

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.

CODE	DESCRIPTION	Unit of quantity	Tax %																	VAT (%)
			WTO	Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEPA	AANZFTA	AIFTA	VN-EAEUFTA	CPTPP		
								Tax rate	Countries ineligible	Tax rate	Countries ineligible							=	III	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
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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			WTO	Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEPA	AANZFTA	AIFTA	VN-EAEUFTA	CPTPP		
								Tax rate	Countries ineligible	Tax rate	Countries ineligible							II	III	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
2201.10	- Mineral waters and aerated waters:																			
2201.10.10	- - Mineral waters	liter/kg	35	52.5	0	28	16	0		0	KH	0	9	0	0	0	15.9	30	25	10
2201.10.20	- - Aerated waters	liter/kg	35	52.5	0	28	16	0		0	KH	0	9	0	0	0	15.9	30	25	10
2201.90	- Other:																			
2201.90.10	- - Ice and snow	liter/kg	40	60	0	32	20	0		0		0	8	10	0	0	18.2	30	25	10
2201.90.90	- - Other	liter/kg	40	60	0	32	20	0		0		0	8	10	0	0	18.2	30	25	10
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:																			
2202.10.10	- - Sparkling mineral waters or aerated waters, flavoured	liter/kg	35	52.5	0	28	13	0	MM	0	MY	0	8	10	0	0	15.9	24.2	19.4	10
2202.10.90	- - Other	liter/kg	35	52.5	0	28	13	0	MM	0	MY	0	8	10	0	0	15.9	24.2	19.4	10
	- Other:																			

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								Tax rate	Countries ineligible	Tax rate	Countries ineligible							II	III	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
2202.91.00	- - Non-alcoholic beer	liter/kg	20	30	0	16	12	0	TH	0	TH	0	8	0	0	10	0	19	16	10
2202.99	- - Other:																			
2202.99.10	- - - Flavoured UHT milk based drinks	liter/kg	30	45	0	24	12	0	TH	0		0	8	0	0	10	0	21.4	17.1	10
2202.99.20	- - - Soya milk drinks	liter/kg	30	45	0	24	13	0	TH	0	TH	0	8	0	0	10	0	24.2	19.4	10
2202.99.40	- - - Coffee based drinks or coffee flavoured drinks	liter/kg	20	30	0	16	12	0	TH	0	TH	0	8	0	0	10	0	19	16	10
2202.90.50	- - - Other non-aerated beverages ready for immediate consumption without dilution	liter/kg	30	45	0	24	13	0	TH	0	TH	0	8	10	0	10	0	24.2	19.4	10
2202.90.90	- - Other	liter/kg	20	30	0	16	12	0	TH	0	TH	0	8	0	0	10	0	19	16	10
22.03	Beer made from malt.																			
	- Stout or porter:																			
2203.00.11	- - Of an alcoholic strength by volume not exceeding 5.8% vol	liter/kg	35	52.5	0	*	53	0	KH, LA, MM, SG	*		35	65	65	80	65	15.9	33	32	10
2203.00.19	- - Other	liter/kg	35	52.5	0	*	53	0	KH, LA, MM, SG	*		35	65	65	80	65	15.9	33	32	10
	- Other, including ale:																			
2203.00.91	- - Of an alcoholic strength by volume not exceeding 5.8%	liter/kg	35	52.5	0	*	53	0	KH, LA, MM,	*		35	65	65	80	65	15.9	33	32	10

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								Tax rate	Countries ineligible	Tax rate	Countries ineligible							II	III	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
	vol								SG											
2203.00.99	- - Other	liter/kg	35	52.5	0	*	53	0	KH, LA, MM, SG	*		35	65	65	80	65	15.9	33	32	10
22.04	Wine of fresh grapes, including fortified wine, grape must other than that of heading 20.09.																			
2204.10.00	- Sparkling wine	liter/kg	50	75	0	*	59	0	LA, MM	*		50	65	65	80	65	*	41	36	10
	- 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.	liter/kg	50	75	0	*	59	0	LA, MM	*		50	65	65	80	65	22.7	41	36	10
2204.21.13	- - - - Of an alcoholic strength by volume exceeding 15% vol. but not exceeding 23% vol.	liter/kg	50	75	0	*	59	0	LA, MM	*		50	65	65	80	65	22.7	41	36	10
2204.21.14	- - - - Of an alcoholic strength by volume exceeding 23%	liter/kg	50	75	0	*	59	0	LA, MM	*		50	65	65	80	65	*	41	36	10

