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 (%)
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	16	14	12	10	8	6	4	2	0	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	16	14	12	10	8	6	4	2	0	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	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1806.20.90	- - Other	18	16.2	14.4	12.6	10.8	9	7.2	5.4	3.6	1.8	0	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	11.7	10.4	9.1	7.8	6.5	5.2	3.9	2.6	1.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1806.31.90	- - - Other	35	31.5	28	24.5	21	17.5	14	10.5	7	3.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1806.32	- - Not filled:																										
1806.32.10	- - - Chocolate confectionery	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
1806.32.90	- - - 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
1806.90	- Other:																										
1806.90.10	- - Chocolate confectionery in tablets or pastilles	13	11.7	10.4	9.1	7.8	6.5	5.2	3.9	2.6	1.3	0	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	22.5	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
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	22.5	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
1806.90.90	- - 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
19	**Chapter 19 - Preparations of cereals, flour, starch or milk; pastrycooks' products**																										

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 (%)
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	8	7	6	5	4	3	2	1	0	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	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1901.10.30	- - Of soya-bean powder	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:																										
1901.10.91	- - - Medical foods	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
1901.10.99	- - - Other	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
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	16.2	14.4	12.6	10.8	9	7.2	5.4	3.6	1.8	0	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	13.5	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
1901.20.30	- - Other, not containing cocoa	18	16.2	14.4	12.6	10.8	9	7.2	5.4	3.6	1.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1901.20.40	- - Other, containing cocoa	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
1901.90	- Other:																										
	- - Preparations for infant use, not put up for retail sale:																										
1901.90.11	- - - Medical foods	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
1901.90.19	- - - Other	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
1901.90.20	- - Malt extract	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
	- - 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	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1901.90.39	- - - Other	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
	- - 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	8	7	6	5	4	3	2	1	0	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
19.02	**Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.**																										
	- Uncooked pasta, not stuffed or otherwise prepared:																										
1902.11.00	- - Containing eggs	38	34.2	30.4	26.6	22.8	19	15.2	11.4	7.6	3.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1902.19	- - Other:																										
1902.19.20	- - - Rice vermicelli (bee hoon)	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
1902.19.30	- - - Transparent vermicelli	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
1902.19.40	- - - Noodles	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
1902.19.90	- - - 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
1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared:																										
1902.20.10	- - Stuffed with meat or meat offal	38	34.2	30.4	26.6	22.8	19	15.2	11.4	7.6	3.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1902.20.30	- - Stuffed with fish, crustaceans or molluscs	38	34.2	30.4	26.6	22.8	19	15.2	11.4	7.6	3.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0