HS code (HS2012)	Description	Base Rate	Staging Category
2206.00.30	---Beverages, as follows: (a) grape wine as defined in Additional Note 3 to this Chapter, other than goods of 2204, but not containing goods which, if imported separately, would be classified in 2208; (b) grape wine product as defined in Additional Note 4 to this Chapter, other than goods of 2205, but not containing goods which, if imported separately, would be classified in 2207 or 2208; (c) cider or perry as defined in Additional Note 5 to this Chapter; (d) fruit or vegetable wine as defined in Additional Note 6 to this Chapter but not containing goods which, if imported separately, would be classified in 2207 or 2208; (e) mead as defined in Additional Note 7 to this Chapter but not containing goods which, if imported separately, would be classified in 2207 or 2208; (f) sake as defined in Additional Note 8 to this Chapter	0.0%	A
2206.00.4	---Beverages, containing goods which, if imported separately, would be classified in 2207 or 2208, as follows: (a) grape wine as defined in Additional Note 3 to this Chapter, other than goods of 2204; (b) grape wine product as defined in Additional Note 4 to this Chapter, other than goods of 2205; (c) fruit or vegetable wine as defined in Additional Note 6 to this Chapter; (d) mead as defined in Additional Note 7 to this Chapter:		
2206.00.41	----Containing goods which, if imported separately, would be classified in 2207	5.0%	B
2206.00.42	----Containing goods which, if imported separately, would be classified in 2208	5.0%	B
2206.00.5	---Beverages, NSA, containing goods which, if imported separately, would be classified in 2207:		
2206.00.51	----Having an alcoholic strength by volume not exceeding 1.15% vol	5.0%	B
2206.00.52	----Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5.0%	B
2206.00.59	----Other	5.0%	B
2206.00.6	---Beverages, NSA, containing goods which, if imported separately, would be classified in 2208:		
2206.00.61	----Having an alcoholic strength by volume not exceeding 1.15% vol	5.0%	B
2206.00.62	----Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5.0%	B
2206.00.69	----Other	5.0%	B
2206.00.7	---Beer, as defined in Addititonal Note 9 to this Chapter, other than that of 2203, packaged in an individual container not exceeding 48 l, NSA:		
2206.00.71	----Having an alcoholic strength by volume not exceeding 1.15% vol	0.0%	A
2206.00.74	----Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 3.0% vol	0.0%	A
2206.00.75	----Having an alcoholic strength by volume exceeding 3.0% but not exceeding 3.5%	0.0%	A
2206.00.78	----Other	0.0%	A
2206.00.8	---Beer, as defined in Additional Note 9 to this Chapter, other than that of 2203, packaged in an individual container exceeding 48 l, NSA:		
2206.00.81	----Having an alcoholic strength by volume not exceeding 1.15% vol	0.0%	A
2206.00.82	----Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 3.0% vol	0.0%	A
2206.00.83	----Having an alcoholic strength by volume exceeding 3.0% vol but not exceeding 3.5% vol	0.0%	A
2206.00.89	----Other	0.0%	A
2206.00.9	---Other:		
2206.00.91	----Having an alcoholic strength by volume not exceeding 1.15% vol	0.0%	A
2206.00.92	----Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	0.0%	A
2206.00.99	----Other	0.0%	A
2207	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80% VOL OR HIGHER; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH:		
2207.10.00	-Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	5.0%	B
2207.20	-Ethyl alcohol and other spirits, denatured, of any strength:		
2207.20.10	---Ethanol for use as fuel in an internal combustion engine	5.0%	B
2207.20.90	---Other	5.0%	B
2208	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:		
2208.20.10	---Brandy made wholly from grape wine	5.0%	B
2208.20.90	---Other	5.0%	B
2208.30.00	-Whiskies	5.0%	B
2208.40.00	-Rum and other spirits obtained by distilling fermented sugar-cane products	5.0%	B
2208.50.00	-Gin and Geneva	5.0%	B
2208.60.00	-Vodka	5.0%	B
2208.70.00	-Liqueurs and cordials	5.0%	B
2208.90	-Other:		