AHTN 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
2106.10.00	- Protein concentrates and textured Protein substances	35 %	35 %	31.5 %	31.5 %	28 %	28 %	24.5 %	24.5 %	21 %	21 %	17.5 %	17.5 %	14 %	14 %	10.5 %	10.5 %	7 %	7 %	3.5 %	3.5 %	0 %
2106.90	**- Other:**																					
2106.90.10	-- Dried bean curd and bean curd sticks	7 %	7 %	6.3 %	6.3 %	5.6 %	5.6 %	4.9 %	4.9 %	4.2 %	4.2 %	3.5 %	3.5 %	2.8 %	2.8 %	2.1 %	2.1 %	1.4 %	1.4 %	0.7 %	0.7 %	0 %
2106.90.20	-- Flavoured or coloured syrups	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %
2106.90.30	-- Non-dairy creamer	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %
	- - Autolysed yeast extracts:																					
2106.90.41	--- In powder form	7 %	7 %	6.3 %	6.3 %	5.6 %	5.6 %	4.9 %	4.9 %	4.2 %	4.2 %	3.5 %	3.5 %	2.8 %	2.8 %	2.1 %	2.1 %	1.4 %	1.4 %	0.7 %	0.7 %	0 %
2106.90.49	--- Other	7 %	7 %	6.3 %	6.3 %	5.6 %	5.6 %	4.9 %	4.9 %	4.2 %	4.2 %	3.5 %	3.5 %	2.8 %	2.8 %	2.1 %	2.1 %	1.4 %	1.4 %	0.7 %	0.7 %	0 %
	- - Non-alcoholic preparations of a kind used for the making or for the manufacture of beverages:																					
2106.90.51	--- Preparations of a kind used as raw material for the manufacture of composite concentrates	7 %	7 %	6.3 %	6.3 %	5.6 %	5.6 %	4.9 %	4.9 %	4.2 %	4.2 %	3.5 %	3.5 %	2.8 %	2.8 %	2.1 %	2.1 %	1.4 %	1.4 %	0.7 %	0.7 %	0 %
2106.90.52	--- Composite concentrates for simple dilution with water to make beverages	7 %	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2106.90.53	--- Ginseng based products	7 %	7 %	6.3 %	6.3 %	5.6 %	5.6 %	4.9 %	4.9 %	4.2 %	4.2 %	3.5 %	3.5 %	2.8 %	2.8 %	2.1 %	2.1 %	1.4 %	1.4 %	0.7 %	0.7 %	0 %
2106.90.59	--- Other	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %
	- - Alcoholic preparations of a kind used for the making or for the manufacture of beverages:																					
	- - - Preparations of a kind used as raw material for the manufacture of composite concentrates:																					
2106.90.61	---- Of a kind used for the manufacture of alcoholic beverages, in liquid form	7 %	7 %	6.3 %	6.3 %	5.6 %	5.6 %	4.9 %	4.9 %	4.2 %	4.2 %	3.5 %	3.5 %	2.8 %	2.8 %	2.1 %	2.1 %	1.4 %	1.4 %	0.7 %	0.7 %	0 %
2106.90.62	---- Of a kind used for the manufacture of alcoholic beverages, in other forms	7 %	7 %	6.3 %	6.3 %	5.6 %	5.6 %	4.9 %	4.9 %	4.2 %	4.2 %	3.5 %	3.5 %	2.8 %	2.8 %	2.1 %	2.1 %	1.4 %	1.4 %	0.7 %	0.7 %	0 %
	- - - Composite concentrates for simple dilution with water to make beverages:																					
2106.90.64	---- Of a kind used for the manufacture of alcoholic beverages, in liquid form	7 %	7 %	6.3 %	6.3 %	5.6 %	5.6 %	4.9 %	4.9 %	4.2 %	4.2 %	3.5 %	3.5 %	2.8 %	2.8 %	2.1 %	2.1 %	1.4 %	1.4 %	0.7 %	0.7 %	0 %
2106.90.65	---- Of a kind used for the manufacture of alcoholic beverages, in other forms	7 %	7 %	6.3 %	6.3 %	5.6 %	5.6 %	4.9 %	4.9 %	4.2 %	4.2 %	3.5 %	3.5 %	2.8 %	2.8 %	2.1 %	2.1 %	1.4 %	1.4 %	0.7 %	0.7 %	0 %
2106.90.66	--- Other, of kind used for the manufacture of alcoholic beverages, in liquid form	7 %	7 %	6.3 %	6.3 %	5.6 %	5.6 %	4.9 %	4.9 %	4.2 %	4.2 %	3.5 %	3.5 %	2.8 %	2.8 %	2.1 %	2.1 %	1.4 %	1.4 %	0.7 %	0.7 %	0 %
