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	Year 21 and Subsequent Years
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 heading No.20.09:**																						
2202.10.00	-Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	20.0%	19.0%	18.1%	17.1%	16.2%	15.2%	14.3%	13.3%	12.4%	11.4%	10.5%	9.5%	8.6%	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	0.0%
2202.90.00	-Other	35.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2203	**Beer made from malt:**																						
2203.00.00	Beer made from malt	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	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 heading No.20.09:**																						
2204.10.00	-Sparkling wine	14.0%	12.7%	11.5%	10.2%	8.9%	7.6%	6.4%	5.1%	3.8%	2.5%	1.3%	0.0%	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:																						
2204.21.00	--In containers holding2L or less	14.0%	12.7%	11.5%	10.2%	8.9%	7.6%	6.4%	5.1%	3.8%	2.5%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2204.29.00	--Other	20.0%	18.8%	17.5%	16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2204.30.00	-Other grape must	30.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2205	**Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:**																						
2205.10.00	-In containers holding 2 L or less	65.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2205.90.00	-Other	65.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2206	**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	---Chinese rice wine	40.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2206.00.90	---Other	40.0%	38.1%	36.2%	34.3%	32.4%	30.5%	28.6%	26.7%	24.8%	22.9%	21.0%	19.0%	17.1%	15.2%	13.3%	11.4%	9.5%	7.6%	5.7%	3.8%	1.9%	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	40.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2207.20.00	-Ethyl alcohol and other spirits, denatured, of any strength	30.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2208	**Undenaturated ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages:**																						
2208.20.00	-Spirits obtained by distilling grape wine or grape marc	10.0%	9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2208.30.00	-Whiskies	10.0%	9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0.0%	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 spirit obtained by distilling fermented sugarcane products	10.0%	9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0.0%	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	10.0%	9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2208.60.00	-Vodka	10.0%	9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2208.70.00	-Liqueurs and cordials	10.0%	9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2208.9	-Other:																						
2208.90.10	---Tequila, Mezcal	10.0%	9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2208.90.20	---Chinese spirits	10.0%	9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2208.90.90	---Other	10.0%	9.5%	9.0%	8.6%	8.1%	7.6%	7.1%	6.7%	6.2%	5.7%	5.2%	4.8%	4.3%	3.8%	3.3%	2.9%	2.4%	1.9%	1.4%	1.0%	0.5%	0.0%
2209	**Vinegar and substitutes for vinegar obtained from acetic acid:**																						

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2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid	20.0%	18.8%	17.5%	16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	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:**																						
2301.1	-Flours, meals and pellets, of meat or meat offal; greaves:																						
2301.10.1	---Flours and meals, of meat bones:																						
2301.10.11	----Of bovine and sheep	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2301.10.19	----Other	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2301.10.20	---Greaves	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2301.10.90	---Other	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2301.2	-Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:																						
2301.20.10	---Flours and meals of fish, of a kind used in animal feeding	2.0%	1.8%	1.6%	1.5%	1.3%	1.1%	0.9%	0.7%	0.5%	0.4%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2301.20.90	---Other	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	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)	5.0%	4.5%	4.1%	3.6%	3.2%	2.7%	2.3%	1.8%	1.4%	0.9%	0.5%	0.0%	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	3.0%	2.7%	2.5%	2.2%	1.9%	1.6%	1.4%	1.1%	0.8%	0.5%	0.3%	0.0%	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	5.0%	4.5%	4.1%	3.6%	3.2%	2.7%	2.3%	1.8%	1.4%	0.9%	0.5%	0.0%	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	5.0%	4.5%	4.1%	3.6%	3.2%	2.7%	2.3%	1.8%	1.4%	0.9%	0.5%	0.0%	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, bagasses 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	5.0%	4.5%	4.1%	3.6%	3.2%	2.7%	2.3%	1.8%	1.4%	0.9%	0.5%	0.0%	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, bagasses and other waste of sugar manufacture	5.0%	4.5%	4.1%	3.6%	3.2%	2.7%	2.3%	1.8%	1.4%	0.9%	0.5%	0.0%	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	5.0%	4.5%	4.1%	3.6%	3.2%	2.7%	2.3%	1.8%	1.4%	0.9%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2304	**Oil-cake and other solid residues, whether or not ground or in the form ofpellets, resulting from the extract-ion of soyabean oil:**																						
2304.00.10	---Oil-cake	5.0%	4.5%	4.1%	3.6%	3.2%	2.7%	2.3%	1.8%	1.4%	0.9%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2304.00.90	---Other	5.0%	4.5%	4.1%	3.6%	3.2%	2.7%	2.3%	1.8%	1.4%	0.9%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2305	**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnutoil:**																						
2305.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil	5.0%	4.5%	4.1%	3.6%	3.2%	2.7%	2.3%	1.8%	1.4%	0.9%	0.5%	0.0%	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 heading No.23.04 or 23.05:**																						
2306.10.00	-Of cotton seeds	5.0%	4.5%	4.1%	3.6%	3.2%	2.7%	2.3%	1.8%	1.4%	0.9%	0.5%	0.0%	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	5.0%	4.5%	4.1%	3.6%	3.2%	2.7%	2.3%	1.8%	1.4%	0.9%	0.5%	0.0%	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	5.0%	4.5%	4.1%	3.6%	3.2%	2.7%	2.3%	1.8%	1.4%	0.9%	0.5%	0.0%	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:																						