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:																										
1515.29.91	- - - - Solid fractions	20	18.2	16.4	14.5	12.7	10.9	9.1	7.3	5.5	3.6	1.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1515.29.99	- - - - Other	30	27.3	24.5	21.8	19.1	16.4	13.6	10.9	8.2	5.5	2.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1515.30	- Castor oil and its fractions:																										
1515.30.10	- - Crude oil	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
1515.30.90	- - 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
1515.50	- Sesame oil and its fractions:																										
1515.50.10	- - Crude oil	7	6.4	5.7	5.1	4.5	3.8	3.2	2.5	1.9	1.3	0.6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1515.50.20	- - Fractions of unrefined oil	5	4.5	4.1	3.6	3.2	2.7	2.3	1.8	1.4	0.9	0.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1515.50.90	- - Other	25	22.7	20.5	18.2	15.9	13.6	11.4	9.1	6.8	4.5	2.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1515.90	- Other:																										
	- - Tengkawang oil:																										
1515.90.11	- - - Crude oil	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
1515.90.12	- - - Fractions of unrefined oil	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
1515.90.19	- - - Other	25	22.7	20.5	18.2	15.9	13.6	11.4	9.1	6.8	4.5	2.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- - Tung oil:																										
1515.90.21	- - - Crude oil	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
1515.90.22	- - - Fractions of unrefined oil	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
1515.90.29	- - - Other	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
	- - Jojoba oil:																										
1515.90.31	- - - Crude oil	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
1515.90.32	- - - Fractions of unrefined oil	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
1515.90.39	- - - Other	25	22.7	20.5	18.2	15.9	13.6	11.4	9.1	6.8	4.5	2.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- - Other:																										
1515.90.91	- - - Crude oil	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
1515.90.92	- - - Fractions of unrefined oil	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
1515.90.99	- - - Other	30	27.3	24.5	21.8	19.1	16.4	13.6	10.9	8.2	5.5	2.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15.16	**Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.**																										
1516.10	- Animal fats and oils and their fractions:																										
1516.10.10	- - In packings of a net weight of 10 kg or more	22	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
1516.10.90	- - Other	22	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
1516.20	- Vegetable fats and oils and their fractions:																										
	- - Re-esterified fats and oils and their fractions:																										
1516.20.11	- - - Of soya beans	20	18.2	16.4	14.5	12.7	10.9	9.1	7.3	5.5	3.6	1.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1516.20.12	- - - Of the fruit of the oil palm, crude	25	22.7	20.5	18.2	15.9	13.6	11.4	9.1	6.8	4.5	2.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1516.20.13	- - - Of the fruit of the oil palm, other than crude	30	27.3	24.5	21.8	19.1	16.4	13.6	10.9	8.2	5.5	2.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1516.20.14	- - - Of coconuts	30	27.3	24.5	21.8	19.1	16.4	13.6	10.9	8.2	5.5	2.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1516.20.15	- - - Of palm kernels, crude	25	22.7	20.5	18.2	15.9	13.6	11.4	9.1	6.8	4.5	2.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1516.20.16	- - - Of palm kernels, refined, bleached and deodorized (RBD)	30	27.3	24.5	21.8	19.1	16.4	13.6	10.9	8.2	5.5	2.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1516.20.17	- - - Of ground-nuts	25	22.7	20.5	18.2	15.9	13.6	11.4	9.1	6.8	4.5	2.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1516.20.18	- - - Of linseed	25	22.7	20.5	18.2	15.9	13.6	11.4	9.1	6.8	4.5	2.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1516.20.19	- - - Other	25	22.7	20.5	18.2	15.9	13.6	11.4	9.1	6.8	4.5	2.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- - Hydrogenated fats in flakes:																										
1516.20.21	- - - Of ground-nuts, soya beans, fruit of the oil palm, palm kernels or coconuts	30	27.3	24.5	21.8	19.1	16.4	13.6	10.9	8.2	5.5	2.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1516.20.22	- - - Of linseed	25	22.7	20.5	18.2	15.9	13.6	11.4	9.1	6.8	4.5	2.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1516.20.23	- - - Of olives	25	22.7	20.5	18.2	15.9	13.6	11.4	9.1	6.8	4.5	2.3	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 (%)
