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 (%)
2201.90.90	- - Other	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22.02	**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 20.09.**																										
2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:																										
2202.10.10	- - Sparkling mineral waters or aerated waters, flavoured	35	31.5	28	24.5	21	17.5	14	10.5	7	3.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2202.10.90	- - Other	35	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2202.90	- Other:																										
2202.90.10	- - Flavoured UHT milk drinks	30	27	24	21	18	15	12	9	6	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2202.90.20	- - Soya milk drinks	30	27	24	21	18	15	12	9	6	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2202.90.30	- - Other non-aerated beverages ready for immediate consumption without dilution	30	27	24	21	18	15	12	9	6	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2202.90.90	- - Other	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22.03	**Beer made from malt.**																										
2203.00.10	- Stout or porter	35	33.3	31.5	29.8	28	26.3	24.5	22.8	21	19.3	17.5	15.8	14	12.3	10.5	8.8	7	5.3	3.5	1.8	0	0	0	0	0	0
2203.00.90	- Other, including ale	35	33.3	31.5	29.8	28	26.3	24.5	22.8	21	19.3	17.5	15.8	14	12.3	10.5	8.8	7	5.3	3.5	1.8	0	0	0	0	0	0
22.04	**Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.**																										
2204.10.00	- Sparkling wine	50	47.5	45	42.5	40	37.5	35	32.5	30	27.5	25	22.5	20	17.5	15	12.5	10	7.5	5	2.5	0	0	0	0	0	0
	- 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	- - - - Of an alcoholic strength by volume not exceeding 15% vol	50	47.5	45	42.5	40	37.5	35	32.5	30	27.5	25	22.5	20	17.5	15	12.5	10	7.5	5	2.5	0	0	0	0	0	0
2204.21.13	- - - - Of an alcoholic strength by volume exceeding 15% vol but not exceeding 23% vol	50	47.5	45	42.5	40	37.5	35	32.5	30	27.5	25	22.5	20	17.5	15	12.5	10	7.5	5	2.5	0	0	0	0	0	0
2204.21.14	- - - - Of an alcoholic strength by volume exceeding 23% vol	50	47.5	45	42.5	40	37.5	35	32.5	30	27.5	25	22.5	20	17.5	15	12.5	10	7.5	5	2.5	0	0	0	0	0	0
	- - - Grape must with fermentation prevented or arrested by the addition of alcohol:																										
2204.21.21	- - - - Of an alcoholic strength by volume not exceeding 15% vol	50	47.5	45	42.5	40	37.5	35	32.5	30	27.5	25	22.5	20	17.5	15	12.5	10	7.5	5	2.5	0	0	0	0	0	0
2204.21.22	- - - - Of an alcoholic strength by volume exceeding 15% vol	50	47.5	45	42.5	40	37.5	35	32.5	30	27.5	25	22.5	20	17.5	15	12.5	10	7.5	5	2.5	0	0	0	0	0	0
2204.29	- - Other:																										
	- - - Wine:																										
2204.29.11	- - - - Of an alcoholic strength by volume not exceeding 15% vol	50	47.5	45	42.5	40	37.5	35	32.5	30	27.5	25	22.5	20	17.5	15	12.5	10	7.5	5	2.5	0	0	0	0	0	0
2204.29.13	- - - - Of an alcoholic strength by volume exceeding 15% vol but not exceeding 23% vol	50	47.5	45	42.5	40	37.5	35	32.5	30	27.5	25	22.5	20	17.5	15	12.5	10	7.5	5	2.5	0	0	0	0	0	0
2204.29.14	- - - - Of an alcoholic strength by volume exceeding 23% vol	50	47.5	45	42.5	40	37.5	35	32.5	30	27.5	25	22.5	20	17.5	15	12.5	10	7.5	5	2.5	0	0	0	0	0	0
	- - - 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	47.5	45	42.5	40	37.5	35	32.5	30	27.5	25	22.5	20	17.5	15	12.5	10	7.5	5	2.5	0	0	0	0	0	0
2204.29.22	- - - - Of an alcoholic strength by volume exceeding 15% vol	50	47.5	45	42.5	40	37.5	35	32.5	30	27.5	25	22.5	20	17.5	15	12.5	10	7.5	5	2.5	0	0	0	0	0	0
2204.30	- Other grape must:																										

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 (%)
2204.30.10	- - Of an alcoholic strength by volume not exceeding 15% vol	55	52.3	49.5	46.8	44	41.3	38.5	35.8	33	30.3	27.5	24.8	22	19.3	16.5	13.8	11	8.3	5.5	2.8	0	0	0	0	0	0
2204.30.20	- - Of an alcoholic strength by volume exceeding 15% vol	55	52.3	49.5	46.8	44	41.3	38.5	35.8	33	30.3	27.5	24.8	22	19.3	16.5	13.8	11	8.3	5.5	2.8	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	52.3	49.5	46.8	44	41.3	38.5	35.8	33	30.3	27.5	24.8	22	19.3	16.5	13.8	11	8.3	5.5	2.8	0	0	0	0	0	0
2205.10.20	- - Of an alcoholic strength by volume exceeding 15% vol	55	52.3	49.5	46.8	44	41.3	38.5	35.8	33	30.3	27.5	24.8	22	19.3	16.5	13.8	11	8.3	5.5	2.8	0	0	0	0	0	0
2205.90	- Other:																										
2205.90.10	- - Of an alcoholic strength by volume not exceeding 15% vol	55	52.3	49.5	46.8	44	41.3	38.5	35.8	33	30.3	27.5	24.8	22	19.3	16.5	13.8	11	8.3	5.5	2.8	0	0	0	0	0	0
2205.90.20	- - Of an alcoholic strength by volume exceeding 15% vol	55	52.3	49.5	46.8	44	41.3	38.5	35.8	33	30.3	27.5	24.8	22	19.3	16.5	13.8	11	8.3	5.5	2.8	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	52.3	49.5	46.8	44	41.3	38.5	35.8	33	30.3	27.5	24.8	22	19.3	16.5	13.8	11	8.3	5.5	2.8	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	52.3	49.5	46.8	44	41.3	38.5	35.8	33	30.3	27.5	24.8	22	19.3	16.5	13.8	11	8.3	5.5	2.8	0	0	0	0	0	0
2206.00.40	- Shandy	55	52.3	49.5	46.8	44	41.3	38.5	35.8	33	30.3	27.5	24.8	22	19.3	16.5	13.8	11	8.3	5.5	2.8	0	0	0	0	0	0
	- Other, including mead:																										
2206.00.91	- - Other rice wine (including medicated rice wine)	55	52.3	49.5	46.8	44	41.3	38.5	35.8	33	30.3	27.5	24.8	22	19.3	16.5	13.8	11	8.3	5.5	2.8	0	0	0	0	0	0
2206.00.99	- - Other	55	52.3	49.5	46.8	44	41.3	38.5	35.8	33	30.3	27.5	24.8	22	19.3	16.5	13.8	11	8.3	5.5	2.8	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	38	36	34	32	30	28	26	24	22	20	18	16	14	12	10	8	6	4	2	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	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0
2207.20.19	- - - Other	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0
2207.20.90	- - Other	40	38	36	34	32	30	28	26	24	22	20	18	16	14	12	10	8	6	4	2	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
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:																										