| 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 (%) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1509.10.90 | - - 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 |
| 1509.90 | - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | - - Fractions of unrefined oil: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1509.90.11 | - - - In packings of a net weight not exceeding 30 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 |
| 1509.90.19 | - - - 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: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1509.90.91 | - - - In packings of net weight not exceeding 30 kg | 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 |
| 1509.90.99 | - - - 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 |
| **15.10** | **Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1510.00.10 | - 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 |
| 1510.00.20 | - 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 |
| 1510.00.90 | - Other | 25 | 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 |
| **15.11** | **Palm oil and its fractions, whether or not refined, but not chemically modified.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1511.10.00 | - 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 |
| 1511.90 | - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | - - Fractions of unrefined oil: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1511.90.11 | - - - Solid fractions | 7 | 6.5 | 6.1 | 5.6 | 5.1 | 4.7 | 4.2 | 3.7 | 3.3 | 2.8 | 2.3 | 1.9 | 1.4 | 0.9 | 0.5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1511.90.19 | - - - Other | 7 | 6.5 | 6.1 | 5.6 | 5.1 | 4.7 | 4.2 | 3.7 | 3.3 | 2.8 | 2.3 | 1.9 | 1.4 | 0.9 | 0.5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | - - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1511.90.91 | - - - Solid fractions | 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 |
| 1511.90.92 | - - - Other, in packings of a net weight not exceeding 20kg | 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 |
| 1511.90.99 | - - - Other | 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 |
| **15.12** | **Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Sunflower-seed or safflower oil and fractions thereof: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1512.11.00 | - - 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 |
| 1512.19 | - - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1512.19.10 | - - - Fractions of unrefined sunflower-seed oil or safflower 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 |
| 1512.19.90 | - - - 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 |
| | - Cotton-seed oil and its fractions: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1512.21.00 | - - Crude oil, whether or not gossypol has been removed | 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 |
| 1512.29 | - - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1512.29.10 | - - - Fractions of unrefined cotton-seed 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 |
| 1512.29.90 | - - - 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 |
| **15.13** | **Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Coconut (copra) oil and its fractions: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1513.11.00 | - - 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 |
| 1513.19 | - - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1513.19.10 | - - - Fractions of unrefined coconut 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 |
| 1513.19.90 | - - - Other | 30 | 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 |
| | - Palm kernel or babassu oil and fractions thereof: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1513.21 | - - Crude oil: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1513.21.10 | - - - Palm kernel 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 |
| 1513.21.90 | - - - Other | 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 |

| 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 (%) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1513.29 | - - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | - - - Fractions of unrefined palm kernel oil or of unrefined babassu oil: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1513.29.11 | - - - - Solid fractions of unrefined palm kernel 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 |
| 1513.29.12 | - - - - Solid fractions of unrefined babassu 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 |
| 1513.29.13 | - - - - Other, of unrefined palm kernel oil (palm kernel olein) | 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 |
| 1513.29.14 | - - - - Other, of unrefined babassu 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 |
| | - - - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1513.29.91 | - - - - Solid fractions of palm kernel oil | 25 | 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 |
| 1513.29.92 | - - - - Solid fractions of babassu oil | 25 | 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 |
| 1513.29.94 | - - - - Palm kernel olein, refined, bleached and deodorized (RBD) | 25 | 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 |
| 1513.29.95 | - - - - Palm kernel oil, RBD | 35 | 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 |
| 1513.29.96 | - - - - Other, palm kernel oil | 25 | 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 |
| 1513.29.97 | - - - - Other, of babassu oil | 25 | 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 |
| **15.14** | **Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Low erucic acid rape or colza oil and its fractions: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1514.11.00 | - - 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 |
| 1514.19 | - - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1514.19.10 | - - - 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 |
| 1514.19.90 | - - - 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 |
| | - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1514.91 | - - Crude oil: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1514.91.10 | - - - Other rape or colza oil | 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 |
| 1514.91.90 | - - - 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 |
| 1514.99 | - - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1514.99.10 | - - - Fractions of unrefined oil | 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 |
| | - - - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1514.99.91 | - - - - Other rape or colza oil | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 10 | 10 | 10 | 10 | 10 | 10 |
| 1514.99.99 | - - - - Other | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 10 | 10 | 10 | 10 | 10 | 10 |
| **15.15** | **Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Linseed oil and its fractions: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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 | 16 | 14 | 12 | 10 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1515.29.99 | - - - - 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 |
| 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 | 6.3 | 5.6 | 4.9 | 4.2 | 3.5 | 2.8 | 2.1 | 1.4 | 0.7 | 0 | 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 | 3.5 | 3 | 2.5 | 2 | 1.5 | 1 | 0.5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1515.50.90 | - - 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 |
| 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 | 22.5 | 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 |
| | - - 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 |