

Customs Tariff Act 1975

Chapter 22 - Beverages, Spirits and Vinegar

CHAPTER 22

BEVERAGES, SPIRITS AND VINEGAR

NOTES

1. This Chapter does not cover:

- (a) Products falling thereunder (other than those of heading 2209) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 2103);
- (b) Sea water (heading 2501);
- (c) Distilled or conductivity water or water of similar purity 1 [(heading 2853)];
- (d) Acetic acid of a concentration exceeding 10 per cent by weight of acetic acid (heading 2915);
- (e) Medicaments of heading 3003 or 3004; 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 2202, the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5 per cent vol. Alcoholic beverages are classified in headings 2203 to 2206 or heading 2208 as appropriate.

SUB-HEADING NOTE

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.

Tariff Item		Description of goods	Unit	
(1)		(2)	(3)	
2201	-	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	-	Mineral waters and aerated waters	-	
2201 10 10	---	Mineral waters	1	3
2201 10 20	---	Aerated waters	1	3
2201 90	-	Other:		
2201 90 10	---	Ice and snow	1	3
2201 90 90	---	Other	1	3

2202	-	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 2009	-	
2202 10	-	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:	-	
2202 10 10	---	Aerated water	1	3
2202 10 20	---	Lemonade	1	3
2202 10 90	---	Other	1	3
2202 90	-	Other:	-	
2202 90 10	---	Soya milk drinks, whether or not sweetened or flavoured	1	3
2202 90 20	---	Fruit pulp or fruit juice based drinks	1	3
2202 90 30	---	Beverages containing milk	1	3
2202 90 90	---	Other	1	3
2203 00 00		Beer made from malt	1	1
2204	-	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009	-	
2204 10 00	-	Sparkling wine	1	4
-	-	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
2204 21	--	In containers holding 21 or less:	-	
2204 21 10	---	Port and other red wines	1	4
2204 21 20	---	Sherry and other white wines	1	4
2204 21 90	---	Other	1	4
2204 29	--	Other:	-	
2204 29 10	---	Port and other red wines	1	4
2204 29 20	---	Sherry and other white wines	1	4
2204 29 90	---	Other	1	4
2204 30 00	-	Other grape must	1	4
2205	-	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	-	
2205 10 00	-	In contains holding 21 or less	1	4
2205 90 00	-	Other	1	4
2206 00 00	-	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	1	4
2207	-	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	-	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher:	-	
	---	Rectified spirit:	-	
2207 10 11	---	Concentrates of alcoholic beverages	1	3

2207 10 19	---	Other	1	3[
2207 10 90	---	Other	1	3[
2207 20 00	-	Ethyl alcohol and other spirits, denatured, of any strength	1	3[
2208		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirit, liqueurs and other spirituous beverages	-	
2208 20	-	Spirits obtained by distilling grape wine or grape marc:	-	
	---	In containers holding 2 l or less :	-	
2208 20 11	----	Brandy	1	3[
2208 20 12	----	Liquors	1	3[
	----	Other	1	3[
2208 20 19	---	Other	-	
2208 20 91	----	Brandy	1	3[
2208 20 92	----	Liquors	1	3[
2208 20 99	----	Other	1	3[
2208 30	-	Whiskies :	1	3[
-	---	In containers holding 2 l or less :	-	
2208 30 11	----	Bourbon whiskey	1	3[
2208 30 12	----	Scotch	1	3[
2208 30 13	----	Blended	1	3[
2208 30 19	----	Other	1	3[
-	---	Other	-	
2208 30 91	----	Bourbon whiskey	1	3[
2208 30 92	----	Scotch	1	3[
2208 30 93	----	Blended	1	3[
2208 30 99	----	Other	1	3[
2 [2208 40	-	Rum and other spirits obtained by distilling fermented sugarcane products	-	
	--	In containers holding 2 l or less:	-	
2208 40 11	--	Rum	1	3[
2208 40 12	--	Other	1	3[
-	--	Other:	-	
2208 40 91	--	Rum	1	3[
2208 40 92	--	Other	1	3[
2208 50	-	Gin and Geneva:	-	
-	---	In containers holding 2 l or less :	-	
2208 50 11	----	Gin	1	3[
2208 50 12	----	Geneva	1	3[
2208 50 13	----	Vodka	1	3[
-	---	Other :	-	

2208 50 91	----	Gin	1	3[
2208 50 92	----	Geneva	1	3[
2208 60 93	----	Vodka	-	
2208 70	-	Liqueurs and cordials:	-	
-	---	In containers holding 2 l or less :	-	
2208 70 11	----	Liqueurs	1	3[
2208 70 12	----	Cordials	1	3[
-	---	Other	-	
2208 70 91	----	Liqueurs	1	3[
2208 70 92	----	Cordials	1	3[
2208 90	-	Other:	-	
-	---	In containers holding 2 l or less :	-	
2208 90 11	----	Tequila	1	3[
2208 90 12	----	Indenatured ethyl alcohol	1	3[
2208 90 19	----	Other	1	3[
-	---	Other	-	
2208 90 91	----	Tequila	1	3[
2208 90 92	----	Indenatured ethyl alcohol	1	3[
2208 90 99	----	Other	1	3[
2209		Vinegar and substitutes for vinegar obtained from acetic acid	-	
2209 00	-	Vinegar and substitutes for vinegar obtained from acetic acid:	-	
2209 00 10	---	Brewed vinegar	1	3[
2209 00 20	---	Synthetic vinegar	1	3[
2209 00 90	---	Other	1	3[

1. Substituted for the words "heading 2851" by The Finance Act, 2006, w.e.f. 1.1.2007.

2. Substituted by The Finance Act, 2006, w.e.f. 1.1.2007 for the following:-

" 2208 40	-	Rum and tafia :	--	
-	---	In containers holding 2 l or less :	-	
2208 40 11	----	Rum	1	1
2208 40 12	----	Tafia	1	1
-	---	Other	-	
2208 40 91	----	Rum	1	1
2208 40 92	----	Tafia	-	

3. Substituted by the Finance Act, 2007.

4. Substituted by Notification No. 81/2007 dated 03.07.2007, w.e.f. 03.07.2007

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