

CHAPTER 22

BEVERAGES, SPIRITS AND VINEGAR

NOTES

1. 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 28.51);
 - 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” means 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

1. 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.

ADDITIONAL NOTES

1. For the purposes of subheadings 2204.10, 2204.21, 2204.29, 2204.30, 2205.10, 2205.90 and 2206 00 the following expressions shall have the meanings hereby assigned to them:
 - a) “Actual alcoholic strength by volume”: the number of volumes of pure alcohol contained in 100 volumes of the product;
 - b) “Potential alcoholic strength by volume”: the number of volumes of pure alcohol capable of being produced by total fermentation of the sugars contained in 100 volumes of the product;
 - c) “Total alcoholic strength by volume”: the sum of actual and potential alcoholic strengths;
 - d) The alcoholic strength is the actual alcoholic strength by volume. The alcoholic strength shall be calculated at a temperature of 20°C.
2. For the purposes of subheading 2204.30, “grape must in fermentation” means grape must having an actual alcoholic strength of less than 3/5 of the total alcoholic strength.
3. For the purposes of subheadings 2204.21 and 2204.29
 - A. The expression “total dry extract” shall be taken to mean the content in grams per litre of all the substances in the product which, under given physical conditions, do not volatilize. The total dry extract must be determined with the densimeter at 15°C.
 - B. The presence in the products falling within subdivisions 2204.21.00.20 to 70 and 2204.29.00.20 to 70 of the quantities of total dry extract per litre, indicated in I, II, III and IV below does not affect their classification.
 - I. Products of an actual alcoholic strength by volume not exceeding 12°: 90 g or less of total dry extract per litre;

- II. Products of an actual alcoholic strength by volume exceeding 12° but not exceeding 15°: 130 g or less of total dry extract per litre;
- III. Products of an actual alcoholic strength by volume exceeding 15° but not exceeding 18°: 130 g or less of total dry extract per litre;
- IV. Products of an actual alcoholic strength by volume exceeding 18° but not exceeding 22°: 330 g or less of total dry extract per litre; Products with a total dry extract exceeding the maximum quantity shown above in each category are to be classified in the next following category, except that if the total dry extract exceeds 330 g/litre, the products are to be classified in subdivisions 2204.21.00.70 and 2204 29.00.70;
4. Subdivisions 2204.21.00.20 to 70 and 2204.29.00 20 to 70 shall be taken to include:
- a) wine fortified for distillation, i.e. a product:
- having an actual alcoholic strength by volume of not less than 18° but not more than 24°;
 - obtained exclusively by the addition to wine containing no residual sugar of an unrectified product derived from the distillation of wine and having a maximum actual alcoholic strength by volume of 86°, and – having a maximum volatile acidity of 2.40 g/litre, expressed as acetic acid;
- b) liqueur wine, i.e., a product:
- having a total alcoholic strength by volume of not less than 17.5° and an actual alcoholic strength by volume of not less than 15° but not more than 22° and
 - obtained from grape must, new wine still in fermentation, or wine obtained:
 - – by freezing, or
 - – by addition, during or after fermentation, of a product derived from the distillation of wine.

Code					Description	Rate of duty (%)	Quantity normalized Unit	Complementary Unit
	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			
					--- Natural or artificial mineral waters:			
1			11		---- Natural	49	L	-
1			19		---- Artificial	49	L	-
1			90		--- Other	49	L	-
		2201.90			- Other			
1			10 00		--- Natural waters, not distilled	49	L	-
1			90 00		--- Ice (natural or artificial) and snow	40	L	-
	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	00		- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured			
					--- Not containing milk or milkfats:			
1			11		---- Containing added sugar	49	L	Liter
1			19		---- Other	49	L	Liter
1			90		--- Other	49	L	Liter
		2202.90	00		- Other			
					--- Not containing milk or milkfats (lemonades, orangeades, still lemonade and the like):			
1			11		---- Containing added sugar	49	L	Liter
1			19		---- Other	49	L	Liter
1			90		--- Other	49	L	Liter
	22.03	2203.00			Beer made from malt			
1			10 00		--- Partially-manufactured beer (neither filtered nor pasteurized), in containers holding 30 hl or more, imported by brewers and transported directly to their breweries	49	L	Liter
			90		--- Otherwise put up:			
1			10		---- In bottles, jars, jugs, flasks and similar containers holding not more than 5 litres	49	L	Liter
1			90		---- Other	4	L	Liter
	22.04				Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09			
1		2204.10	00 00		- Sparkling wine	4	L	Liter

