

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Notes
1005.90.90.00	-- Other		X	
10.06	Rice.			
1006.10	- Rice in the husk (paddy or rough):			
1006.10.10.00	-- Suitable for sowing		X	
1006.10.90.00	-- Other		X	
1006.20	- Husked (brown) rice:			
1006.20.10.00	-- Thai hom mali rice		X	
1006.20.90.00	-- Other		X	
1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed:			
	-- Fragrant rice:			
1006.30.11.00	--- Whole		X	
1006.30.12.00	--- Not more than 5% broken		X	
1006.30.13.00	--- More than 5% but not more than 10% broken		X	
1006.30.14.00	--- More than 10% but not more than 25% broken		X	
1006.30.19.00	--- Other		X	
1006.30.20.00	-- Parboiled rice		X	
1006.30.30.00	-- Glutinous rice (pulot)		X	
1006.30.40.00	-- Basmati rice		X	
1006.30.50.00	-- Thai hom mali rice		X	
	-- Other:			
1006.30.61.00	--- Whole		X	
1006.30.62.00	--- Not more than 5% broken		X	
1006.30.63.00	--- More than 5% but not more than 10% broken		X	
1006.30.64.00	--- More than 10% but not more than 25% broken		X	
1006.30.69.00	--- Other		X	
1006.40.00.00	- Broken rice		X	
1007.00.00.00	Grain sorghum.		A	
10.08	Buckwheat, millet and canary seed; other cereals.			
1008.10.00.00	- Buckwheat		A	
1008.20.00.00	- Millet		A	
1008.30.00.00	- Canary seed		A	
1008.90.00.00	- Other cereals	5%	B3	
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten			
11.01	Wheat or meslin flour.			
1101.00.10.00	- Wheat flour	5%	B3	
1101.00.20.00	- Meslin flour	5%	B3	
11.02	Cereal flours other than of wheat or meslin.			
1102.10.00.00	- Rye flour		A	
1102.20.00.00	- Maize (corn) flour		X	
1102.30.00.00	- Rice flour		X	
1102.90.00.00	- Other		A	
11.03	Cereal groats, meal and pellets.			
	- Groats and meals:			
1103.11	-- Of wheat:			
1103.11.10.00	--- Bulgur		A	
1103.11.90.00	--- Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Notes
1103.13.00.00	-- Of maize (corn)		X	
1103.19	-- Of other cereals:			
1103.19.10.00	--- Of meslin		X	
1103.19.20.00	--- Of rice		X	
1103.19.90.00	--- Other		X	
1103.20.00.00	- Pellets		A	
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.			
	- Rolled or flaked grains:			
1104.12.00.00	-- Of oats		A	
1104.19	-- Of other cereals:			
1104.19.10.00	--- Of maize (corn)		X	
1104.19.90.00	--- Other		X	
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):			
1104.22.00.00	-- Of oats		A	
1104.23.00.00	-- Of maize (corn)		X	
1104.29	-- Of other cereals:			
1104.29.10.00	--- Bulgur		A	
1104.29.90.00	--- Other		A	
1104.30.00.00	- Germ of cereals, whole, rolled, flaked or ground		A	
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.			
1105.10.00.00	- Flour, meal and powder	5%	B10	
1105.20.00.00	- Flakes, granules and pellets		A	
11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.			
1106.10.00.00	- Of the dried leguminous vegetables of heading 07.13	5%	B3	
1106.20	- Of sago or of roots or tubers of heading 07.14			
1106.20.10.00	-- Of manioc (cassava)	5%	B3	
	-- Of sago:			
1106.20.21.00	--- Meal of sago	5%	B10	
1106.20.29.00	--- Other	5%	B10	
1106.20.90.00	-- Other	5%	B3	
1106.30.00.00	- Of the products of Chapter 8	5%	B5	
11.07	Malt, whether or not roasted.			
1107.10.00.00	- Not roasted		A	
1107.20.00.00	- Roasted		A	
11.08	Starches; inulin.			
	- Starches:			
1108.11.00.00	-- Wheat starch	5%	B10	
1108.12.00.00	-- Maize (corn) starch		X	
1108.13.00.00	-- Potato starch	5%	B3	
1108.14.00.00	-- Manioc (cassava) starch		A	
1108.19	-- Other starches:			
1108.19.10.00	--- Sago starch		A	
1108.19.90.00	--- Other	5%	B3	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Notes
1108.20.00.00	- Inulin		A	
1109.00.00.00	Wheat gluten, whether or not dried.		A	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder			
12.01	Soya beans, whether or not broken.			
1201.00.10.00	- Suitable for sowing		A	
1201.00.90.00	- Other		A	
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.			
