HSK 2014	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
2204.10.00.00	Sparkling wine	15.0%	13.5%	12.0%	10.5%	9.0%	7.5%	6.0%	4.5%	3.0%	1.5%	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	**In containers holding 2 ℓ or less**																					
2204.21.10.00	Red wine	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%	0.0%	0.0%	0.0%	0.0%
2204.21.20.00	White wine	15.0%	13.5%	12.0%	10.5%	9.0%	7.5%	6.0%	4.5%	3.0%	1.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2204.21.90.00	Other	15.0%	13.5%	12.0%	10.5%	9.0%	7.5%	6.0%	4.5%	3.0%	1.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2204.29	**Other**																					
2204.29.10.00	Red wine	15.0%	13.5%	12.0%	10.5%	9.0%	7.5%	6.0%	4.5%	3.0%	1.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2204.29.20.00	White wine	15.0%	13.5%	12.0%	10.5%	9.0%	7.5%	6.0%	4.5%	3.0%	1.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2204.29.90.00	Other	15.0%	13.5%	12.0%	10.5%	9.0%	7.5%	6.0%	4.5%	3.0%	1.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2204.30.00.00	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
2205	**Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.**																					
2205.10.00.00	In containers holding 2 ℓ or less	15.0%	13.5%	12.0%	10.5%	9.0%	7.5%	6.0%	4.5%	3.0%	1.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2205.90.00.00	Other	15.0%	13.5%	12.0%	10.5%	9.0%	7.5%	6.0%	4.5%	3.0%	1.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
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	Fermented beverages prepared from fruits																					
2206.00.10.10	Cider	15.0%	13.5%	12.0%	10.5%	9.0%	7.5%	6.0%	4.5%	3.0%	1.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2206.00.10.20	Perry	15.0%	13.5%	12.0%	10.5%	9.0%	7.5%	6.0%	4.5%	3.0%	1.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2206.00.10.90	Other	15.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2206.00.20	Fermented beverges prepared form cereals																					
2206.00.20.10	Cheongjuⓚ	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%	0.0%	0.0%	0.0%	0.0%
2206.00.20.20	Yakjuⓚ	15.0%	13.5%	12.0%	10.5%	9.0%	7.5%	6.0%	4.5%	3.0%	1.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2206.00.20.30	Takjuⓚ	15.0%	13.5%	12.0%	10.5%	9.0%	7.5%	6.0%	4.5%	3.0%	1.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2206.00.20.90	Other	15.0%	13.5%	12.0%	10.5%	9.0%	7.5%	6.0%	4.5%	3.0%	1.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2206.00.90	Other																					
2206.00.90.10	Wine cooler (added the product of heading 20.09 or 22.02, including being made of grapes)	15.0%	13.5%	12.0%	10.5%	9.0%	7.5%	6.0%	4.5%	3.0%	1.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2206.00.90.90	Other	15.0%	13.5%	12.0%	10.5%	9.0%	7.5%	6.0%	4.5%	3.0%	1.5%	0.0%	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.**																					

HSK 2014	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
2207.10	**Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher**																					
2207.10.10.00	Roughly distilled alcohol for beverages	10.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2207.10.90	Other																					
2207.10.90.10	Fermented alcohol for manufacture of liquors	270.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2207.10.90.90	Other	30.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2207.20.00.00	Ethyl alcohol and other spirits, denatured, of any strength	8.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
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**																					
2208.20.10.00	Cognac	15.0%	13.5%	12.0%	10.5%	9.0%	7.5%	6.0%	4.5%	3.0%	1.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2208.20.90.00	Other	15.0%	13.5%	12.0%	10.5%	9.0%	7.5%	6.0%	4.5%	3.0%	1.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2208.30	**Whiskies**																					
2208.30.10.00	Scotch whisky	20.0%	18.7%	17.3%	16.0%	14.7%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2208.30.20.00	Bourbon whisky	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%
2208.30.30.00	Rye whisky	20.0%	18.7%	17.3%	16.0%	14.7%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2208.30.90.00	Other	20.0%	18.7%	17.3%	16.0%	14.7%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2208.40.00.00	Rum and other spirits obtained by distilling fermented sugarcane products	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%
2208.50.00.00	Gin and geneva	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%
2208.60.00.00	Vodka	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%
2208.70	**Liqueurs and cordials**																					
2208.70.10.00	Ginseng wine	20.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2208.70.20.00	Ogarpiⓚ wine	20.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2208.70.90.00	Other	20.0%	18.7%	17.3%	16.0%	14.7%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2208.90	**Other**																					
2208.90.10.00	Brandies other than that of subheading 2208.20	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%
2208.90.40.00	Sojuⓚ	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%
2208.90.60.00	Kaoliang wine	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%	0.0%	0.0%	0.0%	0.0%
2208.90.70.00	Tequila	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%
2208.90.90.00	Other	30.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2209.00	**Vinegar and substitutes for vinegar obtained from acetic acid.**																					
2209.00.10.00	Brewery vinegar	8.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2209.00.90.00	Other	8.0%	7.2%	6.4%	5.6%	4.8%	4.0%	3.2%	2.4%	1.6%	0.8%	0.0%	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**																					