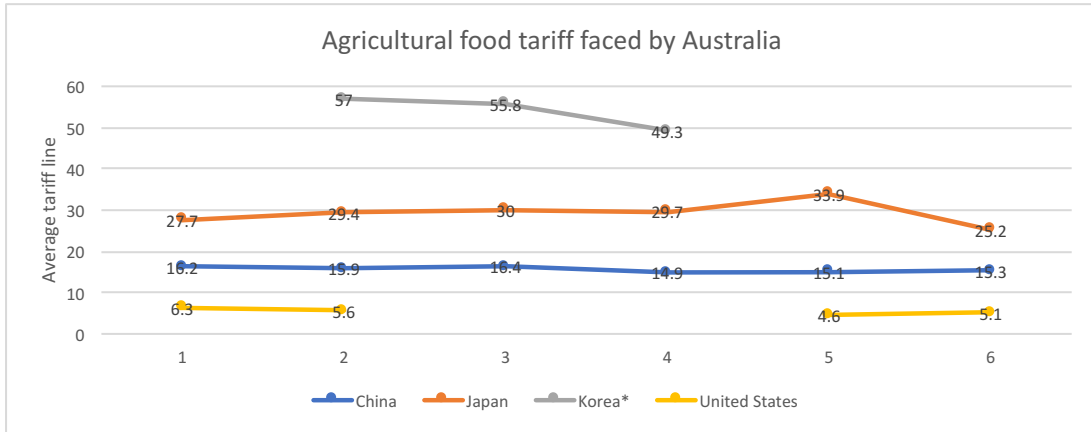


WTO Agricultural Product Average Tariff Rate

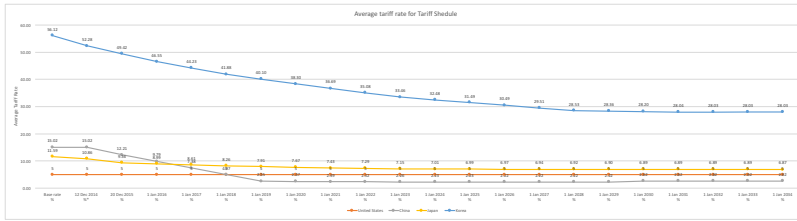
| Countries | 2009 (%) | 2010 (%) | 2011 (%) | 2012 (%) | 2013 (%) | 2014 (%) |
|---------------|----------|----------|----------|----------|----------|----------|
| China | 16.2 | 15.9 | 16.4 | 14.9 | 15.1 | 15.3 |
| Japan | 27.7 | 29.4 | 30 | 29.7 | 33.9 | 25.2 |
| Korea* | | 57 | 55.8 | 49.3 | | |
| United States | 6.3 | 5.6 | | | 4.6 | 5.1 |

*Korea: it is not on the top 5 export markets for Australia agricultural goods in 2013 and 2014.
 (Source: World Tariff Profiles 2016, Page 36-41)



| Appl products | Base rate % | 12-Nov-2014 % | 20-Feb-2015 % | 1-Jan-2016 % | 1-Jan-2017 % | 1-Jan-2018 % | 1-Jan-2019 % | 1-Jan-2020 % | 1-Jan-2021 % | 1-Jan-2022 % | 1-Jan-2023 % | 1-Jan-2024 % | 1-Jan-2025 % | 1-Jan-2026 % | 1-Jan-2027 % | 1-Jan-2028 % | 1-Jan-2029 % | 1-Jan-2030 % | 1-Jan-2031 % | 1-Jan-2032 % | 1-Jan-2033 % | 1-Jan-2034 % | |
|---------------|-------------|---------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------|
| United States | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | |
| China | 13.02 | 13.02 | 12.51 | 9.76 | 9.38 | 6.87 | 5.54 | 4.47 | 3.89 | 3.32 | 2.76 | 2.21 | 1.67 | 1.13 | 0.59 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 |
| Japan | 11.00 | 10.00 | 9.00 | 8.00 | 8.00 | 8.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 6.00 | 5.00 | 4.00 | 3.00 | 2.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Korea | 22.22 | 22.22 | 20.52 | 18.57 | 17.88 | 16.50 | 15.50 | 14.00 | 13.00 | 12.00 | 11.00 | 10.00 | 9.00 | 8.00 | 7.00 | 6.00 | 5.00 | 4.00 | 3.00 | 2.00 | 1.00 | 0.00 | 0.00 |

*NATTA rates end from 20 Dec 2015, converted to average tariff rate remains as base rate in 2014.



| Item | US | % | Japan | %2 | Korea | 3% | China | %4 |
|----------------------|-------------|--------------|-------------|--------------|-------------|--------------|-------------|--------------|
| Total elimina | 1348 | 79.8% | 1185 | 60.0% | 1511 | 86.9% | 1072 | 92.3% |
| A) Have i | 359 | 21.2% | 456 | 23.1% | 67 | 3.9% | 91 | 7.8% |
| B) Tariff t | 649 | 38.4% | 321 | 16.3% | 233 | 13.4% | 63 | 5.4% |
| C) Tariff t | 340 | 20.1% | 408 | 20.7% | 1211 | 69.7% | 918 | 79.1% |
| Goods are su | 342 | 20.2% | 789 | 40.0% | 227 | 13.1% | 89 | 7.7% |
| A) Other c | 189 | 11.2% | 231 | 11.7% | 35 | 2.0% | 6 | 0.5% |
| B) No cha | 153 | 9.1% | 558 | 28.3% | 192 | 11.0% | 83 | 7.1% |
| changes include | | | | | | | | |
| TOTAL | 1690 | | 1974 | | 1738 | | 1161 | |

| US | Staging cate | Definition | Number | Ratio |
|----|--------------|----------------|--------|-------|
| | A | Tariff to be e | 649 | 38% |
| | E | Goods will c | 359 | 21% |
| | B | Tariff to be e | 168 | 10% |
| | I | Tariff remain | 153 | 9% |
| | D | Tariff to be e | 98 | 6% |
| | F | Tariff to be e | 74 | 4% |
| | Annex 1: No | Quota applie | 43 | 3% |
| | Annex 1: No | Quota applie | 27 | 2% |
| | Annex 1: No | Unchanged c | 25 | 1% |
| | Annex 1: No | Unchanged c | 14 | 1% |
| | Annex 1: No | Quota applie | 8 | 0% |
| | Annex 1: No | Unchanged c | 7 | 0% |
| | Annex 1: No | Quota applie | 7 | 0% |
| | Annex 1: No | Unchanged c | 7 | 0% |
| | Annex 1: No | Quota applie | 7 | 0% |
| | Annex 1: No | Quota applie | 6 | 0% |
| | Annex 1: No | Quota applie | 6 | 0% |
| | Annex 1: No | Quota applie | 5 | 0% |
| | Annex 1: No | Unchanged c | 5 | 0% |
| | Annex 1: No | Quota applie | 5 | 0% |
| | Annex 1: No | Quota applie | 4 | 0% |
| | Annex 1: No | Quota applie | 3 | 0% |
| | Annex 1: No | Quota applie | 2 | 0% |
| | Annex 1: No | Unchanged c | 2 | 0% |
| | Annex 1: No | Quota applie | 2 | 0% |
| | Annex 1: No | Unchanged c | 2 | 0% |
| | Annex 1: No | Unchanged c | 1 | 0% |
| | Annex 1: No | Quota applie | 1 | 0% |