Code				Description	Rate of duty (%)	Quantity normalized Unit	Complementary Unit
		2204.21	00	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: -- In containers holding 2 litres or less --- Wine of fresh grapes, grape must with fermentation arrested by the addition of alcohol (in wise put up with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a temperature of 20°C cluding mistelles):			
1			10	---- Wine in bottles with “mushroom” stoppers, held in place by ties or fastenings; wine other ---- Other:	49	L	Liter
1			20	----- Of an actual alcoholic strength by volume not exceeding 12° ----- Of an actual alcoholic strength by volume exceeding 12° but not exceeding 15°:	4	L	Liter
			31	----- Wine (other than liqueur wines and the like) obtained exclusively by the fermentation of fresh grapes or from fresh grape juice	49	L	Liter
1			39	----- Liqueur wines, mistelles or grape must with fermentation arrested by the addition of alcohol obtained exclusively from fresh grapes or from fresh grape juice ----- Of an actual alcoholic strength by volume exceeding 15° but not exceeding 18°:	49	L	Liter
			41	----- Wine (other than liqueur wines and the like or sparkling wines) obtained exclusively by the fermentation of fresh grapes or fresh grape juice	49	L	Liter
1			49	----- Liqueur wines, mistelles or grape must with fermentation arrested by the addition of alco hol obtained exclusively from fresh grapes or from fresh grape juice ----- Of an actual alcoholic strength by volume exceeding 18° but not exceeding 22°:	49	L	Liter
			51	----- Wine (other than liqueur wines and the like or sparkling wines) obtained exclusively by the fermentation of fresh grapes or fresh grape juice	49	L	Liter
1			59	----- Liqueur wines, mistelles or grape must with fermentation arrested by the addition of alco hol obtained exclusively from fresh grapes or from fresh grape juice	49	L	Liter
1			70	----- Of an actual alcoholic strength by volume exceeding 22° --- Other:	49	L	Liter
1			91	---- Containing added sugar	49	L	L.alc.pur
1			99	---- Not containing added sugar	49	L	L.alc.pur
		2204.29	00	-- Other --- Wine of fresh grapes, grape must with fermentation arrested by the addition of alcohol (including mistelles):			
1			10	---- Wine in bottles with “mushroom” stoppers, held in place by ties or fastenings; wine other wise put up with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a temperature of 20°C	49	L	Liter

Code				Description	Rate of duty (%)	Quantity normalized Unit	Complementary Unit
1			20	---- Other: ----- Of an actual alcoholic strength by volume not exceeding 12° ----- Of an actual alcoholic strength by volume exceeding 12° but not exceeding 15°:	49	L	Liter
1			31	----- Wine (other than liqueur wines and the like) obtained exclusively by the fermentation of fresh grapes or from fresh grape juice	49	L	Liter
1			39	----- Liqueur wines, mistelles or grape must with fermentation arrested by the addition of alcohol obtained exclusively from fresh grapes or from fresh grape juice	49	L	Liter
				----- Of an actual alcoholic strength by volume exceeding 15° but not exceeding 18°:			
1			41	----- Wine (other than liqueur wines and the like or sparkling wines) obtained exclusively by the fermentation of fresh grapes or fresh grape juice	49	L	Liter
1			49	----- Liqueur wines, mistelles or grape must with fermentation arrested by the addition of alcohol obtained exclusively from fresh grapes or from fresh grape juice	49	L	Liter
				----- Of an actual alcoholic strength by volume exceeding 18° but not exceeding 22°:			
1			51	----- Wine (other than liqueur wines and the like or sparkling wines) obtained exclusively by the fermentation of fresh grapes or fresh grape juice	49	L	Liter
1			59	----- Liqueur wines, mistelles or grape must with fermentation arrested by the addition of alcohol obtained exclusively from fresh grapes or from fresh grape juice	49	L	Liter
1			70	----- Of an actual alcoholic strength by volume exceeding 22°	49	L	Liter
1			91	--- Other: ---- Containing added sugar	49	L	L.alc.pur
1			99	--- - Not containing added sugar	49	L	L.alc.pur
1		2204.30	00 00	- Other grape must	49	L	Liter
	22.05			Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances			
		2205.10	00	- In containers holding 2 litres or less			
1			10	- - - Of an actual alcoholic strength by volume not exceeding 18°	49	L	Liter
1			20	- - - Of an actual alcoholic strength by volume exceeding 18° but not exceeding 22°	49	L	Liter
1			90	- - - Of an actual alcoholic strength by volume exceeding 22°	49	L	Liter
		2205.90	00	- Other			
1			10	- - - Of an actual alcoholic strength by volume not exceeding 18°	49	L	Liter
1			20	- - - Of an actual alcoholic strength by volume exceeding 18° but not exceeding 22°	49	L	Liter