1202.10	- In shell:			
1202.10.10.00	-- Suitable for sowing		A	
1202.10.90.00	-- Other		A	
1202.20.00.00	- Shelled, whether or not broken		A	
1203.00.00.00	Copra.		A	
1204.00.00.00	Linseed, whether or not broken.		A	
12.05	Rape or colza seeds, whether or not broken.			
1205.10.00.00	- Low erucic acid rape or colza seeds		A	
1205.90.00.00	- Other		A	
1206.00.00.00	Sunflower seeds, whether or not broken.		A	
12.07	Other oil seeds and oleaginous fruits, whether or not broken.			
1207.10.00.00	- Palm nuts and kernels		A	
1207.20.00.00	- Cotton seeds	5%	B3	
1207.30.00.00	- Castor oil seeds	5%	B10	
1207.40.00.00	- Sesamum seeds	5%	B3	
1207.50.00.00	- Mustard seeds	5%	B3	
1207.60.00.00	- Safflower seeds	5%	B3	
	- Other:			
1207.91.00.00	-- Poppy seeds	5%	B3	
1207.99	-- Other:			
1207.99.10.00	--- Kapok seeds	5%	B3	
1207.99.90.00	--- Other	5%	B3	
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.			
1208.10.00.00	- Of soya beans		A	
1208.90.00.00	- Other	5%	B3	
12.09	Seeds, fruit and spores, of a kind used for sowing.			
1209.10.00.00	- Sugar beet seed		A	
	- Seeds of forage plants:			
1209.21.00.00	-- Lucerne (alfalfa) seed		A	
1209.22.00.00	-- Clover ( <i>Trifolium spp.</i> ) seed		A	
1209.23.00.00	-- Fescue seed		A	
1209.24.00.00	-- Kentucky blue grass ( <i>Poa pratensis L.</i> ) seed		A	
1209.25.00.00	-- Rye grass ( <i>Lolium multiflorum Lam., Lolium perenne L.</i> ) seed		A	
1209.26.00.00	-- Timothy grass seed		A	
1209.29.00.00	-- Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Notes
1209.30.00.00	- Seeds of herbaceous plants cultivated principally for their flowers		A	
	- Other:			
1209.91.00.00	-- Vegetable seeds		A	
1209.99	-- Other:			
1209.99.10.00	--- Rubber seeds, kenaf seeds		A	
1209.99.90.00	--- Other		A	
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.			
1210.10.00.00	- Hop cones, neither ground nor powdered nor in the form of pellets.	5%	B3	
1210.20.00.00	- Hop cones, ground, powdered or in the form of pellets; lupulin	5%	B3	
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.			
1211.10	- Liquorice roots:			
1211.10.10.00	-- Cut, crushed or powdered form	5%	B3	
1211.10.90.00	-- Other	5%	B3	
1211.20	- Ginseng roots:			
1211.20.10.00	-- Cut, crushed or powdered form	5%	B3	
1211.20.90.00	-- Other	5%	B3	
1211.30	- Coca leaf:			
1211.30.10.00	-- Cut, crushed or powdered form	5%	B3	
1211.30.90.00	-- Other	5%	B3	
1211.40.00.00	- Poppy straw	5%	B3	
1211.90	- Other:			
	-- Of a kind used primarily in pharmacy:			
1211.90.11.00	--- Cannabis, in cut, crushed or powdered form	5%	B3	
1211.90.12.00	--- Cannabis, other form	5%	B3	
1211.90.13.00	--- Other, in cut, crushed or powdered form	5%	B3	
1211.90.19.00	--- Other	5%	B3	
	-- Other:			
1211.90.91.00	--- Pyrethrum, in cut, crushed or powdered form	5%	B3	
1211.90.92.00	--- Pyrethrum, other form	5%	B10	
1211.90.93.00	--- Cannabis	5%	B3	
1211.90.94.00	--- Sandalwood	5%	B3	
1211.90.95.00	--- Gaharu wood chips	5%	B3	
1211.90.99.00	--- Other	5%	B3	
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i> ) of a kind used primarily for human consumption, not elsewhere specified or included.			
1212.10	- Locust beans, including locust bean seeds:			
1212.10.10.00	-- Seeds	5%	B3	
1212.10.90.00	-- Other	5%	B3	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Notes
1212.20	- Seaweeds and other algae:			
1212.20.10.00	-- Fresh, chilled or dried, of a kind used in dyeing, tanning, perfumery, pharmacy, or for insecticidal, fungicidal or similar purposes	5%	B3	
1212.20.20.00	-- Other, fresh, chilled or dried unfit for human consumption	5%	B3	
1212.20.90.00	-- Other	5%	B3	
1212.30.00.00	- Apricot, peach (including nectarine) or plum stones and kernels	5%	B5	
	- Other:			
1212.91.00.00	-- Sugar beet		X	
1212.99	-- Other:			
	--- Sugar cane:			
1212.99.11.00	---- For sowing	5%	B3	
1212.99.19.00	---- Other	5%	B3	
1212.99.90.00	--- Other	5%	B3	
1213.00.00.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	5%	B3	
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.			
