| 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 (%) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **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 | 9.3 | 8.7 | 8 | 7.3 | 6.7 | 6 | 5.3 | 4.7 | 4 | 3.3 | 2.7 | 2 | 1.3 | 0.7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 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 |
| 1901.90.49 | - - - In other forms | 25 | 23.3 | 21.7 | 20 | 18.3 | 16.7 | 15 | 13.3 | 11.7 | 10 | 8.3 | 6.7 | 5 | 3.3 | 1.7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | - - 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 | 16.8 | 15.6 | 14.4 | 13.2 | 12 | 10.8 | 9.6 | 8.4 | 7.2 | 6 | 4.8 | 3.6 | 2.4 | 1.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **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 |

| 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 (%) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 |
| 1902.20.90 | - - 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 |
| 1902.30 | - Other pasta: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1902.30.20 | - - Instant rice vermicelli | 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 |
| 1902.30.30 | - - Transparent vermicelli | 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 |
| 1902.30.40 | - - Other instant noodles | 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 |
| 1902.30.90 | - - 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 |
| 1902.40.00 | - Couscous | 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 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **1903.00.00** | **Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.** | 40 | 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 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **19.04** | **Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)), in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1904.10 | - Prepared foods obtained by the swelling or roasting of cereals or cereal products: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1904.10.10 | - - 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 |
| 1904.10.90 | - - 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 |
| 1904.20 | - Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1904.20.10 | - - Prepared foods obtained from unroasted cereal flakes | 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 |
| 1904.20.90 | - - 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 |
| 1904.30.00 | - Bulgur wheat | 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 |
| 1904.90 | - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1904.90.10 | - - Rice preparations, including pre-cooked rice | 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 |
| 1904.90.90 | - - 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 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **19.05** | **Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1905.10.00 | - Crispbread | 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 |
| 1905.20.00 | - Gingerbread and the like | 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 |
| | - Sweet biscuits; waffles and wafers: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1905.31 | - - Sweet biscuits: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1905.31.10 | - - - Not 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 |
| 1905.31.20 | - - - 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 |
| 1905.32.00 | - - Waffles and wafers | 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 |
| 1905.40 | - Rusks, toasted bread and similar toasted products: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1905.40.10 | - - Not containing added sugar, honey, eggs, fats, cheese or fruit | 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 |
| 1905.40.90 | - - 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 |
| 1905.90 | - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1905.90.10 | - - Unsweetened teething biscuits | 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 |
| 1905.90.20 | - - Other unsweetened biscuits | 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 |
| 1905.90.30 | - - Cakes | 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 |
| 1905.90.40 | - - Pastries | 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 |
| 1905.90.50 | - - Flourless bakers' wares | 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 |
| 1905.90.60 | - - Empty cachets and similar products of a kind suitable for pharmaceutical use | 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 |
| 1905.90.70 | - - Communion wafers, sealing wafers, rice paper and similar products | 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 |