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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 purpose 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 purpose 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 purpose 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.

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
22.01		<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>			
I	2201.10.00	<b>-Mineral waters and aerated waters</b>		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
	10	---- <i>-Natural mineral waters</i> .....	LTR		
	90	---- <i>-Other</i> .....	LTR		
I	2201.90.00 00	<b>-Other</b>	LTR	6.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free GPT: 3% KRT: 4%
22.02		<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 20.09.</b>			
I	2202.10.00	<b>-Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured</b>		11%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free AUT: 8.5% NZT: 8.5% GPT: 5% KRT: 7%
		---- <i>-Carbonated soft drinks:</i>			
	11	---- <i>-Containing high intensity sweeteners</i> .....	LTR		
	19	---- <i>-Other</i> .....	LTR		
	90	---- <i>-Other</i> .....	LTR		
	2202.90	<b>-Other</b>			
I	2202.90.10 00	-- <i>-Non-alcoholic beer</i>	LTR	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
I	2202.90.20 00	-- <i>-Non-alcoholic wine</i>	LTR	3.3¢/litre	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free KRT: 2.2¢/litre
		-- <i>-Juices, not concentrated, fortified with vitamins or minerals:</i>			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 2202.90.31		---Of any single fruit or vegetable		11%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free GPT: 7% KRT: 8.5%
	10	----Orange juice .....	LTR		
	90	----Other .....	LTR		
I 2202.90.32	00	---Of mixtures of fruits or vegetables	LTR	11%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free GPT: 7% KRT: 8.5%
		---Beverages containing milk:			
I 2202.90.41	00	---Chocolate milk	LTR	11%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, HNT: Free GPT: 11% PAT: 4% KRT: 7%
	2202.90.42	00 ---Other, containing 50% or more by weight of dairy content, not put up for retail sale, within access commitment	LTR	7.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT: Free GPT: 7.5% PAT: 3% HNT: 5%
	2202.90.43	00 ---Other, containing 50% or more by weight of dairy content, not put up for retail sale, over access commitment	HLT	256% but not less than \$36.67/hl	
I 2202.90.49		----Other		11%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free GPT: 7% KRT: 8.5%
	10	----Certified organic .....	LTR		
	20	----Not certified organic.....	LTR		
I 2202.90.90		---Other		11%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free GPT: 7% KRT: 7%
	10	----Nectars .....	LTR		
	20	----Soy beverages .....	LTR		
	90	----Other .....	LTR		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 2203.00.00		Beer made from malt.		Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
		10 ---- -Of an alcoholic strength by volume not exceeding 1.2% vol.....	LTR		
		20 ---- -Of an alcoholic strength by volume exceeding 1.2% vol but not exceeding 2.5% vol.....	LTR		
		---- -Of an alcoholic strength by volume exceeding 2.5% vol but not exceeding 11.9% vol:			
		31 -----Lager.....	LTR		
		32 -----Porter or stout.....	LTR		
		39 -----Other.....	LTR		
		40 ---- -Of an alcoholic strength by volume exceeding 11.9% vol.....	LTR		
22.04		<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.</b>			
2204.10		<b>-Sparkling wine</b>			
I 2204.10.10 00		-- -Of an alcoholic strength by volume not exceeding 22.9% vol	LTR	Free	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
I 2204.10.90 00		-- -Other	LTR	Free	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
		<b>-Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:</b>			
2204.21		<b>- -In containers holding 2 litres or less</b>			
I 2204.21.10		-- -Wine, of an alcoholic strength by volume not exceeding 13.7% vol		1.87¢/litre	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT: Free KRT: 1.24¢/litre
		10 ---- -Icewine.....	LTR		
		---- -Other:			
		91 -----White.....	LTR		
		92 -----Red.....	LTR		
		99 -----Other.....	LTR		
		-- -Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9%:			
I 2204.21.21 00		--- -Of an alcoholic strength by volume not exceeding 14.9% vol	LTR	4.68¢/litre	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT: Free AUT: 2.75¢/litre NZT: 2.75¢/litre KRT: 3.12¢/litre
I 2204.21.22 00		--- -Of an alcoholic strength by volume exceeding 14.9% vol but not exceeding 15.9% vol	LTR	Free	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I	2204.21.23 00	---Of an alcoholic strength by volume exceeding 15.9% vol but not exceeding 16.9% vol	LTR	Free	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
I	2204.21.24 00	---Of an alcoholic strength by volume exceeding 16.9% vol but not exceeding 17.9% vol	LTR	Free	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