| Japan | Staging cate | Definition | Number | Ratio |
|-------|--------------|-----------------|--------|-------|
| | A | Initial duty fi | 456 | 23% |
| | A | Tariff shall b | 321 | 16% |
| | X | Products are | 477 | 24% |
| | B10 | Tariff is elim | 136 | 7% |
| | B5 | Tariff is elim | 115 | 6% |
| | B7 | Tariff is elim | 110 | 6% |
| | R | Products are | 81 | 4% |
| | Q | Aggregate ta | 68 | 3% |
| | S | Products are | 67 | 3% |
| | QS | Aggregate ta | 42 | 2% |
| | P | Tariff reduct | 36 | 2% |
| | B15 | Tariff is elim | 25 | 1% |
| | B3 | Tariff is elim | 17 | 1% |
| | PS* | Tariff reduct | 6 | 0% |
| | PS** | Tariff reduct | 6 | 0% |
| | PS | Tariff reduct | 5 | 0% |
| | A* | Tariff shall b | 2 | 0% |
| | B10*** | Tariff is elim | 1 | 0% |
| | B10S | Tariff is elim | 1 | 0% |
| | B7* | Tariff is elim | 1 | 0% |
| | Q · P · S | Aggregate ta | 1 | 0% |

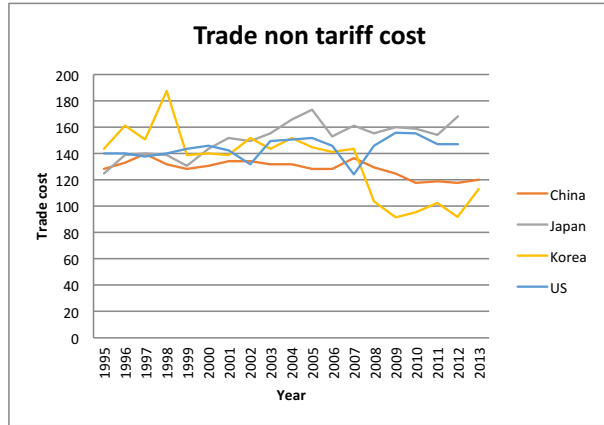
| Korea | Staging cate | Definition | Number | Ratio |
|-------|----------------------------|-----------------|--------|-------|
| | 15 | Tariff is elim | 331 | 0.19 |
| | 0 | Initial duty fi | 67 | 0.04 |
| | 0 | Tariff is elim | 233 | 0.13 |
| | 10 | Tariff is elim | 274 | 0.16 |
| | 5 | Tariff is elim | 193 | 0.11 |
| | 3 | Tariff is elim | 181 | 0.10 |
| | E | Tariff remain | 176 | 0.10 |
| | 7 | Tariff is elim | 134 | 0.08 |
| | 18 | Tariff is elim | 78 | 0.04 |
| | R | Korea's right | 16 | 0.01 |
| | B | Tariff is elim | 12 | 0.01 |
| | Change in quota: see parag | | 10 | 0.01 |
| | 12 | Tariff is elim | 7 | 0.00 |
| | 17 | Tariff is elim | 4 | 0.00 |
| | Change in quota: see parag | | 4 | 0.00 |
| | 13 | Tariff is elim | 3 | 0.00 |
| | Change in quota: see parag | | 3 | 0.00 |
| | 20 | Tariff is elim | 2 | 0.00 |
| | Change in quota: see parag | | 2 | 0.00 |
| | Change in quota: see parag | | 2 | 0.00 |
| | S-1 | Seasonal tarif | 1 | 0.00 |
| | S-3 | Seasonal tarif | 1 | 0.00 |
| | S-4 | Seasonal tarif | 1 | 0.00 |
| | S-5 | Seasonal tarif | 1 | 0.00 |
| | Change in quota: see parag | | 1 | 0.00 |
| | Change in quota: see parag | | 1 | 0.00 |

| China | Staging cate | Definition | Number | Ratio |
|-------|--------------|-----------------|--------|-------|
| | A-5 | Tariff is elim | 855 | 74% |
| | A-0 | Initial duty fi | 91 | 8% |
| | A-0 | Tariff is elim | 63 | 5% |
| | D | The base rate | 83 | 7% |
| | B-8 | Tariff is elim | 18 | 2% |
| | B-9 | Tariff is elim | 16 | 1% |
| | B-10 | Tariff is elim | 15 | 1% |
| | C-10* | Tariff is elim | 6 | 1% |
| | Country Tari | In-quota duty | 6 | 1% |
| | B-12 | Tariff is elim | 3 | 0% |
| | B-6 | Tariff is elim | 2 | 0% |
| | C-12* | Tariff is elim | 2 | 0% |
| | A-3 | Tariff is elim | 1 | 0% |

Source: The World Bank, DataBank/ESCAP World Bank: International Trade Costs

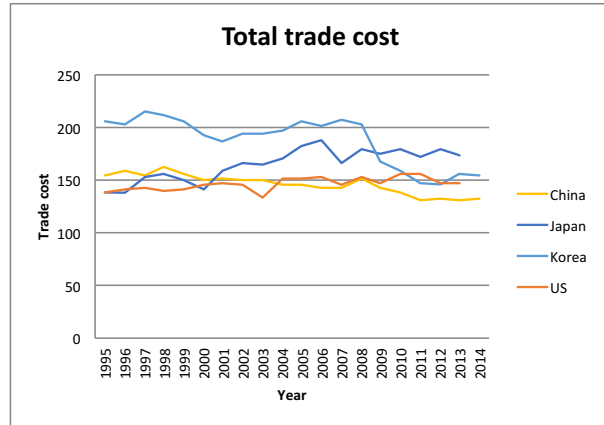
Total Trade Cost

| Year | China | Japan | Korea | US |
|------|-------|-------|-------|-----|
| 1995 | 154 | 139 | 206 | 138 |
| 1996 | 158 | 138 | 204 | 142 |
| 1997 | 155 | 154 | 215 | 142 |
| 1998 | 163 | 156 | 212 | 140 |
| 1999 | 155 | 150 | 206 | 142 |
| 2000 | 150 | 141 | 193 | 146 |
| 2001 | 151 | 159 | 187 | 148 |
| 2002 | 150 | 166 | 194 | 145 |
| 2003 | 149 | 165 | 194 | 134 |
| 2004 | 146 | 170 | 197 | 151 |
| 2005 | 145 | 182 | 206 | 152 |
| 2006 | 143 | 188 | 202 | 152 |
| 2007 | 142 | 166 | 207 | 146 |
| 2008 | 151 | 180 | 202 | 153 |
| 2009 | 143 | 175 | 167 | 147 |
| 2010 | 138 | 179 | 159 | 156 |
| 2011 | 131 | 172 | 148 | 156 |
| 2012 | 132 | 180 | 146 | 147 |
| 2013 | 131 | 173 | 156 | 147 |
| 2014 | 132 | | 154 | |



