

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.

1. 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.

Explanatory remarks to Chapter 22

1. The entry of religiously banned products of this chapter is prohibited. (*)
2. With the approval of the Ministry of Commerce and prior consent of the Ministry of Health, Treatment and Medical Education, the importation of 100% pure ethanol (ethyl alcohol-ethyl hydroxide) is permissible.

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
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 00	- Mineral waters and aerated waters	60	L	
2201 90 00	- Other	60	L	
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 20.09.			
2202 10 00	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	60	L	
2202 90 00	- Other	60	L	
2203 00 00	Beer made from malt.	4	L	*
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
2204 10 00	- Sparkling wine	4	L	*
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
2204 21 00	-- In containers holding 21 or less	4	L	*
2204 29 00	-- Other	4	L	*
2204 30 00	- Other grape must	4	L	*
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
2205 10 00	- In containers holding 21 or less	4	L	*
2205 90 00	- Other	4	L	*
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.	4	L	*
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		L	*
2207 10 10	---- Ethanol (ethylic alcohol-hydroxide) 100% pure	20		*
2207 10 90	---- Other	80		*
2207 20 00	- Ethyl alcohol and other spirits, denatured, of any strength	80	L	*
2208	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	4	L	*
2208 30 00	- Whiskies	4	L	*
2208 40 00	-Rum and other spirits obtained by distilling fermented sugar-cane products	4	L	*
2208 50 00	- Gin and Geneva	4	L	*
2208 60 00	- Vodka	4	L	*
2208 70 00	- Liqueurs and cordials	4	L	*
2208 90 00	- Other	4	L	*
2209 00 00	Vinegar and substitutes for vinegar obtained from acetic acid.	40	L	