

**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% 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.**

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.

HS CODE	DESCRIPTION	Unit of quantity	WTO	Import duties / Tax (%)																	VAT Rates	
				Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEPA	AANZFTA	AIFTA	EVFTA	UKVFTA	VN – EAEUFTA	CPTPP		
								Tax Rate	Countries ineligible	Tax Rate	Countries ineligible									V		VI
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
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.																					

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2201.10	- Mineral waters and aerated waters:																					
2201.10.10	-- Mineral waters	Lit/kg	35	52.5	0	7	0	0		0		0	0	0	0	0	4.3	4.3	0	5	0	10
2201.10.20	-- Aerated waters	Lit/kg	35	52.5	0	7	0	0		0		0	0	0	0	0	4.3	4.3	0	5	0	10
2201.90	- Other:																					
2201.90.10	-- Ice and snow	Lit/kg	40	60	0	8	3	0		0		0	0	0	0	0	5	5	0	5	0	10
2201.90.90	-- Other	Lit/kg	40	60	0	8	3	0		0		0	0	0	0	0	5	5	0	5	0	10
<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	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:																					
2202.10.20	-- Energy drink whether or not aerated																					
2202.10.20.10	--- Aerated waters, flavoured	Lit/kg	35	52.5	0	7	0	0	MM	0		0	0	0	0	0	4.3	4.3	0	0	0	10
2202.10.20.90	--- Other	Lit/kg	35	52.5	0	7	0	0	MM	0		0	0	0	0	0	4.3	4.3	0	0	0	10
2202.10.30	-- Other sparkling mineral waters or aerated waters, flavoured	Lit/kg	35	52.5	0	7	0	0	MM	0		0	0	0	0	0	4.3	4.3	0	0	0	10
2202.10.90	-- -Other	Lit/kg	35	52.5	0	7	0	0	MM	0		0	0	0	0	0	4.3	4.3	0	0	0	10
	- Other																					
2203.91.00	-- Non-alcoholic beer	Lit/kg	20	30	0	4	0	0	TH	0	TH	0	0	0	0	0	2.5	2.5	0	0	0	10
2202.99	-- Other																					
2202.99.10	--- Flavoured UHT milk based drinks	Lit/kg	30	45	0	6	0	0	TH	0		0	0	0	0	0	3.7	3.7	0	0	0	10

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2202.99.20	--- Soya milk drinks	Lit/kg	30	45	0	6	0	0	TH	0	TH	0	0	0	0	0	3.7	3.7	0	0	0	10
2202.99.30	--- Coconut water based drinks	Lit/kg	30	45	0	6	0	0	TH	0	TH	0	0	0	0	0	3.7	3.7	0	0	0	10
2202.99.40	--- Coffee based drinks or coffee flavoured drinks	Lit/kg	20	30	0	4	0	0	TH	0	TH	0	0	0	0	0	2.5	2.5	0	0	0	10
2202.99.50	--- Other non-aerated beverages ready for immediate consumption without dilution	Lit/kg	30	45	0	6	0	0	TH	0	TH	0	0	0	0	0	7.5	7.5	0	0	0	10
2202.99.90	-- Other	Lit/kg	20	30	0	4	0	0	TH	0	TH	0	0	0	0	0	5	5	0	0	0	10
<b>22.03</b>	<b>Beer made from malt.</b>																					
	- Stout or porter:																					
2203.00.11	-- Of an alcoholic strength by volume not exceeding 5.8% vol	Lit/kg	35	52.5	0	*	40	0	KH, LA, MM, SG	50		35	50	0	40	65	22	22	0	18	15	10
2203.00.19	-- Other	Lit/kg	35	52.5	0	*	40	0	KH, LA, MM, SG	50		35	50	0	40	65	22	22	0	18	15	10
	- Other, including ale:																					15
2203.00.91	-- Of an alcoholic strength by volume not exceeding 5.8% vol	Lit/kg	35	52.5	0	*	40	0	KH, LA, MM, SG	50		35	50	0	40	50	22	22	0	18	15	10
2203.00.99	-- Other	Lit/kg	35	52.5	0	*	40	0	KH, LA, MM, SG	50		35	50	0	40	50	22	22	0	18	15	10
<b>22.04</b>	<b>Wine of fresh grapes, including fortified wine, grape must other than that of heading 20.09.</b>																					
2204.10.00	- Sparkling wine	Lit/kg	50	75	0	*	20	0	LA, MM	50		50	50	0	20	50	6.2	6.2	*	18	15	10