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								Tax rate	Countries ineligible	Tax rate	Countries ineligible							II	III	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
	vol.																			
	- - - 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.	liter/kg	50	75	0	*	59	0	LA, MM	*		50	65	65	80	65	*	41	36	10
2204.21.22	- - - - Of an alcoholic strength by volume exceeding 15% vol.	liter/kg	50	75	0	*	59	0	LA, MM	*		50	65	65	80	65	22.7	41	36	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.	liter/kg	50	75	0	*	59	0	LA, MM	*		50	65	65	80	65	22.7	41	36	10
2204.22.12	- - - - Of an alcoholic strength by volume exceeding 15% vol. but not exceeding 23% vol.	liter/kg	50	75	0	*	59	0	LA, MM	*		50	65	65	80	65	*	41	36	10
2204.22.13	- - - - Of an alcoholic strength by volume exceeding 23% vol.	liter/kg	50	75	0	*	59	0	LA, MM	*		50	65	65	80	65	*	41	36	10
	- - - Grape must with fermentation prevented or																			

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								Tax rate	Countries ineligible	Tax rate	Countries ineligible							II	III	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
	arrested by the addition of alcohol:																			
2204.22.21	- - - - Of an alcoholic strength by volume not exceeding 15% vol.	liter/kg	50	75	0	*	59	0	LA, MM	*		50	65	65	80	65	*	41	36	10
2204.22.22	- - - - Of an alcoholic strength by volume exceeding 15% vol.	liter/kg	50	75	0	*	59	0	LA, MM	*		50	65	65	80	65	*	41	36	10
2204.29	- - Other:																			
	- - - Wine:																			
2204.29.11	- - - - Of an alcoholic strength by volume not exceeding 15% vol.	liter/kg	50	75	0	*	59	0	LA, MM	*		50	65	65	80	65	22.7	41	36	10
2204.29.13	- - - - Of an alcoholic strength by volume exceeding 15% vol. but not exceeding 23% vol.	liter/kg	50	75	0	*	59	0	LA, MM	*		50	65	65	80	65	*	41	36	10
2204.29.14	- - - - Of an alcoholic strength by volume exceeding 23% vol.	liter/kg	50	75	0	*	59	0	LA, MM	*		50	65	65	80	65	*	41	36	10
	- - - Grape must with fermentation prevented or arrested by the addition of alcohol:																			
2204.29.21	- - - - Of an alcoholic strength by volume exceeding not	liter/kg	50	75	0	*	59	0	LA, MM	*		50	65	65	80	65	*	41	36	10

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								Tax rate	Countries ineligible	Tax rate	Countries ineligible							II	III	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
	15% vol.																			
2204.29.22	- - - - Of an alcoholic strength by volume exceeding 15% vol.	liter/kg	50	75	0	*	59	0	LA, MM	*		50	65	65	80	65	*	41	36	10
2204.30	- Other grape must:																			
2204.30.10	- - Of an alcoholic strength by volume not exceeding 15% vol.	liter/kg	50	75	0	*	59	0	MM	*		55	65	65	80	65	*	49	44	10
2204.30.20	- - Of an alcoholic strength by volume exceeding 15% vol.	liter/kg	50	75	0	*	59	0	MM	*		55	65	65	80	65	*	49	44	10
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.																			
2205.10	- In containers holding 2 liters or less:																			
2205.10.10	- - Of an alcoholic strength by volume not exceeding 15% vol.	liter/kg	50	75	0	*	59	0	LA, MM	*		55	65	65	80	65	25	49	44	10
2205.10.20	- - Of an alcoholic strength by volume exceeding 15% vol.	liter/kg	50	75	0	*	59	0	LA, MM	*		55	65	65	80	65	*	49	44	10
2205.90	- Other:																			
2205.90.10	- - Of an alcoholic strength by volume not exceeding 15%	liter/kg	50	75	0	*	*	0	LA, MM	*		55	65	65	80	65	*	49	44	10

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								Tax rate	Countries ineligible	Tax rate	Countries ineligible							II	III	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
	vol.																			
2205.90.20	- - Of an alcoholic strength by volume exceeding 15% vol.	liter/kg	50	75	0	*	*	0	LA, MM	*		55	65	65	80	65	*	49	44	10
22.06	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.																			
2206.00.10	- Cider or perry	liter/kg	55	82.5	0	*	59	0	LA, MM	*		55	65	65	80	65	*	49	44	10
2206.00.20	- Sake	liter/kg	55	82.5	0	*	59	0	LA, MM	*		55	12	0	80	65	*	19.6	44	10
	- Coconut palm toddy:																			
2206.00.31	- - In container holding 2 liters or less	liter/kg	55	82.5	0	*	59	0	LA, MM	*		55	65	65	80	65	*	49	44	10
2206.00.39	- - Other	liter/kg	55	82.5	0	*	59	0	LA, MM	*		55	65	65	80	65	*	49	44	10
	- Shandy:																			
2206.00.41	- - Of an alcoholic strength by volume not exceeding 1.14% vol.	liter/kg	55	82.5	0	*	59	0	LA, MM	*		55	65	65	80	65	*	49	44	10
2206.00.49	- - Other	liter/kg	55	82.5	0	*	59	0	LA, MM	*		55	65	65	80	65	*	49	44	10
	- Other:																			

