

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 28.51);
 - (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	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
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:			
2201.10.10	Mineral waters	135%	kg and l	111.011
2201.10.20	Aerated waters	135%	kg and l	111.012
2201.90.00	Other:			
2201.90.10	Ordinary natural waters	135%	kg and l	111.013
2201.90.90	Other	135%	kg and l	111.019
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 or other sweetening matter or flavoured:			
2202.10.10	Aerated beverages	145%	kg and l	111.021
2202.10.90	Other	20%	kg and l	111.022
2202.90.00	Other:			
2202.90.10	Beverages containing cocoa	20%	kg and l	111.023
2202.90.20	Malt beverages	60%	kg and l	111.024
2202.90.90	Other	20%	kg and l	111.029
2203.00	Beer made from malt.			
2203.00.10	Beer	75%	kg and l	112.31
2203.00.20	Stout	50%	kg and l	112.32
2203.00.90	Other	50%	kg and l	112.39
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
2204.10.00	Sparkling wine	45%	kg and l	112.15

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
2204.20.00	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
2204.21.00	In containers holding 2 litres or less	45%	kg and l	112.171
2204.29.00	Other:			
2204.29.10	Grape must with fermentation prevented or arrested by the addition of alcohol	5%	kg and l	112.172
2204.29.90	Other	45%	kg and l	112.179
2204.30.00	Other grape must	30%	kg and l	112.11
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
2205.10.00	In containers holding 2 litres or less	45%	kg and l	112.131
2205.90.00	Other	45%	kg and l	113.139
2206.00	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	Shandy	30%	kg and l	112.21
2206.00.90	Other	30%	kg and l	112.29
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% or higher	20%	kg and l	512.15
2207.20.00	Ethyl alcohol and other spirits, denatured, of any strength	20%	kg and l	512.16

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
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:			
2208.20.10	Brandy, in bottles of a strength not exceeding 46% vol	50%	kg and l	112.421
2208.20.90	Other	50%	kg and l	112.429
2208.30.00	Whiskies:			
2208.30.10	In bottles of a strength not exceeding 46% vol	50%	kg and l	112.411
2208.30.90	Other	50%	kg and l	112.419
2208.40.00	Rum and other spirits obtained by distilling fermented sugarcane products:			
2208.40.10	In bottles of a strength not exceeding 46% vol	45%	kg and l	112.441
2208.40.90	Other	45%	kg and l	112.449
2208.50.00	Gin and Geneva:			
2208.50.10	In bottles of a strength not exceeding 46% vol	50%	kg and l	112.451
2208.50.90	Other	50%	kg and l	112.459
2208.60.00	Vodka	50%	kg and l	112.491
2208.70.00	Liqueurs and cordials	45%	kg and l	112.492
2208.90.00	Other:			
2208.90.10	Aromatic bitters used as a flavouring agent for food and beverages	45%	kg and l	112.493
2208.90.20	Other aromatic bitters	45%	kg and l	112.494
2208.90.90	Other	30%	kg and l	112.499
2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid.	20%	kg and l	098.44

