

## 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)
<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 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

22.06	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
22.07		<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
22.08		<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
22.09	2209.00.00	<b>Vinegar and substitutes for vinegar obtained from acetic acid.</b>	ℓ	25%	Free