Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
2202.90.10.00.00	- - Flavored UHT milk drink	40%	B10	
2202.90.20.00.00	- - Soya milk drink	40%	B10	
2202.90.30.00.00	- - Non-aerated beverages ready for immediate consumption without dilution	40%	B15	
2202.90.90.00.00	- - Other	40%	B10	
22.03	Beer made from malt.			
2203.00.10.00.00	- Stout or porter	65%	P3	
2203.00.90.00.00	- Other, including ale	65%	P3	
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
2204.10.00.00.00	- Sparkling wine	65%	P3	
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
2204.21	- - In containers holding 2l or less:			
	- - - Wine:			
2204.21.11.00.00	- - - - Of an alcoholic strength by volume not exceeding 15% vol	65%	P3	
2204.21.12.00.00	- - - - Of an alcoholic strength by volume exceeding 15% vol	65%	P3	
	- - - Grape must with fermentation prevented or arrested by the addition of alcohol:			
2204.21.21.00.00	- - - - Of an alcoholic strength by volume not exceeding 15% vol	65%	P3	
2204.21.22.00.00	- - - - Of an alcoholic strength by volume exceeding 15% vol	65%	P3	
2204.29	- - Other:			
	- - - Wine:			
2204.29.11.00.00	- - - - Of an alcoholic strength by volume not exceeding 15% vol	65%	P3	
2204.29.12.00.00	- - - - Of an alcoholic strength by volume exceeding 15% vol	65%	P3	
	- - - Grape must with fermentation prevented or arrested by the addition of alcohol:			
2204.29.21.00.00	- - - - Of an alcoholic strength by volume not exceeding 15% vol	65%	P3	
2204.29.22.00.00	- - - - Of an alcoholic strength by volume exceeding 15% vol	65%	P3	
2204.30	- Other grape must:			
2204.30.10.00.00	- - Of an alcoholic strength by volume not exceeding 15% vol	65%	P3	
2204.30.20.00.00	- - Of an alcoholic strength by volume exceeding 15% vol	65%	P3	
22.05	Vermouth and other wine of fresh grapes flavored with plants or aromatic substances.			
2205.10	- In containers holding 2l or less:			
2205.10.10.00.00	- - Of an alcoholic strength by volume not exceeding 15% vol	65%	P3	
2205.10.20.00.00	- - Of an alcoholic strength by volume exceeding 15% vol	65%	P3	
2205.90	- Other:			
2205.90.10.00.00	- - Of an alcoholic strength by volume not exceeding 15% vol	65%	P3	
2205.90.20.00.00	- - Of an alcoholic strength by volume exceeding 15% vol	65%	P3	
22.06	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.			
2206.00.10.00.00	- Cider and perry	65%	P3	
2206.00.20.00.00	- Sake (rice wine)	65%	B10	
2206.00.30.00.00	- Toddy	65%	P3	
2206.00.40.00.00	- Shandy	65%	P3	
2206.00.90.00.00	- Other, including mead	65%	P3	
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.			
2207.10.00.00.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	40%	B10	
2207.20	- Ethyl alcohol and other spirits, denatured, of any strength:			
	- - Denatured ethyl alcohol, including methylated spirits:			
2207.20.11.00.00	- - - Ethyl alcohol of an alcoholic strength by volume of exceeding 99% vol	20%	B10	
2207.20.19.00.00	- - - Other	40%	B10	
2207.20.90.00.00	- - Other	40%	B10	
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.			
2208.20	- Spirits obtained by distilling grape wine or grape marc:			
2208.20.10.00.00	- - Brandy of an alcoholic strength by volume not exceeding 46% vol	65%	P3	
2208.20.20.00.00	- - Brandy of an alcoholic strength by volume exceeding 46% vol	65%	P3	
2208.20.30.00.00	- - Other, of an alcoholic strength by volume not exceeding 46% vol	65%	P3	
2208.20.40.00.00	- - Other, of an alcoholic strength by volume exceeding 46% vol	65%	P3	
2208.30	- Whiskies:			
2208.30.10.00.00	- - Of an alcoholic strength by volume not exceeding 46% vol	65%	P3	
2208.30.20.00.00	- - Of an alcoholic strength by volume exceeding 46% vol	65%	P3	
2208.40	- Rum and other spirits obtained by distilling fermented sugar-cane products:			
2208.40.10.00.00	- - Of an alcoholic strength by volume not exceeding 46% vol	65%	P3	
2208.40.20.00.00	- - Of an alcoholic strength by volume exceeding 46% vol	65%	P3	
2208.50	- Gin and Geneva:			