Code				Description	Rate of duty (%)	Quantity normalized Unit	Complementary Unit
1	22.06	2206.00	00	90 - - - Of an actual alcoholic strength by volume exceeding 22° 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	49	L	Liter
1				--- Cider, perry and mead:			
1				10 ---- Sparkling	49	L	Liter
1				---- Not sparkling, in containers holding:			
1				21 ----- Two litres or less	49	L	Liter
1				29 ----- More than two litres	49	L	Liter
1				--- Other fermented beverages:			
1				30 ---- Sparkling	49	L	Liter
1				---- Not sparkling, in containers holding:			
1				91 ----- Two litres or less	49	L	Liter
1				99 ----- More than two litres	49	L	Liter
	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			
5		2207.10	00 00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	49	L	Liter
5		2207.20	00 00	- Ethyl alcohol and other spirits, denatured, of any strength	49	L	Liter
	22.08			Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages			
		(2208.10)		(Deleted heading)			
		2208.20	00	- Spirits obtained by distilling grape wine or grape marc			
1			10	- - - In containers holding two litres or less	10	L	L.alc.pur
1			90	- - - In containers holding more than two litres	10	L	L.alc.pur
		2208.30	00	- Whiskies			
1			10	- - - In containers holding two litres or less	10	L	L.alc.pur
1			90	- - - In containers holding more than two litres	10	L	L.alc.pur
		2208.40	00	- Rum and tafia			
1			10	- - - In containers holding two litres or less	10	L	L.alc.pur
1			90	- - - In containers holding more than two litres	10	L	L.alc.pur
		2208.50	00	- Gin and Geneva			
1			11	- - - Gin in containers holding: ---- Two litres or less	10	L	L.alc.pur
1			19	---- More than two litres	10	L	L.alc.pur

Code					Description	Rate of duty (%)	Quantity normalized Unit	Complementary Unit
1					--- Other, in containers holding:			
1					---- Two litres or less:			
1				21	----- Containing added sugar	10	L	L.alc.pur
1				29	----- Not containing added sugar	10	L	L.alc.pur
1					---- More than two litres:	10	L	L.alc.pur
1				91	----- Containing added sugar			
1				99	----- Not containing added sugar	10	L	L.alc.pur
		2208.60	00		- Vodka			
					--- Of an ethyl alcohol content not exceeding 45.2 in containers holding:			
					---- Two litres or less			
1				21		10	L	L.alc.pur
1				29	---- More than two litres	10	L	L.alc.pur
1					--- Other, in containers holding:			
1				91	---- Two litres or less	10	L	L.alc.pur
1				99	---- More than two litres	10	L	L.alc.pur
		2208.70	00		- Liqueurs		L	L.alc.pur
					--- In containers holding two litres or less:			
1				21	---- Containing added sugar	10	L	L.alc.pur
1				29	---- Not containing added sugar	10	L	L.alc.pur
					--- In containers holding more than two litres:			
1				91	---- Containing added sugar	10	L	L.alc.pur
1				99	---- Not containing added sugar	10	L	L.alc.pur
		2208.90	00		- Other			
					--- Undenatured ethyl alcohol of a strength of less than 80°:	10	L	L.alc.pur
1				12	---- In containers holding 2 litres or less			
1				18	---- In containers holding more than 2 litres	10	L	L.alc.pur
					--- Spirituous beverages:	10	L	L.alc.pur
					---- Arrack, in containers holding:			
1				22	----- Two litres or less			
1				28	----- More than two litres	10	L	L.alc.pur
					---- Spirits obtained from plums, pears or cherries, in containers holding:			
					----- Two litres or less			
1				32		10	L	L.alc.pur
1				38	----- More than two litres	10	L	L.alc.pur
					---- Other, in containers holding:			
					----- Two litres or less:			
					----- Other spirits obtained from fruit:			
1				41	----- Containing added sugar	10	L	L.alc.pur
1				49	----- Not containing added sugar	10	L	L.alc.pur
					----- Other spirituous beverages:			
1				61	----- Containing added sugar	10	L	L.alc.pur
1				68	----- Not containing added sugar	10	L	L.alc.pur

Code				Description	Rate of duty (%)	Quantity normalized Unit	Complementary Unit
1				-----More than two litres:	10	L	L.alc.pur
1			71	----- Other spirits obtained from fruit:			
1			79	----- Containing added sugar	10	L	L.alc.pur
				----- Not containing added sugar			
1			91	----- Other spirituous beverages:	10	L	L.alc.pur
1			98	----- Containing added sugar	10	L	L.alc.pur
				----- Not containing added sugar			
	22.09	2209.00	00	Vinegar and substitutes for vinegar obtained from acetic acid			
1			10	- - - In containers holding two litres or less	49	L	Liter
1			90	- - - In containers holding more than two litres	49	L	Liter