I	2204.21.25 00	---Of an alcoholic strength by volume exceeding 17.9% vol but not exceeding 18.9% vol	LTR	Free	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
I	2204.21.26	---Of an alcoholic strength by volume exceeding 18.9% vol but not exceeding 19.9% vol		Free	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
	30	----Port.....	LTR		
	90	----Other.....	LTR		
I	2204.21.27	---Of an alcoholic strength by volume exceeding 19.9% vol but not exceeding 20.9% vol		Free	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
	20	----Port.....	LTR		
	90	----Other.....	LTR		
I	2204.21.28 00	---Of an alcoholic strength by volume exceeding 20.9% vol but not exceeding 21.9% vol	LTR	Free	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
		--Wine, of an alcoholic strength by volume exceeding 21.9% vol:			
I	2204.21.31 00	---Of an alcoholic strength by volume exceeding 21.9% vol but not exceeding 22.9% vol	LTR	Free	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
I	2204.21.32 00	---Of an alcoholic strength by volume exceeding 22.9% vol	LTR	Free	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
		--Grape must with fermentation prevented or arrested by the addition of alcohol:			
I	2204.21.41 00	---Of an alcoholic strength by volume not exceeding 22.9% vol	LTR	Free	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
I	2204.21.49 00	---Other	LTR	Free	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
2204.29		- -Other			
I 2204.29.10		- - -Wine, of an alcoholic strength by volume not exceeding 13.7% vol		Free	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
	10	---- -White.....	LTR		
	20	---- -Red.....	LTR		
	90	---- -Other.....	LTR		
		- - -Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol:			
I 2204.29.21	00	- - -Of an alcoholic strength by volume not exceeding 14.9% vol	LTR	Free	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
I 2204.29.22	00	- - -Of an alcoholic strength by volume exceeding 14.9% vol but not exceeding 15.9% vol	LTR	Free	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
I 2204.29.23	00	- - -Of an alcoholic strength by volume exceeding 15.9% vol but not exceeding 16.9% vol	LTR	Free	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
I 2204.29.24	00	- - -Of an alcoholic strength by volume exceeding 16.9% vol but not exceeding 17.9% vol	LTR	Free	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
I 2204.29.25	00	- - -Of an alcoholic strength by volume exceeding 17.9% vol but not exceeding 18.9% vol	LTR	Free	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
I 2204.29.26	00	- - -Of an alcoholic strength by volume exceeding 18.9% vol but not exceeding 19.9% vol	LTR	Free	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
I 2204.29.27	00	- - -Of an alcoholic strength by volume exceeding 19.9% vol but not exceeding 20.9% vol	LTR	Free	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
I 2204.29.28	00	- - -Of an alcoholic strength by volume exceeding 20.9% vol but not exceeding 21.9% vol	LTR	Free	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
		- - -Wine, of an alcoholic strength by volume exceeding 21.9% vol:			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 2204.29.31	00	- - - -Of an alcoholic strength by volume exceeding 21.9% vol but not exceeding 22.9% vol	LTR	Free	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
I 2204.29.32	00	- - - -Of an alcoholic strength by volume exceeding 22.9% vol	LTR	Free	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
		- - -Grape must with fermentation prevented or arrested by the addition of alcohol:			
I 2204.29.41	00	- - - -Of an alcoholic strength by volume not exceeding 22.9% vol	LTR	Free	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
I 2204.29.49	00	- - - -Other	LTR	Free	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
<b>2204.30</b>		<b>-Other grape must</b>			
I 2204.30.10	00	- - -Of an alcoholic strength by volume not exceeding 22.9% vol	LTR	Free	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
I 2204.30.90	00	- - -Other	LTR	Free	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
<b>22.05</b>		<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</b>			
<b>2205.10</b>		<b>-In containers holding 2 litres or less</b>			
I 2205.10.10		- - -Of an alcoholic strength by volume not exceeding 18.3% vol		Free	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
	10	- - - -Vermouth, white.....	LTR		
	20	- - - -Vermouth, red.....	LTR		
	90	- - - -Other .....	LTR		
I 2205.10.20	00	- - -Of an alcoholic strength by volume exceeding 18.3% vol but not exceeding 22.9% vol	LTR	Free	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
I 2205.10.30	00	- - -Of an alcoholic strength by volume exceeding 22.9% vol	LPA	Free	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
<b>2205.90</b>		<b>-Other</b>			