1516.20.29	- - - Other	30	27.3	24.5	21.8	19.1	16.4	13.6	10.9	8.2	5.5	2.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- - Other, palm stearin, with an iodine value not exceeding 48:																										
1516.20.51	- - - Unrefined	25	22.7	20.5	18.2	15.9	13.6	11.4	9.1	6.8	4.5	2.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1516.20.52	- - - Refined, bleached and deodorised (RBD)	25	22.7	20.5	18.2	15.9	13.6	11.4	9.1	6.8	4.5	2.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1516.20.59	- - - Other	25	22.7	20.5	18.2	15.9	13.6	11.4	9.1	6.8	4.5	2.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- - Other:																										
1516.20.92	- - - Of linseed	25	22.7	20.5	18.2	15.9	13.6	11.4	9.1	6.8	4.5	2.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1516.20.93	- - - Of olives	25	22.7	20.5	18.2	15.9	13.6	11.4	9.1	6.8	4.5	2.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1516.20.94	- - - Of soya beans	25	22.7	20.5	18.2	15.9	13.6	11.4	9.1	6.8	4.5	2.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1516.20.95	- - - Hydrogenated castor oil (opal wax)	30	27.3	24.5	21.8	19.1	16.4	13.6	10.9	8.2	5.5	2.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1516.20.96	- - - Refined, bleached and deodorised (RBD) palm kernel stearin only	25	22.7	20.5	18.2	15.9	13.6	11.4	9.1	6.8	4.5	2.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1516.20.97	- - - Hydrogenated and refined, bleached and deodorised (RBD) palm kernel stearin or olein	30	27.3	24.5	21.8	19.1	16.4	13.6	10.9	8.2	5.5	2.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1516.20.98	- - - Other, of ground-nuts, palm oil or coconuts	30	27.3	24.5	21.8	19.1	16.4	13.6	10.9	8.2	5.5	2.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1516.20.99	- - - Other	30	27.3	24.5	21.8	19.1	16.4	13.6	10.9	8.2	5.5	2.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15.17	**Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.**																										
1517.10.00	- Margarine, excluding liquid margarine	25	22.7	20.5	18.2	15.9	13.6	11.4	9.1	6.8	4.5	2.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1517.90	- Other:																										
1517.90.10	- - Imitation ghee	30	27.3	24.5	21.8	19.1	16.4	13.6	10.9	8.2	5.5	2.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1517.90.20	- - Liquid margarine	25	22.7	20.5	18.2	15.9	13.6	11.4	9.1	6.8	4.5	2.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1517.90.30	- - Of a kind used as mould release preparations	30	27.3	24.5	21.8	19.1	16.4	13.6	10.9	8.2	5.5	2.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- - Imitation lard; shortening:																										
1517.90.43	- - - Shortening	25	22.7	20.5	18.2	15.9	13.6	11.4	9.1	6.8	4.5	2.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1517.90.44	- - - Imitation lard	25	22.7	20.5	18.2	15.9	13.6	11.4	9.1	6.8	4.5	2.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- - Other mixtures or preparations of vegetable fats or oils or of their fractions:																										
1517.90.50	- - - Solid mixtures or preparations	30	27.3	24.5	21.8	19.1	16.4	13.6	10.9	8.2	5.5	2.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- - - Liquid mixtures or preparations:																										
1517.90.61	- - - - - In which ground-nut oil predominates	30	27.3	24.5	21.8	19.1	16.4	13.6	10.9	8.2	5.5	2.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1517.90.62	- - - - - In which crude palm oil predominates	30	27.3	24.5	21.8	19.1	16.4	13.6	10.9	8.2	5.5	2.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1517.90.63	- - - - - In which other palm oil predominates, in packings of a net weight of less than 20kg	30	27.3	24.5	21.8	19.1	16.4	13.6	10.9	8.2	5.5	2.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1517.90.64	- - - - - In which other palm oil predominates, in packings of a net weight of 20kg or more	30	27.3	24.5	21.8	19.1	16.4	13.6	10.9	8.2	5.5	2.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1517.90.65	- - - - - In which palm kernel oil predominates	30	27.3	24.5	21.8	19.1	16.4	13.6	10.9	8.2	5.5	2.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1517.90.66	- - - - - In which palm kernel olein predominates	30	27.3	24.5	21.8	19.1	16.4	13.6	10.9	8.2	5.5	2.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1517.90.67	- - - - - In which soya-bean oil predominates	30	27.3	24.5	21.8	19.1	16.4	13.6	10.9	8.2	5.5	2.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1517.90.68	- - - - In which illipe nut oil predominates	30	27.3	24.5	21.8	19.1	16.4	13.6	10.9	8.2	5.5	2.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1517.90.69	- - - - Other	30	27.3	24.5	21.8	19.1	16.4	13.6	10.9	8.2	5.5	2.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1517.90.90	- - Other	30	27.3	24.5	21.8	19.1	16.4	13.6	10.9	8.2	5.5	2.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0