Non-tariff cost

| Year | China | Japan | Korea | US |
|------|-------|-------|-------|-----|
| 1995 | | | | |
| 1996 | 128 | 125 | 144 | 140 |
| 1997 | 133 | 139 | 161 | 140 |
| 1998 | 140 | 141 | 150 | 138 |
| 1999 | 132 | 139 | 188 | 140 |
| 2000 | 128 | 131 | 138 | 144 |
| 2001 | 131 | 144 | 139 | 146 |
| 2002 | 134 | 151 | 139 | 143 |
| 2003 | 134 | 150 | 151 | 132 |
| 2004 | 132 | 155 | 144 | 149 |
| 2005 | 132 | 166 | 152 | 151 |
| 2006 | 128 | 173 | 145 | 152 |
| 2007 | 128 | 153 | 142 | 146 |
| 2008 | 137 | 162 | 144 | 124 |
| 2009 | 129 | 155 | 104 | 146 |
| 2010 | 125 | 160 | 92 | 156 |
| 2011 | 118 | 159 | 96 | 155 |
| 2012 | 119 | 154 | 103 | 147 |
| 2013 | 118 | 169 | 92 | 147 |
| 2014 | 120 | | 113 | |



China-Australia Free Trade Agreement (ChAFTA)
Schedule of the People's Republic of China (English version)

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 |
|-----------|---|-------------|------------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------------|
| HS Code | Description | Base rate % | Staging category | 20 Dec 2015 % | 1 Jan 2016 % | 1 Jan 2017 % | 1 Jan 2018 % | 1 Jan 2019 % | 1 Jan 2020 % | 1 Jan 2021 % | 1 Jan 2022 % | 1 Jan 2023 % | 1 Jan 2024 % | 1 Jan 2025 % | 1 Jan 2026 % | 1 Jan 2027 % | 1 Jan 2028 % | 1 Jan 2029 onwards % |
| Average | | 15.02 | | 12.21 | 9.79 | 7.38 | 4.97 | 2.55 | 2.47 | 2.39 | 2.32 | 2.26 | 2.23 | 2.23 | 2.22 | 2.22 | 2.22 | 2.22 |
| 0101.2100 | --Pure-bred breeding animals | 0 | A-0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0101.2900 | --Other | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0101.3010 | --Pure-bred breeding | 0 | A-0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0101.3090 | --Other | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0101.9000 | --Other | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0102.2100 | --Pure-bred breeding animals | 0 | A-0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0102.2900 | --Other | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0102.3100 | --Pure-bred breeding animals | 0 | A-0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0102.3900 | --Other | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0102.9010 | --Pure-bred breeding | 0 | A-0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0102.9090 | --Other | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0103.1000 | --Pure-bred breeding animals | 0 | A-0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0103.9110 | --Weighing less than 10kg | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0103.9120 | --Weighing 10kg or more, but less than 50kg | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0103.9200 | --Weighing 50kg or more | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0104.1010 | --Pure-bred breeding | 0 | A-0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0104.1090 | --Other | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0104.2010 | --Pure-bred breeding | 0 | A-0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0104.2090 | --Other | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0105.1110 | --Pure-bred breeding | 0 | A-0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0105.1190 | --Other | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0105.1210 | --Pure-bred breeding | 0 | A-0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0105.1290 | --Other | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0105.1310 | --Pure-bred breeding | 0 | A-0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0105.1390 | --Other | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0105.1410 | --Pure-bred breeding | 0 | A-0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0105.1490 | --Other | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0105.1510 | --Pure-bred breeding | 0 | A-0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0105.1590 | --Other | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0105.9410 | --Pure-bred breeding | 0 | A-0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0105.9490 | --Other | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0105.9910 | --Pure-bred breeding | 0 | A-0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0105.9991 | --Ducks | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0105.9992 | --Geese | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0105.9993 | --Guinea fowls | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0105.9994 | --Turkeys | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0106.1110 | --Pure-bred breeding | 0 | A-0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0106.1190 | --Other | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0106.1211 | --Pure-bred breeding | 0 | A-0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0106.1219 | --Other | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0106.1221 | --Pure-bred breeding | 0 | A-0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0106.1229 | --Other | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0106.1310 | --Pure-bred breeding | 0 | A-0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0106.1390 | --Other | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0106.1410 | --Pure-bred breeding | 0 | A-0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0106.1490 | --Other | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0106.1910 | --Pure-bred breeding | 0 | A-0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0106.1990 | --Other | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0106.2011 | --Crocodiles for cultivation | 0 | A-0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0106.2019 | --Other | 0 | A-0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0106.2020 | --For human consumption | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0106.2090 | --Other | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0106.3110 | --Pure-bred breeding | 0 | A-0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0106.3190 | --Other | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0106.3210 | --Pure-bred breeding | 0 | A-0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0106.3290 | --Other | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0106.3310 | --Pure-bred breeding | 0 | A-0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0106.3390 | --Other | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0106.3910 | --Pure-bred breeding | 0 | A-0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0106.3921 | --Squabs | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0106.3923 | --Teals | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0106.3929 | --Other | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0106.3990 | --Other | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0106.4110 | --Pure-bred breeding | 0 | A-0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0106.4190 | --Other | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0106.4910 | --Pure-bred breeding | 0 | A-0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0106.4990 | --Other | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0106.9011 | --Tadpole and young frogs | 0 | A-0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0106.9019 | --Other | 0 | A-0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0106.9090 | --Other | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0201.1000 | --Carcasses and half-carcasses | 20 | C-10* | 18 | 16 | 14 | 12 | 10 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0201.2000 | --Other cuts with bone in | 12 | C-10* | 10.8 | 9.6 | 8.4 | 7.2 | 6 | 4.8 | 3.6 | 2.4 | 1.2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0201.3000 | --Boneless | 12 | C-10* | 10.8 | 9.6 | 8.4 | 7.2 | 6 | 4.8 | 3.6 | 2.4 | 1.2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0202.1000 | --Carcasses and half-carcasses | 25 | C-10* | 22 | 20 | 17.5 | 15 | 12.5 | 10 | 7.5 | 5 | 2.5 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0202.2000 | --Other cuts with bone in | 12 | C-10* | 10.8 | 9.6 | 8.4 | 7.2 | 6 | 4.8 | 3.6 | 2.4 | 1.2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0202.3000 | --Boneless | 12 | C-10* | 10.8 | 9.6 | 8.4 | 7.2 | 6 | 4.8 | 3.6 | 2.4 | 1.2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0203.1110 | --Sucking pig | 20 | A-5 | 16 | 12 | 8 | | | | | | | | | | | | |