2106.90.67	--- Other, of kind used for the manufacture of alcoholic beverages, in other forms	7 %	7 %	6.3 %	6.3 %	5.6 %	5.6 %	4.9 %	4.9 %	4.2 %	4.2 %	3.5 %	3.5 %	2.8 %	2.8 %	2.1 %	2.1 %	1.4 %	1.4 %	0.7 %	0.7 %	0 %
2106.90.69	--- Other	7 %	7 %	6.3 %	6.3 %	5.6 %	5.6 %	4.9 %	4.9 %	4.2 %	4.2 %	3.5 %	3.5 %	2.8 %	2.8 %	2.1 %	2.1 %	1.4 %	1.4 %	0.7 %	0.7 %	0 %
2106.90.70	-- Food supplements	7 %	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2106.90.80	-- Fortificant premixes	7 %	7 %	6.3 %	6.3 %	5.6 %	5.6 %	4.9 %	4.9 %	4.2 %	4.2 %	3.5 %	3.5 %	2.8 %	2.8 %	2.1 %	2.1 %	1.4 %	1.4 %	0.7 %	0.7 %	0 %
	- - Other:																					
2106.90.91	--- Other mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used for food processing	7 %	7 %	6.3 %	6.3 %	5.6 %	5.6 %	4.9 %	4.9 %	4.2 %	4.2 %	3.5 %	3.5 %	2.8 %	2.8 %	2.1 %	2.1 %	1.4 %	1.4 %	0.7 %	0.7 %	0 %
2106.90.92	--- Ginseng based preparations	7 %	7 %	6.3 %	6.3 %	5.6 %	5.6 %	4.9 %	4.9 %	4.2 %	4.2 %	3.5 %	3.5 %	2.8 %	2.8 %	2.1 %	2.1 %	1.4 %	1.4 %	0.7 %	0.7 %	0 %
2106.90.93	--- Food preparations for lactase deficient infants	7 %	7 %	6.3 %	6.3 %	5.6 %	5.6 %	4.9 %	4.9 %	4.2 %	4.2 %	3.5 %	3.5 %	2.8 %	2.8 %	2.1 %	2.1 %	1.4 %	1.4 %	0.7 %	0.7 %	0 %
2106.90.94	--- Other food preparations for infant use	7 %	7 %	6.3 %	6.3 %	5.6 %	5.6 %	4.9 %	4.9 %	4.2 %	4.2 %	3.5 %	3.5 %	2.8 %	2.8 %	2.1 %	2.1 %	1.4 %	1.4 %	0.7 %	0.7 %	0 %
2106.90.95	--- Seri kaya	7 %	7 %	6.3 %	6.3 %	5.6 %	5.6 %	4.9 %	4.9 %	4.2 %	4.2 %	3.5 %	3.5 %	2.8 %	2.8 %	2.1 %	2.1 %	1.4 %	1.4 %	0.7 %	0.7 %	0 %
2106.90.96	--- Other medical foods	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %
2106.90.98	--- Other flavouring preparations	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %
2106.90.99	--- Other	7 %	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
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.**																					
2201.10.00	- Mineral waters and aerated waters	35 %	35 %	35 %	35 %	35 %	35 %	35 %	35 %	35 %	35 %	35 %	35 %	35 %	35 %	35 %	35 %	35 %	35 %	35 %	35 %	35 %
2201.90	**- Other:**																					
2201.90.10	-- Ice and snow	35 %	35 %	32 %	29 %	26 %	23 %	20 %	17 %	14 %	11 %	8 %	5 %	3 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %
2201.90.90	-- Other	35 %	35 %	32 %	32 %	29 %	29 %	26 %	23 %	20 %	17 %	14 %	11 %	8 %	5 %	3 %	0 %	0 %	0 %	0 %	0 %	0 %
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:**																					
2202.10.10	-- Sparkling mineral waters or aerated waters, flavoured	35 %	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2202.10.90	-- Other	35 %	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2202.90	**- Other:**																					
2202.90.10	-- Flavoured UHT milk drinks	35 %	35 %	35 %	35 %	35 %	35 %	35 %	35 %	35 %	35 %	35 %	35 %	35 %	35 %	35 %	35 %	35 %	35 %	35 %	35 %	35 %
