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 (%)
	- - Non-alcoholic preparations of a kind used for the making or for the manufacture of beverages:																										
2106.90.51	- - - Preparations of a kind used as raw material for the manufacture of composite concentrates	15	13.6	12.3	10.9	9.5	8.2	6.8	5.5	4.1	2.7	1.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2106.90.52	- - - Composite concentrates for simple dilution with water to make beverages	15	13.6	12.3	10.9	9.5	8.2	6.8	5.5	4.1	2.7	1.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2106.90.53	- - - Ginseng based products	18	16.4	14.7	13.1	11.5	9.8	8.2	6.5	4.9	3.3	1.6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2106.90.59	- - - Other	15	13.6	12.3	10.9	9.5	8.2	6.8	5.5	4.1	2.7	1.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- - 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	- - - - - Of a kind used for the manufacture of alcoholic beverages, in liquid form	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	15
2106.90.62	- - - - - Of a kind used for the manufacture of alcoholic beverages, in other forms	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	15
	- - - Composite concentrates for simple dilution with water to make beverages:																										
2106.90.64	- - - - - Of a kind used for the manufacture of alcoholic beverages, in liquid form	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	15
2106.90.65	- - - - - Of a kind used for the manufacture of alcoholic beverages, in other forms	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	15
2106.90.66	- - - Other, of kind used for the manufacture of alcoholic beverages, in liquid form	15	13.6	12.3	10.9	9.5	8.2	6.8	5.5	4.1	2.7	1.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2106.90.67	- - - - Other, of kind used for the manufacture of alcoholic beverages, in other forms	15	13.6	12.3	10.9	9.5	8.2	6.8	5.5	4.1	2.7	1.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2106.90.69	- - - Other	18	16.4	14.7	13.1	11.5	9.8	8.2	6.5	4.9	3.3	1.6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2106.90.70	- - Food supplements	15	13.6	12.3	10.9	9.5	8.2	6.8	5.5	4.1	2.7	1.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2106.90.80	- - Fortificant premixes	15	13.6	12.3	10.9	9.5	8.2	6.8	5.5	4.1	2.7	1.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- - Other:																										
2106.90.91	- - - - Other mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used for food processing	15	13.6	12.3	10.9	9.5	8.2	6.8	5.5	4.1	2.7	1.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2106.90.92	- - - Ginseng based preparations	15	13.6	12.3	10.9	9.5	8.2	6.8	5.5	4.1	2.7	1.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2106.90.93	- - - Food preparations for lactase deficient infants	15	13.6	12.3	10.9	9.5	8.2	6.8	5.5	4.1	2.7	1.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2106.90.94	- - - Other food preparations for infant use	15	13.6	12.3	10.9	9.5	8.2	6.8	5.5	4.1	2.7	1.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2106.90.95	- - - Seri kaya	15	13.6	12.3	10.9	9.5	8.2	6.8	5.5	4.1	2.7	1.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2106.90.96	- - - Other medical foods	10	9.1	8.2	7.3	6.4	5.5	4.5	3.6	2.7	1.8	0.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2106.90.98	- - - Other flavouring preparations	7	6.4	5.7	5.1	4.5	3.8	3.2	2.5	1.9	1.3	0.6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2106.90.99	- - - Other	15	13.6	12.3	10.9	9.5	8.2	6.8	5.5	4.1	2.7	1.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**Chapter 22 - Beverages, spirits and vinegar**																										
22.01	**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	- Mineral waters and aerated waters	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
2201.90	- Other:																										
2201.90.10	- - Ice and snow	40	36.4	32.7	29.1	25.5	21.8	18.2	14.5	10.9	7.3	3.6	0	0	0	0	0	0	0	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 (%)	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	31.8	28.6	25.5	22.3	19.1	15.9	12.7	9.5	6.4	3.2	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	27.3	24.5	21.8	19.1	16.4	13.6	10.9	8.2	5.5	2.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2202.90.20	- - Soya milk drinks	30	27.3	24.5	21.8	19.1	16.4	13.6	10.9	8.2	5.5	2.7	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	27.3	24.5	21.8	19.1	16.4	13.6	10.9	8.2	5.5	2.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2202.90.90	- - Other	20	18.2	16.4	14.5	12.7	10.9	9.1	7.3	5.5	3.6	1.8	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	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
2203.00.90	- Other, including ale	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
22.04	**Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.**																										
2204.10.00	- Sparkling wine	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
	- 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	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
2204.21.13	- - - - Of an alcoholic strength by volume exceeding 15% vol but not exceeding 23% vol	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
2204.21.14	- - - - Of an alcoholic strength by volume exceeding 23% vol	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
	- - - 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	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
2204.21.22	- - - - Of an alcoholic strength by volume exceeding 15% vol	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
2204.29	- - Other:																										
	- - - Wine:																										
2204.29.11	- - - - Of an alcoholic strength by volume not exceeding 15% vol	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
2204.29.13	- - - - Of an alcoholic strength by volume exceeding 15% vol but not exceeding 23% vol	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
2204.29.14	- - - - Of an alcoholic strength by volume exceeding 23% vol	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
	- - - 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	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
2204.29.22	- - - - Of an alcoholic strength by volume exceeding 15% vol	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
2204.30	- Other grape must:																										