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
2106.9	-Other:																						
2106.90.10	—Beverage bases	35.0%	33.3%	31.5%	29.8%	28.0%	26.3%	24.5%	22.8%	21.0%	19.3%	17.5%	15.8%	14.0%	12.3%	10.5%	8.8%	7.0%	5.3%	3.5%	1.8%	0.0%	0.0%
2106.90.20	—Compound alcoholic preparations of a kind used for the manufacture of beverages	20.0%	18.0%	16.0%	14.0%	12.0%	10.0%	8.0%	6.0%	4.0%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2106.90.30	—Royal jelly, put up as tonic essences	3.0%	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%
2106.90.40	—Coconut juice	10.0%	9.8%	9.5%	9.3%	9.0%	8.8%	8.5%	8.3%	8.0%	7.8%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%
2106.90.50	—Seal-oil capsule	20.0%	19.0%	18.0%	17.0%	16.0%	15.0%	14.0%	13.0%	12.0%	11.0%	10.0%	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%
2106.90.90	—Other	20.0%	19.0%	18.0%	17.0%	16.0%	15.0%	14.0%	13.0%	12.0%	11.0%	10.0%	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	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 or flavoured; ice and snow:**																						
2201.1	-Mineral waters and aerated waters:																						
2201.10.10	—Mineral waters	20.0%	19.0%	18.0%	17.0%	16.0%	15.0%	14.0%	13.0%	12.0%	11.0%	10.0%	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%
2201.10.20	—Aerated waters	20.0%	18.0%	16.0%	14.0%	12.0%	10.0%	8.0%	6.0%	4.0%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2201.9	-Other:																						
2201.90.10	—Natural waters	10.0%	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%
2201.90.90	—Other	10.0%	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%
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%	18.0%	17.0%	16.0%	15.0%	14.0%	13.0%	12.0%	11.0%	10.0%	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%
2202.90.00	-Other	35.0%	33.3%	31.5%	29.8%	28.0%	26.3%	24.5%	22.8%	21.0%	19.3%	17.5%	15.8%	14.0%	12.3%	10.5%	8.8%	7.0%	5.3%	3.5%	1.8%	0.0%	0.0%
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%	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%
2204.2	-Other wine;grape must with fermentation prevented or arrested by the addition of alcohol:																						
2204.21.00	--In containers holding2L or less	14.0%	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%
2204.29.00	--Other	20.0%	19.0%	18.0%	17.0%	16.0%	15.0%	14.0%	13.0%	12.0%	11.0%	10.0%	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%
2204.30.00	-Other grape must	30.0%	29.3%	28.5%	27.8%	27.0%	26.3%	25.5%	24.8%	24.0%	23.3%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%
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%	63.4%	61.8%	60.1%	58.5%	56.9%	55.3%	53.6%	52.0%	50.4%	48.8%	48.8%	48.8%	48.8%	48.8%	48.8%	48.8%	48.8%	48.8%	48.8%	48.8%	48.8%
2205.90.00	-Other	65.0%	63.4%	61.8%	60.1%	58.5%	56.9%	55.3%	53.6%	52.0%	50.4%	48.8%	48.8%	48.8%	48.8%	48.8%	48.8%	48.8%	48.8%	48.8%	48.8%	48.8%	48.8%
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%	38.0%	36.0%	34.0%	32.0%	30.0%	28.0%	26.0%	24.0%	22.0%	20.0%	18.0%	16.0%	14.0%	12.0%	10.0%	8.0%	6.0%	4.0%	2.0%	0.0%	0.0%
2206.00.90	—Other	40.0%	38.0%	36.0%	34.0%	32.0%	30.0%	28.0%	26.0%	24.0%	22.0%	20.0%	18.0%	16.0%	14.0%	12.0%	10.0%	8.0%	6.0%	4.0%	2.0%	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	Year 21 and Subsequent Years
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%	38.0%	36.0%	34.0%	32.0%	30.0%	28.0%	26.0%	24.0%	22.0%	20.0%	18.0%	16.0%	14.0%	12.0%	10.0%	8.0%	6.0%	4.0%	2.0%	0.0%	0.0%
2207.20.00	-Ethyl alcohol and other spirits, denatured, of any strength	30.0%	28.5%	27.0%	25.5%	24.0%	22.5%	21.0%	19.5%	18.0%	16.5%	15.0%	13.5%	12.0%	10.5%	9.0%	7.5%	6.0%	4.5%	3.0%	1.5%	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:**																						
2208.20.00	-Spirits obtained by distilling grape wine or grape marc	10.0%	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%
2208.30.00	-Whiskies	10.0%	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%
2208.40.00	-Rum and other spirit obtained by distilling fermented sugarcane products	10.0%	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%
2208.50.00	-Gin and geneva	10.0%	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%
2208.60.00	-Vodka	10.0%	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%
2208.70.00	-Liqueurs and cordials	10.0%	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%
2208.9	-Other:																						
2208.90.10	—Tequila, Mezcal	10.0%	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%
2208.90.20	—Chinese spirits	10.0%	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%
2208.90.90	—Other	10.0%	9.5%	9.0%	8.5%	8.0%	7.5%	7.0%	6.5%	6.0%	5.5%	5.0%	4.5%	4.0%	3.5%	3.0%	2.5%	2.0%	1.5%	1.0%	0.5%	0.0%	0.0%
2209	**Vinegar and substitutes for vinegar obtained from acetic acid:**																						
2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid	20.0%	19.0%	18.0%	17.0%	16.0%	15.0%	14.0%	13.0%	12.0%	11.0%	10.0%	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	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%	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%
2301.20.90	—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%	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%
2302.30.00	-Of wheat	3.0%	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%
2302.40.00	-Of other cereals	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%
2302.50.00	-Of leguminous plants	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%