2202.90.20	-- Soya milk drinks	35 %	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2202.90.30	-- Other non-aerated beverages ready for immediate consumption without dilution	35 %	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2202.90.90	-- Other	35 %	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2203.00	**Beer made from malt.**																					
2203.00.10	- Stout or porter	35 %	35 %	31.5 %	31.5 %	28 %	28 %	24.5 %	24.5 %	21 %	21 %	17.5 %	17.5 %	14 %	14 %	10.5 %	10.5 %	7 %	7 %	3.5 %	3.5 %	0 %
2203.00.90	- Other, including ale	35 %	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
22.04	**Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.**																					
2204.10.00	- Sparkling wine	15 %	15 %	13.5 %	13.5 %	12 %	12 %	10.5 %	10.5 %	9 %	9 %	7.5 %	7.5 %	6 %	6 %	4.5 %	4.5 %	3 %	3 %	1.5 %	1.5 %	0 %

AHTN 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
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:																					
2204.21	**- - In containers holding 2 l or less:**																					
	- - - Wine:																					
2204.21.11	---- Of an alcoholic strength by volume not exceeding 15 % vol	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %
2204.21.13	---- Of an alcoholic strength by volume exceeding 15 % vol but not exceeding 23 % vol	15 %	15 %	13.5 %	13.5 %	12 %	12 %	10.5 %	10.5 %	9 %	9 %	7.5 %	7.5 %	6 %	6 %	4.5 %	4.5 %	3 %	3 %	1.5 %	1.5 %	0 %
2204.21.14	---- Of an alcoholic strength by volume exceeding 23 % vol	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %
	- - - Grape must with fermentation prevented or arrested by the addition of alcohol:																					
2204.21.21	---- Of an alcoholic strength by volume not exceeding 15 % vol	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %
2204.21.22	---- Of an alcoholic strength by volume exceeding 15 % vol	15 %	15 %	13.5 %	13.5 %	12 %	12 %	10.5 %	10.5 %	9 %	9 %	7.5 %	7.5 %	6 %	6 %	4.5 %	4.5 %	3 %	3 %	1.5 %	1.5 %	0 %
2204.29	**- - Other:**																					
	- - - Wine:																					
2204.29.11	---- Of an alcoholic strength by volume not exceeding 15 % vol	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %
2204.29.13	---- Of an alcoholic strength by volume exceeding 15 % vol but not exceeding 23 % vol	15 %	15 %	13.5 %	13.5 %	12 %	12 %	10.5 %	10.5 %	9 %	9 %	7.5 %	7.5 %	6 %	6 %	4.5 %	4.5 %	3 %	3 %	1.5 %	1.5 %	0 %
2204.29.14	---- Of an alcoholic strength by volume exceeding 23 % vol	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %
	- - - Grape must with fermentation prevented or arrested by the addition of alcohol:																					
2204.29.21	---- Of an alcoholic strength by volume not exceeding 15 % vol	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %
2204.29.22	---- Of an alcoholic strength by volume exceeding 15 % vol	15 %	15 %	13.5 %	13.5 %	12 %	12 %	10.5 %	10.5 %	9 %	9 %	7.5 %	7.5 %	6 %	6 %	4.5 %	4.5 %	3 %	3 %	1.5 %	1.5 %	0 %
2204.30	**- Other grape must:**																					
2204.30.10	-- Of an alcoholic strength by volume not exceeding 15 % vol	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %
