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 (%)
1702.90.30	- - Flavoured or coloured sugars (excluding maltose)	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
1702.90.40	- - Caramel	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
	- - Other:																										
1702.90.91	- - - Syrups	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
1702.90.99	- - - 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
17.03	**Molasses resulting from the extraction or refining of sugar.**																										
1703.10	- Cane molasses:																										
1703.10.10	- - Containing added flavouring or colouring matter	10	9.1	8.2	7.3	6.4	5.5	4.5	3.6	2.7	1.8	0.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1703.10.90	- - Other	10	9.1	8.2	7.3	6.4	5.5	4.5	3.6	2.7	1.8	0.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1703.90	- Other:																										
1703.90.10	- - Containing added flavouring or colouring matter	10	9.1	8.2	7.3	6.4	5.5	4.5	3.6	2.7	1.8	0.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1703.90.90	- - Other	10	9.1	8.2	7.3	6.4	5.5	4.5	3.6	2.7	1.8	0.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17.04	**Sugar confectionery (including white chocolate), not containing cocoa.**																										
1704.10.00	- Chewing gum, whether or not sugar-coated	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
1704.90	- Other:																										
1704.90.10	- - Medicated pastilles and drops	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
1704.90.20	- - White chocolate	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
	- - Other:																										
1704.90.91	- - - Soft, containing gelatin	15	13.6	12.3	10.9	9.5	8.2	6.8	5.5	4.1	2.7	1.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1704.90.99	- - - Other	15	13.6	12.3	10.9	9.5	8.2	6.8	5.5	4.1	2.7	1.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	**Chapter 18 - Cocoa and cocoa preparations**																										
1801.00.00	**Cocoa beans, whole or broken, raw or roasted.**	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
1802.00.00	**Cocoa shells, husks, skins and other cocoa waste.**	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
18.03	**Cocoa paste, whether or not defatted.**																										
1803.10.00	- Not defatted	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
1803.20.00	- Wholly or partly defatted	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
1804.00.00	**Cocoa butter, fat and oil.**	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
1805.00.00	**Cocoa powder, not containing added sugar or other sweetening matter.**	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
18.06	**Chocolate and other food preparations containing cocoa.**																										
1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	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
1806.20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:																										
1806.20.10	- - Chocolate confectionery in blocks, slabs or bars	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
1806.20.90	- - Other	18	16.4	14.7	13.1	11.5	9.8	8.2	6.5	4.9	3.3	1.6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Other, in blocks, slabs or bars:																										
1806.31	- - Filled:																										
1806.31.10	- - - Chocolate confectionery	13	11.8	10.6	9.5	8.3	7.1	5.9	4.7	3.5	2.4	1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1806.31.90	- - - Other	35	31.8	28.6	25.5	22.3	19.1	15.9	12.7	9.5	6.4	3.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1806.32	- - Not filled:																										

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 (%)
1806.32.10	- - - Chocolate confectionery	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
1806.32.90	- - - 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
1806.90	- Other:																										
1806.90.10	- - Chocolate confectionery in tablets or pastilles	13	11.8	10.6	9.5	8.3	7.1	5.9	4.7	3.5	2.4	1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1806.90.30	- - Food preparations of flour, meal, starch or malt extract, containing 40% or more but less than 50% by weight of cocoa	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
1806.90.40	- - Food preparations of goods of headings 04.01 to 04.04, containing 5% or more but less than 10% by weight of cocoa, specially prepared for infant use, not put up for retail sale	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
1806.90.90	- - Other	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
19	**Chapter 19 - Preparations of cereals, flour, starch or milk; pastrycooks' products**																										
19.01	**Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.**																										
1901.10	- Preparations for infant use, put up for retail sale:																										
1901.10.10	- - Of malt extract	10	9.1	8.2	7.3	6.4	5.5	4.5	3.6	2.7	1.8	0.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1901.10.20	- - Of goods of headings 04.01 to 04.04	10	9.1	8.2	7.3	6.4	5.5	4.5	3.6	2.7	1.8	0.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1901.10.30	- - Of soya-bean powder	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
	- - Other:																										
1901.10.91	- - - Medical foods	10	9.1	8.2	7.3	6.4	5.5	4.5	3.6	2.7	1.8	0.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1901.10.99	- - - Other	10	9.1	8.2	7.3	6.4	5.5	4.5	3.6	2.7	1.8	0.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05:																										
1901.20.10	- - Of flour, groats, meal, starch or malt extract, not containing cocoa	18	16.4	14.7	13.1	11.5	9.8	8.2	6.5	4.9	3.3	1.6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1901.20.20	- - Of flour, groats, meal, starch or malt extract, containing cocoa	15	13.6	12.3	10.9	9.5	8.2	6.8	5.5	4.1	2.7	1.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1901.20.30	- - Other, not containing cocoa	18	16.4	14.7	13.1	11.5	9.8	8.2	6.5	4.9	3.3	1.6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1901.20.40	- - Other, containing cocoa	15	13.6	12.3	10.9	9.5	8.2	6.8	5.5	4.1	2.7	1.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1901.90	- Other:																										
	- - Preparations for infant use, not put up for retail sale:																										
1901.90.11	- - - Medical foods	10	9.1	8.2	7.3	6.4	5.5	4.5	3.6	2.7	1.8	0.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1901.90.19	- - - Other	10	9.1	8.2	7.3	6.4	5.5	4.5	3.6	2.7	1.8	0.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1901.90.20	- - Malt extract	10	9.1	8.2	7.3	6.4	5.5	4.5	3.6	2.7	1.8	0.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- - Other, of goods of heading 04.01 to 04.04:																										
1901.90.31	- - - Filled milk	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	7.5
1901.90.32	- - - Other, containing cocoa powder	10	9.1	8.2	7.3	6.4	5.5	4.5	3.6	2.7	1.8	0.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1901.90.39	- - - Other	10	9.1	8.2	7.3	6.4	5.5	4.5	3.6	2.7	1.8	0.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- - Other soya-based preparations:																										
1901.90.41	- - - In powder form	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	15
1901.90.49	- - - In other forms	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	18.8
	- - Other:																										
1901.90.91	- - - Medical foods	10	9.1	8.2	7.3	6.4	5.5	4.5	3.6	2.7	1.8	0.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1901.90.99	- - - Other	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	13.5