1214.10.00.00	- Lucerne (alfalfa) meal and pellets	5%	B3	
1214.90.00.00	- Other	5%	B3	
Chapter 13	Lac; gums, resins and other vegetable saps and extracts			
13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).			
1301.10.00.00	- Lac	5%	B3	
1301.20.00.00	- Gum Arabic	5%	B3	
1301.90	- Other:			
1301.90.10.00	-- Gum benjamin	5%	B3	
1301.90.20.00	-- Gum damar		A	
1301.90.30.00	-- Cannabis resin		A	
1301.90.90.00	-- Other	5%	B3	
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.			
	- Vegetable saps and extracts:			
1302.11	-- Opium:			
1302.11.10.00	--- Pulvis opii		A	
1302.11.90.00	--- Other	5%	B3	
1302.12.00.00	-- Of liquorice	5%	B3	
1302.13.00.00	-- Of hops	5%	B3	
1302.14.00.00	-- Of pyrethrum or of the roots of plants containing rotenone	5%	B10	
1302.19	-- Other:			
1302.19.10.00	--- Medicinal extracts	5%	B3	
1302.19.20.00	--- Extracts and tinctures of cannabis	5%	B3	
1302.19.90.00	--- Other	5%	B3	
1302.20.00.00	- Pectic substances, pectinates and pectates	5%	B3	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Notes
1302.31.00.00	- Mucilages and thickeners, whether or not modified, derived from vegetable products:	5%	B3	
1302.32.00.00	-- Agar-agar	5%	B3	
1302.39	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds			
1302.39.10.00	-- Other:	5%	B3	
1302.39.90.00	--- Carageenan	5%	B5	
1302.39.90.00	--- Other	5%	B5	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included			
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).			
1401.10.00.00	- Bamboos		A	
1401.20.00.00	- Rattans		A	
1401.90.00.00	- Other		A	
1402.00	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.			
1402.00.10.00	- Kapok		A	
1402.00.90.00	- Other		A	
1403.00.00.00	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles.	5%	B3	
14.04	Vegetable products not elsewhere specified or included.			
1404.10	- Raw vegetable materials of a kind used primarily in dyeing or tanning:			
1404.10.10.00	-- Barks for tanning		A	
1404.10.90.00	-- Other		A	
1404.20.00.00	- Cotton linters		A	
1404.90	- Other:			
1404.90.10.00	-- Betel leaves, biri leaves and betel-nut leaves	5%	B3	
1404.90.90.00	-- Other	5%	B3	
Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes			
1501.00.00.00	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03	5%	B5	
15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03			
1502.00.10.00	- Tallow	5%	B10	
1502.00.90.00	- Other	10%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Notes
15.03	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.			
1503.00.10.00	- Lard stearin and oleostearin	5%	B3	
1503.00.90.00	- Other	5%	B3	
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.			
1504.10	- Fish-liver oils and their fractions:			
1504.10.10.00	-- Fit for human consumption	5%	B3	
1504.10.90.00	-- Other	5%	B3	
1504.20.00.00	- Fats and oils and their fractions, of fish, other than liver oils	5%	B3	
1504.30.00.00	- Fats and oils and their fractions, of marine mammals	5%	B10	
15.05	Wool grease and fatty substances derived therefrom (including lanolin).			
1505.00.10.00	- Lanolin	5%	B10	
1505.00.90.00	- Other	10%	B5	
1506.00.00.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	5%	B10	
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.			
1507.10.00.00	- Crude oil, whether or not degummed		A	
1507.90	- Other:			
1507.90.10.00	-- Refined oil		A	
1507.90.20.00	-- Fraction of unrefined soya-bean oil		A	
1507.90.90.00	-- Other		A	
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.			
1508.10.00.00	- Crude oil		A	
1508.90	- Other:			
1508.90.10.00	-- Refined oil		A	
1508.90.20.00	-- Fractions of unrefined ground-nut oil		A	
1508.90.90.00	-- Other		A	
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.			
1509.10	- Virgin:			
1509.10.10.00	-- In packing of net weight not exceeding 30 kg		A	
1509.10.90.00	-- Other		A	
1509.90	- Other:			
1509.90.11.00	--- In packing of net weight not exceeding 30 kg		A	
1509.90.19.00	--- Other		A	
1509.90.21.00	--- In packing of net weight not exceeding 30 kg		A	
1509.90.29.00	--- Other		A	
	-- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Notes
1509.90.91.00	--- In packing of net weight not exceeding 30 kg		A	
1509.90.99.00	--- Other		A	
15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.			
1510.00.10.00	- Crude oil - Other:	5%	B3	
1510.00.91.00	-- Refined oil	5%	B3	
1510.00.92.00	-- Fraction of unrefined oil	5%	B3	
1510.00.99.00	-- Other	5%	B3	
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.			
