

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 % 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	H.S. Code	
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	- Mineral waters and aerated waters
	2201.90	- Other
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	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured
		- Other :
	2202.91	-- Non-alcoholic beer
	2202.99	-- Other
22.03	2203.00	Beer made from malt.

Heading	H.S. Code	
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.
	2204.10	- Sparkling wine
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :
	2204.21	-- In containers holding 2 l or less
	2204.22	-- In containers holding more than 2 l but not more than 10 l
	2204.29	-- Other
	2204.30	- Other grape must
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.
	2205.10	- In containers holding 2 l or less
	2205.90	- Other
22.06	2206.00	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.
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	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher
	2207.20	- Ethyl alcohol and other spirits, denatured, of any strength
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages.
	2208.20	- Spirits obtained by distilling grape wine or grape marc
	2208.30	- Whiskies
	2208.40	- Rum and other spirits obtained by distilling fermented sugar-cane products
	2208.50	- Gin and Geneva
	2208.60	- Vodka
	2208.70	- Liqueurs and cordials
	2208.90	- Other
22.09	2209.00	Vinegar and substitutes for vinegar obtained from acetic acid.
