| HS code (HS2012) | Description | Base Rate | Staging Category |
|---|---|---|---|
| 2101.1 | -Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: | | |
| 2101.11.00 | --Extracts, essences and concentrates | 0.0% | A |
| 2101.12.00 | --Preparations with a basis of extracts, essences or concentrates or with a basis of coffee | 0.0% | A |
| 2101.20.00 | -Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate | 0.0% | A |
| 2101.30.00 | -Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | 0.0% | A |
| 2102 | YEASTS (ACTIVE OR INACTIVE); OTHER SINGLE-CELL MICRO-ORGANISMS, DEAD (BUT NOT INCLUDING VACCINES OF 3002); PREPARED BAKING POWDERS: | | |
| 2102.10.00 | -Active yeasts | 0.0% | A |
| 2102.20.00 | -Inactive yeasts; other single-cell micro-organisms, dead | 0.0% | A |
| 2102.30.00 | -Prepared baking powders | 0.0% | A |
| 2103 | SAUCES AND PREPARATIONS THEREFOR; MIXED CONDIMENTS AND MIXED SEASONINGS; MUSTARD FLOUR AND MEAL AND PREPARED MUSTARD: | | |
| 2103.10.00 | -Soya sauce | 0.0% | A |
| 2103.20.00 | -Tomato ketchup and other tomato sauces | 0.0% | A |
| 2103.30.00 | -Mustard flour and meal and prepared mustard | 0.0% | A |
| 2103.90.00 | -Other | 0.0% | A |
| 2104 | SOUPS AND BROTHS AND PREPARATIONS THEREFOR; HOMOGENISED COMPOSITE FOOD PREPARATIONS: | | |
| 2104.10.00 | -Soups and broths and preparations therefor | 4.0% | B |
| 2104.20.00 | -Homogenised composite food preparations | 4.0% | B |
| 2105.00.00 | ICE CREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA | 4.0% | B |
| 2106 | FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED: | | |
| 2106.10 | -Protein concentrates and textured protein substances: | | |
| 2106.10.10 | ---Protein concentrates | 0.0% | A |
| 2106.10.20 | ---Textured protein substances | 5.0% | B |
| 2106.90 | -Other: | | |
| 2106.90.10 | ---Goods, as follows: (a) compound alcoholic preparations of a kind used for the manufacture of beverages; (b) food preparations of flour or meal; (c) hydrolysed protein | 5.0% | B |
| 2106.90.20 | ---Preparations for oral consumption, such as tablets and chewing gum containing nicotine, intended to assist smokers to stop smoking | 0.0% | A |
| 2106.90.90 | ---Other | 4.0% | B |

| HS code (HS2012) | Description | Base Rate | Staging Category |
|---|---|---|---|
| 22 | BEVERAGES, SPIRITS AND VINEGAR | | |
| 2201 | WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED; ICE AND SNOW: | | |
| 2201.10.00 | -Mineral waters and aerated waters | 0.0% | A |
| 2201.90.00 | -Other | 0.0% | A |
| 2202 | 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 2009: | | |
| 2202.10.00 | -Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured | 5.0% | B |
| 2202.90.00 | -Other | 5.0% | B |
| 2203 | BEER MADE FROM MALT: | | |
| 2203.00.20 | ---Having an alcoholic strength by volume not exceeding 1.15% vol | 0.0% | A |
| 2203.00.6 | ---Other beer, as defined in Additional Note 9 to this Chapter, packaged in an individual container not exceeding 48 l: | | |
| 2203.00.61 | ----Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 3.0% vol | 0.0% | A |
| 2203.00.62 | ----Having an alcoholic strength by volume exceeding 3.0% vol but not exceeding 3.5% vol | 0.0% | A |
| 2203.00.69 | ----Other | 0.0% | A |
| 2203.00.7 | ---Other beer, as defined in Additional Note 9 to this Chapter, packaged in an individual container exceeding 48 l: | | |
| 2203.00.71 | ----Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 3.0% vol | 0.0% | A |
| 2203.00.72 | ----Having an alcoholic strength by volume exceeding 3.0% vol but not exceeding 3.5% vol | 0.0% | A |
| 2203.00.79 | ----Other | 0.0% | A |
| 2203.00.9 | ---Other | | |
| 2203.00.91 | ----Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol | 0.0% | A |
| 2203.00.99 | ----Other | 0.0% | A |
| 2204 | WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER THAN THAT OF 2009: | | |
| 2204.10 | -Sparkling wine: | | |
| 2204.10.2 | ---In which the natural effervescence is produced solely by secondary fermentation in the bottle: | | |
| 2204.10.21 | ----Having an alcoholic strength by volume not exceeding 1.15% vol | 5.0% | B |
| 2204.10.22 | ----Grape wine as defined in Additional Note 3 to this Chapter | 5.0% | B |