		2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored	CC
		2202.90	- Other	LVC 40%
	22.03	2203.00	Beer made from malt.	CTH
	22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	CC
	22.05		Vermouth and other wine of fresh grapes flavored with plants or aromatic substances.	CC
	22.06	2206.00	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.	CC
	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.	CC
	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	LVC 40% or CC
		2208.30	- Whiskies	LVC 40% or CC
		2208.40	- Rum and other spirits obtained by distilling fermented sugarcane products	LVC 40% or CC
		2208.50	- Gin and Geneva	LVC 40% or CC
		2208.60	- Vodka	LVC 40% or CC
		2208.70	- Liqueurs and cordials	LVC 40%or CC
		2208.90	- Other	LVC 40% and CTH for sake compound or cooking sake (Mirin). CC except from Chapter 8 or 20 for beverage with a basis of fruits, of an alcoholic strength by volume of less than 1 %. CTH except from heading 22.07 for any other good.
	22.09	2209.00	Vinegar and substitutes for vinegar obtained from acetic acid.	CC
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, mollusks or other aquatic invertebrates, unfit for human consumption; greaves.	CTH
	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.	CTH
	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.	CTH
	23.04	2304.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.	CTH
	23.05	2305.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	CTH
	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.	CTH
	23.07	2307.00	Wine lees; argol.	CTH
	23.08	2308.00	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.	CTH
	23.09		Preparations of a kind used in animal feeding.	LVC 40%
Chapter 24			Tobacco and manufactured tobacco substitutes	
	24.01		Unmanufactured tobacco; tobacco refuse.	
		2401.10	- Tobacco, not stemmed/stripped	CC
		2401.20	- Tobacco, partly or wholly stemmed/stripped	CC
		2401.30	- Tobacco refuse	CTSH
	24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	CTH
	24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.	CTH
Section V Mineral products (Chapter 25-27)				
Chapter 25			Salt; sulphur; earths and stone;	