

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty
				Full	Pref	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

## 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 28.53);
  - (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” 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.

#### 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	LTR
2201.90	- Other:	
2201.90.10	-- Ice and snow	LTR
2201.90.90	-- Other	LTR

#### 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	LTR
2202.10.90	-- Other	LTR
2202.90	- Other:	
2202.90.10	-- Flavoured UHT milk drink	LTR
2202.90.20	-- Soya milk drink	LTR

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(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2202.90.30	-- Non-aerated beverages ready for immediate consumption without dilution	LTR			
	2202.90.90	-- Other	LTR			
<b>22.03</b>		<b>Beer made from malt.</b>				
	2203.00.10	- Stout or porter	LTR	\$16.00 per litre of alcohol	Free	\$48.00 per litre of alcohol
	2203.00.90	- Other, including ale	LTR	\$16.00 per litre of alcohol	Free	\$48.00 per litre of alcohol
<b>22.04</b>		<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.</b>				
	2204.10.00	- Sparkling wine	LTR			\$70.00 per litre of alcohol
		- 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	LTR			\$70.00 per litre of alcohol
	2204.21.12	---- Of an alcoholic strength by volume exceeding 15 % vol	LTR			\$70.00 per litre of alcohol
		--- 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	LTR			\$70.00 per litre of alcohol
	2204.21.22	---- Of an alcoholic strength by volume exceeding 15 % vol	LTR			\$70.00 per litre of alcohol
	2204.29	-- Other:				
		--- Wine:				
	2204.29.11	---- Of an alcoholic strength by volume not exceeding 15 % vol	LTR			\$70.00 per litre of alcohol
	2204.29.12	---- Of an alcoholic strength by volume exceeding 15 % vol	LTR			\$70.00 per litre of alcohol
		--- 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	LTR			\$70.00 per litre of alcohol

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(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2204.29.22	---- Of an alcoholic strength by volume exceeding 15 % vol	LTR			\$70.00 per litre of alcohol
	2204.30	- Other grape must:				
	2204.30.10	-- Of an alcoholic strength by volume not exceeding 15 % vol	LTR			\$70.00 per litre of alcohol
	2204.30.20	-- Of an alcoholic strength by volume exceeding 15 % vol	LTR			\$70.00 per litre of alcohol
<b>22.05</b>		<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</b>				
	2205.10	- In containers holding 2 l or less:				
	2205.10.10	-- Of an alcoholic strength by volume not exceeding 15 % vol	LTR			\$70.00 per litre of alcohol
	2205.10.20	-- Of an alcoholic strength by volume exceeding 15 % vol	LTR			\$70.00 per litre of alcohol
	2205.90	- Other:				
	2205.90.10	-- Of an alcoholic strength by volume not exceeding 15 % vol	LTR			\$70.00 per litre of alcohol
	2205.90.20	-- Of an alcoholic strength by volume exceeding 15 % vol	LTR			\$70.00 per litre of alcohol
<b>22.06</b>		<b>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.</b>				
	2206.00.10	- Cider or perry	LTR			\$48.00 per litre of alcohol
	2206.00.20	- Sake (rice wine)	LTR			\$70.00 per litre of alcohol
	2206.00.30	- Toddy	LTR			\$70.00 per litre of alcohol
	2206.00.40	- Shandy	LTR			\$70.00 per litre of alcohol
	2206.00.90	- Other, including mead	LTR			\$70.00 per litre of alcohol
<b>22.07</b>		<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.</b>				