| HS Code | Description | 2015-2029 | | | | | | | | | | | | | | | | | | |
|-----------|--|-------------|------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|----------------|---|--|
| | | Base rate % | Staging category | 2015 % | 2016 % | 2017 % | 2018 % | 2019 % | 2020 % | 2021 % | 2022 % | 2023 % | 2024 % | 2025 % | 2026 % | 2027 % | 2028 % | 2029 onwards % | | |
| 0208.1090 | --Other | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0208.3000 | --Of primates | 23 | A-5 | 18.4 | 13.8 | 9.2 | 4.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0208.4000 | --Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walrus (mammals of the suborder Pinnipedia) | 23 | A-5 | 18.4 | 13.8 | 9.2 | 4.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0208.5000 | --Of reptiles (including snakes and turtles) | 23 | A-5 | 18.4 | 13.8 | 9.2 | 4.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0208.6000 | --Of camels and other camelids (<i>Camelidae</i>) | 23 | A-5 | 18.4 | 13.8 | 9.2 | 4.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0208.9010 | --Squabs | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0208.9090 | --Other | 23 | A-5 | 18.4 | 13.8 | 9.2 | 4.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0209.1000 | --Of pigs | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0209.9000 | --Other | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0210.1110 | --Hams and shoulders, with bone in | 25 | A-5 | 20 | 15 | 10 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0210.1190 | --Other | 25 | A-5 | 20 | 15 | 10 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0210.1200 | --Bellies (streaky) and cuts thereof | 25 | A-5 | 20 | 15 | 10 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0210.1900 | --Other | 25 | A-5 | 20 | 15 | 10 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0210.2000 | --Meat of bovine animals | 25 | B-10 | 22.5 | 20 | 17.5 | 15 | 12.5 | 10 | 7.5 | 5 | 2.5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0210.9100 | --Of primates | 25 | A-5 | 20 | 15 | 10 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0210.9200 | --Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walrus (mammals of the suborder Pinnipedia) | 25 | A-5 | 20 | 15 | 10 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0210.9300 | --Of reptiles (including snakes and turtles) | 25 | A-5 | 20 | 15 | 10 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0210.9900 | --Other | 25 | A-5 | 20 | 15 | 10 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0401.1000 | --Of a fat content, by weight, not exceeding 1% | 15 | B-10 | 13.5 | 12 | 10.5 | 9 | 7.5 | 6 | 4.5 | 3 | 1.5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0401.2000 | --Of a fat content, by weight, exceeding 1% but not exceeding 6% | 15 | B-10 | 13.5 | 12 | 10.5 | 9 | 7.5 | 6 | 4.5 | 3 | 1.5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0401.4000 | --Of a fat content, by weight, exceeding 6% but not exceeding 10% | 15 | B-10 | 13.5 | 12 | 10.5 | 9 | 7.5 | 6 | 4.5 | 3 | 1.5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0401.5000 | --Of a fat content, by weight, exceeding 10% | 15 | B-10 | 13.5 | 12 | 10.5 | 9 | 7.5 | 6 | 4.5 | 3 | 1.5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0402.1000 | --In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5% | 10 | B-12 | 9.2 | 8.3 | 7.5 | 6.7 | 5.8 | 5 | 4.2 | 3.3 | 2.5 | 1.7 | 0.8 | 0 | 0 | 0 | 0 | 0 | |
| 0402.2100 | --Not containing added sugar or other sweetening matter | 10 | C-12* | 9.2 | 8.3 | 7.5 | 6.7 | 5.8 | 5 | 4.2 | 3.3 | 2.5 | 1.7 | 0.8 | 0 | 0 | 0 | 0 | 0 | |
| 0402.2900 | --Other | 10 | C-12* | 9.2 | 8.3 | 7.5 | 6.7 | 5.8 | 5 | 4.2 | 3.3 | 2.5 | 1.7 | 0.8 | 0 | 0 | 0 | 0 | 0 | |
| 0402.9100 | --Not containing added sugar or other sweetening matter | 10 | B-12 | 9.2 | 8.3 | 7.5 | 6.7 | 5.8 | 5 | 4.2 | 3.3 | 2.5 | 1.7 | 0.8 | 0 | 0 | 0 | 0 | 0 | |
| 0402.9900 | --Other | 10 | B-12 | 9.2 | 8.3 | 7.5 | 6.7 | 5.8 | 5 | 4.2 | 3.3 | 2.5 | 1.7 | 0.8 | 0 | 0 | 0 | 0 | 0 | |
| 0403.1000 | --Yogurt | 10 | B-10 | 9 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0403.9000 | --Other | 20 | B-10 | 18 | 16 | 14 | 12 | 10 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0404.1000 | --Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter | 6 | A-5 | 4.8 | 3.6 | 2.4 | 1.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0404.9000 | --Other | 20 | B-10 | 18 | 16 | 14 | 12 | 10 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0405.1000 | --Butter | 10 | B-10 | 9 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0405.2000 | --Dairy spreads | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0405.9000 | --Other | 10 | B-10 | 9 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0406.1000 | --Fresh (unripened or uncurd) cheese, including whey cheese, and curd | 12 | B-10 | 10.8 | 9.6 | 8.4 | 7.2 | 6 | 4.8 | 3.6 | 2.4 | 1.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0406.2000 | --Grated or powdered cheese, of all kinds | 12 | B-10 | 10.8 | 9.6 | 8.4 | 7.2 | 6 | 4.8 | 3.6 | 2.4 | 1.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0406.3000 | --Processed cheese, not grated or powdered | 12 | B-10 | 10.8 | 9.6 | 8.4 | 7.2 | 6 | 4.8 | 3.6 | 2.4 | 1.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0406.4000 | --Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i> | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0406.9000 | --Other cheese | 12 | B-10 | 10.8 | 9.6 | 8.4 | 7.2 | 6 | 4.8 | 3.6 | 2.4 | 1.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0407.1100 | --Of fowls of the species <i>Gallus domesticus</i> | 0 | A-0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0407.1900 | --Other | 0 | A-0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0407.2100 | --Of fowls of the species <i>Gallus domesticus</i> | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0407.2900 | --Other | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0407.9010 | --Salted egg | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0407.9020 | --Lime preserved eggs | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0407.9090 | --Other | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0408.1100 | --Dried | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0408.1900 | --Other | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0408.9100 | --Dried | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0408.9900 | --Other | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0409.0000 | Natural honey | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0410.0010 | --Salanganes' nests | 25 | A-5 | 20 | 15 | 10 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0410.0041 | ---Pure royal jelly | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0410.0042 | ---Pure royal jelly, in powder | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0410.0043 | ---Bee pollen | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0410.0049 | ---Other | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0410.0090 | ---Other | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0501.0000 | Human hair, unworked, whether or not washed or scoured; waste of human hair | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0502.1010 | ---Bristles | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0502.1020 | ---Hair | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0502.1030 | ---Waste | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0502.9011 | ---Goat hair | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0502.9012 | ---Weasel tail hair | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0502.9019 | ---Other | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0502.9020 | ---Waste | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0504.0011 | ---Hog casings, salted | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0504.0012 | ---Sheep casings, salted | 18 | A-5 | 14.4 | 10.8 | 7.2 | 3.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0504.0013 | ---Goat casings, salted | 18 | A-5 | 14.4 | 10.8 | 7.2 | 3.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0504.0014 | ---Hog fat-ends, salted | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0504.0019 | ---Other | 18 | A-5 | 14.4 | 10.8 | 7.2 | 3.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0504.0021 | ---Cold, frozen gizzard | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0504.0029 | ---Other | 20 | A-5 | 16 | 12 | | | | | | | | | | | | | | | |

