

CHAPTER 22
Beverages, spirits and vinegar

- 2201 Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow
 - 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 2009
 - 2203 Beer made from malt
 - 2204 Wine of fresh grapes, including fortified wines; grape must other than that of 2009
 - 2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances
 - 2206 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
 - 2207 Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength
 - 2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages
 - 2209 Vinegar and substitutes for vinegar obtained from acetic acid
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Notes.

- 1.- This Chapter does not cover:
 - (a) Products of this Chapter (other than those of 2209.00.00) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally 2103);
 - (b) Sea water (2501.00.00);
 - (c) Distilled or conductivity water or water of similar purity (2853.00.00);
 - (d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (2915);
 - (e) Medicaments of 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 2202, "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in 2203 to 2206 or 2208 as appropriate.

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Subheading Note.

- 1.- For the purposes of 2204.10, "sparkling wine" means wine which, when kept at a temperature of 20 °C in closed containers, has an excess pressure of not less than 300 kPa.

Additional Notes.

- 1.- For the purposes of this Chapter except for 2207, a reference to "alcoholic strength by volume" is a reference to the strength by volume of ethyl alcohol.
- 2.- For the purposes of this Chapter and of Chapters 20 and 21, specific gravity calculations for determining the volume of alcohol, or the alcoholic strength by volume, shall be made on the basis that, at a temperature of 20 °C and in vacuum, the specific gravity of ethyl alcohol is 0.79067.

- 3.- For the purposes of this Chapter, except 2208.20, "grape wine" is a beverage that:

- (a) has an alcoholic strength by volume exceeding 1.15% vol but not exceeding 22% vol; and
- (b) is the product of the complete or partial fermentation of fresh grapes or products derived solely from fresh grapes.

A beverage does not cease to be the product of the complete or partial fermentation of fresh grapes or products derived solely from fresh grapes merely because grape spirit, brandy, or both grape spirit and brandy, have been added to it.

- 4.- For the purposes of this Chapter, "grape wine product" is a grape wine-based beverage that:

- (a) has not had added to it, at any time, the flavour of any alcoholic beverage (other than wine) (whether the flavour is natural or artificial); and
- (b) if the beverage has had added to it ethyl alcohol used in preparing vegetable extracts, as mentioned in subparagraph (b)(ii) of Additional Note 4B - complies with the following requirements:
 - (i) the ethyl alcohol must only be used to extract flavours from vegetable matter;
 - (ii) the ethyl alcohol must be essential to the extraction process;
 - (iii) the ethyl alcohol must not add more than one percentage point to the alcoholic strength by volume of the beverage.

- 4A.- For the purposes of paragraph (a) of Additional Note 4, "wine" means:

- (a) grape wine, as defined in Additional Note 3; or
- (b) cider or perry, as defined in Additional Note 5; or
- (c) fruit or vegetable wine, as defined in Additional Note 6; or
- (d) mead, as defined in Additional Note 7; or
- (e) sake, as defined in Additional Note 8.

- 4B.- For the purposes of this Chapter, "grape wine-based beverage" is a beverage that:

- (a) is not grape wine, but contains at least 700 ml of grape wine per litre; and
- (b) has not had added to it, at any time, any ethyl alcohol from any other source, except:
 - (i) grape spirit; or
 - (ii) alcohol used in preparing vegetable extracts (including spices, herbs and grasses); and
- (c) has an alcoholic strength by volume of at least 8% vol but not exceeding 22% vol.

