

**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	NG DUTY RATE
22.01	Waters, (incl. mineral waters and aerated waters); ice and snow		
2201.1000.00	Mineral waters and aerated waters	LT	20
2201.9000.00	Other unsweetened waters; ice and snow	LT	20
22.02	Waters (incl. mineral and aerated), with added sugar...(incl. sweetened)		
2202.1000.00	. mineral and aerated), with added sugar, sweetener, etc	LT	20
2202.9000.91	.g. Power Horse, Red Ginseng, etc.	LT	20
2202.9000.99	. mineral/aerated waters,containing added sugar/other sweetening matter	LT	20
22.03	Beer made from malt		
2203.0010.00	Stout and porter	LT	20
2203.0090.00	Other beer made from malt	LT	20
22.04	Wine of fresh grapes, (incl. fortified wines); other grape must		
2204.1000.00	Sparkling wine of fresh grapes	LT	20
2204.2100.00	Other wine prevented from fermentation/arrested using alco in containers holding <=2 lit	LT	20
2204.2900.00	Other wine;grape must arrested by addition of alcohol	LT	20
2204.3000.00	Other grape must	LT	20
22.05	Vermouth and other wine of fresh grapes, flavoured		
2205.1000.00	Vermouth & other wine in containers holding <=2lit flavoured with plants/aromatic substa	LT	20
2205.9000.00	Other vermouth & other wine of fresh grapes,flavoured with plants or aromatic substances	LT	20
22.06	Other fermented beverages (for example, cider, perry, mead)		
2206.0000.00	.g.cider, perry) mixtures of fermented & non alco beverages	LT	20

HEADING/ H.S.CODE	DESCRIPTION	SU	NG DUTY RATE
22.07	Ethyl alcohol, undenatured of >=80% alcohol, denatured spirits		
2207.1000.00	Undenatured ethyl alcohol, of alcoholic strength >=80% and other spirits of any strength	LT	20
2207.2010.00	Ethyl alcohol & other spirits, denatured for medical, pharmaceutical, scientific purpose	LT	5
2207.2090.00	Other, ethyl alcohol & other spirits, denatured of any strength	LT	10
22.08	Undenatured ethyl alcohol of an alcoholic strength <80%; spirits, etc		
2208.2000.00	Spirits obtained by distilling grape wine or grape marc		20
2208.3000.00	Whiskies		20
2208.4000.00	-cane products		20
2208.5000.00	Gin and geneva		20
2208.6000.00	Vodka		20
2208.7000.00	Liqueurs and cordials		20
2208.9000.00	Other spirits , liqueurs & other spirituous beverages		20
22.09	Vinegar and substitutes for vinegar obtained from acetic acid		
2209.0000.00	Vinegar and substitutes for vinegar obtained from acetic acid		20