Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
22021010	Aerated waters	30	B10
22021020	Lemonade	30	B10
22021090	Other	30	B10
220290	**Other**		
22029010	Soya milk drinks, whether or not sweetended or flavoured	30	B10
22029020	Fruit pulp or fruit juice based drinks	30	B10
22029030	Beverages containing milk	30	B10
22029090	Other	30	B10
2203	**Beer made from malt.**		
22030000	**Beer made from malt**		X
2204	**Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.**		
220410	**Sparkling wine**		
22041000	Sparkling wine		X
	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
220421	**In containers holding 2ℓ or less**		
22042110	Port and other red wines		X
22042120	Sherry and other white wines		X
22042190	Other		X
220429	**Other**		
22042910	Port and other red wines		X
22042920	Sherry and other white wines		X
22042990	Other		X
220430	**Other grape must**		
22043000	Other grape must		X
2205	**Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.**		
220510	**In containers holding 2ℓ or less**		
22051000	In containers holding 2ℓ or less		X
220590	**Other**		
22059000	Other		X
2206	**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.**		
22060000	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		X
2207	**Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.**		
220710	**Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher**		
	Rectified spirit:		
22071011	Concentrates of alcoholic beverages		X
22071019	Other		X
22071090	Other		X
220720	**Ethyl alcohol and other spirits, denatured, of any strength**		
22072000	Ethyl alcohol and other spirits, denatured, of any strength		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
2208	**Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.**		
220820	**Spirits obtained by distilling grape wine or grape marc**		
	In containers holding 2ℓ or less:		
22082011	Brandy		X
22082012	Liquors		X
22082019	Other		X
	Other:		
22082091	Brandy		X
22082092	Liquors		X
22082099	Other		X
220830	**Whiskies**		
	In containers holding 2ℓ or less:		
22083011	Bourbon whiskey		X
22083012	Scotch		X
22083013	Blended		X
22083019	Other		X
	Other:		
22083091	Bourbon whiskey		X
22083092	Scotch		X
22083093	Blended		X
22083099	Other		X
220840	**Rum and other spirits obtained by distilling fermented sugarcane products**		
	In containers holding 2ℓ or less:		
22084011	Rum		X
22084012	Other		X
	Other:		
22084091	Rum		X
22084092	Other		X
220850	**Gin and Geneva**		
	In containers holding 2ℓ or less:		
22085011	Gin		X
22085012	Geneva		X
22085013	Vodka		X
	Other:		
22085091	Gin		X
22085092	Geneva		X
220860	**Vodka**		
22086093	Vodka		X
220870	**Liqueurs and cordials**		
	In containers holding 2ℓ or less:		
22087011	Liqueurs		X
22087012	Cordials		X
	Other:		
22087091	Liqueurs		X
22087092	Cordials		X
220890	**Other**		
	In containers holding 2ℓ or less:		
22089011	Tequila		X
22089012	Indenatured ethyl alcohol		X
22089019	Other		X
	Other:		
22089091	Tequila		X