

CHAPTER 22

BEVERAGES, SPIRITS AND VINEGAR

NOTES:-

1. This chapter does not cover;
 - (a) Products falling thereunder (other than those of heading 2209) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 2103);
 - (b) Sea water (heading 2501);
 - (c) Distilled or conductivity water or water of similar purity (heading 2851);
 - (d) Acetic acid of concentration exceeding 10 % by weight of acetic acid (heading 2915);
 - (e) Medicaments of heading 3003 or 3004; 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 2202, the term 'non-alcoholic beverages' means beverages of an alcoholic strength by volume not exceeding 0.5 % vol. Alcoholic beverages are classified in heading 2203 to 2206 or heading 2208 as appropriate.

Sub-heading Note:

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.

TARIFF ITEM	DESCRIPTION OF GOODS	UNITS	CUSTOMS DUTY	
			STD.	PREF.
1	2	3	4	5
2201	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	- Mineral waters and aerated waters:			
2201 10 10	--- Mineral Water	1	30%	-
2201 10 20	--- Aerated water	1	30%	-
2201 90	- Other:			
2201 90 10	--- Ice and snow	1	30%	-
2201 90 90	--- Other	1	30%	-
2202	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 2009			
2202 10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:			
2202 10 10	--- Aerated waters	1	30%	-
2202 10 20	--- Lemonade	1	30%	-
2202 10 90	--- Other	1	30%	-
2202 90	- Other:			
2202 90 10	--- Soya Milk Drinks, whether or not sweetened or flavoured.	1	30%	-

2202 90 20	---	Fruit pulp or Fruit juice based drinks	1	30%	-
2202 90 30	---	Beverages containing milk	1	30%	-
2202 90 90	---	Other	1	30%	-
2203 00 00		Beer made from malt	1	100%	-
2204		Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009			
	-	Sparkling wine	1	100%	-
	-	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol			
2204 10 10	---	champagne	1	100%	-
2204 10 90	---	Other	1	100%	-
2204 21	--	<i>In containers holding 2 L or less:</i>			
2204 21 10	---	Port and other red wines	1	100%	-
2204 21 20	---	Sherry and other white wines	1	100%	-
2204 21 90	---	Other	1	100%	-
2204 29	--	<i>Other:</i>			
2204 29 10	---	Port and other red wines	1	100%	-
2204 29 20	---	Sherry and other white wines	1	100%	-
2204 29 90	---	Other	1	100%	-
2204 30 00	-	Other grape must	1	100%	-
2205		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances			
2205 10 00	-	In containers holding 2 L or less	1	100%	-
2205 90 00	-	Other	1	100%	-
2206 00 00		Other fermented beverages (for example; cider perry mead);	1	100%	-

	mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included			
2207	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	- Undenatured ethyl alcohol of alcoholic strength alcoholic by volume of 80% vol. or higher:			
	-- Rectified spirit:			
2207 10 11	---- Concentrates of alcoholic beverages	1	182%	-
2207 10 19	---- Other	1	182%	-
2207 10 90	--- Other	1	182%	-
2207 20 00	- Ethyl alcohol and other spirits, denatured, of any strength	1	30%	-
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liquors and other spirituous beverages			
2208 20	- Spirits obtained by distilling grape wine or grape marc:			
2208 20 10	--- Brandy	1alc. 100%	182%	-
2208 20 20	--- Liquors	1alc. 100%	182%	-
2208 20 90	--- Other	1alc. 100%	182%	-
	- Whiskies:	1alc.	182%	-

		100%		
2208 30 10	--- Bourbon whiskey			
2208 30 20	--- Scotch			
2208 30 30	--- Blended			
2208 30 90	--- Other			
2208 40	- <i>Rum and tafia:</i>			
2208 40 10	--- Rum	1alc. 100%	182%	-
2208 40 20	--- Tafia	1alc. 100%	182%	-
2208 50	- <i>Gin and Geneva:</i>			
2208 50 10	--- Gin	1alc. 100%	182%	-
2208 50 20	--- Geneva	1alc. 100%	182%	-
2208 60 00	- Vodka	1alc. 100%	182%	-
2208 70	- <i>Liquers and cordials:</i>			
2208 70 10	--- Liquers	1alc. 100%	182%	-
2208 70 20	--- Cordials	1alc. 100%	182%	-
2208 90 00	- Other:	1alc. 100%	182%	-
2208 90 10	--- Tequila	1alc. 100%	182%	-
2208 90 20	--- Indentured ethyl alcohol	1alc. 100%	182%	-
2208 90 90	--- Other	1alc. 100%	182%	-
2209	Vinegar and substitutes for vinegar obtained from acetic acid			
2209 00 10	--- Brewed vinegar	1	30%	-
2209 00 20	--- Synthetic vinegar	1	30%	-
2209 00 90	--- Other	1	30%	-