1511.10.00.00	- Crude oil		A	
1511.90	- Other:			
1511.90.10	-- Concentrated palm stearin:			
1511.90.10.10	--- Refined, bleached and deodorised (RBD)		A	
1511.90.10.90	--- Other		A	
1511.90.90	-- Other:			
1511.90.90.10	--- Of palm oil, refined, bleached and deodorized (RBD)		A	
1511.90.90.20	--- Of olein, crude --- Of olein, refined, bleached and deodorized (RBD):		A	
1511.90.90.31	---- In maximum packing of 5 kg, trade-marked		A	
1511.90.90.39	---- Other		A	
1511.90.90.40	--- Of stearin, refined, bleached and deodorized (RBD)		A	
1511.90.90.90	--- Other		A	
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.			
	- Sunflower-seed or safflower oil and fractions thereof:			
1512.11.00.00	-- Crude oil		A	
1512.19	-- Other:			
1512.19.10.00	--- Refined oil		A	
1512.19.20.00	--- Fraction of unrefined sunflower-seed or safflower oil		A	
1512.19.90.00	--- Other		A	
	- Cotton-seed oil and its fractions:			
1512.21.00.00	-- Crude oil, whether or not gossypol has been removed	10%	B3	
1512.29	-- Other:			
1512.29.10.00	--- Refined oil	10%	B3	
1512.29.20.00	--- Fraction of unrefined cotton-seed oil	10%	B3	
1512.29.90.00	--- Other	10%	B3	
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.			
	- Coconut (copra) oil and its fractions:			
1513.11.00.00	-- Crude oil		A	
1513.19	-- Other:			
1513.19.10.00	--- Refined oil		A	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Notes
1513.19.20.00	--- Fraction of unrefined coconut oil		A	
1513.19.90	--- Other:			
1513.19.90.10	---- Of coconut oil, refined, bleached and deodorized (RBD)		A	
1513.19.90.90	---- Other		A	
	- Palm kernel or babassu oil and fractions thereof:			
1513.21.00.00	-- Crude oil		A	
1513.29	-- Other:			
1513.29.10.00	--- Refined oil		A	
1513.29.20.00	--- Fraction of unrefined palm kernel and babassu oil		A	
1513.29.90	--- Other:			
1513.29.90.10	---- Of palm kernel olein, refined, bleached and deodorized (RBD)		A	
1513.29.90.20	---- Of palm kernel stearin, refined, bleached and deodorised (RBD)		A	
1513.29.90.90	---- Other		A	
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.			
	- Low erucic acid rape or colza oil and its fractions:			
1514.11.00.00	-- Crude oil	10%	B3	
1514.19	-- Other:			
1514.19.10.00	--- Refined oil	10%	B3	
1514.19.20.00	--- Fraction of unrefined oil	10%	B3	
1514.19.90.00	--- Other	10%	B3	
	- Other:			
1514.91	-- Crude oil:			
1514.91.10.00	--- Rape or colza oil and its fraction	10%	B3	
1514.91.90.00	--- Other	10%	B3	
1514.99	-- Other:			
1514.99.10.00	--- Refined oil	10%	B3	
1514.99.20.00	--- Fraction of unrefined oil	10%	B7	
	--- Other:			
1514.99.91.00	---- Rape or colza oil and its fraction	10%	B7	
1514.99.99.00	---- Other	10%	B3	
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.			
	- Linseed oil and its fraction:			
1515.11.00.00	-- Crude oil		A	
1515.19.00.00	-- Other		A	
	- Maize (corn) oil and its fractions:			
1515.21.00.00	-- Crude oil		A	
1515.29	-- Other:			
1515.29.10.00	--- Fraction of unrefined maize (corn) oil		A	
1515.29.90.00	--- Other		A	
1515.30	- Castor oil and its fractions:			
1515.30.10.00	-- Crude oil	10%	B3	
1515.30.90.00	-- Other	10%	B3	
1515.40	- Tung oil and its fractions:			
1515.40.10.00	-- Crude oil	5%	B3	
1515.40.20.00	-- Fraction of unrefined tung oil	5%	B3	
1515.40.90.00	-- Other	5%	B3	
1515.50	- Sesame oil and its fractions:			
1515.50.10.00	-- Crude oil	10	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Notes
1515.50.20.00	-- Fraction of unrefined sesame oil	10%	B10	
1515.50.90.00	-- Other	10%	B10	
1515.90	- Other:			
	-- Tengkawang oil:			
1515.90.11.00	--- Crude oil	10%	B10	
1515.90.12.00	--- Fraction of unrefined oil	10%	B10	
1515.90.19.00	--- Other	10%	B10	
	-- Other:			
1515.90.91.00	--- Crude oil	5%	B3	
1515.90.92.00	--- Fraction of unrefined oil	5%	B3	
1515.90.99.00	--- Other	5%	B3	
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.			