| 1 HS Code | 2 Description | 3 | | | | | | | | | | | | | | | | | | |
|--------------|--|-------------|------------------|--------------------|-------------|-------------|-------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------------|--|--|
| | | Base rate % | Staging category | 5 20 Dec 2015 % | 6 2016 % | 7 2017 % | 8 1 Jan 2018 % | 9 1 Jan 2019 % | 10 1 Jan 2020 % | 11 1 Jan 2021 % | 12 1 Jan 2022 % | 13 1 Jan 2023 % | 14 1 Jan 2024 % | 15 1 Jan 2025 % | 16 1 Jan 2026 % | 17 1 Jan 2027 % | 18 1 Jan 2028 % | 19 1 Jan 2029 onwards % | | |
| 0701.9000 | --Other | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0702.0000 | Tomatoes, fresh or chilled | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0703.1010 | --Onions | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0703.1020 | --Shallots | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0703.2010 | --Garlic bulbs | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0703.2020 | --Garlic stems, garlic seedlings | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0703.2090 | --Other | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0703.9010 | --Leeks | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0703.9020 | --Scallion | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0703.9090 | --Other | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0704.1000 | --Cauliflowers and headed broccoli | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0704.2000 | --Brussels sprouts | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0704.9010 | --Cabbage (<i>Brassica oleracea</i> var. <i>capitata</i>) | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0704.9020 | --Cabbage (<i>Brassica oleracea</i> var. <i>italica</i>) | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0704.9090 | --Other | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0705.1100 | --Cabbage lettuce (head lettuce) | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0705.1900 | --Other | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0705.2100 | --Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>) | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0705.2900 | --Other | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0706.1000 | --Carrots and turnips | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0706.9000 | --Other | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0707.0000 | Cucumbers and gherkins, fresh or chilled | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0708.1000 | --Peas (<i>Pisum sativum</i>) | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0708.2000 | --Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.) | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0708.9000 | --Other leguminous vegetables | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0709.2000 | --Asparagus | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0709.3000 | --Aubergines (egg-plants) | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0709.4000 | --Celery other than celeriac | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0709.5100 | --Mushrooms of the genus <i>Agaricus</i> | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0709.5910 | --Shiitake | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0709.5920 | --Winter mushroom | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0709.5930 | --Paddy straw mushroom | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0709.5940 | --Tricholoma mongolicum lmai | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0709.5950 | --Truffles | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0709.5960 | --Other | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0709.6000 | --Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0709.7000 | --Spinach, New Zealand spinach and orache spinach (garden spinach) | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0709.9100 | --Globe artichokes | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0709.9200 | --Olives | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0709.9300 | --Pumpkins, squash and gourds (<i>Cucurbita</i> spp.) | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0709.9910 | --Bamboo shoots | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0709.9990 | --Other | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0710.1000 | --Potatoes | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0710.2100 | --Peas (<i>Pisum sativum</i>) | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0710.2210 | --Adzuki beans | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0710.2290 | --Other | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0710.2900 | --Other | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0710.3000 | --Spinach, New Zealand spinach and orache spinach (garden spinach) | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0710.4000 | --Sweet corn | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0710.8010 | --Sungmo | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0710.8020 | --Garlic stems, garlic seedlings | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0710.8030 | --Garlic bulbs | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0710.8040 | --Boletus (<i>Porcini</i>) | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0710.8090 | --Other | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0710.9000 | --Mixtures of vegetables | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0711.2000 | --Olives | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0711.4000 | --Cucumbers and gherkins | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0711.5112 | --White mushroom | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0711.5119 | --Other | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0711.5190 | --Other | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0711.5911 | --Sungmo | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0711.5919 | --Other | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0711.5990 | --Other | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0711.9031 | --Bamboo shoots | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0711.9034 | --Garlic | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0711.9039 | --Other | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0711.9090 | --Other | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0712.2000 | --Onions | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0712.3100 | --Mushrooms of the genus <i>Agaricus</i> | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0712.3200 | --Wood ears (<i>Auricularia</i> spp.) | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0712.3300 | --Jelly fungi (<i>Tremella</i> spp.) | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0712.3910 | --Shiitake | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0712.3920 | --Winter mushroom | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0712.3930 | --Paddy straw mushroom | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0712.3940 | --Tricholoma mongolicum lmai | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0712.3950 | --Boletus (<i>Porcini</i>) | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0712.3990 | --Other | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0712.9010 | --Bamboo shoots | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0712.9020 | --Osmond | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0712.9030 | --Day lily flowers | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0712.9040 | --Chuch tsai (fiddle-head) | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0712.9050 | --Garlic | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0712.9060 | --Capsicum <i>annuum</i> Var. <i>grossum</i> | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0712.9091 | --Horseradish | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0712.9099 | --Other | 13 | A-5 | 10.4 | | | | | | | | | | | | | | | | |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 |
|-----------|--|-------------|------------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------------|
