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
2205.10.30	---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%
2205.10.90	---Other	5%	4%	4%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2205.90	**-Other:**																					
2205.90.10	---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%
2205.90.20	---Grape wine product as defined in Additional Note 4 to this Chapter	5%	4%	4%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2205.90.30	---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%
2205.90.90	---Other	5%	4%	4%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2206	**OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY, MEAD); MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NONALCOHOLIC BEVERAGES, NOT ELSEWHERE SPECIFIED OR INCLUDED:**																					
2206.00.1	**---Grape wine-based beverages: (a) that are goods of neither 2205 nor 2206.00.2; and (b) that include a flavour mentioned in paragraph (a) of Additional Note 4 to this Chapter:**																					
2206.00.13	----Having an alcoholic strength by volume 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%
2206.00.14	----Having an alcoholic strength by volume exceeding 10% vol	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2206.00.2	**---Grape wine-based beverages: (a) that are not goods of 2205; and (b) to which subparagraph (b)(ii) of Additional Note 4B to this Chapter applies; and (c) that do not comply with the requirements set out in paragraph (b) of Additional Note 4 to this Chapter:**																					
2206.00.21	----Containing goods which, if imported separately, would be classified in 2207, having an alcoholic strength by volume not exceeding 10% vol	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	3%	3%	3%	2%	2%	1%	1%	0%
2206.00.22	----Containing goods which, if imported separately, would be classified in 2207, having an alcoholic strength by volume exceeding 10% vol	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	3%	3%	3%	2%	2%	1%	1%	0%
2206.00.23	----Containing goods which, if imported separately, would be classified in 2208, having an alcoholic strength by volume not exceeding 10% vol	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	3%	3%	3%	2%	2%	1%	1%	0%
2206.00.24	----Containing goods which, if imported separately, would be classified in 2207, having an alcoholic strength by volume exceeding 10% vol	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	3%	3%	3%	2%	2%	1%	1%	0%
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%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	3%	3%	3%	2%	2%	1%	1%	0%
2206.00.42	----Containing goods which, if imported separately, would be classified in 2208	5%	4%	4%	4%	3%	3%	3%	2%	2%	2%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
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%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	3%	3%	3%	2%	2%	1%	1%	0%
2206.00.52	----Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	3%	3%	3%	2%	2%	1%	1%	0%
2206.00.59	----Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	3%	3%	3%	2%	2%	1%	1%	0%
2206.00.62	----Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5%	4%	4%	4%	3%	3%	3%	2%	2%	2%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
2206.00.69	----Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2206.00.7	**---Beer, as defined in Additional 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%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2206.00.74	----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%

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
2206.00.75	----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%
2206.00.78	----Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2206.00.82	----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%
2206.00.83	----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%
2206.00.89	----Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2206.00.9	**---Other:**																					
2206.00.91	----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%
2206.00.92	----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%
2206.00.99	----Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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%	4%	4%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2207.20.90	---Other	5%	4%	4%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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%	4%	4%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2208.20.90	---Other	5%	4%	4%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2208.30.00	-Whiskies	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2208.40.00	-Rum and other spirits obtained by distilling fermented sugar-cane products	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2208.50.00	-Gin and Geneva	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2208.60.00	-Vodka	5%	2%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2208.70.00	-Liqueurs and cordials	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2208.90	**-Other:**																					
2208.90.10	---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%
2208.90.20	---Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2208.90.90	---Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2209.00.00	VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2301.20.00	-Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2302.30.00	-Of wheat	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2302.40.00	-Of other cereals	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2302.50.00	-Of leguminous plants	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2303.20.00	-Beet-pulp, bagasse and other waste of sugar manufacture	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2303.30.00	-Brewing or distilling dregs and waste	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2306.20.00	-Of linseed	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2306.30.00	-Of sunflower seeds	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2306.4	**-Of rape or colza seeds:**																					
2306.41.00	--Of low erucic acid rape or colza seeds	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2306.49.00	--Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2306.50.00	-Of coconut or copra	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%