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.

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	Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
not containing added sugar or other sweetening matter nor flavoured; ice and snow. 2201.10.00 - Mineral waters and aerated waters	(1)	(2)	(3)	(4)	(5)	(6)
2201.90.00 - Other	22.01		not containing added sugar or other sweetening matter nor flavoured; ice			
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. - Waters, including mineral waters and aerated waters containing added sugar of other sweetening matter or flavoured - Other - Other Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09. - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: - Other wine; grape must with fermentation prevented or arrested by the addition of alcoholic bear of the arrested by the addition of alcoholic bear of the arrested by the addition of alcoholic bear of the arrested by the addition of alcoholic bear of the arrested by the addition of alcoholic bea		2201.10.00	- Mineral waters and aerated waters	l	25%	Free
sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09. - Waters, including mineral waters and aerated waters containing added sugar of other sweetening matter or flavoured - Other - Other malt - Other - Other malt - Other malt - Other malt - Other wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09. - Sparkling wine - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: - In containers holding 2 L or less - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: - In containers holding 2 L or less - Other - Other - Other grape must - Other wine of fresh grapes flavoured with plants or aromatic substances. - In containers holding 2 L or less - Other wine of fresh grapes flavoured with plants or aromatic substances. - In containers holding 2 L or less - Other wine of fresh grapes flavoured with plants or aromatic substances. - In containers holding 2 L or less - Other wine of fresh grapes flavoured with plants or aromatic substances. - In containers holding 2 L or less - Other wine of fresh grapes flavoured with plants or aromatic substances. - In containers holding 2 L or less - Other wine of fresh grapes flavoured with plants or aromatic substances. - Other wine substances		2201.90.00	- Other	l	25%	Free
other sweetening matter or flavoured Other Other 2202.91.00 Non-alcoholic beer Other 2202.99.00 Other 2203.00.00 Beer made from malt Of heading 20.09. 2204.10.00 Sparkling wine Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: 2204.21.00 Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: 2204.22.00 Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: 2204.22.00 Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: 2204.22.00 Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: 2204.22.00 Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: 2204.22.00 Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: 2204.22.00 Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: 2204.22.00 Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: 2204.22.00 Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: 2204.22.00 Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: 2204.22.00 Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: 2204.22.00 Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: 2204.22.00 Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: 2204.22.00 Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: 2204.22.00 Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: 2204.22.00 Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: 2204.22.00 Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: 2204.22.00 Other wine;	22.02		sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.			
2202.91.00 Non-alcoholic beer 2202.99.00 Other		2202.10.00	other sweetening matter or flavoured	l	25%	Free
22.03 2203.00.00 Beer made from malt 22.04 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09. 2204.10.00 - Sparkling wine - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: 2204.21.00 - In containers holding 2 L or less 2204.22.00 - In containers holding more than 2 L but not more than 10 L 2204.29.00 - Other 2204.30.00 - Other 2204.30.00 - Other grape must Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances. 2205.10.00 - In containers holding 2 L or less C 25% Free		2202.91.00	Non-alcoholic beer	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 - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: 2204.21.00 - In containers holding 2 L or less - In containers holding more than 2 L but not more than 10 L - In co		2202.99.00	Other	l	25%	Free
of heading 20.09. 2204.10.00 - Sparkling wine - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: 2204.21.00 - In containers holding 2 L or less	22.03	2203.00.00	Beer made from malt	l	25%	Free
2204.10.00 - Sparkling wine - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: 2204.21.00 In containers holding 2 L or less 2204.22.00 In containers holding more than 2 L but not more than 10 L 2204.29.00 Other 2204.29.00 Other grape must 2204.30.00 - Other grape must Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances. 2205.10.00 In containers holding 2 L or less Free	22.04					
of alcohol: 2204.21.00 - In containers holding 2 L or less 2204.22.00 - In containers holding more than 2 L but not more than 10 L 2204.29.00 - Other 2204.30.00 - Other grape must Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances. 2205.10.00 - In containers holding 2 L or less Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances. Free		2204.10.00	- Sparkling wine	l	25%	Free
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2204.29.00 2204.30.00 Other grape must ℓ 25% Free		2204.21.00	In containers holding 2 L or less	l	25%	Free
22.05 2204.30.00 - Other grape must		2204.22.00	In containers holding more than 2 L but not more than 10 L	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		2204.29.00	Other	l	25%	Free
substances.2205.10.00- In containers holding 2 L or lessℓ25%Free		2204.30.00	- Other grape must	l	25%	Free
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		2205.10.00		l	25%	Free
		2205.90.00	- Other	l	25%	Free

Bangladesh Customs Tariff

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2206.00.00	Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and mixtures of fermented beverages	C	050/	5	
		ι	25%	Free	
2207.10.00					
	,	l	25%	Free	
2207.20.00	- Ethyl alcohol and other spirits, denatured, of any strength	l	25%	Free	
	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	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	
2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid.	l	25%	Free	
	2207.10.00 2207.20.00 2208.20.00 2208.30.00 2208.40.00 2208.50.00 2208.60.00 2208.70.00 2208.90.00	mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included. Undenatured ethyl alcohol of an alcoholic strength by volume of 80% volor higher; ethyl alcohol and other spirits, denatured, of any strength. - Undenatured ethyl alcohol of an alcoholic strength by volume of 80% volor higher - Ethyl alcohol and other spirits, denatured, of any strength 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 - Whiskies - Rum and other spirits obtained by distilling fermented sugar-cane products - Gin and Geneva - Vodka - Liqueurs and cordials - Other	mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included. Undenatured ethyl alcohol of an alcoholic strength by volume of 80% volor higher; ethyl alcohol and other spirits, denatured, of any strength. - 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 less than 80% vol, spirits, liqueurs and other spirituous beverages. - Spirits obtained by distilling grape wine or grape marc - Whiskies - Rum and other spirits obtained by distilling fermented sugar-cane products - Gin and Geneva - Vodka - Liqueurs and cordials - Other	mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included. Undenatured ethyl alcohol of an alcoholic strength by volume of 80% volor higher; ethyl alcohol and other spirits, denatured, of any strength. - 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 less than 80 % vol, spirits, liqueurs and other spirituous beverages. - Spirits obtained by distilling grape wine or grape marc - Whiskies - Rum and other spirits obtained by distilling fermented sugar-cane products - Gin and Geneva - Vodka - Liqueurs and cordials - Other	mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included. Undenatured ethyl alcohol of an alcoholic strength by volume of 80% volor 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 2207.20.00 - Ethyl alcohol and other spirits, denatured, of any strength 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 2208.30.00 - Whiskies - Rum and other spirits obtained by distilling fermented sugar-cane products - Gin and Geneva - Vodka - Liqueurs and cordials - Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol., spirits, liqueurs and other spirituous beverages. - 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 - Spirits obtained by distilling fermented sugar-cane products - C 25% Free - Free - C 208.40.00 - Rum and other spirits obtained by distilling fermented sugar-cane products - C 25% Free - C 25% Free - C 208.50.00 - Vodka - C 25% Free - C 25% Free