2101.20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	CC	
2101.30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	CC except from Chapter 10 or 19	
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.	CC	
21.03	Sauces and preparations therefor; mixed condiments and mixed seasoning; mustard flour and meal and prepared mustard.		
2103.10	- Soya sauce	CC	
2103.20	- Tomato ketchup and other tomato sauces	CC except from Chapter 7 or 20	
2103.30	- Mustard flour and meal and prepared mustard	CC	
2103.90	- Other	CC	
21.04	Soups and broths and preparations therefor; homogenised composite food preparations.		
2104.10	- Soups and broths and preparations therefor	CC except from Chapter 7 or 20	
2104.20	- Homogenised composite food preparations	CC	
2105.00	Ice cream and other edible ice, whether or not containing cocoa.	CC except from Chapter 4 or 19	
21.06	Food preparations not elsewhere specified or included.		
2106.10	- Protein concentrates and textured protein substances	CC except from Chapter 4 or 19	
2106.90	- Other	CC except from Chapter 4, 8, 10, 11, 12, 17, 19, 20 or 29	
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.	CC	
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	CC	
2202.90	- Other	CC and QVC 40	
2203.00	Beer made from malt.	CTH	
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	CC except from Chapter 8 or 20	
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	CC except from Chapter 8 or 20	
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.	CC except from Chapter 8 or 20	
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.	CC	
22.08	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	CTH except from heading 22.07, or QVC 40	
2208.30	- Whiskies	CTH except from heading 22.07, or QVC 40	
2208.40	- Rum and other spirits obtained by distilling fermented sugar-cane products	CTH except from heading 22.07	
2208.50	- Gin and Geneva	CTH except from heading 22.07	
2208.60	- Vodka	CTH except from heading 22.07	
2208.70	- Liqueurs and cordials	CTH except from heading 22.07, or QVC 40	
2208.90	- Other	1. CTH and QVC 40 for sake compounds and cooking sake (Mirin) 2. CC except from Chapter 8 or 20 for beverage with a basis of fruit juices of an alcoholic strength by volume of less than 1% vol. 3. CTH except from heading 22.07 for any other good	
2209.00	Vinegar and substitutes for vinegar obtained from acetic acid.	CC	
Chapter 23	RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER		
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.	CC	
23.02	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.	CTH	
23.03	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.	CC	
2304.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	CTH	
2305.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	CTH	
23.06	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 heading 23.04 or 23.05.	CTH	