1516.10	- Animal fats and oils and their fractions:			
1516.10.10.00	-- In packing of 10 kg net weight or more	5%	B3	
1516.10.90.00	-- Other	10%	B5	
1516.20	- Vegetable fats and oils and their fractions:			
	-- Re-esterified fats and oils and their fractions:			
1516.20.11.00	--- Of soya bean	10%	B5	
1516.20.12.00	--- Of palm oil, crude	10%	B3	
	--- Of palm oil, other than crude:			
1516.20.21.00	---- In packing of a net weight not exceeding 20 kg	10%	B3	
1516.20.29.00	---- Other	10%	B3	
1516.20.30.00	--- Of coconut	10%	B3	
	--- Of palm kernel oil:			
1516.20.41.00	---- Crude	10%	B3	
1516.20.42.00	---- Refined, bleached and deodorised (RBD)	10%	B10	
	--- Of palm kernel olein:			
1516.20.51.00	---- Crude	10%	B3	
1516.20.52.00	---- Refined, bleached and deodorised (RBD)	10%	B3	
1516.20.61.00	--- Of illipenut oil	10%	B3	
1516.20.69.00	--- Other	10%	B3	
	-- Other:			
1516.20.71.00	--- Hydrogenated fats in flakes, in packages of a net weight of less than 10 kg	10%	B3	
1516.20.72.00	--- Hydrogenated fats in flakes, in packages of a net weight of 10 kg or more	10%	B3	
1516.20.73.00	--- Hydrogenated castor oil (opal wax)	10%	B7	
1516.20.81.00	--- Of palm kernel stearin, crude	10%	B3	
1516.20.82.00	--- Of palm kernel stearin, refined, bleached and deodorized (RBD)	10%	B10	
1516.20.83.00	--- Other hydrogenated and refined, bleached and deodorised palm kernel olein or stearin	10%	B3	
	--- Of palm stearin of iodine value not exceeding 48:			
1516.20.84.00	---- Crude	10%	B10	
1516.20.85.00	---- Refined, bleached and deodorised (RBD)	10%	B3	
1516.20.86.00	---- Other	10%	B3	
1516.20.99.00	--- Other	10%	B3	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Notes
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.			
1517.10.00.00	- Margarine, excluding liquid margarine	5%	B3	
1517.90	- Other:			
1517.90.10.00	-- Imitation ghee	5%	B3	
1517.90.20.00	-- Liquid margarine	5%	B3	
1517.90.30.00	-- Mould release preparations	5%	B3	
	-- Imitation lard; shortening:			
1517.90.41.00	--- Imitation lard of animal origin	5%	B3	
1517.90.42.00	--- Imitation lard of vegetable origin	5%	B3	
1517.90.43.00	--- Shortening	5%	B3	
	-- Of mixtures or preparations of vegetable fats or oils or of their fractions:			
1517.90.51.00	--- Solid mixtures or preparations	5%	B3	
	--- Liquid mixtures or preparations:			
1517.90.61.00	---- In which ground-nut oil predominates	5%	B3	
	---- In which palm oil predominates:			
1517.90.71.00	----- Crude	5%	B5	
1517.90.72.00	----- Other, in packings of net weight not exceeding 20 kg	5%	B3	
1517.90.79.00	----- Other	5%	B3	
1517.90.81.00	---- In which crude palm kernel oil predominates	5%	B5	
1517.90.82.00	---- In which refined, bleached and deodorised (RBD) palm kernel olein predominates	5%	B3	
1517.90.83.00	---- In which crude palm kernel olein predominates	5%	B5	
1517.90.84.00	---- In which refined, bleached and deodorised (RBD) palm kernel olein predominates	5%	B5	
1517.90.85.00	---- In which soya bean oil or coconut oil predominates	5%	B5	
1517.90.86.00	---- In which illipenut oil predominates	5%	B5	
1517.90.89.00	---- Other	5%	B3	
1517.90.90.00	-- Other	5%	B3	
1518.00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.			
	- Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified excluding those of heading 15.16:			
1518.00.11.00	-- Linoxyn	5%	B3	
1518.00.12.00	-- Animal fats and oils	5%	B3	
1518.00.13.00	-- Vegetable fats and oils	5%	B3	
1518.00.19.00	-- Other	5%	B3	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Notes
1518.00.20.00	- Inedible mixtures or preparations of animal fats or oils or of fractions of different fats or oils	5%	B3	
	- Inedible mixtures or preparations of vegetable fats or oils or of fractions of different fats or oils:			
1518.00.31.00	-- Of ground-nut oil	5%	B7	
1518.00.32.00	-- Of linseed oil	5%	B3	
1518.00.33.00	-- Of palm oil, crude	5%	B3	
1518.00.34.00	-- Of palm oil, other than crude, in packings of net weight not exceeding 20 kg	5%	B3	
1518.00.35.00	-- Of palm oil, other than crude, in packings of net weight exceeding 20 kg	5%	B3	
1518.00.36.00	-- Of palm kernel oil, crude	5%	B3	
1518.00.37.00	-- Of palm kernel oil, refined, bleached and deodorised (PBD)	5%	B3	
1518.00.38.00	-- Of palm kernel olein, crude	5%	B3	
1518.00.41.00	-- Of palm kernel olein, refined, bleached and deodorized (RBD)	5%	B3	
1518.00.42.00	-- Of castor or sesame oil	5%	B3	
1518.00.43.00	-- Of soya bean or cotton seed oil		X	
1518.00.44.00	-- Of illipenut oil	5%	B5	
1518.00.45.00	-- Of coconut oil	5%	B5	
1518.00.49.00	-- Other	5%	B5	
1518.00.60.00	- Inedible mixture and preparation of animal fats or oils or fraction thereof and vegetable fats or oil or fractions thereof	5%	B3	