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	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:																						
2204.21	-- In containers holding 2 liters or less:																						
	--- Wine:																						
2204.21.11	---- Of an alcoholic strength by volume not exceeding 15% vol.	Lit/kg	50	75	0	*	20	0	LA, MM	50		50	50	0	20	50	6.2	6.2	0	18	15	10	
2204.21.13	---- Of an alcoholic strength by volume exceeding 15% vol. but not exceeding 23% vol.	Lit/kg	50	75	0	*	20	0	LA, MM	50		50	50	0	20	50	6.2	6.2	0	18	15	10	
2204.21.14	---- Of an alcoholic strength by volume exceeding 23% vol.	Lit	50	75	0	*	20	0	LA, MM	50		50	50	0	20	50	6.2	6.2	*	18	15	10	
	--- Grape must with fermentation prevented or arrested by the addition of alcohol:																						
2204.21.21	---- Of an alcoholic strength by volume not exceeding 15% vol.	Lit/kg	50	75	0	*	20	0	LA, MM	50		50	50	0	20	50	6.2	6.2	*	18	15	10	
2204.21.22	---- Of an alcoholic strength by volume exceeding 15% vol.	Lit/kg	50	75	0	*	20	0	LA, MM	50		50	50	0	20	50	6.2	6.2	0	18	15	10	
2204.22	-- In containers holding more than 2 liters but not more than 10 liters:																						
	--- Wine:																						
2204.22.11	---- Of an alcoholic strength by volume not exceeding 15% vol.	Lit/kg	50	75	0	*	20	0	LA, MM	50		50	50	0	20	50	6.2	6.2	0	18	15	10	
2204.22.12	---- Of an alcoholic strength by volume exceeding 15% vol. but not exceeding 23% vol.	Lit/kg	50	75	0	*	20	0	LA, MM	50		50	50	0	20	50	6.2	6.2	*	18	15	10	
2204.22.13	---- Of an alcoholic strength by volume exceeding 23% vol.	Lit/kg	50	75	0	*	20	0	LA, MM	50		50	50	0	20	50	6.2	6.2	*	18	15	10	

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	--- Grape must with fermentation prevented or arrested by the addition of alcohol:																					
2204.22.21	---- Of an alcoholic strength by volume not exceeding 15% vol.	Lit/kg	50	75	0	*	20	0	LA, MM	50		50	50	0	20	50	6.2	6.2	*	18	15	10
2204.22.22	---- Of an alcoholic strength by volume exceeding 15% vol.	Lit/kg	50	75	0	*	20	0	LA, MM	50		50	50	0	20	50	6.2	6.2	*	18	15	10
2204.29	-- Other:																					
	--- Wine:																					
2204.29.11	---- Of an alcoholic strength by volume not exceeding 15% vol.	Lit/kg	50	75	0	*	20	0	LA, MM	50		50	50	0	20	50	6.2	6.2	0	18	15	10
2204.29.12	---- Of an alcoholic strength by volume exceeding 15% vol.	Lit/kg	50	75	0	*	20	0	LA, MM	50		50	50	0	20	50	6.2	6.2	*	18	15	10
2204.29.14	---- Of an alcoholic strength by volume exceeding 23% vol.																					
	--- Grape must with fermentation prevented or arrested by the addition of alcohol:																					
2204.29.21	---- Of an alcoholic strength by volume exceeding not 15% vol.	Kg/lit	50	75	0	*	20	0	LA, MM	50		50	50	0	20	50	6.2	6.2	*	18	15	18.7
2204.29.22	---- Of an alcoholic strength by volume exceeding 15% vol.	Lit/kg	50	75	0	*	20	0	LA, MM	50		50	50	0	20	50	6.2	6.2	*	18	15	18.7
2204.30	- Other grape must:																					
2204.30.10	-- Of an alcoholic strength by volume not exceeding 15% vol.	Lit/kg	50	75	0	*	40	0	MM	50		50	50	0	40	50	6.8	6.8	*	20	15	10
2204.30.20	-- Of an alcoholic strength by volume exceeding 15% vol.	Lit/kg	50	75	0	*	40	0	MM	50		50	50	0	40	50	6.8	6.8	*	20	15	10
<b>22.05</b>	<b>Vermouth and other wine of fresh grapes flavoured with</b>																					

