

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 per cent 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.

Sub-heading Note.

1. For the purposes of sub-heading 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 | H.S.Code | Description | Statistical Unit | Statutory Rate of Import Duty | Statutory Rate of Export Duty |
|--------------|------------|--|------------------|-------------------------------|-------------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 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 | ℓ | 25% | Free |
| | 2201.90.00 | - Other | ℓ | 25% | Free |
| 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 of other sweetening matter or flavoured | ℓ | 25% | Free |
| | | - Other | | | |
| | 2202.91.00 | -- Non-alcoholic beer | ℓ | 25% | Free |
| | 2202.99.00 | -- Other | ℓ | 25% | Free |
| 22.03 | 2203.00.00 | Beer made from malt | ℓ | 25% | Free |
| 22.04 | | Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09. | | | |
| | 2204.10.00 | - Sparkling wine | ℓ | 25% | Free |
| | | - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: | | | |
| | 2204.21.00 | -- In containers holding 2 L or less | ℓ | 25% | Free |
| | 2204.22.00 | -- In containers holding more than 2 L but not more than 10 L | ℓ | 25% | Free |
| | 2204.29.00 | -- Other | ℓ | 25% | Free |
| | 2204.30.00 | - Other grape must | ℓ | 25% | Free |
| 22.05 | | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances. | | | |
| | 2205.10.00 | - In containers holding 2 L or less | ℓ | 25% | Free |
| | 2205.90.00 | - Other | ℓ | 25% | Free |

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|--------------|------------|---|---|-----|------|
| 22.06 | 2206.00.00 | Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included. | £ | 25% | Free |
| 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 | £ | 25% | Free |
| | 2207.20.00 | - Ethyl alcohol and other spirits, denatured, of any strength | £ | 25% | Free |
| 22.08 | | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol, spirits, liqueurs and other spirituous beverages. | | | |
| | 2208.20.00 | - Spirits obtained by distilling grape wine or grape marc | £ | 25% | Free |
| | 2208.30.00 | - Whiskies | £ | 25% | Free |
| | 2208.40.00 | - Rum and other spirits obtained by distilling fermented sugar-cane products | £ | 25% | Free |
| | 2208.50.00 | - Gin and Geneva | £ | 25% | Free |
| | 2208.60.00 | - Vodka | £ | 25% | Free |
| | 2208.70.00 | - Liqueurs and cordials | £ | 25% | Free |
| | 2208.90.00 | - Other | £ | 25% | Free |
| 22.09 | 2209.00.00 | Vinegar and substitutes for vinegar obtained from acetic acid. | £ | 25% | Free |