| HS Code | Description | Base rate % | Staging category | 20 Dec 2015 % | 1 Jan 2016 % | 1 Jan 2017 % | 1 Jan 2018 % | 1 Jan 2019 % | 1 Jan 2020 % | 1 Jan 2021 % | 1 Jan 2022 % | 1 Jan 2023 % | 1 Jan 2024 % | 1 Jan 2025 % | 1 Jan 2026 % | 1 Jan 2027 % | 1 Jan 2028 % | 1 Jan 2029 onwards % |
| 1521.1000 | --Vegetable waxes | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1521.9010 | ---Beeswax | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1521.9090 | ---Other | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1522.0000 | Degras; residues resulting from the treatment of fatty substances of animal or vegetable waxes | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1601.0010 | --Sausages and similar products coated with natural casings | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1601.0020 | ---Other sausages and similar products | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1601.0030 | --Sausage based food products | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1602.1000 | --Homogenised preparations | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1602.2000 | --Of liver of any animal | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1602.3100 | --Of turkeys | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1602.3210 | --In airtight containers | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1602.3291 | ---Chicken breast meat | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1602.3292 | ---Chicken leg meat | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1602.3299 | ---Other | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1602.3910 | --In airtight containers | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1602.3991 | ---Of duck | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1602.3999 | ---Other | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1602.4100 | --Hams and cuts thereof | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1602.4200 | --Shoulders and cuts thereof | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1602.4910 | --In airtight containers | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1602.4990 | ---Other | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1602.5010 | --In airtight containers | 12 | A-5 | 9.6 | 7.2 | 4.8 | 2.4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1602.5090 | ---Other | 12 | A-5 | 9.6 | 7.2 | 4.8 | 2.4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1602.9010 | --In airtight containers | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1602.9090 | ---Other | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1701.1200 | --Beet sugar | 50 | D | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| 1701.1300 | --Cane sugar specified in Subheading Note 2 to this Chapter | 50 | D | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| 1701.1400 | ---Other cane sugar | 50 | D | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| 1701.9100 | --Containing added flavouring or colouring matter | 50 | D | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| 1701.9910 | ---Granulated sugar | 50 | D | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| 1701.9920 | ---Superfine sugar | 50 | D | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| 1701.9990 | ---Other | 50 | D | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| 1702.1100 | --Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1702.1900 | ---Other | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1702.2000 | --Maple sugar and maple syrup | 30 | A-5 | 24 | 18 | 12 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1702.3000 | --Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose | 30 | A-5 | 24 | 18 | 12 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1702.4000 | --Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose excluding invert sugar | 30 | A-5 | 24 | 18 | 12 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1702.5000 | --Chemically pure fructose | 30 | A-5 | 24 | 18 | 12 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1702.6000 | --Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar | 30 | A-5 | 24 | 18 | 12 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1702.9000 | ---Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose | 30 | A-5 | 24 | 18 | 12 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1703.1000 | --Cane molasses | 8 | A-5 | 6.4 | 4.8 | 3.2 | 1.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1703.9000 | ---Other | 8 | A-5 | 6.4 | 4.8 | 3.2 | 1.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1704.1000 | --Chewing gum, whether or not sugar coated | 12 | A-5 | 9.6 | 7.2 | 4.8 | 2.4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1704.9000 | ---Other | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1801.0000 | --Cocoa beans, whole or broken, raw or roasted | 8 | A-5 | 6.4 | 4.8 | 3.2 | 1.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1802.0000 | --Cocoa shells, husks, skins and other cocoa waste | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1803.1000 | --Not defatted | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1803.2000 | --Wholly or partly defatted | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1804.0000 | --Cocoa butter, fat and oil | 22 | A-5 | 17.6 | 13.2 | 8.8 | 4.4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1805.0000 | --Cocoa powder, not containing added sugar or other sweetening matter | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1806.1000 | --Cocoa powder, containing added sugar or other sweetening matter | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1806.2000 | ---Other preparations in blocks, slabs or bars weighing more than 2kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2kg | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1806.3100 | ---Filled | 8 | A-5 | 6.4 | 4.8 | 3.2 | 1.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1806.3200 | ---Not filled | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1806.9000 | ---Other | 8 | A-5 | 6.4 | 4.8 | 3.2 | 1.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901.1000 | --Preparations for infant use, put up for retail sale | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901.2000 | --Mixes and doughs for the preparation of bakers' wares of heading 19.05 | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901.9000 | ---Other | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1902.1100 | --Containing eggs | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1902.1900 | ---Other | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1902.2000 | --Stuffed pasta, whether or not cooked or otherwise prepared | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1902.3010 | --Rice vermicelli | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1902.3020 | --Bean vermicelli | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1902.3030 | --Instant noodle | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1902.3090 | ---Other | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1902.4000 | --Couscous | 25 | A-5 | 20 | 15 | 10 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1903.0000 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1904.1000 | --Prepared foods obtained by the swelling or roasting of cereals or cereal products | 25 | A-5 | 20 | 15 | 10 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1904.2000 | --Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals | 30 | A-5 | 24 | 18 | 12 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1904.3000 | --Bulgar wheat | 30 | A-5 | 24 | 18 | 12 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1904.9000 | ---Other | 30 | A-5 | 24 | 18 | 12 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1905.1000 | --Crispbread | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1905.2000 | --Gingerbread and the like | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1905.3100 | --Sweet biscuits | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1905.3200 | --Waffles and wafers | 15 | A-5 | 12 | 9 | 6 | 3 | | | | | | | | | | | |