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								Tax rate	Countries ineligible	Tax rate	Countries ineligible							II	III	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
2206.00.91	- - Other rice wine (including medicated rice wine)	liter/kg	55	82.5	0	*	59	0	LA, MM	*		55	65	65	80	65	*	49	44	10
2206.00.99	- - Other	liter/kg	55	82.5	0	*	59	0	LA, MM	*		55	65	65	80	65	*	49	44	10
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.																			
2207.10.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher	liter/kg	40	60	0	*	40	0	ID, LA, MM	0	ID, MM	0	8	0	10	0	18.2	33.3	30	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.	liter/kg	17	25.5	0	20	*	0	ID, LA, MM	0	ID, MM, MY	0	4	0	10	0	9.1	16.6	15	10
2207.20.19	- - - Other	liter/kg	20	40	0	*	*	0	ID, LA, MM	0	ID, MM, MY	0	8	0	10	0	9.1			10
2207.20.19.10	- - - - Denatured ethyl alcohol																	8.3	7.5	
2207.20.19.90	- - - - Other																	33.3	30	

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								Tax rate	Countries ineligible	Tax rate	Countries ineligible							II	III	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
2207.20.90	- - Other	liter/kg	40	60	0	*	*	0	ID, LA, MM	0	ID, MM, MY	0	8	0	10	0	18.2	33.3	30	10
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:																			
2208.20.50	- - Brandy	liter/kg	45	67.5	0	*	55	5		*		48	65	65	80	65	*	40	40	10
2208.20.90	- - Other	liter/kg	45	67.5	0	*	55	5		*		48	65	65	80	65	*	40	40	10
2208.30.00	- Whiskies	liter/kg	45	67.5	0	*	55	5		*		48	65	65	80	65	*	40	40	10
2208.40.00	- Rum and other spirits obtained by distilling fermented sugar-cane products	liter/kg	45	67.5	0	*	55	5		*		48	65	65	80	65	*	40	40	10
2208.50.00	- Gin and Geneve	liter/kg	45	67.5	0	*	*	5		*		48	65	65	80	65	*	40	40	10
2208.60.00	- Vodka	liter/kg	45	67.5	0	*	55	5		*		48	65	65	45	0	20.5	40	40	10
2208.70	- Liqueurs and cordials:																			
2208.70.10	- - Of an alcoholic strength by volume not exceeding 57% vol.	liter/kg	45	67.5	0	*	55	5		*		48	65	65	80	65	20.5	40	40	10

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								Tax rate	Countries ineligible	Tax rate	Countries ineligible							II	III	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
2208.70.90	- - Other	liter/kg	45	67.5	0	*	55	5		*		48	65	65	80	65	20.5	40	40	10
	- Other:																			
2208.90.10	- - Medicated samsu of an alcoholic strength by volume not exceeding 40% vol.	liter/kg	45	67.5	0	*	55	5		*		48	65	65	80	65	*	40	40	10
2208.90.20	- - Medicated samsu of an alcoholic strength by volume exceeding 40% vol.	liter/kg	45	67.5	0	*	55	5		*		48	65	65	80	65	*	40	40	10
2208.90.30	- - Other samsu of an alcoholic strength by volume not exceeding 40% vol	liter/kg	45	67.5	0	*	55	5		*		48	65	65	80	65	*	40	40	10
2208.90.40	- - Other samsu of an alcoholic strength by volume exceeding 40% vol	liter/kg	45	67.5	0	*	55	5		*		48	65	65	80	65	*	40	40	10
2208.90.50	- - Arrack or pineapple spirit of an alcoholic strength by volume not exceeding 40% vol	liter/kg	45	67.5	0	*	55	5		*		48	65	65	80	65	*	40	40	10
2208.90.60	- - Arrack or pineapple spirit of an alcoholic strength by volume exceeding 40% vol	liter/kg	45	67.5	0	*	55	5		*		48	65	65	80	65	*	40	40	10
2208.90.70	- - Bitters and similar beverages of an alcoholic strength not exceeding 57% vol.	liter/kg	45	67.5	0	*	55	5		*		48	65	65	80	65	*	40	40	10
2208.90.80	- - Bitters and similar	liter/kg	45	67.5	0	*	55	5		*		48	65	65	80	65	*	40	40	10

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								Tax rate	Countries ineligible	Tax rate	Countries ineligible							II	III	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
	beverages of an alcoholic strength exceeding 57% vol.																			
	-- Other:																			
2208.90.91	--- Of an alcoholic strength by volume not exceeding 1.14% vol.	liter/kg	45	67.5	0	*	55	5		*		48	65	65	80	65	*	40	40	10
2208.90.99	--- Other	liter/kg	45	67.5	0	*	55	5		*		48	65	65	80	65	*	40	40	10
2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid.	liter/kg	20	30	0	16	7	0	KH	0	MM	0	4	0	0	0	0	13,3	10	10