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 (%)
0105.94.10	- - - Breeding fowls, other than fighting cocks	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
0105.94.40	- - - Fighting cocks	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:																										
0105.94.91	- - - - Weighing not more than 2 kg	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
0105.94.99	- - - - 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
0105.99	- - Other:																										
0105.99.10	- - - Breeding ducks	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
0105.99.20	- - - Other ducks	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
0105.99.30	- - - Breeding geese, turkeys and guinea fowls	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
0105.99.40	- - - Other geese, turkeys and guinea fowls	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
01.06	**Other live animals.**																										
	- Mammals:																										
0106.11.00	- - Primates	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
0106.12.00	- - Whales, dolphins and porpoises (mammals of the order *Cetacea* manatees and dugongs (mammals of the order *Sirenia*); seals, sea lions and walruses (mammals of the suborder *Pinnipedia*)	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
0106.13.00	- - Camels and other camelids (*Camelidae*)	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
0106.14.00	- - Rabbits and hares	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
0106.19.00	- - 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
0106.20.00	- Reptiles (including snakes and turtles)	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
	- Birds:																										
0106.31.00	- - Birds of prey	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
0106.32.00	- - Psittaciformes (including parrots, parakeets, macaws and cockatoos)	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
0106.33.00	- - Ostriches; emus (*Dromaius novaehollandiae*)	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
0106.39.00	- - 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
	- Insects:																										
0106.41.00	- - Bees	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
0106.49.00	- - 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
0106.90.00	- 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
02	**Chapter 2 - Meat and edible meat offal**																										
02.01	**Meat of bovine animals, fresh or chilled.**																										
0201.10.00	- Carcasses and half-carcasses	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
0201.20.00	- Other cuts with bone in	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
0201.30.00	- Boneless	14	12.6	11.2	9.8	8.4	7	5.6	4.2	2.8	1.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
02.02	**Meat of bovine animals, frozen.**																										
0202.10.00	- Carcasses and half-carcasses	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
0202.20.00	- Other cuts with bone in	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
0202.30.00	- Boneless	14	12.6	11.2	9.8	8.4	7	5.6	4.2	2.8	1.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
02.03	**Meat of swine, fresh, chilled or frozen.**																										
	- Fresh or chilled:																										
0203.11.00	- - Carcasses and half-carcasses	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
0203.12.00	- - Hams, shoulders and cuts thereof, with bone in	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
0203.19.00	- - Other	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
	- Frozen:																										
0203.21.00	- - Carcasses and half-carcasses	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
0203.22.00	- - Hams, shoulders and cuts thereof, with bone in	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
0203.29.00	- - 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
02.04	**Meat of sheep or goats, fresh, chilled or frozen.**																										

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 (%)
0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled	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
	- Other meat of sheep, fresh or chilled:																										
0204.21.00	- - Carcasses and half-carcasses	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
0204.22.00	- - Other cuts with bone in	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
0204.23.00	- - Boneless	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
0204.30.00	- Carcasses and half-carcasses of lamb, frozen	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
	- Other meat of sheep, frozen:																										
0204.41.00	- - Carcasses and half-carcasses	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
0204.42.00	- - Other cuts with bone in	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
0204.43.00	- - Boneless	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
0204.50.00	- Meat of goats	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
0205.00.00	**Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.**	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
02.06	**Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.**																										
0206.10.00	- Of bovine animals, fresh or chilled	8	7.2	6.4	5.6	4.8	4	3.2	2.4	1.6	0.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Of bovine animals, frozen:																										
0206.21.00	- - Tongues	8	7.2	6.4	5.6	4.8	4	3.2	2.4	1.6	0.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0206.22.00	- - Livers	8	7.2	6.4	5.6	4.8	4	3.2	2.4	1.6	0.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0206.29.00	- - Other	8	7.2	6.4	5.6	4.8	4	3.2	2.4	1.6	0.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0206.30.00	- Of swine, fresh or chilled	8	7.2	6.4	5.6	4.8	4	3.2	2.4	1.6	0.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Of swine, frozen:																										
0206.41.00	- - Livers	8	7.2	6.4	5.6	4.8	4	3.2	2.4	1.6	0.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0206.49.00	- - Other	8	7.2	6.4	5.6	4.8	4	3.2	2.4	1.6	0.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0206.80.00	- Other, fresh or chilled	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
0206.90.00	- Other, frozen	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
02.07	**Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.**																										
	- Of fowls of the species *Gallus domesticus* :																										
0207.11.00	- - Not cut in pieces, fresh or chilled	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	30
0207.12.00	- - Not cut in pieces, frozen	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	30
0207.13.00	- - Cuts and offal, fresh or chilled	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	30
0207.14	- - Cuts and offal, frozen:																										
0207.14.10	- - - Wings	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	20
0207.14.20	- - - Thighs	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	20
0207.14.30	- - - Livers	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
	- - - Other:																										
0207.14.91	- - - - Mechanically deboned or separated meat	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	20
0207.14.99	- - - - Other	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	20
	- Of turkeys:																										
0207.24.00	- - Not cut in pieces, fresh or chilled	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
0207.25.00	- - Not cut in pieces, frozen	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	30
0207.26.00	- - Cuts and offal, fresh or chilled	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	30
0207.27	- - Cuts and offal, frozen:																										
0207.27.10	- - - Livers	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
	- - - Other:																										
0207.27.91	- - - - Mechanically deboned or separated meat	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	20
0207.27.99	- - - - Other	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	20
	- Of ducks:																										
0207.41.00	- - Not cut in pieces, fresh or chilled	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
0207.42.00	- - Not cut in pieces, frozen	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
0207.43.00	- - Fatty livers, fresh or chilled	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
0207.44.00	- - Other, fresh or chilled	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	11.3
0207.45.00	- - Other, frozen	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
	- Of geese:																										
0207.51.00	- - Not cut in pieces, fresh or chilled	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	30
0207.52.00	- - Not cut in pieces, frozen	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	30