| 1 | HS Code | Description | 2 | | | | | | | | | | | | | | | | |
|-----------|---------|---|-------------|------------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------------|
| | | | Base rate % | Staging category | 20 Dec 2015 % | 1 Jan 2016 % | 1 Jan 2017 % | 1 Jan 2018 % | 1 Jan 2019 % | 1 Jan 2020 % | 1 Jan 2021 % | 1 Jan 2022 % | 1 Jan 2023 % | 1 Jan 2024 % | 1 Jan 2025 % | 1 Jan 2026 % | 1 Jan 2027 % | 1 Jan 2028 % | 1 Jan 2029 onwards |
| 2008.1991 | --- | Chestnut seed | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2008.1992 | --- | Sesames | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2008.1999 | --- | Other | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2008.2010 | --- | In airtight containers | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2008.2090 | --- | Other | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2008.3010 | --- | In airtight containers | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2008.3090 | --- | Other | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2008.4010 | --- | In airtight containers | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2008.4090 | --- | Other | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2008.5000 | --- | Apricots | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2008.6010 | --- | In airtight containers | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2008.6090 | --- | Other | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2008.7010 | --- | In airtight containers | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2008.7090 | --- | Other | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2008.8000 | --- | Strawberries | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2008.9100 | --- | Palm hearts | 5 | A-0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2008.9300 | --- | Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2008.9700 | --- | Mixtures | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2008.9910 | --- | Lychee, in airtight containers | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2008.9920 | --- | Longan, in airtight containers | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2008.9931 | --- | Seasoned laver | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2008.9932 | --- | Salted sea tangle | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2008.9933 | --- | Salted undaria pinnatifida | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2008.9939 | --- | Other | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2008.9940 | --- | Water chestnut (Eleocharis dulcis), in airtight containers | 25 | A-5 | 20 | 15 | 10 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2008.9990 | --- | Other | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2009.1100 | --- | Frozen | 7.5 | B-8 | 6.6 | 5.6 | 4.7 | 3.8 | 2.8 | 1.9 | 0.9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2009.1200 | --- | Not frozen, of a Brix value not exceeding 20 | 30 | B-8 | 26.3 | 22.5 | 18.8 | 15 | 11.3 | 7.5 | 3.8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2009.1900 | --- | Other | 30 | B-8 | 26.3 | 22.5 | 18.8 | 15 | 11.3 | 7.5 | 3.8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2009.2100 | --- | Of a Brix value not exceeding 20 | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2009.2900 | --- | Other | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2009.3110 | --- | Lemon juice | 18 | A-5 | 14.4 | 10.8 | 7.2 | 3.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2009.3190 | --- | Other | 18 | A-5 | 14.4 | 10.8 | 7.2 | 3.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2009.3910 | --- | Lemon juice | 18 | A-5 | 14.4 | 10.8 | 7.2 | 3.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2009.3990 | --- | Other | 18 | A-5 | 14.4 | 10.8 | 7.2 | 3.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2009.4100 | --- | Of a Brix value not exceeding 20 | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2009.4900 | --- | Other | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2009.5000 | --- | Tomato juice | 30 | A-5 | 24 | 18 | 12 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2009.6100 | --- | Of a Brix value not exceeding 30 | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2009.6900 | --- | Other | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2009.7100 | --- | Of a Brix value not exceeding 20 | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2009.7900 | --- | Other | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2009.8100 | --- | Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2009.8912 | --- | Mango juice | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2009.8913 | --- | Passion-fruit juice | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2009.8914 | --- | Guava juice | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2009.8919 | --- | Other | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2009.8920 | --- | Vegetable juice | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2009.9010 | --- | Of fruit juices | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2009.9090 | --- | Other | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2101.1100 | --- | Extracts, essences and concentrates | 17 | A-5 | 13.6 | 10.2 | 6.8 | 3.4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2101.1200 | --- | Preparations with a basis of extracts, essences or concentrates or with a basis of coffee | 30 | A-5 | 24 | 18 | 12 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2101.2000 | --- | Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté | 32 | A-5 | 25.6 | 19.2 | 12.8 | 6.4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2101.3000 | --- | Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | 32 | A-5 | 25.6 | 19.2 | 12.8 | 6.4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2102.1000 | --- | Active yeasts | 25 | A-5 | 20 | 15 | 10 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2102.2000 | --- | Inactive yeasts; other single-cell micro-organisms, dead | 25 | A-5 | 20 | 15 | 10 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2102.3000 | --- | Prepared baking powders | 25 | A-5 | 20 | 15 | 10 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2103.1000 | --- | Soya sauce | 28 | A-5 | 22.4 | 16.8 | 11.2 | 5.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2103.2000 | --- | Tomato ketchup and other tomato sauces | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2103.3000 | --- | Mustard flour and meal and prepared mustard | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2103.9010 | --- | Gourmet powder | 21 | A-5 | 16.8 | 12.6 | 8.4 | 4.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2103.9020 | --- | Aromatic bitters of alcoholic strength by volume of 44.2%-49.2% | 21 | A-5 | 16.8 | 12.6 | 8.4 | 4.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2103.9090 | --- | Other | 21 | A-5 | 16.8 | 12.6 | 8.4 | 4.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2104.1000 | --- | Soups and broths and preparations therefor | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2104.2000 | --- | Homogenised composite food preparations | 32 | A-5 | 25.6 | 19.2 | 12.8 | 6.4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2105.0000 | --- | Ice cream and other edible ice, whether or not containing cocoa | 19 | A-5 | 15.2 | 11.4 | 7.6 | 3.8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2106.1000 | --- | Protein concentrates and textured protein substances | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2106.9010 | --- | Beverage bases | 35 | A-5 | 28 | 21 | 14 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2106.9020 | --- | Compound alcoholic preparations of a kind used for the manufacture of beverages | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2106.9030 | --- | Royal jelly, put up as tonic essences | 3 | A-0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2106.9040 | --- | Coconut juice | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2106.9050 | --- | Seal-oil capsule | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2106.9090 | --- | Other | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2201.1010 | --- | Mineral waters | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2201.1020 | --- | Aerated waters | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2201.9010 | --- | Natural waters | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2201.9090 | --- | Other | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2202.1000 | --- | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2202.9000 | --- | Other | 35 | A-5 | 28 | 21 | 14 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2203.0000 | --- | Beer made from malt | 0 | A-0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2204.1000 | --- | Sparkling wine | 14 | A-5 | 11.2 | 8.4 | 5.6 | 2.8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2204.2100 | --- | In containers holding 2 L. or less | 14 | A-5 | 11.2 | 8.4 | 5.6 | 2.8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2204.2900 | --- | Other | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2204.3000 | --- | Other grape must | 30 | A-5 | 24 | 18 | 12 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2205.1000 | --- | In containers holding 2 L. or less | 65 | A-5 | 52 | 39 | 26 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2205.9000 | --- | Other | 65 | A-5 | 52 | 39 | 26 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2206.0010 | --- | Chinese rice wine | 40 | A-5 | 32 | 24 | 16 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2206.0090 | --- | Other | 40 | A-5 | 32 | 24 | 16 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2207.1000 | --- | Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher | 40 | A-5 | 32 | 24</ | | | | | | | | | | | | | |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 |
