

22.01 – 22.02 Section IV

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(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 drinks	LTR
2202.90.20	-- Soya milk drinks	LTR
2202.90.30	-- Other non-aerated beverages ready for immediate consumption without dilution	LTR
2202.90.90	-- Other	LTR

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
22.03		Beer made from malt.				
	2203.00.10	- Stout or porter	LTR	\$16.00 per litre of alcohol	Free	\$60.00 per litre of alcohol
	2203.00.90	- Other, including ale	LTR	\$16.00 per litre of alcohol	Free	\$60.00 per litre of alcohol
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.				
	2204.10.00	- Sparkling wine	LTR			\$88.00 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			\$88.00 per litre of alcohol
	2204.21.13	---- Of an alcoholic strength by volume exceeding 15 % vol but not exceeding 23 % vol	LTR			\$88.00 per litre of alcohol
	2204.21.14	---- Of an alcoholic strength by volume exceeding 23 % vol	LTR			\$88.00 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			\$88.00 per litre of alcohol
	2204.21.22	---- Of an alcoholic strength by volume exceeding 15 % vol	LTR			\$88.00 per litre of alcohol
	2204.29	-- Other:				
		--- Wine:				
	2204.29.11	---- Of an alcoholic strength by volume not exceeding 15 % vol	LTR			\$88.00 per litre of alcohol
	2204.29.13	---- Of an alcoholic strength by volume exceeding 15 % vol but not exceeding 23 % vol	LTR			\$88.00 per litre of alcohol
	2204.29.14	---- Of an alcoholic strength by volume exceeding 23 % vol	LTR			\$88.00 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			\$88.00 per litre of alcohol

22.04 – 22.06 Section IV

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2204.29.22	- - - - Of an alcoholic strength by volume exceeding 15 % vol	LTR			\$88.00 per litre of alcohol
	2204.30	- Other grape must:				
	2204.30.10	- - Of an alcoholic strength by volume not exceeding 15 % vol	LTR			\$88.00 per litre of alcohol
	2204.30.20	- - Of an alcoholic strength by volume exceeding 15 % vol	LTR			\$88.00 per litre of alcohol
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	LTR			\$88.00 per litre of alcohol
	2205.10.20	- - Of an alcoholic strength by volume exceeding 15 % vol	LTR			\$88.00 per litre of alcohol
	2205.90	- Other:				
	2205.90.10	- - Of an alcoholic strength by volume not exceeding 15 % vol	LTR			\$88.00 per litre of alcohol
	2205.90.20	- - Of an alcoholic strength by volume exceeding 15 % vol	LTR			\$88.00 per litre of alcohol
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.				
	2206.00.10	- Cider or perry	LTR			\$60.00 per litre of alcohol
	2206.00.20	- Sake	LTR			\$88.00 per litre of alcohol
	2206.00.30	- Toddy	LTR			\$88.00 per litre of alcohol
	2206.00.40	- Shandy	LTR			\$60.00 per litre of alcohol
		- Other, including mead:				
	2206.00.91	- - Other rice wine (including medicated rice wine)	LTR			\$88.00 per litre of alcohol
	2206.00.99	- - Other	LTR			\$88.00 per litre of alcohol

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
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.				
	2207.10.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	LTR			\$88.00 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			
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.				
	2208.20	- Spirits obtained by distilling grape wine or grape marc:				
	2208.20.50	-- Brandy	LTR			\$88.00 per litre of alcohol
	2208.20.90	-- Other	LTR			\$88.00 per litre of alcohol
	2208.30.00	- Whiskies	LTR			\$88.00 per litre of alcohol
	2208.40.00	- Rum and other spirits obtained by distilling fermented sugar-cane products	LTR			\$88.00 per litre of alcohol
	2208.50.00	- Gin and Geneva	LTR			\$88.00 per litre of alcohol
	2208.60.00	- Vodka	LTR			\$88.00 per litre of alcohol
	2208.70.00	- Liqueurs and cordials	LTR			\$88.00 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	\$88.00 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	\$88.00 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	\$88.00 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	\$88.00 per litre of alcohol

22.08 – 22.09 Section IV

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2208.90.50	-- Arrack or pineapple spirit of an alcoholic strength by volume not exceeding 40 % vol	LTR			\$88.00 per litre of alcohol
	2208.90.60	-- Arrack or pineapple spirit of an alcoholic strength by volume exceeding 40 % vol	LTR			\$88.00 per litre of alcohol
	2208.90.70	-- Bitters and similar beverages of an alcoholic strength not exceeding 57 % vol	LTR			\$88.00 per litre of alcohol
	2208.90.80	-- Bitters and similar beverages of an alcoholic strength exceeding 57 % vol	LTR			\$88.00 per litre of alcohol
	2208.90.90	-- Other	LTR			\$88.00 per litre of alcohol
22.09	2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid.	LTR			