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	13.5	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
2106.90.52	- - - Composite concentrates for simple dilution with water to make beverages	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
2106.90.53	- - - Ginseng based products	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
2106.90.59	- - - 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
	- - 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	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
2106.90.62	- - - - Of a kind used for the manufacture of alcoholic beverages, in other forms	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
	- - - 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	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
2106.90.65	- - - - Of a kind used for the manufacture of alcoholic beverages, in other forms	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
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

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 (%)
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	32.7	30.3	28	25.7	23.3	21	18.7	16.3	14	11.7	9.3	7	4.7	2.3	0	0	0	0	0	0	0	0	0	0	0
2203.00.90	- Other, including ale	35	32.7	30.3	28	25.7	23.3	21	18.7	16.3	14	11.7	9.3	7	4.7	2.3	0	0	0	0	0	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	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
	- 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	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
2204.21.13	- - - - Of an alcoholic strength by volume exceeding 15% vol but not exceeding 23% 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
2204.21.14	- - - - Of an alcoholic strength by volume exceeding 23% 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
	- - - 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	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
2204.21.22	- - - - 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
2204.29	- - Other:																										
	- - - Wine:																										
2204.29.11	- - - - 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
2204.29.13	- - - - Of an alcoholic strength by volume exceeding 15% vol but not exceeding 23% 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
2204.29.14	- - - - Of an alcoholic strength by volume exceeding 23% 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
	- - - 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.**																										