1518.00.90.00	- Other	5%	B5	
15.20	Glycerol, crude; glycerol waters and glycerol lyes.			
1520.00.10.00	- Crude glycerol	5%	B3	
1520.00.90.00	- Other	5%	B3	
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.			
1521.10.00.00	- Vegetable waxes	5%	B3	
1521.90	- Other:			
1521.90.10.00	-- Bee wax and other insect waxes	5%	B7	
1521.90.20.00	-- Spermaceti	5%	B3	
15.22	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.			
1522.00.10.00	- Degras	5%	B3	
1522.00.90.00	- Other	5%	B3	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates			
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.			
	- Sausages:			
1601.00.11.00	-- Containing pork	10%	B3	
1601.00.12.00	-- Containing beef	10%	B3	
1601.00.13.00	-- Containing both pork and beef	10%	B3	
1601.00.19.00	-- Other	10%	B3	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Notes
1601.00.90.00	- Other	10%	B3	
16.02	Other prepared or preserved meat, meat offal or blood.			
1602.10.00.00	- Homogenised preparations	5%	B15	
1602.20.00.00	- Of liver of any animal	5%	B15	
	- Of poultry of heading 01.05:			
1602.31.00.00	-- Of turkeys	5%	B15	
1602.32	-- Of fowls of the species <i>Gallus domesticus</i> :			
1602.32.10.00	--- Canned chicken curry	5%	B15	
1602.32.90.00	--- Other	5%	B3	
1602.39.00.00	-- Other	5%	B3	
	- Of swine:			
1602.41.00.00	-- Hams and cuts thereof	5%	B3	
1602.42.00.00	-- Shoulders and cuts thereof	5%	B3	
1602.49	-- Other, including mixtures:			
1602.49.10.00	--- Luncheon meat	5%	B3	
1602.49.90.00	--- Other	5%	B3	
1602.50	- Of bovine animals:			
1602.50.10.00	-- Corned beef	10%	B15	
1602.50.90.00	-- Other	10%	B15	
1602.90	- Other, including preparations of blood of any animal:			
1602.90.10.00	-- Canned mutton curry	5%	B3	
1602.90.90.00	-- Other	5%	B3	
16.03	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.			
1603.00.10.00	- Of chicken, with herbs	5%	B3	
1603.00.20.00	- Of chicken, without herbs	5%	B7	
1603.00.30.00	- Other, with herbs	5%	B7	
1603.00.90.00	- Other	5%	B7	
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.			
	- Fish, whole or in pieces, but not minced:			
1604.11	-- Salmon:			
1604.11.10.00	--- In airtight containers	5%	B7	
1604.11.90.00	--- Other	5%	B7	
1604.12	-- Herrings :			
1604.12.10.00	--- In airtight containers	10%	B15	
1604.12.90.00	--- Other		A	
1604.13	-- Sardines, sardinella and brisling or sprats:			
	--- Sardines:			
1604.13.11.00	---- In airtight containers	10%	B15	
1604.13.19.00	---- Other	5%	B7	
	--- Other:			
1604.13.91.00	---- In airtight containers	10%	B15	
1604.13.99.00	---- Other	5%	B7	
1604.14	-- Tunas, skipjack and bonito ( <i>Sarda spp.</i> ):			
1604.14.10.00	--- In airtight containers	10%	B15	
1604.14.90.00	--- Other	5%	B7	
1604.15	-- Mackerel:			
1604.15.10.00	--- In airtight containers	10%	B15	
1604.15.90.00	--- Other	5%	B7	
1604.16	-- Anchovies:			
1604.16.10.00	--- In airtight containers		A	
1604.16.90.00	--- Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Notes
1604.19	-- Other:			
1604.19.10.00	--- In airtight containers	5%	B7	
1604.19.90.00	--- Other		A	
1604.20	- Other prepared or preserved fish:			
1604.20.10.00	-- Sharks' fins, prepared and ready for use	5%	B7	
1604.20.20.00	-- Fish sausages		A	
	-- Other:			
1604.20.91.00	--- In airtight containers	5%	B7	
1604.20.99.00	--- Other	5%	B7	
1604.30	- Caviar and caviar substitutes:			
1604.30.10.00	-- In airtight containers	5%	B7	
1604.30.90.00	-- Other	5%	B7	
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.			
