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 (%)
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	37.3	34.7	32	29.3	26.7	24	21.3	18.7	16	13.3	10.7	8	5.3	2.7	0	0	0	0	0	0	0	0	0	0	0
0207.12.00	- - Not cut in pieces, frozen	40	37.3	34.7	32	29.3	26.7	24	21.3	18.7	16	13.3	10.7	8	5.3	2.7	0	0	0	0	0	0	0	0	0	0	0
0207.13.00	- - Cuts and offal, fresh or chilled	40	37.3	34.7	32	29.3	26.7	24	21.3	18.7	16	13.3	10.7	8	5.3	2.7	0	0	0	0	0	0	0	0	0	0	0
0207.14	- - Cuts and offal, frozen:																										
0207.14.10	- - - Wings	20	18.7	17.3	16	14.7	13.3	12	10.7	9.3	8	6.7	5.3	4	2.7	1.3	0	0	0	0	0	0	0	0	0	0	0
0207.14.20	- - - Thighs	20	18.7	17.3	16	14.7	13.3	12	10.7	9.3	8	6.7	5.3	4	2.7	1.3	0	0	0	0	0	0	0	0	0	0	0
0207.14.30	- - - Livers	20	18.7	17.3	16	14.7	13.3	12	10.7	9.3	8	6.7	5.3	4	2.7	1.3	0	0	0	0	0	0	0	0	0	0	0
	- - - Other:																										
0207.14.91	- - - - Mechanically deboned or separated meat	20	18.7	17.3	16	14.7	13.3	12	10.7	9.3	8	6.7	5.3	4	2.7	1.3	0	0	0	0	0	0	0	0	0	0	0
0207.14.99	- - - - Other	20	18.7	17.3	16	14.7	13.3	12	10.7	9.3	8	6.7	5.3	4	2.7	1.3	0	0	0	0	0	0	0	0	0	0	0
	- 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	37.3	34.7	32	29.3	26.7	24	21.3	18.7	16	13.3	10.7	8	5.3	2.7	0	0	0	0	0	0	0	0	0	0	0
0207.26.00	- - Cuts and offal, fresh or chilled	40	37.3	34.7	32	29.3	26.7	24	21.3	18.7	16	13.3	10.7	8	5.3	2.7	0	0	0	0	0	0	0	0	0	0	0
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	18.7	17.3	16	14.7	13.3	12	10.7	9.3	8	6.7	5.3	4	2.7	1.3	0	0	0	0	0	0	0	0	0	0	0
0207.27.99	- - - - Other	20	18.7	17.3	16	14.7	13.3	12	10.7	9.3	8	6.7	5.3	4	2.7	1.3	0	0	0	0	0	0	0	0	0	0	0
	- 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	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
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	37.3	34.7	32	29.3	26.7	24	21.3	18.7	16	13.3	10.7	8	5.3	2.7	0	0	0	0	0	0	0	0	0	0	0
0207.52.00	- - Not cut in pieces, frozen	40	37.3	34.7	32	29.3	26.7	24	21.3	18.7	16	13.3	10.7	8	5.3	2.7	0	0	0	0	0	0	0	0	0	0	0
0207.53.00	- - 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
0207.54.00	- - Other, fresh or chilled	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
0207.55.00	- - 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
0207.60.00	- Of guinea fowls	40	37.3	34.7	32	29.3	26.7	24	21.3	18.7	16	13.3	10.7	8	5.3	2.7	0	0	0	0	0	0	0	0	0	0	0
02.08	**Other meat and edible meat offal, fresh, chilled or frozen.**																										
0208.10.00	- Of rabbits or hares	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
0208.30.00	- Of primates	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
0208.40	- Of whales, dolphins and porpoises (mammals of the order *Cetacea*); of manatees and dugongs (mammals of the order *Sirenia*); of seals, sea lions and walruses (mammals of the suborder *Pinnipedia*):																										
0208.40.10	- - Of whales, dolphins and porpoises (mammals of the order *Cetacea*); of manatees and dugongs (mammals of the order *Sirenia*)	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
0208.40.90	- - 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
0208.50.00	- Of reptiles (including snakes and turtles)	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
0208.60.00	- Of 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

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 (%)
0208.90	- Other:																										
0208.90.10	- - Frogs' legs	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
0208.90.90	- - 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
02.09	**Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.**																										
0209.10.00	- Of pigs	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
0209.90.00	- 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
02.10	**Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.**																										
	- Meat of swine:																										
0210.11.00	- - Hams, shoulders and cuts thereof, with bone in	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
0210.12.00	- - Bellies (streaky) and cuts thereof	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
0210.19	- - Other:																										
0210.19.30	- - - Bacon or boneless hams	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
0210.19.90	- - - 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
0210.20.00	- Meat of bovine animals	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
	- Other, including edible flours and meals of meat or meat offal:																										
0210.91.00	- - Of primates	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
0210.92	- - Of whales, dolphins and porpoises (mammals of the order *Cetacea*); of manatees and dugongs (mammals of the order *Sirenia*); of seals, sea lions and walruses (mammals of the suborder *Pinnipedia*):																										
0210.92.10	- - - Of whales, dolphins and porpoises (mammals of the order *Cetacea*); of manatees and dugongs (mammals of the order *Sirenia*)	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
0210.92.90	- - - 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
0210.93.00	- - Of reptiles (including snakes and turtles)	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
0210.99	- - Other:																										
0210.99.10	- - - Freeze dried chicken dice	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
0210.99.20	- - - Dried pork skin	20	18	18	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0210.99.90	- - - 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
03	**Chapter 3 - Fish and crustaceans, molluscs and other aquatic invertebrates**																										
03.01	**Live fish.**																										
	- Ornamental fish:																										
0301.11	- - Freshwater:																										
0301.11.10	- - - Fry	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:																										
0301.11.91	- - - - Koi carp (*Cyprinus carpio*)	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
0301.11.92	- - - - Goldfish (Carassius auratus)	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
0301.11.93	- - - - Siamese fighting fish (*Beta splendens*)	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
0301.11.94	- - - - Oscars (*Astronotus ocellatus*)	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
0301.11.95	- - - - Arowanas (*Scleropages formosus*)	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
0301.11.99	- - - - Other	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
0301.19	- - Other:																										
0301.19.10	- - - Fry	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
0301.19.90	- - - Other	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
	- Other live fish:																										
0301.91.00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster*)	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
0301.92.00	- - Eels (*Anguilla spp.*)	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
0301.93	- - Carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*):																										
0301.93.10	- - - Breeding, other than fry	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