Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
22071000	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher		X	
22072000	- Ethyl alcohol and other spirits, denatured, of any strength		X	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.			
220820	- Spirits obtained by distilling grape wine or grape marc:			
	--- Cognac (brandy):			
22082015	---- Of an alcoholic strength by volume less than 25% vol	5%	B15	
22082016	---- Of an alcoholic strength by volume 25% vol or more, but less than 40% vol	5%	B15	
22082017	---- Of an alcoholic strength by volume 40% vol or more	5%	B15	
	--- Other:			
22082095	---- Of an alcoholic strength by volume less than 25% vol	5%	B15	
22082096	---- Of an alcoholic strength by volume 25% vol or more, but less than 40% vol	5%	B15	
22082097	---- Of an alcoholic strength by volume 40% vol or more	5%	B15	
220830	- Whiskies:			
22083030	--- Of an alcoholic strength by volume less than 25% vol	5%	B10	
22083040	--- Of an alcoholic strength by volume 25% vol or more, but less than 40% vol	5%	B10	
22083050	--- Of an alcoholic strength by volume 40% vol or more	5%	B10	
220840	- Rum and other spirits obtained by distilling fermented sugar-cane products:			
22084030	--- Of an alcoholic strength by volume less than 25% vol		R	r
22084040	--- Of an alcoholic strength by volume 25% vol or more, but less than 40% vol		R	r
22084050	--- Of an alcoholic strength by volume 40% vol or more		R	r
220850	- Gin and Geneva:			
22085030	--- Of an alcoholic strength by volume less than 25% vol	5%	B10	
22085040	--- Of an alcoholic strength by volume 25% vol or more, but less than 40% vol	5%	B10	
22085050	--- Of an alcoholic strength by volume 40% vol or more	5%	B10	
220860	- Vodka:			
22086030	--- Of an alcoholic strength by volume less than 25% vol		R	r
22086040	--- Of an alcoholic strength by volume 25% vol or more, but less than 40% vol		R	r
22086050	--- Of an alcoholic strength by volume 40% vol or more		R	r
220870	- Liqueurs and cordials:			
22087030	--- Of an alcoholic strength by volume less than 25% vol	5%	B10	
22087040	--- Of an alcoholic strength by volume 25% vol or more, but less than 40% vol	5%	B10	
22087050	--- Of an alcoholic strength by volume 40% vol or more	5%	B10	
220890	- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
22089010	--- Undenatured ethyl alcohol of an alcoholic strength by volume less than 80% vol		X	
	--- Other spirituous beverages:			
22089023	---- Of an alcoholic strength by volume less than 25% vol		A	
22089024	---- Of an alcoholic strength by volume 25% vol or more, but less than 40% vol		A	
22089025	---- Of an alcoholic strength by volume 40% vol or more		A	
22090000	Vinegar and substitutes for vinegar obtained from acetic acid.	5%	B5	
Chapter 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.			
23011000	- Flours, meals and pellets, of meat or meat offal; greaves		R	r
23012000	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates		R	r
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.			
23021000	- Of maize (corn)		X	
23023000	- Of wheat		X	
23024000	- Of other cereals		X	
23025000	- Of leguminous plants		X	
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.			
23031000	- Residues of starch manufacture and similar residues		X	
23032000	- Beet-pulp, bagasse and other waste of sugar manufacture		X	
23033000	- Brewing or distilling dregs and waste		X	
23040000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya bean oil.		X	
23050000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.		X	
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 heading 23.04 or 23.05.			
23061000	- Of cotton seeds		X	
23062000	- Of linseed		X	
23063000	- Of sunflower seeds		X	
	- Of rape or colza seeds:			
23064100	-- Of low erucic acid rape or colza seeds		X	
23064900	-- Other		X	
23065000	- Of coconut or copra		X	
23066000	- Of palm nuts or kernels		X	
23069000	- Other		X	