1605.10.00.00	- Crab	5%	B7	
1605.20	- Shrimps and prawns:			
1605.20.10.00	-- Shrimps paste	5%	B7	
1605.20.90.00	-- Other	5%	B5	
1605.30.00.00	- Lobster		A	
1605.40.00.00	- Other crustaceans		A	
1605.90	- Other:			
1605.90.10.00	-- Abalone	5%	B7	
1605.90.90.00	-- Other	5%	B7	
Chapter 17	Sugars and sugar confectionery			
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.			
	- Raw sugar not containing added flavouring or colouring matter:			
1701.11.00	-- Cane Sugar			
1701.11.00.10	--- ICUMSA minimal 1200		X	
1701.11.00.90	--- Other		X	
1701.12.00.00	-- Beet sugar		X	
	- Other:			
1701.91.00.00	-- Containing added flavouring or colouring matter		X	
1701.99	-- Other:			
	--- Refined sugar:			
1701.99.11.00	---- White		X	
1701.99.19.00	---- Other		X	
1701.99.90.00	--- Other		X	
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.			
	- Lactose and lactose syrup:			
1702.11.00.00	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	5%	B7	
1702.19.00.00	-- Other	5%	B7	
1702.20.00.00	- Maple sugar and maple syrup	5%	B7	
1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:			
1702.30.10.00	-- Glucose	5%	B7	
1702.30.20.00	-- Glucose syrup	5%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Notes
1702.40.00.00	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	5%	B7	
1702.50.00.00	- Chemically pure fructose	5%	B7	
1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar:			
1702.60.10.00	-- Fructose	5%	B7	
1702.60.20.00	-- Fructose syrup	5%	B7	
1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:			
1702.90.10.00	-- Maltose	5%	B7	
1702.90.20.00	-- Artificial honey, whether or not mixed with natural honey	5%	B7	
1702.90.30.00	-- Flavoured or coloured sugars (excluding maltose)	5%	B7	
1702.90.40.00	-- Caramel	5%	B7	
1702.90.90.00	-- Other	5%	B7	
17.03	Molasses resulting from the extraction or refining of sugar.			
1703.10.00.00	- Cane molasses	5%	B7	
1703.90.00.00	- Other	5%	B7	
17.04	Sugar confectionery (including white chocolate), not containing cocoa.			
1704.10.00.00	- Chewing gum, whether or not sugar-coated	10%	B7	
1704.90	- Other :			
