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 (%)
2106.90.66	- - - - Other, of kind used for the manufacture of alcoholic beverages, in liquid form	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	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	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2106.90.69	- - - Other	18	16.2	14.4	12.6	10.8	9	7.2	5.4	3.6	1.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2106.90.70	- - Food supplements	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2106.90.80	- - Fortificant premixes	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	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	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2106.90.92	- - - Ginseng based preparations	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	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	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	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	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2106.90.95	- - - Seri kaya	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2106.90.96	- - - Other medical foods	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2106.90.98	- - - Other flavouring preparations	7	6.3	5.6	4.9	4.2	3.5	2.8	2.1	1.4	0.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2106.90.99	- - - Other	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	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	32	28	24	20	16	12	8	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	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

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 (%)
	- 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:																										
2204.30.10	- - Of an alcoholic strength by volume not exceeding 15% vol	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55
2204.30.20	- - Of an alcoholic strength by volume exceeding 15% vol	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55
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	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55
2205.10.20	- - Of an alcoholic strength by volume exceeding 15% vol	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55
2205.90	- Other:																										
2205.90.10	- - Of an alcoholic strength by volume not exceeding 15% vol	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55
2205.90.20	- - Of an alcoholic strength by volume exceeding 15% vol	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55
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	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55
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	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55
2206.00.40	- Shandy	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55
	- Other, including mead:																										
2206.00.91	- - Other rice wine (including medicated rice wine)	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55
2206.00.99	- - Other	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55