HS code (HS2012)	Description	Base Rate	Staging Category
2208.90.10	---Having an alcoholic strength by volume not exceeding 1.15% vol	5.0%	B
2208.90.20	---Having an alcoholic strength by volume exceeding 1.15% but not exceeding 10% vol	5.0%	B
2208.90.90	---Other	5.0%	B
2209.00.00	VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID	0.0%	A
23	RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER		
2301	FLOURS, MEALS AND PELLETS, OF MEAT OR MEAT OFFAL, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, UNFIT FOR HUMAN CONSUMPTION; GREAVES:		
2301.10.00	-Flours, meals and pellets, of meat or meat offal; greaves	0.0%	A
2301.20.00	-Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	0.0%	A
2302	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:		
2302.10.00	-Of maize (corn)	0.0%	A
2302.30.00	-Of wheat	0.0%	A
2302.40.00	-Of other cereals	0.0%	A
2302.50.00	-Of leguminous plants	0.0%	A
2303	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:		
2303.10.00	-Residues of starch manufacture and similar residues	0.0%	A
2303.20.00	-Beet-pulp, bagasse and other waste of sugar manufacture	0.0%	A
2303.30.00	-Brewing or distilling dregs and waste	0.0%	A
2304.00.00	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SOYA-BEAN OIL	0.0%	A
2305.00.00	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUND-NUT OIL	0.0%	A
2306	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 2304.00.00 OR 2305.00.00:		
2306.10.00	-Of cotton seeds	0.0%	A
2306.20.00	-Of linseed	0.0%	A
2306.30.00	-Of sunflower seeds	0.0%	A
2306.4	-Of rape or colza seeds:		
2306.41.00	--Of low erucic acid rape or colza seeds	0.0%	A
2306.49.00	--Other	0.0%	A
2306.50.00	-Of coconut or copra	0.0%	A
2306.60.00	-Of palm nuts or kernels	0.0%	A
2306.90.00	-Other	0.0%	A
2307.00.00	WINE LEES; ARGOL	0.0%	A
2308.00.00	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	0.0%	A
2309	PREPARATIONS OF A KIND USED IN ANIMAL FEEDING:		
2309.10.00	-Dog or cat food, put up for retail sale	0.0%	A
2309.90.00	-Other	0.0%	A
24	TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES		
2401	UNMANUFACTURED TOBACCO; TOBACCO REFUSE:		
2401.10.00	-Tobacco, not stemmed/stripped	0.0%	A
2401.20.00	-Tobacco, partly or wholly stemmed/stripped	0.0%	A
2401.30.00	-Tobacco refuse	0.0%	A
2402	CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES:		
2402.10	-Cigars, cheroots and cigarillos, containing tobacco:		
2402.10.20	---Not exceeding in weight 0.8 grams per stick of tobacco content	0.0%	A
2402.10.80	---Other	0.0%	A
2402.20	-Cigarettes containing tobacco:		
2402.20.20	---Not exceeding in weight 0.8 grams per stick of tobacco content	0.0%	A
2402.20.80	---Other	0.0%	A
2402.90.00	-Other	0.0%	A
2403	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; “HOMOGENISED” OR “RECONSTITUTED” TOBACCO; TOBACCO EXTRACTS AND ESSENCES:		
2403.1	-Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
2403.11.00	--Water pipe tobacco specified in Subheading Note 1 to this Chapter	0.0%	A
2403.19	--Other:		
2403.19.10	---In stick form not exceeding in weight 0.8 grams per stick of tobacco content	0.0%	A
2403.19.90	---Other	0.0%	A
2403.9	-Other:		
2403.91.00	--“Homogenised” or “reconstituted” tobacco	0.0%	A
2403.99	--Other:		