2204.30.20	-- Of an alcoholic strength by volume exceeding 15 % vol	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %	15 %
22.05	**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	-- Of an alcoholic strength by volume not exceeding 15 % vol	15 %	15 %	13 %	13 %	13 %	11 %	11 %	9 %	9 %	7 %	7 %	5 %	5 %	3 %	3 %	0 %	0 %	0 %	0 %	0 %	0 %
2205.10.20	-- Of an alcoholic strength by volume exceeding 15 % vol	15 %	15 %	13 %	13 %	13 %	11 %	11 %	9 %	9 %	7 %	7 %	5 %	5 %	3 %	3 %	0 %	0 %	0 %	0 %	0 %	0 %
2205.90	**- Other:**																					
2205.90.10	-- Of an alcoholic strength by volume not exceeding 15 % vol	15 %	15 %	13.5 %	13.5 %	12 %	12 %	10.5 %	10.5 %	9 %	9 %	7.5 %	7.5 %	6 %	6 %	4.5 %	4.5 %	3 %	3 %	1.5 %	1.5 %	0 %
2205.90.20	-- Of an alcoholic strength by volume exceeding 15 % vol	15 %	15 %	13.5 %	13.5 %	12 %	12 %	10.5 %	10.5 %	9 %	9 %	7.5 %	7.5 %	6 %	6 %	4.5 %	4.5 %	3 %	3 %	1.5 %	1.5 %	0 %
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.**																					
2206.00.10	- Cider or perry	15 %	15 %	13 %	13 %	13 %	11 %	11 %	9 %	9 %	7 %	7 %	5 %	5 %	3 %	3 %	0 %	0 %	0 %	0 %	0 %	0 %
2206.00.20	- Sake	15 %	15 %	13 %	13 %	13 %	11 %	11 %	9 %	9 %	7 %	7 %	5 %	5 %	3 %	3 %	0 %	0 %	0 %	0 %	0 %	0 %
2206.00.30	- Toddy	15 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %
2206.00.40	- Shandy	15 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %
	- Other, including mead:																					
2206.00.91	-- Other rice wine (including medicated rice wine)	15 %	15 %	13 %	13 %	13 %	11 %	11 %	9 %	9 %	7 %	7 %	5 %	5 %	3 %	3 %	0 %	0 %	0 %	0 %	0 %	0 %
2206.00.99	-- Other	15 %	15 %	13 %	13 %	13 %	11 %	11 %	9 %	9 %	7 %	7 %	5 %	5 %	3 %	3 %	0 %	0 %	0 %	0 %	0 %	0 %
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.**																					
2207.10.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	15 %	15 %	13 %	13 %	13 %	11 %	11 %	9 %	9 %	7 %	7 %	5 %	5 %	3 %	3 %	0 %	0 %	0 %	0 %	0 %	0 %
2207.20	**- Ethyl alcohol and other spirits, denatured, of any strength:**																					
	- - Denatured ethyl alcohol, including methylated spirits:																					
2207.20.11	--- Ethyl alcohol of an alcoholic strength by volume exceeding 99 % vol	15 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %
2207.20.19	--- Other	15 %	15 %	13 %	13 %	11 %	11 %	9 %	9 %	7 %	7 %	5 %	5 %	3 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %
2207.20.90	-- Other	15 %	15 %	13 %	13 %	11 %	11 %	9 %	9 %	7 %	7 %	5 %	5 %	3 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %
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:**																					
2208.20.50	-- Brandy	15 %	15 %	13 %	13 %	13 %	11 %	11 %	9 %	9 %	7 %	7 %	5 %	5 %	3 %	3 %	0 %	0 %	0 %	0 %	0 %	0 %
2208.20.90	-- Other	15 %	15 %	13 %	13 %	13 %	11 %	11 %	9 %	9 %	7 %	7 %	5 %	5 %	3 %	3 %	0 %	0 %	0 %	0 %	0 %	0 %
2208.30.00	Whiskies	15 %	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2208.40.00	Rum and other spirits obtained by distilling fermented sugar-cane products	15 %	15 %	13.5 %	13.5 %	12 %	12 %	10.5 %	10.5 %	9 %	9 %	7.5 %	7.5 %	6 %	6 %	4.5 %	4.5 %	3 %	3 %	1.5 %	1.5 %	0 %