|-----------|--|-------------|------------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------------|
| HS Code | Description | Base rate % | Staging category | 20 Dec 2015 % | 1 Jan 2016 % | 1 Jan 2017 % | 1 Jan 2018 % | 1 Jan 2019 % | 1 Jan 2020 % | 1 Jan 2021 % | 1 Jan 2022 % | 1 Jan 2023 % | 1 Jan 2024 % | 1 Jan 2025 % | 1 Jan 2026 % | 1 Jan 2027 % | 1 Jan 2028 % | 1 Jan 2029 onwards |
| 2309 9010 | --Preparations for use in making the complete feeds or supplementary feeds | 5 | A-0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2309 9090 | --Other | 6.5 | A-5 | 5.2 | 3.9 | 2.6 | 1.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2401 1010 | --Flue-cured | 10 | D | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| 2401 1090 | --Other | 10 | D | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| 2401 2010 | --Flue-cured | 10 | D | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| 2401 2090 | --Other | 10 | D | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| 2401 3000 | --Tobacco refuse | 10 | D | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| 2402 1000 | --Cigars, cheroots and cigarillos, containing tobacco | 25 | D | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 |
| 2402 2000 | --Cigarettes containing tobacco | 25 | D | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 |
| 2402 9000 | --Other | 25 | D | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 |
| 2403 1100 | --Water pipe tobacco specified in Subheading Note 1 to this Chapter | 57 | D | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 |
| 2403 1900 | --Other | 57 | D | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 |
| 2403 9100 | --"Homogenised" or "reconstituted" tobacco | 57 | D | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 |
| 2403 9900 | --Other | 57 | D | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 |
| 2905 4300 | --Mannitol | 8 | A-5 | 6.4 | 4.8 | 3.2 | 1.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2905 4400 | --D-glucitol (sorbitol) | 14 | A-5 | 11.2 | 8.4 | 5.6 | 2.8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2905 4500 | --Glycerol | 14 | A-5 | 11.2 | 8.4 | 5.6 | 2.8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3301 1200 | --Of orange | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3301 1300 | --Of lemon | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3301 1910 | --Of lime | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3301 1990 | --Other | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3301 2400 | --Of peppermint (<i>Mentha piperita</i>) | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3301 2500 | --Of other mints | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3301 2910 | --Of camphor | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3301 2920 | --Of citronella | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3301 2930 | --Of aniseed | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3301 2940 | --Of cassia | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3301 2950 | --Of litsea cubeba | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3301 2960 | --Of eucalyptus | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3301 2991 | ---Of geranium | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3301 2999 | ---Other | 15 | A-5 | 12 | 9 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3301 3010 | --Balsam of irises | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3301 3090 | --Other | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3301 9010 | --Extracted oleoresins | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3301 9020 | --Terpene by-products of the deterpenation of essential oils of citrus fruit | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3301 9090 | --Other | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3501 1000 | --Casein | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3501 9000 | --Other | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3502 1100 | --Dried | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3502 1900 | --Other | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3502 2000 | --Milk albumin, including concentrates of two or more whey proteins | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3502 9000 | --Other | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3503 0010 | --Gelatins and gelatin derivatives | 12 | A-5 | 9.6 | 7.2 | 4.8 | 2.4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3503 0090 | --Other | 12 | A-5 | 9.6 | 7.2 | 4.8 | 2.4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3504 0010 | --Pectines | 3 | A-0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3504 0090 | --Other | 8 | A-5 | 6.4 | 4.8 | 3.2 | 1.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3505 1000 | --Dextrins and other modified starches | 12 | A-5 | 9.6 | 7.2 | 4.8 | 2.4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3505 2000 | --Glues | 20 | A-5 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3809 1000 | --With a basis of amylaceous substances | 10 | A-5 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3823 1100 | --Stearic acid | 16 | A-5 | 12.8 | 9.6 | 6.4 | 3.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3823 1200 | --Oleic acid | 16 | A-5 | 12.8 | 9.6 | 6.4 | 3.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3823 1300 | --Tall oil fatty acids | 16 | A-5 | 12.8 | 9.6 | 6.4 | 3.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3823 1900 | --Other | 16 | A-5 | 12.8 | 9.6 | 6.4 | 3.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3823 7000 | --Industrial fatty alcohols | 13 | A-5 | 10.4 | 7.8 | 5.2 | 2.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3824 6000 | --Sorbitol other than that of subheading 2905.44 | 14 | A-5 | 11.2 | 8.4 | 5.6 | 2.8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101 2011 | ---Have undergone a reversible tanning process | 8 | B-8 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101 2019 | ---Other | 5 | B-8 | 4.4 | 3.8 | 3.1 | 2.5 | 1.9 | 1.3 | 0.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101 2020 | ---Of equine animals | 5 | A-3 | 3.3 | 1.7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101 5011 | ---Have undergone a reversible tanning process | 8.4 | B-8 | 7.4 | 6.3 | 5.3 | 4.2 | 3.2 | 2.1 | 1.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101 5019 | ---Other | 5 | B-8 | 4.4 | 3.8 | 3.1 | 2.5 | 1.9 | 1.3 | 0.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101 5020 | ---Of equine animals | 5 | A-5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101 9011 | ---Have undergone a reversible tanning process | 8.4 | B-8 | 7.4 | 6.3 | 5.3 | 4.2 | 3.2 | 2.1 | 1.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101 9019 | ---Other | 5 | B-8 | 4.4 | 3.8 | 3.1 | 2.5 | 1.9 | 1.3 | 0.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101 9020 | ---Of equine animals | 5 | A-5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4102 1000 | --With wool on | 7 | A-5 | 5.6 | 4.2 | 2.8 | 1.4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4102 2110 | --Have undergone a reversible tanning process | 14 | B-8 | 12.3 | 10.5 | 8.8 | 7 | 5.3 | 3.5 | 1.8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4102 2190 | --Other | 9 | B-8 | 7.9 | 6.8 | 5.6 | 4.5 | 3.4 | 2.3 | 1.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4102 2910 | --Have undergone a reversible tanning process | 14 | B-8 | 12.3 | 10.5 | 8.8 | 7 | 5.3 | 3.5 | 1.8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4102 2990 | --Other | 7 | B-8 | 6.1 | 5.3 | 4.4 | 3.5 | 2.6 | 1.8 | 0.9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4103 2000 | --Of reptiles | 9 | B-8 | 7.9 | 6.8 | 5.6 | 4.5 | 3.4 | 2.3 | 1.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4103 3000 | --Of swine | 9 | A-5 | 7.2 | 5.4 | 3.6 | 1.8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4103 9011 | ---Have undergone a reversible tanning process | 14 | B-8 | 12.3 | 10.5 | 8.8 | 7 | 5.3 | 3.5 | 1.8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4103 9019 | ---Other | 9 | B-6 | 7.5 | 6 | 4.5 | 3 | 1.5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4103 9021 | ---Have undergone a reversible tanning process | 14 | B-8 | 12.3 | 10.5 | 8.8 | 7 | 5.3 | 3.5 | 1.8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4103 9029 | ---Other | 9 | B-6 | 7.5 | 6 | 4.5 | 3 | | | | | | | | | | | |

