

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 per cent 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.

Sub-heading Note.

1. For the purposes of sub-heading 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.

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
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.			
	2201.10.00	- Mineral waters and aerated waters	ℓ	25%	Free
	2201.90.00	- Other	ℓ	25%	Free
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.			
	2202.10.00	- Waters, including mineral waters and aerated waters containing added sugar of other sweetening matter or flavoured	ℓ	25%	Free
		- Other			
	2202.91.00	-- Non-alcoholic beer	ℓ	25%	Free
	2202.99.00	-- Other	ℓ	25%	Free
22.03	2203.00.00	Beer made from malt	ℓ	25%	Free
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
	2204.10.00	- Sparkling wine	ℓ	25%	Free
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
	2204.21.00	-- In containers holding 2 L or less	ℓ	25%	Free
	2204.22.00	-- In containers holding more than 2 L but not more than 10 L	ℓ	25%	Free
	2204.29.00	-- Other	ℓ	25%	Free
	2204.30.00	- Other grape must	ℓ	25%	Free
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
	2205.10.00	- In containers holding 2 L or less	ℓ	25%	Free
	2205.90.00	- Other	ℓ	25%	Free

22.06	2206.00.00	Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	£	25%	Free
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	£	25%	Free
	2207.20.00	- Ethyl alcohol and other spirits, denatured, of any strength	£	25%	Free
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol, spirits, liqueurs and other spirituous beverages.			
	2208.20.00	- Spirits obtained by distilling grape wine or grape marc	£	25%	Free
	2208.30.00	- Whiskies	£	25%	Free
	2208.40.00	- Rum and other spirits obtained by distilling fermented sugar-cane products	£	25%	Free
	2208.50.00	- Gin and Geneva	£	25%	Free
	2208.60.00	- Vodka	£	25%	Free
	2208.70.00	- Liqueurs and cordials	£	25%	Free
	2208.90.00	- Other	£	25%	Free
22.09	2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid.	£	25%	Free