| 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 (%) | Year 22 (%) | Year 23 (%) | Year 24 (%) | Year 25 and Subsequent Years (%) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | - - - Grape must with fermentation prevented or arrested by the addition of alcohol: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2204.29.21 | - - - - Of an alcoholic strength by volume not exceeding 15% vol | 50 | 46.7 | 43.3 | 40 | 36.7 | 33.3 | 30 | 26.7 | 23.3 | 20 | 16.7 | 13.3 | 10 | 6.7 | 3.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2204.29.22 | - - - - Of an alcoholic strength by volume exceeding 15% vol | 50 | 46.7 | 43.3 | 40 | 36.7 | 33.3 | 30 | 26.7 | 23.3 | 20 | 16.7 | 13.3 | 10 | 6.7 | 3.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2204.30 | - Other grape must: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2204.30.10 | - - Of an alcoholic strength by volume not exceeding 15% vol | 55 | 51.3 | 47.7 | 44 | 40.3 | 36.7 | 33 | 29.3 | 25.7 | 22 | 18.3 | 14.7 | 11 | 7.3 | 3.7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2204.30.20 | - - Of an alcoholic strength by volume exceeding 15% vol | 55 | 51.3 | 47.7 | 44 | 40.3 | 36.7 | 33 | 29.3 | 25.7 | 22 | 18.3 | 14.7 | 11 | 7.3 | 3.7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **22.05** | **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 | - - Of an alcoholic strength by volume not exceeding 15% vol | 55 | 51.3 | 47.7 | 44 | 40.3 | 36.7 | 33 | 29.3 | 25.7 | 22 | 18.3 | 14.7 | 11 | 7.3 | 3.7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2205.10.20 | - - Of an alcoholic strength by volume exceeding 15% vol | 55 | 51.3 | 47.7 | 44 | 40.3 | 36.7 | 33 | 29.3 | 25.7 | 22 | 18.3 | 14.7 | 11 | 7.3 | 3.7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2205.90 | - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2205.90.10 | - - Of an alcoholic strength by volume not exceeding 15% vol | 55 | 51.3 | 47.7 | 44 | 40.3 | 36.7 | 33 | 29.3 | 25.7 | 22 | 18.3 | 14.7 | 11 | 7.3 | 3.7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2205.90.20 | - - Of an alcoholic strength by volume exceeding 15% vol | 55 | 51.3 | 47.7 | 44 | 40.3 | 36.7 | 33 | 29.3 | 25.7 | 22 | 18.3 | 14.7 | 11 | 7.3 | 3.7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **22.06** | **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 | - Cider or perry | 55 | 51.3 | 47.7 | 44 | 40.3 | 36.7 | 33 | 29.3 | 25.7 | 22 | 18.3 | 14.7 | 11 | 7.3 | 3.7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2206.00.20 | - Sake | 55 | 49.5 | 44 | 38.5 | 33 | 27.5 | 22 | 16.5 | 11 | 5.5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2206.00.30 | - Toddy | 55 | 51.3 | 47.7 | 44 | 40.3 | 36.7 | 33 | 29.3 | 25.7 | 22 | 18.3 | 14.7 | 11 | 7.3 | 3.7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2206.00.40 | - Shandy | 55 | 51.3 | 47.7 | 44 | 40.3 | 36.7 | 33 | 29.3 | 25.7 | 22 | 18.3 | 14.7 | 11 | 7.3 | 3.7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | - Other, including mead: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2206.00.91 | - - Other rice wine (including medicated rice wine) | 55 | 51.3 | 47.7 | 44 | 40.3 | 36.7 | 33 | 29.3 | 25.7 | 22 | 18.3 | 14.7 | 11 | 7.3 | 3.7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2206.00.99 | - - Other | 55 | 51.3 | 47.7 | 44 | 40.3 | 36.7 | 33 | 29.3 | 25.7 | 22 | 18.3 | 14.7 | 11 | 7.3 | 3.7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **22.07** | **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 | 37.3 | 34.7 | 32 | 29.3 | 26.7 | 24 | 21.3 | 18.7 | 16 | 13.3 | 10.7 | 8 | 5.3 | 2.7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2207.20 | - Ethyl alcohol and other spirits, denatured, of any strength: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | - - Denatured ethyl alcohol, including methylated spirits: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2207.20.11 | - - - Ethyl alcohol of an alcoholic strength by volume exceeding 99% vol | 20 | 18.7 | 17.3 | 16 | 14.7 | 13.3 | 12 | 10.7 | 9.3 | 8 | 6.7 | 5.3 | 4 | 2.7 | 1.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2207.20.19 | - - - Other | 20 | 18.7 | 17.3 | 16 | 14.7 | 13.3 | 12 | 10.7 | 9.3 | 8 | 6.7 | 5.3 | 4 | 2.7 | 1.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2207.20.90 | - - Other | 40 | 37.3 | 34.7 | 32 | 29.3 | 26.7 | 24 | 21.3 | 18.7 | 16 | 13.3 | 10.7 | 8 | 5.3 | 2.7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **22.08** | **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 | - - Brandy | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 |
| 2208.20.90 | - - Other | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 |
| 2208.30.00 | - Whiskies | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 |

| 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 (%) | Year 22 (%) | Year 23 (%) | Year 24 (%) | Year 25 and Subsequent Years (%) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2208.40.00 | - Rum and other spirits obtained by distilling fermented sugar-cane products | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 |
| 2208.50.00 | - Gin and Geneva | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 |
| 2208.60.00 | - Vodka | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 |
| 2208.70.00 | - Liqueurs and cordials | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 |
| 2208.90 | - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2208.90.10 | - - Medicated samsu of an alcoholic strength by volume not exceeding 40% vol | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 |
| 2208.90.20 | - - Medicated samsu of an alcoholic strength by volume exceeding 40% vol | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 |
| 2208.90.30 | - - Other samsu of an alcoholic strength by volume not exceeding 40% vol | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 |
| 2208.90.40 | - - Other samsu of an alcoholic strength by volume exceeding 40% vol | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 |
| 2208.90.50 | - - Arrack or pineapple spirit of an alcoholic strength by volume not exceeding 40% vol | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 |
| 2208.90.60 | - - Arrack or pineapple spirit of an alcoholic strength by volume exceeding 40% vol | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 |
| 2208.90.70 | - - Bitters and similar beverages of an alcoholic strength not exceeding 57% vol | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 |
| 2208.90.80 | - - Bitters and similar beverages of an alcoholic strength exceeding 57% vol | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 |
| 2208.90.90 | - - Other | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 |
| **2209.00.00** | **Vinegar and substitutes for vinegar obtained from acetic acid.** | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **23** | **Chapter 23 - Residues and waste from the food industries; prepared animal fodder** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **23.01** | **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 | - Flours, meals and pellets, of meat or meat offal; greaves | 0 | 0 | 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 | - Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2301.20.10 | - - Of fish, with a protein content of less than 60% by weight | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2301.20.20 | - - Of fish, with a protein content of 60% or more by weight | 0 | 0 | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **23.02** | **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) | 0 | 0 | 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 | 0 | 0 | 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 | - Of other cereals: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2302.40.10 | - - Of rice | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2302.40.90 | - - Other | 0 | 0 | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |