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
2206.00.99.00	- - Other	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
2207	**Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.**																					
2207.10.00.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
2207.20	- Ethyl alcohol and other spirits, denatured, of any strength:																					
	- - Denatured ethyl alcohol, including methylated spirits:																					
2207.20.11.00	- - - Ethyl alcohol of an alcoholic strength by volume exceeding 99% vol	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	3%	3%	3%	2%	2%	2%	2%	1%	1%	1%	0%
2207.20.19.00	- - - Other	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	3%	3%	3%	2%	2%	2%	2%	1%	1%	1%	0%
2207.20.90.00	- - Other	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	3%	3%	3%	2%	2%	2%	2%	1%	1%	1%	0%
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:																					
2208.20.50.00	- - Brandy	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
2208.20.90.00	- - Other	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
2208.30.00.00	- Whiskies	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
2208.40.00.00	- Rum and other spirits obtained by distilling fermented sugar-cane products	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
2208.50.00.00	- Gin and Geneva	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
2208.60.00.00	- Vodka	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
2208.70.00.00	- Liqueurs and cordials	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
2208.90	- Other:																					
2208.90.10.00	- - Medicated samsu of an alcoholic strength by volume not exceeding 40% vol	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
2208.90.20.00	- - Medicated samsu of an alcoholic strength by volume exceeding 40% vol	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
2208.90.30.00	- - Other samsu of an alcoholic strength by volume not exceeding 40% vol	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
2208.90.40.00	- - Other samsu of an alcoholic strength by volume exceeding 40% vol	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
2208.90.50.00	- - Arrack or pineapple spirit of an alcoholic strength by volume not exceeding 40% vol	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
2208.90.60.00	- - Arrack or pineapple spirit of an alcoholic strength by volume exceeding 40% vol	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
2208.90.70.00	- - Bitters and similar beverages of an alcoholic strength not exceeding 57% vol	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
2208.90.80.00	- - Bitters and similar beverages of an alcoholic strength exceeding 57% vol	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
2208.90.90	- - Other																					
2208.90.90.10	- - - - - - Brandies	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
2208.90.90.90	- - - - - - Other	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
2209.00.00.00	Vinegar and substitutes for vinegar obtained from acetic acid	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
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.**																					
2301.10.00.00	- Flours, meals and pellets, of meat or meat offal; greaves	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
2301.20	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:																					
2301.20.10.00	- - Of fish, with a protein content of less than 60% by weight	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2301.20.20.00	- - Of fish, with a protein content of 60% or more by weight	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2301.20.90.00	- - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
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.**																					
2302.10.00.00	- Of maize (corn)	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	0%	0%	0%	0%	0%	0%	0%	0%
2302.30.00.00	- Of wheat	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	0%	0%	0%	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 and Subsequent Years
2302.40	- Of other cereals:																					
2302.40.10.00	- - Of rice	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	0%	0%	0%	0%	0%	0%	0%	0%
2302.40.90.00	- - Other	1.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2302.50.00.00	- Of leguminous plants	1.5%	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, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.**																					
2303.10	- Residues of starch manufacture and similar residues:																					
2303.10.10.00	- - Of manioc (cassava) or sago	1.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2303.10.90.00	- - Other	1.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2303.20.00.00	- Beet-pulp, bagasse and other waste of sugar manufacture	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	0%	0%	0%	0%	0%	0%	0%	0%
2303.30.00.00	- Brewing or distilling dregs and waste	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	0%	0%	0%	0%	0%	0%	0%	0%
2304.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil:																					
2304.00.10.00	- Defatted soya bean flour, fit for human consumption	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	0%	0%	0%	0%	0%	0%	0%	0%
2304.00.90.00	- Other	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	0%	0%	0%	0%	0%	0%	0%	0%
2305.00.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	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 2304 or 2305.**																					
2306.10.00.00	- Of cotton seeds	1.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2306.20.00.00	- Of linseed	1.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2306.30.00.00	- Of sunflower seeds	1.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	- Of rape or colza seeds:																					
2306.41	- - Of low erucic acid rape or colza seeds:																					
2306.41.10.00	- - - Of low erucic acid rape seeds	1.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2306.41.20.00	- - - Of low erucic acid colza seeds	1.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2306.49	- - Other:																					
2306.49.10.00	- - - Of other rape seeds	1.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2306.49.20.00	- - - Of other colza seeds	1.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2306.50.00.00	- Of coconut or copra	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	0%	0%	0%	0%	0%	0%	0%	0%
2306.60.00.00	- Of palm nuts or kernels	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	0%	0%	0%	0%	0%	0%	0%	0%
2306.90	- Other:																					
2306.90.10.00	- - Of maize (corn) germ	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	0%	0%	0%	0%	0%	0%	0%	0%
2306.90.90	- - Other																					
2306.90.90.10	- - - - - - - Of sesamum seeds	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	0%	0%	0%	0%	0%	0%	0%	0%
2306.90.90.20	- - - - - - - Oil-extracted rice bran	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	0%	0%	0%	0%	0%	0%	0%	0%
2306.90.90.90	- - - - - - - Other	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	0%	0%	0%	0%	0%	0%	0%	0%
2307.00.00.00	Wine lees; argol	1.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2308.00.00.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included	1.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2309	**Preparations of a kind used in animal feeding.**																					
2309.10	- Dog or cat food, put up for retail sale:																					
2309.10.10.00	- - Containing meat	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2309.10.90.00	- - Other	5%	4%	4%	4%	4%	3%	3%	2%	2%	2%	2%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
2309.90	- Other:																					
	- - Complete feed:																					
2309.90.11.00	- - - Of a kind suitable for poultry	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	3%	3%	3%	2%	2%	2%	2%	1%	1%	1%	0%
2309.90.12.00	- - - Of a kind suitable for swine	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	3%	3%	3%	2%	2%	2%	2%	1%	1%	1%	0%
2309.90.13.00	- - - Of a kind suitable for prawns	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	3%	3%	3%	2%	2%	2%	2%	1%	1%	1%	0%
2309.90.14.00	- - - Of a kind suitable for primates	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	3%	3%	3%	2%	2%	2%	2%	1%	1%	1%	0%
2309.90.19.00	- - - Other	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	3%	3%	3%	2%	2%	2%	2%	1%	1%	1%	0%
2309.90.20.00	- - Premixes, feed supplements or feed additives	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	0%
2309.90.30.00	- - Other, containing meat	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	3%	3%	3%	2%	2%	2%	2%	1%	1%	1%	0%
2309.90.90.00	- - Other	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	3%	3%	3%	2%	2%	2%	2%	1%	1%	1%	0%
24	**TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES**																					