1704.90.10.00	-- Medicated sweets	10%	B7	
1704.90.20.00	-- White chocolate	10%	B7	
1704.90.90.00	-- Other	10%	B7	
Chapter 18	Cocoa and cocoa preparations			
1801.00.00.00	Cocoa beans, whole or broken, raw or roasted.		A	
1802.00.00.00	Cocoa shells, husks, skins and other cocoa waste.		A	
18.03	Cocoa paste, whether or not defatted.			
1803.10.00.00	- Not defatted		A	
1803.20.00.00	- Wholly or partly defatted		A	
1804.00.00.00	Cocoa butter, fat and oil.		A	
1805.00.00.00	Cocoa powder, not containing added sugar or other sweetening matter.		A	
18.06	Chocolate and other food preparations containing cocoa.			
1806.10.00.00	- Cocoa powder, containing added sugar or other sweetening matter		A	
1806.20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Notes
1806.20.10.00	-- Chocolate confectionary in blocks, slabs or bars	15%	B7	
1806.20.90.00	-- Other	15%	B7	
1806.31	- Other, in blocks, slabs or bars:			
	-- Filled:			
1806.31.10.00	--- Chocolate confectionary in blocks, slabs or bars	15%	B7	
1806.31.90.00	--- Other	15%	B7	
1806.32	-- Not filled:			
1806.32.10.00	--- Chocolate confectionary in blocks, slabs or bars	15%	B7	
1806.32.90.00	--- Other	15%	B7	
1806.90	- Other:			
1806.90.10.00	-- Chocolate confectionary in tablets or pastilles	15%	B7	
1806.90.20.00	-- Food preparations of flour, meal, starch or malt extract, containing 40% or more but less than 50% by weight of cocoa and 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	5%	B7	
1806.90.30.00	-- Other food preparations of flour, meal, starch or malt extract, containing 40% or more but less than 50% by weight of cocoa; other food preparations of goods of headings 04.01 to 04.04, containing 5% or more but less than 10% by weight of cocoa; preparations of cereals containing 6% but not more than 8% by weight of cocoa	5%	B7	
1806.90.90.00	-- Other	5%	B7	
Chapter 19	Preparations of cereals, flour, starch or milk; pastry cooks' 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:			
1901.10.10.00	-- Of malt extract	5%	B7	
	-- Of goods of headings 04.01 to 04.04:			
1901.10.21.00	--- Medical foods	5%	B10	
1901.10.29.00	--- Other	5%	B7	
1901.10.30.00	-- Of soya bean powder	5%	B7	
	-- Other:			
1901.10.91.00	--- For lactase deficiency infants	5%	B7	
1901.10.92.00	--- Other medical foods	5%	B7	
1901.10.93.00	--- Other, containing cocoa	5%	B10	
1901.10.99.00	--- Other	5%	B7	
1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05:			



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Notes
1901.20.10.00	-- Of flour, groats, meal, starch or malt extract, not containing cocoa	5%	B5	
1901.20.20.00	-- Of flour, groats, meal, starch or malt extract, containing cocoa	5%	B5	
1901.20.30.00	-- Other, not containing cocoa	5%	B7	
1901.20.40.00	-- Other, containing cocoa	5%	B7	
1901.90	- Other:			
	-- Infant food, not put up for retail sale:			
1901.90.11.00	--- Of goods of heading 04.01 to 04.04	5%	B7	
1901.90.12.00	--- For lactase deficiency infants	5%	B7	
1901.90.13.00	--- Other medical foods	5%	B7	
1901.90.19.00	--- Other	5%	B5	
1901.90.20.00	-- Malt extract	5%	B5	
	-- Other, of goods of heading 04.01 to 04.04:			
1901.90.31.00	--- Filled milk	5%	B5	
1901.90.32.00	--- Medical foods	5%	B10	
1901.90.33.00	--- Other, not containing cocoa	5%	B7	
1901.90.34.00	--- Other, containing cocoa	5%	B7	
	-- Other soya based preparations:			
1901.90.41.00	--- In powder form	5%	B7	
1901.90.49.00	--- In other form	5%	B7	
	-- Other:			
1901.90.51.00	--- Medical foods	5%	B7	
1901.90.52	--- Other, not containing cocoa			
1901.90.52.10	---- Kerupuk of shrimps		A	
1901.90.52.90	---- Other		A	
1901.90.53.00	--- Other, containing cocoa		A	
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:			
1902.11.00.00	-- Containing eggs		A	
1902.19	-- Other:			
1902.19.10.00	--- Bean vermicelli (tang hoon)		A	
1902.19.20.00	--- Rice vermicelli (bee hoon)		A	
1902.19.90.00	--- Other		A	
1902.20.00.00	- Stuffed pasta, whether or not cooked or otherwise prepared		A	
1902.30	- Other pasta:			
1902.30.10.00	-- Instant noodles		A	
1902.30.90.00	-- Other		A	
1902.40.00.00	- Couscous		A	
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.			
1903.00.00.10	- Pearl	5%	B5	
1903.00.00.20	- Flakes, siftings	5%	B7	
1903.00.00.90	- Other	5%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Notes
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.			
1904.10.00.00	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	5%	B7	
1904.20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:			
1904.20.10.00	-- Mixtures of roasted or unroasted cereal flakes	5%	B7	
1904.20.90.00	-- Other	5%	B5	
1904.30.00.00	- Bulgur wheat	5%	B5	
1904.90	- Other:			
1904.90.10.00	-- Rice preparations, including pre-cooked rice	5%	B7	
1904.90.90.00	-- Other	5%	B5	
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.			
1905.10.00.00	- Crispbread	5%	B7	
1905.20.00.00	- Gingerbread and the like	5%	B7	
	- Sweet biscuits; waffles and wafers:			
1905.31	-- Sweet biscuits:			
1905.31.10.00	--- Sweet biscuits not containing cocoa	10%	B7	
1905.31.20.00	--- Sweet biscuits containing cocoa	10%	B7	
1905.32	-- Waffles and wafers:			
1905.32.10.00	--- Waffles	10%	B5	
1905.32.20.00	--- Wafers	10%	B5	
1905.40.00.00	- Rusks, toasted bread and similar toasted products	10%	B5	
1905.90	- Other:			
1905.90.10.00	-- Unsweetened teething biscuits	10%	B5	
1905.90.20.00	-- Other unsweetened biscuits	10%	B7	
1905.90.30.00	-- Cakes	5%	B7	
1905.90.40.00	-- Pastries	5%	B7	
1905.90.50.00	-- Bakery products made without flour	5%	B7	
1905.90.60.00	-- Empty cachets of a kind suitable for pharmaceutical use	5%	B7	
1905.90.70.00	-- Communion wafers, sealing wafers, rice paper and similar products	5%	B7	
1905.90.80.00	-- Other crisp savoury food products	5%	B7	
1905.90.90.00	-- Other	5%	B7	
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants			
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.			
2001.10.00.00	- Cucumbers and gherkins	5%	B7	
2001.90	- Other:			