

## 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<sup>o</sup> 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<sup>o</sup> C in closed containers, has an excess pressure of not less than 3 bars.

| Heading      | H.S. Code  | Description   | Statistical Unit | Statutory Rate of Customs Duty on Import | Statutory Rate of Customs Duty on Export |
|--------------|------------|---|------------------|--|--|
| (1)          | (2)        | (3)   | (4)              | (5)                                      | (6)                                      |
| <b>22.01</b> |            | <b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.</b>  |                  |  |  |
|              | 2201.10.00 | - Mineral waters and aerated waters   | ℓ                | 25%                                      | Free                                     |
|              | 2201.90.00 | - Other   | ℓ                | 25%                                      | Free                                     |
| <b>22.02</b> |            | <b>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09.</b> |                  |  |  |
|              | 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                                     |
| <b>22.03</b> | 2203.00.00 | <b>Beer made from malt</b>  | ℓ                | 25%                                      | Free                                     |
| <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  | 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                                     |
| <b>22.05</b> |            | <b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</b>  |                  |  |  |
|              | 2205.10.00 | - In containers holding 2 L or less   | ℓ                | 25%                                      | Free                                     |
|              | 2205.90.00 | - Other   | ℓ                | 25%                                      | Free                                     |

|              |            |   |   |     |      |
|--------------|------------|---|---|-----|------|
| <b>22.06</b> | 2206.00.00 | <b>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.</b> | ℓ | 25% | Free |
| <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>  |   |     |      |
|              | 2207.10.00 | - Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher  | ℓ | 25% | Free |
|              | 2207.20.00 | - Ethyl alcohol and other spirits, denatured, of any strength   | ℓ | 25% | Free |
| <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>  |   |     |      |
|              | 2208.20.00 | - Spirits obtained by distilling grape wine or grape marc   | ℓ | 25% | Free |
|              | 2208.30.00 | - Whiskies  | ℓ | 25% | Free |
|              | 2208.40.00 | - Rum and other spirits obtained by distilling fermented sugar-cane products  | ℓ | 25% | Free |
|              | 2208.50.00 | - Gin and Geneva  | ℓ | 25% | Free |
|              | 2208.60.00 | - Vodka   | ℓ | 25% | Free |
|              | 2208.70.00 | - Liqueurs and cordials   | ℓ | 25% | Free |
|              | 2208.90.00 | - Other   | ℓ | 25% | Free |
| <b>22.09</b> | 2209.00.00 | <b>Vinegar and substitutes for vinegar obtained from acetic acid.</b>   | ℓ | 25% | Free |