Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
2208.50.10.00.00	- - Of an alcoholic strength by volume not exceeding 46% vol	65%	P3	
2208.50.20.00.00	- - Of an alcoholic strength by volume exceeding 46% vol	65%	P3	
2208.60	- Vodka:			
2208.60.10.00.00	- - Of an alcoholic strength by volume not exceeding 46% vol	65%	P3	
2208.60.20.00.00	- - Of an alcoholic strength by volume exceeding 46% vol	65%	P3	
2208.70	- Liqueurs and cordials:			
2208.70.10.00.00	- - Of an alcoholic strength by volume not exceeding 57% vol	65%	P3	
2208.70.20.00.00	- - Of an alcoholic strength by volume exceeding 57% vol	65%	P3	
2208.90	- Other:			
2208.90.10.00.00	- - Medicated samsu of an alcoholic strength by volume not exceeding 40% vol	65%	P3	
2208.90.20.00.00	- - Medicated samsu of an alcoholic strength by volume exceeding 40% vol	65%	P3	
2208.90.30.00.00	- - Other samsu of an alcoholic strength by volume not exceeding 40% vol	65%	P3	
2208.90.40.00.00	- - Other samsu of an alcoholic strength by volume exceeding 40% vol	65%	P3	
2208.90.50.00.00	- - Arrack and pineapple spirit of an alcoholic strength by volume not exceeding 40% vol	65%	P3	
2208.90.60.00.00	- - Arrack and pineapple spirit of an alcoholic strength by volume exceeding 40% vol	65%	P3	
2208.90.70.00.00	- - Bitters and similar beverages of an alcoholic strength not exceeding 57% vol	65%	P3	
2208.90.80.00.00	- - Bitters and similar beverages of an alcoholic strength exceeding 57% vol	65%	P3	
2208.90.90.00.00	- - Other	65%	B10	
2209.00.00.00.00	Vinegar and substitutes for vinegar obtained from acetic acid.	20%	B10	
Chapter 23	Residues and waste from the food industries; prepared animal fodder			
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.			
2301.10.00.00.00	- Flours, meals and pellets, of meat or meat offal; greaves	8%	B10	
2301.20.00.00.00	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	8%	B10	
23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.			
2302.10.00.00.00	- Of maize (corn)	10%	B10	
2302.30.00.00.00	- Of wheat	5%	B10	
2302.40	- Of other cereals:			
2302.40.10.00.00	- - Of rice	10%	B10	
2302.40.90.00.00	- - Other	10%	B10	
2302.50.00.00.00	- Of leguminous plants	10%	B10	
23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.			
2303.10	- Residues of starch manufacture and similar residues:			
2303.10.10.00.00	- - Of manioc (cassava) or sago	10%	B10	
2303.10.90.00.00	- - Other	5%	B10	
2303.20.00.00.00	- Beet-pulp, bagasse and other waste of sugar manufacture	10%	B10	
2303.30.00.00.00	- Brewing or distilling dregs and waste	5%	B10	
2304.00.00.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.		A	
2305.00.00.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.		A	
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.			
2306.10.00.00.00	- Of cotton seeds		A	
2306.20.00.00.00	- Of linseed		A	
2306.30.00.00.00	- Of sunflower seeds		A	
2306.41.00.00.00	- Of rape or colza seeds: - - Of low erucic acid rape or colza seeds		A	
2306.49.00.00.00	- - Other		A	
2306.50.00.00.00	- Of coconut or copra		A	
2306.60.00.00.00	- Of palm nuts or kernels		A	
2306.90	- Other:			
2306.90.20.00.00	- - Of maize (corn) germ		A	
2306.90.90.00.00	- - Other		A	
2307.00.00.00.00	Wine lees; argol.	10%	B10	
2308.00.00.00.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	10%	B10	
23.09	Preparations of a kind used in animal feeding.			
2309.10	- Dog or cat food, put up for retail sale:			
2309.10.10.00.00	- - Containing meat	10%	B10	
2309.10.90.00.00	- - Other	10%	B10	