Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Other		A
	Other:		
	Containing added sugar:		
	Bases for beverage, containing *Panax ginseng* or its extract:		
	Those the largest single ingredient of which is sugar by weight		X
	Other	20%	B10
	Food supplement with a basis of vitamins	12.5%	B10
	Other		X
	Other:		
	Prepared edible fats and oils, containing more than 15% and less than 30% by weight of those of heading 04.05		X
	Bases for beverage, non-alcoholic:		
	Containing *Panax ginseng* or its extract	12%	B10
	Other	10%	B10
	Other:		
	Of products specified in heading 04.10	9%	B10
	Other:		
	Food supplement with a basis of vitamins or of hydrolysed vegetable protein	12.5%	B10
	Other:		
	Protein preservative of a kind used for manufacturing frozen minced fish, obtained from sorbitol and other materials stipulated by a Cabinet Order, which have been prepared by processes stipulated by a Cabinet Order		A
	Other		X
Chapter 22	Beverages, spirits and vinegar		
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.		A
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.		
2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:		
	Containing added sugar	13.4%	B10
	Other	9.6%	B10
2202.90	- Other:		
	Containing added sugar	13.4%	B10
	Other	9.6%	B10
2203.00	Beer made from malt.		A
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.		
2204.10	- Sparkling wine		X
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
2204.21	-- In containers holding 21 or less		X
2204.29	-- Other		X
2204.30	- Other grape must:		
	Of an alcoholic strength by volume of less than 1% vol		X
	Other		A
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.		X
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:		
	Of an alcoholic strength by volume of less than 1% vol		X
	Other:		