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(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2207.10.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	LTR			\$70.00 per litre of alcohol
	2207.20	- Ethyl alcohol and other spirits, denatured, of any strength:				
		-- Denatured ethyl alcohol, including methylated spirits:				
	2207.20.11	--- Ethyl alcohol of an alcoholic strength by volume exceeding 99 % vol	LTR			
	2207.20.19	--- Other	LTR			
	2207.20.90	-- Other	LTR			
<b>22.08</b>		<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.</b>				
	2208.20	- Spirits obtained by distilling grape wine or grape marc:				
	2208.20.10	-- Brandy of an alcoholic strength by volume not exceeding 46 % vol	LTR			\$70.00 per litre of alcohol
	2208.20.20	-- Brandy of an alcoholic strength by volume exceeding 46 % vol	LTR			\$70.00 per litre of alcohol
	2208.20.30	-- Other, of an alcoholic strength by volume not exceeding 46 % vol	LTR			\$70.00 per litre of alcohol
	2208.20.40	-- Other, of an alcoholic strength by volume exceeding 46 % vol	LTR			\$70.00 per litre of alcohol
	2208.30	- Whiskies:				
	2208.30.10	-- Of an alcoholic strength by volume not exceeding 46 % vol	LTR			\$70.00 per litre of alcohol
	2208.30.20	-- Of an alcoholic strength by volume exceeding 46 % vol	LTR			\$70.00 per litre of alcohol
	2208.40	- Rum and other spirits obtained by distilling fermented sugar-cane products:				
	2208.40.10	-- Of an alcoholic strength by volume not exceeding 46 % vol	LTR			\$70.00 per litre of alcohol
	2208.40.20	-- Of an alcoholic strength by volume exceeding 46 % vol	LTR			\$70.00 per litre of alcohol
	2208.50	- Gin and Geneva:				
	2208.50.10	-- Of an alcoholic strength by volume not exceeding 46 % vol	LTR			\$70.00 per litre of alcohol
	2208.50.20	-- Of an alcoholic strength by volume exceeding 46 % vol	LTR			\$70.00 per litre of alcohol
	2208.60	- Vodka:				
	2208.60.10	-- Of an alcoholic strength by volume not exceeding 46 % vol	LTR			\$70.00 per litre of alcohol
	2208.60.20	-- Of an alcoholic strength by volume exceeding 46 % vol	LTR			\$70.00 per

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(1)	(2)	(3)	(4)	(5)	(6)	(7)
						litre of alcohol
	2208.70	- Liqueurs and cordials:				
	2208.70.10	-- Of an alcoholic strength by volume not exceeding 57 % vol	LTR			\$70.00 per litre of alcohol
	2208.70.20	-- Of an alcoholic strength by volume exceeding 57 % vol	LTR			\$70.00 per litre of alcohol
	2208.90	- Other:				
	2208.90.10	-- Medicated samsu of an alcoholic strength by volume not exceeding 40 % vol	LTR	\$8.00 per litre of alcohol	Free	\$70.00 per litre of alcohol
	2208.90.20	-- Medicated samsu of an alcoholic strength by volume exceeding 40 % vol	LTR	\$8.00 per litre of alcohol	Free	\$70.00 per litre of alcohol
	2208.90.30	-- Other samsu of an alcoholic strength by volume not exceeding 40 % vol	LTR	\$8.00 per litre of alcohol	Free	\$70.00 per litre of alcohol
	2208.90.40	-- Other samsu of an alcoholic strength by volume exceeding 40 % vol	LTR	\$8.00 per litre of alcohol	Free	\$70.00 per litre of alcohol
	2208.90.50	-- Arrack or pineapple spirit of an alcoholic strength by volume not exceeding 40 % vol	LTR			\$70.00 per litre of alcohol
	2208.90.60	-- Arrack or pineapple spirit of an alcoholic strength by volume exceeding 40 % vol	LTR			\$70.00 per litre of alcohol
	2208.90.70	-- Bitters and similar beverages of an alcoholic strength not exceeding 57 % vol	LTR			\$70.00 per litre of alcohol
	2208.90.80	-- Bitters and similar beverages of an alcoholic strength exceeding 57 % vol	LTR			\$70.00 per litre of alcohol
	2208.90.90	-- Other	LTR			\$70.00 per litre of alcohol
<b>22.09</b>	2209.00.00	<b>Vinegar and substitutes for vinegar obtained from acetic acid.</b>	LTR			