

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.

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
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:					
	2201.10.10.00	-- Mineral waters	1	35	7.5	0	0
	2201.10.20.00	-- Aerated waters	1	35	7.5	0	0
	2201.90.00.00	- Other	1	35	0	0	0
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening					

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
		matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09.					
	2202.10.00.00	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	1	20	7.5	0	0
		- Other:					
	2202.91.00.00	-- Non-alcoholic beer	1	20	7.5	0	0
		-- Other:					
	2202.99.10.00	--- Beverages containing high doses of caffeine of the kind "Energy drinks"	1	20	7.5	0	0
	2202.99.90.00	--- Other	1	20	7.5	0	0
22.03		Beer made from malt.					
	2203.00.10.00	- In containers holding 50 centilitres or less	1	20	7.5	0	20
	2203.00.90.00	- Other	1	20	7.5	0	20
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.					
	2204.10.00.00	- Sparkling wine	1	20	7.5	50	20
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :					
	2204.21.00.00	-- In containers holding 2 l or less	1	20	7.5	50	20
	2204.22.00.00	-- In containers holding more than 2 l but not more than 10 l	1	20	7.5	50	20
		-- Other:					
	2204.29.10.00	--- Wine in containers holding 200 l or more for industry	1	20	7.5	50	20
	2204.29.90.00	--- Other	1	20	7.5	50	20
	2204.30.00.00	- Other grape must	1	20	7.5	50	20
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.					
	2205.10.00.00	- In containers holding 2 l or less	1	20	7.5	50	20
	2205.90.00.00	- Other	1	20	7.5	50	20
22.06		Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages					

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
		and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.					
	2206.00.10.00	- Other beer not made from malt	1	20	7.5	0	0
		- Other:					
	2206.00.91.00	-- Palm wine	1	20	7.5	0	0
	2206.00.99.00	-- Other	1	20	7.5	0	0
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:					
	2207.10.10.00	-- For medical, pharmaceutical or scientific purposes	1	10	7.5	10	0
	2207.10.90.00	-- Other	1	20	7.5	0	0
	2207.20.00.00	- Ethyl alcohol and other spirits, denatured, of any strength	1	10	7.5	10	0
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages.					
		- Spirits obtained by distilling grape wine or grape marc:					
	2208.20.10.00	-- Brandy	1	20	7.5	0	20
	2208.20.90.00	-- Other	1	20	7.5	0	20
	2208.30.00.00	- Whiskies	1	20	7.5	0	20
	2208.40.00.00	- Rum and other spirits obtained by distilling fermented sugar-cane products	1	20	7.5	0	20
	2208.50.00.00	- Gin and Geneva	1	20	7.5	0	20
	2208.60.00.00	- Vodka	1	20	7.5	0	20
	2208.70.00.00	- Liqueurs and cordials	1	20	7.5	0	20
	2208.90.00.00	- Other	1	20	7.5	0	20
22.09		Vinegar and substitutes for vinegar obtained from acetic acid.					
	2209.00.10.00	- Alcohol vinegar	1	20	7.5	0	0
	2209.00.90.00	- Other	1	20	7.5	0	0