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 (%)
0906.20.00	- Crushed or ground	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
09.07	**Cloves (whole fruit, cloves and stems).**																										
0907.10.00	- Neither crushed nor ground	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
0907.20.00	- Crushed or ground	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
09.08	**Nutmeg, mace and cardamoms.**																										
	- Nutmeg:																										
0908.11.00	- - Neither crushed nor ground	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
0908.12.00	- - Crushed or ground	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
	- Mace:																										
0908.21.00	- - Neither crushed nor ground	20	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
0908.22.00	- - Crushed or ground	20	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
	- Cardamoms:																										
0908.31.00	- - Neither crushed nor ground	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
0908.32.00	- - Crushed or ground	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
09.09	**Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.**																										
	- Seeds of coriander:																										
0909.21.00	- - Neither crushed nor ground	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
0909.22.00	- - Crushed or ground	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
	- Seeds of cumin:																										
0909.31.00	- - Neither crushed nor ground	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
0909.32.00	- - Crushed or ground	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
	- Seeds of anise, badian, caraway or fennel; juniper berries:																										
0909.61	- - Neither crushed nor ground:																										
0909.61.10	- - - Of anise	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
0909.61.20	- - - Of badian	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
0909.61.30	- - - Of caraway	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
0909.61.90	- - - 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
0909.62	- - Crushed or ground:																										
0909.62.10	- - - Of anise	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
0909.62.20	- - - Of badian	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
0909.62.30	- - - Of caraway	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
0909.62.90	- - - 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
09.10	**Ginger, saffron, turmeric (*curcuma* thyme, bay leaves, curry and other spices.**																										
	- Ginger:																										
0910.11.00	- - Neither crushed nor ground	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
0910.12.00	- - Crushed or ground	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
0910.20.00	- Saffron	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
0910.30.00	- Turmeric (*curcuma*)	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 spices:																										
0910.91	- - Mixtures referred to in Note 1(b) to this Chapter:																										
0910.91.10	- - - Curry	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
0910.91.90	- - - 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
0910.99	- - Other:																										
0910.99.10	- - - Thyme; bay leaves	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
0910.99.90	- - - 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
10	**Chapter 10 - Cereals**																										
10.01	**Wheat and meslin.**																										
	- Durum wheat:																										
1001.11.00	- - Seed	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
1001.19.00	- - 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
	- Other:																										
1001.91.00	- - Seed	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
1001.99	- - Other:																										
	- - - Fit for human consumption:																										
1001.99.11	- - - - Meslin	5	4.7	4.3	4	3.7	3.3	3	2.7	2.3	2	1.7	1.3	1	0.7	0.3	0	0	0	0	0	0	0	0	0	0	0
1001.99.19	- - - - 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

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 (%)
1001.99.90	- - - Other	5	4.7	4.3	4	3.7	3.3	3	2.7	2.3	2	1.7	1.3	1	0.7	0.3	0	0	0	0	0	0	0	0	0	0	0
10.02	**Rye.**																										
1002.10.00	- Seed	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
1002.90.00	- 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
10.03	**Barley.**																										
1003.10.00	- Seed	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
1003.90.00	- 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
10.04	**Oats.**																										
1004.10.00	- Seed	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
1004.90.00	- 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
10.05	**Maize (corn).**																										
1005.10.00	- Seed	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
1005.90	- Other:																										
1005.90.10	- - Popcorn	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	15	15	15	15	15	15
1005.90.90	- - 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
10.06	**Rice.**																										
1006.10	- Rice in the husk (paddy or rough):																										
1006.10.10	- - Suitable for sowing	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
1006.10.90	- - 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
1006.20	- Husked (brown) rice:																										
1006.20.10	- - Thai Hom Mali rice	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
1006.20.90	- - Other	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
1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed:																										
1006.30.30	- - Glutinous rice	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	20	20	20	20	20	20
1006.30.40	- - Thai Hom Mali rice	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	20	20	20	20	20	20
	- - Other:																										
1006.30.91	- - - Parboiled rice	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	20	20	20	20	20	20
1006.30.99	- - - Other	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	20	20	20	20	20	20
1006.40	- Broken rice:																										
1006.40.10	- - Of a kind used for animal feed	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	20	20	20	20	20	20
1006.40.90	- - Other	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	20	20	20	20	20	20
10.07	**Grain sorghum.**																										
1007.10.00	- Seed	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
1007.90.00	- 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
10.08	**Buckwheat, millet and canary seeds; other cereals.**																										
1008.10.00	- Buckwheat	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
	- Millet:																										
1008.21.00	- - Seed	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
1008.29.00	- - 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
1008.30.00	- Canary seeds	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
1008.40.00	- Fonio (*Digitaria spp.*)	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
1008.50.00	- Quinoa (*Chenopodium quinoa*)	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
1008.60.00	- Triticale	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
1008.90.00	- Other cereals	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
11	**Chapter 11 - Products of the milling industry; malt; starches; inulin; wheat gluten**																										
11.01	**Wheat or meslin flour.**																										
1101.00.10	- Wheat flour	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0
1101.00.20	- Meslin flour	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0
11.02	**Cereal flours other than of wheat or meslin.**																										
1102.20.00	- Maize (corn) flour	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0
1102.90	- Other:																										
1102.90.10	- - Rice flour	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0
1102.90.20	- - Rye flour	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
1102.90.90	- - Other	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0