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	<b>plants or aromatic substances.</b>																					
2205.10	- In containers holding 2 liters or less:																					
2205.10.10	-- Of an alcoholic strength by volume not exceeding 15% vol.	Lit/kg	50	75	0	*	40	0	LA, MM	50		50	50	0	40	50	6.8	6.8	0	20	15	10
2205.10.20	-- Of an alcoholic strength by volume exceeding 15% vol.	Lit/kg	50	75	0	*	40	0	LA, MM	50		50	50	0	40	50	6.8	6.8	*	20	15	10
2205.90	- Other:																					
2205.90.10	-- Of an alcoholic strength by volume not exceeding 15% vol.	Lit/kg	50	75	0	*	*	0	LA, MM	50		50	50	0	40	50	6.8	6.8	*	20	15	10
2205.90.20	-- Of an alcoholic strength by volume exceeding 15% vol.	Lit/kg	50	75	0	*	*	0	LA, MM	50		50	50	0	40	50	6.8	6.8	*	20	15	10
<b>22.06</b>	<b>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.</b>																					
2206.00.10	- Cider or perry	Lit/kg	55	82.5	0	*	40	0	LA, MM	50		50	50	0	40	50	6.8	6.8	*	20	15	10
2206.00.20	- Sake	Lit/kg	55	82.5	0	*	59	0	LA, MM	50		50	0	0	40	50	6.8	6.8	*	0	0	10
	- Coconut palm toddy:																					
2206.00.31	-- In container holding 2 liters or less	Lit/kg	55	82.5	0	*	59	0	LA, MM	50		50	50	0	40	50	6.8	6.8	*	20	15	10
2206.00.39	-- Other	Lit/kg	55	82.5	0	*	59	0	LA, MM	50		50	50	0	40	50	6.8	6.8	*	20	15	10
	- Shandy:																					
2206.00.41	-- Of an alcoholic strength by volume not exceeding 1.14% vol.	Lit/kg	55	82.5	0	*	59	0	LA, MM	50		50	50	0	40	50	13.7	13.7	*	25	20	10

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2206.00.49	- - Other	Lit/kg	55	82.5	0	*	59	0	LA, MM	50		50	50	0	40	50	6.8	6.8	*	20	15	10
2206.00.50	- Mead	Lit/kg	55	82.5	0	*	59	0	LA, MM	50		50	50	0	40	50	6.8	6.8	*	20	15	10
2206.00.60	- Wines obtained by the fermentation of vegetables juices or of fruit juices, other than juice of fresh grapes	Lit/kg	55	82.5	0	*	59	0	LA, MM	50		50	50	0	40	50	6.8	6.8	*	20	15	10
	- Other:																					
2206.00.91	- - Other rice wine (including medicated rice wine)	Lit/kg	55	82.5	0	*	59	0	LA, MM	50		50	50	0	40	50	6.8	6.8	*	20	15	10
2206.00.99	- - Other	Lit/kg	55	82.5	0	*	59	0	LA, MM	50		50	50	0	40	50	6.8	6.8	*	20	15	10
<b>22.07</b>	<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	Lit/kg	40	60	0	*	40	0	ID, LA, MM	0	ID	0	0	0	5	0	14.5	14.5	0	13.3	10	10
2207.20	- Ethyl alcohol and other spirits, denatured, of any strength:																					
	- - Denatured ethyl alcohol, including methylated spirits:																					
2207.20.11	- - - Ethyl alcohol of an alcoholic strength by volume exceeding 99% vol.	Lit/kg	5	22.5	0	20	*	0	ID, LA, MM	0	ID	0	0	0	5	0	7.2	7.2	0	6.6	5	10
2207.20.19	- - - Other																					
2207.20.19.10	- - - - Denatured ethyl alcohol	Lit/kg	5	22.5	0	*	*	0	ID, LA, MM	0	ID	0	0	0	5	0	7.2	7.2	0	3.3	2.5	10
2207.20.19.90	- - - - Other	Lit/kg	5	22.5	0	*	*	0	ID, LA, MM	0	ID	0	0	0	5	0	7.2	7.2	0	13.3	10	10

