

**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 2853);
  - 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 “non-alcoholic beverages” means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in heading 2203 to 2206 or heading 2208 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 No.	H.S. Code	ITC(HS) Code	Description	Unit
<b>2201</b>			<b>WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED; ICE AND SNOW</b>	
	<b>2201 10</b>		<i>Mineral waters and aerated waters:</i>	
		2201 10 10	Mineral Water	LTR
		2201 10 20	Aerated water	LTR
	<b>2201 90</b>		<i>Other:</i>	
		2201 90 10	Ice and snow	LTR
		2201 90 90	Other	LTR

Heading No.	H.S. Code	ITC(HS) Code	Description	Unit
2202			<b>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</b>	
	2202 10		<i>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:</i>	
		2202 10 10	Aerated waters	LTR
		2202 10 20	Lemonade	LTR
		2202 10 90	Other	LTR
			<i>Other:</i>	
		2202 91 00	Non alcoholic beer	LTR
	2202 99		<i>Other:</i>	
		2202 99 10	Soya milk drinks, whether or not sweetened or flavoured	LTR
		2202 99 20	Fruit pulp or fruit juice based drink	LTR
		2202 99 30	Beverages containing milk	LTR
		2202 99 90	Other	LTR
		2203 00 00	Beer made from malt	LTR
2204			<b>WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER THAN THAT OF HEADING 2009</b>	
		2204 10 00	Sparkling wine	LTR
			<i>Other wine; grape must with fermentation prevented or arrested by the addition of alcohol</i>	
	2204 21		<i>In containers holding 2 l or less:</i>	
		2204 21 10	Port and other red wines	LTR
		2204 21 20	Sherry and other white wines	LTR
		2204 21 90	Other	LTR
	2204 22		<i>In containers holding more than 2 l but not more than 10 l</i>	
		2204 22 10	Port and other red wines	LTR

Heading No.	H.S. Code	ITC(HS) Code	Description	Unit
		2204 22 20	Sherry and other white wines	LTR
		2204 22 90	Other	LTR
	<b>2204 29</b>		<b>Other:</b>	
		2204 29 10	Port and other red wines	LTR
		2204 29 20	Sherry and other white wines	LTR
		2204 29 90	Other	LTR
<b>2205</b>			<b>VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES</b>	
		2205 10 00	In containers holding 2 l or less	LTR
		2205 90 00	Other	LTR
		2206 00 00	OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY, MEAD, SAKE); MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES, NOT ELSEWHERE SPECIFIED OR INCLUDED	LTR
<b>2207</b>			<b>UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80% VOL. OR HIGHER; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH</b>	
		<b>2207 10</b>	<b><i>Undenatured ethyl alcohol of alcoholic strength by volume of 80% vol. or higher:</i></b>	
			<b><i>Rectified spirit:</i></b>	
		2207 10 11	Concentrates of alcoholic beverages	LTR
		2207 10 19	Other	LTR
		2207 10 90	Other	LTR
		2207 20 00	Ethyl alcohol and other spirits, denatured, of any strength	LTR
<b>2208</b>			<b>UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80% VOL.; SPIRIT, LIQUEURS AND OTHER SPIRITNOUS BEVERAGES</b>	
	<b>2208 20</b>		<b><i>Spirits obtained by distilling grape wine or grape marc:</i></b>	

Heading No.	H.S. Code	ITC(HS) Code	Description	Unit
			<i>In containers holding 2 l or less:</i>	
		2208 20 11	Brandy	LTR
		2208 20 12	Liquors	LTR
		2208 20 19	Other	LTR
			<i>Other:</i>	
		2208 20 91	Brandy	LTR
		2208 20 92	Liquors	LTR
		2208 20 99	Other	LTR
<b>2208 30</b>			<i>Whiskies:</i>	
			<i>In containers holding 2 l or less:</i>	
		2208 30 11	Bourbon whiskey	LTR
		2208 30 12	Scotch	LTR
		2208 30 13	Blended	LTR
		2208 30 19	Other	LTR
			<i>Other:</i>	
		2208 30 91	Bourbon whiskey	LTR
		2208 30 92	Scotch	LTR
		2208 30 93	Blended	LTR
		2208 30 99	Other	LTR
<b>2208 40</b>			<i>Rum and other spirits obtained by distilling fermented sugarcane products:</i>	
			<i>In containers holding 2 l or less:</i>	
		2208 40 11	Rum	LTR
		2208 40 12	Other	LTR
			<i>Other:</i>	
		2208 40 91	Rum	LTR
		2208 40 92	Tafia	LTR
<b>2208 50</b>			<i>Gin and Geneva:</i>	
			<i>In containers holding 2 l or less:</i>	
		2208 50 11	Gin	LTR
		2208 50 12	Geneva	LTR
		2208 50 13	Vodka	LTR
			<i>Other:</i>	
		2208 50 91	Gin	LTR
		2208 50 92	Geneva	LTR
		2208 50 93	Vodka	LTR

Heading No.	H.S. Code	ITC(HS) Code	Description	Unit
	<b>2208 70</b>		<b><i>Liqueurs and cordials:</i></b>	
			<b><i>In containers holding 2 l or less:</i></b>	
		2208 70 11	Liqueurs	LTR
		2208 70 12	Cordials	LTR
			<b><i>Other:</i></b>	
		2208 70 91	Liqueurs	LTR
		2208 70 92	Cordials	LTR
	<b>2208 90</b>		<b><i>Other:</i></b>	
			<b><i>In containers holding 2 l or less:</i></b>	
		2208 90 11	Tequila	LTR
		2208 90 12	Indenatured ethyl alcohol	LTR
		2208 90 19	Other	LTR
			<b><i>Other:</i></b>	
		2208 90 91	Tequila	LTR
		2208 90 92	Indenatured ethyl alcohol	LTR
		2208 90 99	Other	LTR
<b>2209</b>			<b>VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID</b>	
	<b>2209 00</b>		<b><i>Vinegar and substitutes for vinegar obtained from acetic acid:</i></b>	
		2209 00 10	Brewed vinegar	LTR
		2209 00 20	Synthetic vinegar	LTR
		2209 00 90	Other	LTR