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
	- - Non-alcoholic preparations of a kind used for the making or for the manufacture of beverages:																					
2106.90.51.00	- - - Preparations of a kind used as raw material for the manufacture of composite concentrates	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
2106.90.52.00	- - - Composite concentrates for simple dilution with water to make beverages	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
2106.90.53.00	- - - Ginseng based products	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
2106.90.59.00	- - - Other	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
	- - 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:																					
2106.90.61.00	- - - - Of a kind used for the manufacture of alcoholic beverages, in liquid form	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
2106.90.62.00	- - - - Of a kind used for the manufacture of alcoholic beverages, in other forms	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
	- - - Composite concentrates for simple dilution with water to make beverages:																					
2106.90.64.00	- - - - Of a kind used for the manufacture of alcoholic beverages, in liquid form	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
2106.90.65.00	- - - - Of a kind used for the manufacture of alcoholic beverages, in other forms	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
2106.90.66.00	- - - Other, of kind used for the manufacture of alcoholic beverages, in liquid form	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
2106.90.67.00	- - - Other, of kind used for the manufacture of alcoholic beverages, in other forms	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
2106.90.69.00	- - - Other	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
2106.90.70.00	- - Food supplements	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
2106.90.80.00	- - Fortificant premixes	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
	- - Other:																					
2106.90.91.00	- - - Other mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used for food processing	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
2106.90.92.00	- - - Ginseng based preparations	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
2106.90.93.00	- - - Food preparations for lactase deficient infants	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
2106.90.94.00	- - - Other food preparations for infant use	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
2106.90.95.00	- - - Seri kaya	15%	13%	13%	11%	11%	9%	9%	7%	7%	5%	5%	3%	3%	0%	0%	0%	0%	0%	0%	0%	0%
2106.90.96.00	- - - Other medical foods	15%	13%	13%	11%	11%	9%	9%	7%	7%	5%	5%	3%	3%	0%	0%	0%	0%	0%	0%	0%	0%
2106.90.98.00	- - - Other flavouring preparations	15%	13%	13%	11%	11%	9%	9%	7%	7%	5%	5%	3%	3%	0%	0%	0%	0%	0%	0%	0%	0%
2106.90.99.00	- - - Other	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
22	**BEVERAGES, SPIRITS AND VINEGAR**																					
2201	**Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.**																					
2201.10.00.00	- Mineral waters and aerated waters	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2201.90	- Other:																					
2201.90.10.00	- - Ice and snow	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	3%	3%	3%	2%	2%	2%	2%	1%	1%	1%	0%
2201.90.90.00	- - Other	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	3%	3%	3%	2%	2%	2%	2%	1%	1%	1%	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 2009.**																					
2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:																					
2202.10.10.00	- - Sparkling mineral waters or aerated waters, flavoured	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2202.10.90.00	- - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2202.90	- Other:																					
2202.90.10.00	- - Flavoured UHT milk drinks	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2202.90.20.00	- - Soya milk drinks	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2202.90.30.00	- - Other non-aerated beverages ready for immediate consumption without dilution	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2202.90.90.00	- - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%

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
2203	**BEER MADE FROM MALT**																					
2203.00.10.00	- Stout or porter	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
2203.00.90.00	- Other, including ale	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
2204	**Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009.**																					
2204.10.00	- Sparkling wine																					
2204.10.00.10	- - - - - - Champagne	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
2204.10.00.90	- - - - - - Other	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:																					
2204.21	- - In containers holding 2 l or less:																					
	- - - Wine:																					
2204.21.11.00	- - - - Of an alcoholic strength by volume not exceeding 15% vol	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
2204.21.13.00	- - - - Of an alcoholic strength by volume exceeding 15% vol but not exceeding 23% vol	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
2204.21.14.00	- - - - Of an alcoholic strength by volume exceeding 23% vol	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
	- - - Grape must with fermentation prevented or arrested by the addition of alcohol:																					
2204.21.21.00	- - - - Of an alcoholic strength by volume not exceeding 15% vol	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
2204.21.22.00	- - - - Of an alcoholic strength by volume exceeding 15% vol	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
2204.29	- - Other:																					
	- - - Wine:																					
2204.29.11.00	- - - - Of an alcoholic strength by volume not exceeding 15% vol	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
2204.29.13.00	- - - - Of an alcoholic strength by volume exceeding 15% vol but not exceeding 23% vol	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
2204.29.14.00	- - - - Of an alcoholic strength by volume exceeding 23% vol	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
	- - - Grape must with fermentation prevented or arrested by the addition of alcohol:																					
2204.29.21.00	- - - - Of an alcoholic strength by volume not exceeding 15% vol	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
2204.29.22.00	- - - - Of an alcoholic strength by volume exceeding 15% vol	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
2204.30	- Other grape must:																					
2204.30.10.00	- -Of an alcoholic strength by volume not exceeding 15% vol	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
2204.30.20.00	- - Of an alcoholic strength by volume exceeding 15% vol	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
2205	**Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.**																					
2205.10	- In containers holding 2 l or less:																					
2205.10.10.00	- - Of an alcoholic strength by volume not exceeding 15% vol	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
2205.10.20.00	- - Of an alcoholic strength by volume exceeding 15% vol	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
2205.90	- Other:																					
2205.90.10.00	- - Of an alcoholic strength by volume not exceeding 15% vol	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
2205.90.20.00	- - Of an alcoholic strength by volume exceeding 15% vol	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
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.**																					
2206.00.10.00	- Cider or perry	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
2206.00.20.00	- Sake	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
2206.00.30.00	- Toddy	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
2206.00.40.00	- Shandy	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
	- Other, including mead:																					
2206.00.91.00	- - Other rice wine (including medicated rice wine)	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%