

Customs Tariff (Amendment) Act, 2003

Chapter XXII - 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 (heading 2851);
- (d) acetic acid of concentration exceeding 10 % 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 "nonalcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5 % 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 20C in closed containers, has an excess pressure of not less than 3 bars.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
2201	WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED; ICEAND SNOW			
2201 10	- Mineral waters and aerated waters:			

2201 10 10	-- Mineral waters	1	30%	-
2201 1020	-- Aerated waters	1	30%	-
2201 90	- Other:			
2201 90 10	-- Ice and snow	1	30%	-
2201 90 90	--- Other	1	30%	-
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 waters	1	30%	-
2202 10 20	-- Lemonade	1	30%	-
2202 10 90	-- Other	1	30%	-
2202 90	- Other:			
2202 90 10	-- Soya milk drinks, whether or not sweetened or flavoured	1	30%	-
2202 90 20	-- Fruit pulp or fruit juice based drinks	1	30%	-
2202 90 30	-- Beverages containing milk	1	30%	-
2202 90 90	-- Other	1	30%	-
2203 00 00	BEER MADE FROM MALT	1	100%	-
2204	WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER THAN THAT OF HEADING 2009			
2204 10 00	- Sparkling wine	1	100%	-
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
2204 21	-- In containers holding 2 l or less:			
2204 21 10	-- Port and other red wines	1	100%	-
2204 21 20	-- Sherry and other white wines	1	100%	-
2204 21 90	-- Other	1	100%	-
2204 29	- Other:			
2204 29 10	-- Port and other red wines	1	100%	-

2204 29 20	-- Sherry and other white wines	1	100%	-
2204 29 90	-- Other	1	100%	-
2204 30 00	- Other grape must	1	100%	-
2205	VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES			
2205 1000	- In containers holding 2 l or less	1	100%	-
2205 90 00	- Other	1	100%	-
2206 00 00	OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY, MEAD); MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES, NOT ELSEWHERE SPECIFIED OR INCLUDED	1	100%	
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	182%	-
2207 10 19	--- Other	1	182%	-
2207 1090	-- Other	1	182%	-
2207 20 00	- Ethyl alcohol and other spirits, denatured, of any strength	1	30%	-
2208	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 10	-- Brandy	1	182%	-
2208 20 20	-- Liquors	1	182%	-
2208 20 90	-- Other	1	182%	-
2208 30	- Whiskies:			
2208 30 10	-- Bourbon whisky	1	182%	-
2208 30 20	-- Scotch	1	182%	-
2208 30 30	-- Blended	1	182%	-
2208 30 90	--- Other	1	182%	- .

2208 40	- Rum and tafia:			
2208 40 10	-- Rum	1	1 82%	-
'2208 40 20	-- Tafia	1	182%	-
2208 50	- Gin and Geneva:			
220850 10	-- Gin	1	182%	-
2208 50 20	-- Geneva	1	182%	-
2208 60 00	- Vodka	1	182%	-
2208 70	- Liqueurs and cordials:			
22087010	-- Liqueurs	1	182%	-
2208 70 20	-- Cordials	1	182%	-
2208 90	- Other:			
2208 90 10	-- Tequila	1	182%	-
2208 90 20	-- Indentured ethyl alcohol	1	182%	-
2208 90 90	-- Other	1	182%	-
2209	VINEGAR AND subSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID			
2209 00	- Vinegar and substitutes for vinegar obtained from acetic acid:			
2209 0010	-- Brewed vinegar	1	30%	-
2209 00 20	-- Synthetic vinegar	1	30%	-
2209 00 90	-- Other	1	30%	-