

Chapter 22
Beverages, spirits and vinegar

Notes.

I.- This Chapter does not cover :

(a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);

(b) Sea water (heading 25.01);

(c) Distilled or conductivity water or water of similar purity (heading 28.53);

(d) Acetic acid of a concentration exceeding 10 % by weight of acetic acid (heading 29.15);

(e) Medicaments of heading 30.03 or 30.04; or

(f) Perfumery or toilet preparations (Chapter 33).

2.- For the purposes of this Chapter and of Chapters 20 and 21 , the " alcoholic strength by volume " shall be determined at a temperature of 20 °C.

3.- For the purposes of heading 22.02 the term " non-alcoholic beverages " mean beverages of an alcoholic strength by volume not exceeding 0.5 % vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

Subheading Note.

I.- For the purposes of subheading 2204.10, the expression " sparkling wine " means wine which, when kept at a temperature of 20 °C in closed containers, has an excess pressure of not less than 3 bars.

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
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.		
		- Mineral waters and aerated waters:		
	22 01 10 10	- - - Nutural mineral waters	Value	5%
	22 01 10 20	- - - Artificial mineral waters	Value	5%
	22 01 10 30	- - - Aerated waters	Value	5%
		- Other:		
	22 01 90 10	- - - Ordinary natural waters	Value	5%
	22 01 90 90	- - - Other	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
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.		
		- Waters, including mineral waters and aerated waters containing added sugar or other sweetening matter or flavoured:		
	22 02 10 10	- - - Mineral water,flavoured or sweetened	Value	5%
		- - - Aerated waters,flavoured or sweetened:		
	22 02 10 21	- - - - Lemonade drink (e.g. Seven Up)	Value	5%
	22 02 10 22	- - - - Orange drink (e.g. Miranda)	Value	5%
	22 02 10 23	- - - - Cola drink (e.g. Peppsi)	Value	5%
	22 02 10 29	- - - - Other	Value	5%
	22 02 10 90	- - - Other	Value	5%
		- Other:		
	22 02 90 10	- - - Milk-based beverages	Value	5%
	22 02 90 20	- - - Cocoa-based beverages	Value	5%
	22 02 90 60	- - - Other non-aerated beverages, sweetened, containing fruit flavour	Value	5%
	22 02 90 70	- - - Beer	Value	5%
	22 02 90 90	- - - Other	Value	5%
22.03	22 03 00 00	Beer made from malt.	Special Goods	
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.		
	22 04 10 00	- Sparkling wine	Special Goods	
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
	22 04 21 00	- - In containers holding 2 L or less	Special Goods	
	22 04 29 00	- - Other	Special Goods	
	22 04 30 00	- Other grape must	Special Goods	
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.		

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	22 05 10 00	- In containers holding 2 L or less	Special Goods	
	22 05 90 00	- Other	Special Goods	
22.06	22 06 00 00	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.	Special Goods	
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.		
		- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher:		
	22 07 10 10	- - - For medical uses	Value	5%
	22 07 10 90	- - - Other	Value	5%
		- Ethyl alcohol and other spirits, denatured, of any strength:		
		- - - Denatured ethyl alcohol:		
	22 07 20 11	- - - - For medical uses	Free	
	22 07 20 19	- - - - Other	Value	5%
	22 07 20 90	- - - Other	Special Goods	
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages .		
	22 08 20 00	- Spirits obtained by distilling grape wine or grape marc	Special Goods	
	22 08 30 00	- Whiskies	Special Goods	
	22 08 40 00	- Rum and and other spirits obtained by dostilling fermented sugar-cance products	Special Goods	
	22 08 50 00	- Gin and Geneva	Special Goods	
	22 08 60 00	- Vodka	Special Goods	
	22 08 70 00	- Liqueurs and cordials	Special Goods	
		- Other:		
		- - - Undenatured ethyl alcoholic of an alcoholic strength by volume of less than 80% vol:		

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	22 08 90 11	- - - - For medical uses	Value	5%
	22 08 90 19	- - - - Other	Value	5%
	22 08 90 90	- - - Other	Special Goods	
22.09		Vinegar and substitutes for vinegar obtained from acetic acid.		
	22 09 00 10	- - - Vinegar	Value	5%
	22 09 00 20	- - - Vinegar substitutes	Value	5%