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- 5.- For the purposes of 2206.00.30, "cider or perry" is a beverage that:
- (a) has an alcoholic strength by volume exceeding 1.15% vol; and
 - (b) is the product of the complete or partial fermentation of the juice or must of apples or pears; and
 - (c) has not had added to it, at any time, any ethyl alcohol from any other source; and
 - (d) has not had added to it, at any time, any liquor or substance (other than water or the juice or must of apples or pears) that gives colour or flavour.
- 6.- For the purposes of 2206.00.30 and 2206.00.4, "fruit or vegetable wine" is a beverage that:
- (a) is the product of the complete or partial fermentation of the juice or must of fruit or vegetables, or products derived solely from fruit or vegetables; and
 - (b) has an alcoholic strength by volume of at least 8% vol but not exceeding 22% vol; and
 - (c) has not had added to it, at any time, any ethyl alcohol from any other source, except ethyl alcohol from grape spirit or neutral spirit may be added, but only if the resulting beverage has an alcoholic content by volume of at least 15% vol and not exceeding 22% vol; and
 - (d) has not had added to it, at any time, any liquor or substance that gives colour or flavour.
- 7.- For the purposes of 2206.00.30 and 2206.00.4, "mead" is a beverage that:
- (a) has an alcoholic strength by volume exceeding 1.15% vol; and
 - (b) is the product of the complete or partial fermentation of honey; and
 - (c) has not had added to it, at any time, any ethyl alcohol from any other source, except ethyl alcohol from grape spirit or neutral spirit may be added, but only if the resulting beverage has an alcoholic content by volume of at least 15% vol and not exceeding 22% vol; and
 - (d) has not had added to it, at any time, any liquor or substance (other than honey) that gives colour or flavour, except as follows:
 - (i) herbs or spices added during or after the production;
 - (ii) caramel added after the fermentation process is complete;
 - (iii) fruit, or product derived entirely from fruit, used as set out in Additional Note 7A.
- 7A.- For the purposes of subparagraph (d)(iii) of Additional Note 7, fruit, or product derived entirely from fruit, may be used in the production of mead only if:
- (a) the fruit or product has not been fermented; and
 - (b) the fruit or product is added before the fermentation process is complete; and
 - (c) after the addition of the fruit or product, and before fermentation, the beverage will contain not less than 14% by volume of honey; and
 - (d) after the addition of the fruit or product, and before fermentation, the fruit or product will constitute not more than 30% by volume of the beverage; and
 - (e) after the addition of the fruit or product and after fermentation, the beverage will have an ethyl alcohol content by volume of not less than 8%, and not greater than 22%.

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7B.- For the purposes of Additional Note 7A, if:

- (a) a product derived from fruit is added; and
- (b) the product contains concentrated fruit juice or concentrated fruit pulp;

the proportion of fruit or product in the beverage is to be worked out by assuming that the concentrated fruit juice or concentrated fruit pulp has been diluted according to the recommendations of its manufacturer.

8.- For the purposes of 2206.00.30, "sake" is a beverage that:

- (a) has an alcoholic strength by volume exceeding 1.15% vol; and
- (b) is the product of the complete or partial fermentation of rice; and
- (c) has not had added to it, at any time, any ethyl alcohol from any other source; and
- (d) has not had added to it, at any time, any liquor or substance that gives colour or flavour.

9.- For the purposes of 2203.00.6, 2203.00.7, 2206.00.7 and 2206.00.8, "beer" is a brewed beverage that:

- (a) is the product of the yeast fermentation of an aqueous extract, being predominantly an aqueous extract of cereals:
 - (i) whether the cereals are malted or unmalted; and
 - (ii) whether or not the aqueous extract contains other sources of carbohydrates; and
- (b) contains:
 - (i) hops, or extracts of hops, such that the beverage has international bitterness units of not less than 4.0; or
 - (ii) other bitters such that the beverage has a bitterness comparable to that of a beverage mentioned in subparagraph (i); and
- (c) contains not more than 4.0% by weight of sugars; and
- (d) has not had added to it, at any time, artificial sweetener; and
- (e) may have had added to it, at any time, other substances, including flavours, but only if, in the case of substances that contain alcohol (other than spirit distilled from beer), the alcohol did not add more than 0.5% to the total volume of the final beverage; and
- (f) may have had added to it, at any time, spirit distilled from beer, but only if that spirit did not add more than 0.5% to the total volume of the final beverage.

10.- For the purposes of paragraph (c) of Additional Note 9, "sugar" means:

- (a) monosaccharide; or
- (b) disaccharide.

11.- For the purposes of 2207.20.10, denatured ethanol must contain no less than 1% and no more than 1.5% by volume of gasoline (or other petroleum products). Otherwise, classification is in 2710 or 3824 as appropriate.