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2207.20.90	-- Other	Lit/kg	40	60	0	*	*	0	ID, LA, MM	0	ID	0	0	0	5	0	18.1	18.1	0	13.3	10	10
<b>22.08</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages.</b>																					
2208.20	- Spirits obtained by distilling grape wine or grape marc:																					
2208.20.50	-- Brandy	Lit/kg	45	67.5	0	*	55	5		50		48	50	0	40	50	6	6	*	20	15	10
2208.20.90	-- Other	Lit/kg	45	67.5	0	*	40	5		50		48	50	0	40	50	6	6	*	20	15	10
2208.30	- Whiskies																					
2208.30.10	-- In containers holding more than 5l	Lit/kg	45	67.5	0	*	55	5		50		48	50	0	40	50	6	6	*	20	15	10
2208.30.90	-- Other	Lit/kg	45	67.5		*	55	5		50		48	50	0	40	50	6	6	*	20	15	10
2208.40.00	- Rum and other spirits obtained by distilling fermented sugar-cane products	Lit/kg	45	67.5	0	*	55	5		50		48	50	0	40	50	6	6	*	20	15	10
2208.50.00	- Gin and Geneve	Lit/kg	45	67.5	0	*	*	5		50		48	50	0	40	50	6	6	*	20	15	10
2208.60.00	- Vodka	Lit/kg	45	67.5	0	*	55	5		50		48	50	0	40	0	6	6	0	20	15	10
2208.70	- Liqueurs and cordials:																6	6				15
2208.70.10	-- Of an alcoholic strength by volume not exceeding 57% vol.	Lit/kg	45	67.5	0	*	55	5		50		48	50	0	40	50	6	6	0	20	15	10
2208.70.90	-- Other	Lit/kg	45	67.5	0	*	55	5		50		48	50	0	40	50	6	6	0	20	15	10
	- Other:																					
2208.90.10	-- Medicated samsu of an alcoholic strength by volume not exceeding 40% vol.	Lit/kg	45	67.5	0	*	55	5		50		48	50	0	40	50	6	6	*	20	15	10
2208.90.20	-- Medicated samsu of an alcoholic strength by volume exceeding 40% vol.	Lit/kg	45	37.5	0	*	55	5		50		48	50	0	40	50	6	6	*	20	15	10

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2208.90.30	-- Other samsu of an alcoholic strength by volume not exceeding 40% vol	Lit/kg	45	67.5	0	*	55	5		50		48	50	0	40	50	6	6	*	20	15	10
2208.90.40	-- Other samsu of an alcoholic strength by volume exceeding 40% vol	Lit/kg	45	67.5	0	*	55	5		50		48	50	0	40	50	6	6	*	20	15	10
2208.90.50	-- Arrack or pineapple spirit of an alcoholic strength by volume not exceeding 40% vol	Lit/kg	45	67.5	0	*	55	5		50		48	50	0	40	50	6	6	*	20	15	10
2208.90.60	-- Arrack or pineapple spirit of an alcoholic strength by volume exceeding 40% vol	Lit/kg	45	67.5	0	*	55	5		50		48	50	0	40	50	6	6	*	20	15	10
2208.90.70	-- Bitters and similar beverages of an alcoholic strength not exceeding 57% vol.	Lit/kg	45	67.5	0	*	55	5		50		48	50	0	40	50	6	6	*	20	15	10
2208.90.80	-- Bitters and similar beverages of an alcoholic strength exceeding 57% vol.	Lit/kg	45	67.5	0	*	55	5		50		48	50	0	40	50	6	6	*	20	15	10
	-- Other:																					
2208.90.91	--- Of an alcoholic strength by volume not exceeding 1.14% vol.	Lit/kg	45	67.5	0	*	55	5		50		48	0	0	40	50	6	6	*	20	15	10
2208.90.99	--- Other	Lit/kg	45	67.5	0	*	55	5		50		48	0	0	40	50	6	6	*	20	15	10
<b>2209.00.00</b>	<b>Vinegar and substitutes for vinegar obtained from acetic acid.</b>	Lit/kg	20	30	0	4	0	0	KH	0		0	0	0	0	0	2.5	2.5	0	0	0	10