

**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									IV		V
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	KH	0	0	0	0	0	8.7	8.7	0	5	0	10
2201.10.20	- - Aerated waters	Lit/kg	35	52.5	0	7	0	0		0	KH	0	0	0	0	0	8.7	8.7	0	5	0	10
2201.90	- Other:																					
2201.90.10	- - Ice and snow	Lit/kg	40	60	0	8	6	0		0		0	0	0	0	0	10	100	0	5	0	10
2201.90.90	- - Other	Lit/kg	40	60	8	16	6	0		0		0	0	0	0	0	10	100	0	5	0	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:																					
2202.10.20	- - Energy drink whether or not aerated																					
2202.10.20.10	- - - Aerated waters, flavoured	Lit/kg	35	52.5	0	7	0	0	MM	0	MY	0	0	0	0	0	8.7	8.7	0	0	0	10
2202.10.20.90	- - - Other	Lit/kg	35	52.5	0	7	0	0	MM	0	MY	0	0	0	0	0	8.7	8.7	0	0	0	10
2202.10.30	- - Other sparkling mineral waters or aerated waters, flovoured	Lit/kg	35	52.5	0	7	0	0	MM	0	MY	0	0	0	0	0	8.7	8.7	0	0	0	10
2202.10.90	- - -Other	Lit/kg	35	52.5	0	7	0	0	MM	0	MY	0	0	0	0	0	8.7	8.7	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	5	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	7.5	7.5	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	7.5	7.5	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	7.5	7.5	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	5	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
22.03	Beer made from malt.																					
	- 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	25	25	0	22	18	10
2203.00.19	- - Other	Lit/kg	35	52.5	0	*	40	0	KH, LA, MM, SG	50		35	50	0	40	65	25	25	0	22	18	10
	- Other, including ale:																					
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	25	25	0	22	18	10
2203.00.99	- - Other	Lit/kg	35	52.5	0	*	40	0	KH, LA, MM, SG	50		35	50	0	40	50	25	25	0	22	18	10
22.04	Wine of fresh grapes, including fortified wine, grape must other than that of heading 20.09.																					
2204.10.00	- Sparkling wine	Lit/kg	50	75	0	*	20	0	LA, MM	50		50	50	0	20	50	12.5	12.5	*	22	18	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	12.5	12.5	0	22	18	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	12.5	12.5	0	22	18	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	12.5	12.5	*	22	18	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	12.5	12.5	*	22	18	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	12.5	12.5	0	22	18	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	12.5	12.5	0	22	18	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	12.5	12.5	*	22	18	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	12.5	12.5	*	22	18	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	12.5	12.5	*	22	18	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	12.5	12.5	*	22	18	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	12.5	12.5	0	22	18	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	12.5	12.5	*	22	18	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	12.5	12.5	*	22	18	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	12.5	12.5	*	22	18	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	13.7	13.7	*	25	20	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	13.7	13.7	*	25	20	10
22.05	Vermouth and other wine of fresh grapes flavoured with																					

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	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.	Lit/kg	50	75	0	*	40	0	LA, MM	50		50	50	0	40	50	13.7	13.7	0	25	20	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	13.7	13.7	*	25	20	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	13.7	13.7	*	25	20	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	13.7	13.7	*	25	20	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	Lit/kg	55	82.5	0	*	40	0	LA, MM	50		50	50	0	40	50	13.7	13.7	*	25	20	10
2206.00.20	- Sake	Lit/kg	55	82.5	0	*	59	0	LA, MM	50		50	0	0	40	50	13.7	13.7	*	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	13.7	13.7	*	25	20	10
2206.00.39	- - Other	Lit/kg	55	82.5	0	*	59	0	LA, MM	50		50	50	0	40	50	13.7	13.7	*	25	20	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	13.7	13.7	*	25	20	10
2206.00.50	- Mead	Lit/kg	55	82.5	0	*	59	0	LA, MM	50		50	50	0	40	50	13.7	13.7	*	25	20	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	13.7	13.7	*	25	20	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	13.7	13.7	*	25	20	10
2206.00.99	- - Other	Lit/kg	55	82.5	0	*	59	0	LA, MM	50		50	50	0	40	50	13.7	13.7	*	25	20	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	Lit/kg	40	60	0	*	40	0	ID, LA, MM	0	ID, MM	0	0	0	5	0	18.1	18.1	0	16.6	13.3	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	15	22.5	0	20	*	0	ID, LA, MM	0	ID, MM, MY	0	0	0	5	0	9	9	0	8.3	6.6	10
2207.20.19	- - - Other																					
2207.20.19.10	- - - - Denatured ethyl alcohol	Lit/kg	15	22.5	0	*	*	0	ID, LA, MM	0	ID, MM, MY	0	0	0	5	0	9	9	0	4.4	3.3	10
2207.20.19.90	- - - - Other	Lit/kg	15	22.5	0	*	*	0	ID, LA, MM	0	ID, MM, MY	0	0	0	5	0	9	9	0	16.6	20	10

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2207.20.90	-- Other	Lit/kg	40	60	0	*	*	0	ID, LA, MM	0	ID, MM, MY	0	0	0	5	0	18.1	18.1	0	16.6	20	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	Lit/kg	45	67.5	0	*	55	5		50		48	50	0	40	50	12	12	*	25	20	10
2208.20.90	-- Other	Lit/kg	45	67.5	0	*	40	5		50		48	50	0	40	50	12	12	*	25	20	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	12	12	*	25	20	10
2208.30.90	-- Other	Lit/kg	45	67.5		*	55	5		50		48	50	0	40	50	12	12	*	25	20	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	12	12	*	25	25	10
2208.50.00	- Gin and Geneve	Lit/kg	45	67.5	0	*	*	5		50		48	50	0	40	50	12	12	*	25	20	10
2208.60.00	- Vodka	Lit/kg	45	67.5	0	*	55	5		50		48	50	0	40	0	12	12	0	25	20	10
2208.70	- Liqueurs and cordials:																					
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	12	12	0	25	20	10
2208.70.90	-- Other	Lit/kg	45	67.5	0	*	55	5		50		48	50	0	40	50	12	12	0	25	20	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	12	12	*	25	20	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	12	12	*	25	20	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	12	12	*	25	20	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	12	12	*	25	20	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	12	12	*	25	20	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	12	12	*	25	20	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	12	12	*	25	20	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	12	12	*	25	20	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	12	12	*	25	20	10
2208.90.99	--- Other	Lit/kg	45	67.5	0	*	55	5		50		48	0	0	40	50	12	12	*	25	20	10
2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid.	Lit/kg	20	30	0	4	0	0	KH	0	MM	0	0	0	0	0	5	5	0	0	0	10