

CHAPTER 22
BEVERAGES, SPIRITS AND VINEGAR

NOTES

1. This Chapter does not cover:

- (a) Products of this Chapter (other than those of heading No. 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading No. 21.03);
- (b) Sea water (heading No. 25.01);
- (c) Distilled or conductivity water and water of similar purity (heading No. 28.51);
- (d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading No. 29.15);
- (e) Medicaments of heading No. 30.03 or 30.04; or
- (f) Perfumery or toilet preparations (Chapter 33).

2. For the purposes of this Chapter and of Chapter 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20o Centigrade.

3. For the purposes of heading No 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 Nos. 22.03 to 22.06 or heading No. 22.08 as appropriate.

SUBHEADING NOTE

1. For the purposes of subheading No. 22.04.10, the expression "sparkling wine" means wine which, when kept at a temperature of 20oC in closed containers, has an excess pressure of not less than 3 bars.

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
22.01	Waters, (incl. mineral waters and aerated waters); ice and snow					
2201.1010.00	Mineral waters	LT	35	5		
2201.1020.00	Aerated waters	LT	35	5		
2201.9000.00	Waters, including natural or artificial Other	LT	35	5		
22.02	Waters (incl. mineral and aerated), with added sugar...(incl. sweetened)					
2202.1000.00	Waters, mineral and aerated waters, containing sugar or sweetening matter or flavoured	LT	20	5		
2202.9010.00	Beverages containing high doses of caffeine of the kind "Energy drinks"	LT	20	5		
2202.9090.00	.	LT	20	5		
22.03	Beer made from malt					
2203.0010.00	In containers holding 50 centilitres or less	CL	20	5		20
2203.0090.00	.	CL	20	5		20
22.04	Wine of fresh grapes, (incl. fortified wines); other grape must					
2204.1000.00	Sparkling wine	CL	20	5	50	20
2204.2100.00	Other wine; grape with fermentation prevented by alcohol : In containers holding <2 L	CL	20	5	50	20
2204.2910.00	Wine; grape with fermentation prevented by alcohol : In containers >200 l for industry	CL	20	5		
2204.2990.00	Grape must with fermentation prevented by alcohol: In containers >200L not for industry	CL	20	5	50	
2204.3000.00	Other grape must not elsewhere specified	CL	20	5	50	20
22.05	Vermouth and other wine of fresh grapes, flavoured					
2205.1000.00	. In <=2 L	CL	20	5	50	20
2205.9000.00	. In >2 L	CL	20	5	50	20

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
22.06	Other fermented beverages (for example, cider, perry, mead)					
2206.0010.00	Other beer not made from malt	CL	20	5		
2206.0091.00	Palm wine	CL	20	5		
2206.0099.00	.	CL	20	5		
22.07	Ethyl alcohol, undenatured of >=80% alcohol, denatured spirits					
2207.1010.00	Undenatured ethyl alcohol with alcoholic =>80% vol: For medical, pharmacy or science	CL	10	5		
2207.1090.00	Undenatured ethyl alcohol with alcoholic =>80% vol: not for medical, pharmacy or science	CL	20	5		
2207.2000.00	Ethyl alcohol and other spirits, denatured, of any strength	CL	5	5		
22.08	Undenatured ethyl alcohol of an alcoholic strength <80%; spirits, etc					
2208.2010.00	Brandy	CL	20	5	50	
2208.2090.00	.	CL	20	5	50	
2208.3000.00	Whiskies	CL	20	5	50	20
2208.4000.00	Rum and other spirits obtained by distilling fermented sugarcane products	CL	20	5	50	20
2208.5000.00	Gin and Geneva	CL	20	5	50	20
2208.6000.00	Vodka	CL	20	5	50	20
2208.7000.00	Liqueurs and cordials	CL	20	5	50	20
2208.9000.00	Other spirits, liqueurs & other spirituous beverages	CL	20	5	50	20
22.09	Vinegar and substitutes for vinegar obtained from acetic acid					
2209.0010.00	Alcohol vinegar	CL	20	5		
2209.0090.00	.	CL	20	5		