HS Code	Product Description	Base Rate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20 and Subsequent Years
2009.2	**-Grapefruit (including pomelo) juice:**																					
2009.21.00	--Of a Brix value not exceeding 20	5%, or, if lower, $0.45/kg TSS*	4%, or, if lower, $0.45/kg TSS*	4%, or, if lower, $0.45/kg TSS*	3%, or, if lower, $0.45/kg TSS*	3%, or, if lower, $0.45/kg TSS*	2%, or, if lower, $0.45/kg TSS*	2%, or, if lower, $0.45/kg TSS*	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2009.29.00	--Other	5%, or, if lower, $0.45/kg TSS*	4%, or, if lower, $0.45/kg TSS*	4%, or, if lower, $0.45/kg TSS*	3%, or, if lower, $0.45/kg TSS*	3%, or, if lower, $0.45/kg TSS*	2%, or, if lower, $0.45/kg TSS*	2%, or, if lower, $0.45/kg TSS*	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2009.3	**-Juice of any other single citrus fruit:**																					
2009.31	**--Of a Brix value not exceeding 20:**																					
2009.31.10	---Lime juice, unsweetened	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2009.31.20	---Mandarin (including tangerine and satsuma) juice or the juice of clementines, wilkings and similar citrus hybrids	5%	4%	4%	4%	3%	3%	3%	2%	2%	2%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
2009.31.90	---Other	5%, or, if lower, $0.45/kg TSS*	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2009.39	**--Other:**																					
2009.39.10	---Lime juice, unsweetened	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2009.39.20	---Mandarin (including tangerine and satsuma) juice or the juice of clementines, wilkings and similar citrus hybrids	5%	4%	4%	4%	3%	3%	3%	2%	2%	2%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
2009.39.90	---Other	5%, or, if lower, $0.45/kg TSS*	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2009.4	**-Pineapple juice:**																					
2009.41.00	--Of a Brix value not exceeding 20	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2009.49.00	--Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2009.50.00	-Tomato juice	5%	4%	4%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2009.6	**-Grape juice (including grape must):**																					
2009.61.00	--Of a Brix value not exceeding 30	5%	4%	4%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2009.69.00	--Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2009.7	**-Apple juice:**																					
2009.71.00	--Of a Brix value not exceeding 20	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2009.79.00	--Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2009.8	**-Juice of any other single fruit or vegetable:**																					
2009.81.00	--Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice	5%	4%	4%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2009.89.00	--Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2009.90.00	-Mixtures of juices	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
21	**MISCELLANEOUS EDIBLE PREPARATIONS**																					
2101	**EXTRACTS, ESSENCES AND CONCENTRATES, OF COFFEE, TEA OR MATE AND PREPARATIONS WITH A BASIS OF THESE PRODUCTS OR WITH A BASIS OF COFFEE, TEA OR MATE; ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES, AND EXTRACTS, ESSENCES AND CONCENTRATES THEREOF:**																					
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%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2101.12.00	--Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2101.30.00	-Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2102.20.00	-Inactive yeasts; other single-cell micro-organisms, dead	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2102.30.00	-Prepared baking powders	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2103	**SAUCES AND PREPARATIONS THEREFOR; MIXED CONDIMENTS AND MIXED SEASONINGS; MUSTARD FLOUR AND MEAL AND PREPARED MUSTARD:**																					
2103.10.00	-Soya sauce	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2103.20.00	-Tomato ketchup and other tomato sauces	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2103.30.00	-Mustard flour and meal and prepared mustard	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2103.90.00	-Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2104	**SOUPS AND BROTHS AND PREPARATIONS THEREFOR; HOMOGENISED COMPOSITE FOOD PREPARATIONS:**																					
2104.10.00	-Soups and broths and preparations therefor	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2104.20.00	-Homogenised composite food preparations	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2105.00.00	ICE CREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2106	**FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED:**																					
2106.10	**-Protein concentrates and textured protein substances:**																					
2106.10.10	---Protein concentrates	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2106.10.20	---Textured protein substances	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2106.90	**-Other:**																					

HS Code	Product Description	Base Rate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20 and Subsequent Years
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%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2106.90.20	---Preparations for oral consumption, such as tablets and chewing gum containing nicotine, intended to assist smokers to stop smoking	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2106.90.90	---Other	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2201.90.00	-Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2202.90.00	-Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2203	**BEER MADE FROM MALT:**																					
2203.00.20	---Having an alcoholic strength by volume not exceeding 1.15% vol	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2203.00.62	----Having an alcoholic strength by volume exceeding 3.0% vol but not exceeding 3.5% vol	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2203.00.69	----Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2203.00.72	----Having an alcoholic strength by volume exceeding 3.0% vol but not exceeding 3.5% vol	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2203.00.79	----Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2203.00.9	**---Other:**																					
2203.00.91	----Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2203.00.99	----Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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%	4%	4%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2204.10.22	----Grape wine as defined in Additional Note 3 to this Chapter	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2204.10.23	----Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5%	4%	4%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2204.10.29	----Other	5%	4%	4%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2204.10.8	**---Other:**																					
2204.10.81	----Having an alcoholic strength by volume not exceeding 1.15% vol	5%	4%	4%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2204.10.82	----Grape wine as defined in Additional Note 3 to this Chapter	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2204.10.83	----Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5%	4%	4%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2204.10.89	----Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2204.2	**-Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:**																					
2204.21	**--In containers holding 2 L or less:**																					
2204.21.10	---Goods, as follows: (a) having an alcoholic strength by volume not exceeding 1.15% vol; (b) grape must, not potable	5%	4%	4%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2204.21.20	---Grape wine as defined in Additional Note 3 to this Chapter	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2204.21.30	---Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5%	4%	4%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2204.21.90	---Other	5%	4%	4%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2204.29	**--Other:**																					
2204.29.10	---Goods, as follows: (a) having an alcoholic strength by volume not exceeding 1.15% vol; (b) grape must, not potable	5%	4%	4%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2204.29.20	---Grape wine as defined in Additional Note 3 to this Chapter	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2204.29.30	---Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5%	4%	4%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2204.29.90	---Other	5%	4%	4%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2204.30	**-Other grape must:**																					
2204.30.10	---Grape wine as defined in Additional Note 3 to this Chapter	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2204.30.90	---Other	5%	4%	4%	4%	3%	3%	3%	2%	2%	2%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
2205	**VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES:**																					
2205.10	**-In containers holding 2 L or less:**																					
2205.10.10	---Having an alcoholic strength by volume not exceeding 1.15% vol	5%	4%	4%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2205.10.20	---Grape wine product as defined in Additional Note 4 to this Chapter	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%