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I	2205.90.10 00	--Of an alcoholic strength by volume not exceeding 18.3% vol	LTR	Free	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
I	2205.90.20 00	--Of an alcoholic strength by volume exceeding 18.3% vol but not exceeding 22.9% vol	LTR	Free	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
I	2205.90.30 00	--Of an alcoholic strength by volume exceeding 22.9% vol	LPA	Free	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
	<b>2206.00</b>	<b>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.</b>			
		--Cider:			
I	2206.00.11 00	---Sparkling, of an alcoholic strength by volume not exceeding 22.9% vol	LTR	28.16¢/litre	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free KRT: 18.78¢/litre
I	2206.00.12 00	---Other sparkling	LTR	28.16¢/litre	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free KRT: 18.78¢/litre
I	2206.00.18 00	---Other cider, of an alcoholic strength by volume not exceeding 22.9% vol	LTR	3%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free KRT: 2%
I	2206.00.19 00	---Other	LTR	3%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free KRT: 2%
		--Prune wine:			
I	2206.00.21	---Of an alcoholic strength by volume not exceeding 22.9% vol		7.74¢/litre	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free KRT: 5.16¢/litre
	10	----Of an alcoholic strength by volume exceeding 0.5% vol but not exceeding 1.2% vol.....	LTR		
	20	----Of an alcoholic strength by volume exceeding 1.2% vol but not exceeding 7.0% vol.....	LTR		
	30	----Of an alcoholic strength by volume exceeding 7.0% vol but not exceeding 22.9% vol.....	LTR		



## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 2206.00.22	00	---Of an alcoholic strength by volume exceeding 22.9% vol	LTR	7.74¢/litre	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free KRT: 5.16¢/litre
		---Perry, sparkling:			
I 2206.00.31	00	---Of an alcoholic strength by volume not exceeding 22.9% vol	LTR	21.12¢/litre	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free KRT: 14.08¢/litre
I 2206.00.39	00	---Other	LTR	21.12¢/litre	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free KRT: 14.08¢/litre
		---Other wine, sparkling:			
I 2206.00.41	00	---Of an alcoholic strength by volume not exceeding 22.9% vol	LTR	28.16¢/litre	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free KRT: 18.78¢/litre
I 2206.00.49	00	---Other	LTR	28.16¢/litre	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free KRT: 18.78¢/litre
I 2206.00.50	00	---Sake and other wine, not sparkling, of an alcoholic strength by volume not exceeding 13.7% vol	LTR	2.82¢/litre	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT: Free
		---Sake and other wine, not sparkling, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol:			
I 2206.00.61	00	---Of an alcoholic strength by volume not exceeding 14.9% vol	LTR	7.04¢/litre	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT: Free
I 2206.00.62	00	---Of an alcoholic strength by volume exceeding 14.9% vol but not exceeding 15.9% vol	LTR	7.78¢/litre	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT: Free
I 2206.00.63	00	---Of an alcoholic strength by volume exceeding 15.9% vol but not exceeding 16.9% vol	LTR	8.52¢/litre	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free KRT: 5.68¢/litre
I 2206.00.64	00	---Of an alcoholic strength by volume exceeding 16.9% vol but not exceeding 17.9% vol	LTR	9.25¢/litre	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free KRT: 6.16¢/litre

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I	2206.00.65 00	---Of an alcoholic strength by volume exceeding 17.9% vol but not exceeding 18.9% vol	LTR	10¢/litre	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free KRT: 6.67¢/litre
I	2206.00.66 00	---Of an alcoholic strength by volume exceeding 18.9% vol but not exceeding 19.9% vol	LTR	10.73¢/litre	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free KRT: 7.15¢/litre
I	2206.00.67 00	---Of an alcoholic strength by volume exceeding 19.9% vol but not exceeding 20.9% vol	LTR	11.48¢/litre	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free KRT: 7.65¢/litre
I	2206.00.68 00	---Of an alcoholic strength by volume exceeding 20.9% vol but not exceeding 21.9% vol	LTR	12.21¢/litre	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free KRT: 8.14¢/litre
		--Sake and other wine, not sparkling, of an alcoholic strength by volume exceeding 21.9% vol:			
I	2206.00.71 00	---Of an alcoholic strength by volume not exceeding 22.9% vol	LTR	12.95¢/litre	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free KRT: 8.63¢/litre
I	2206.00.72 00	---Of an alcoholic strength by volume exceeding 22.9% vol	LTR	12.95¢/litre	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free KRT: 8.63¢/litre
I	2206.00.80 00	--Ginger beer and herbal beer	LTR	2.11¢/litre	CCCT, LDCT, GPT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT: Free
		--Other:			
I	2206.00.91 00	---Mead	LPA	12.28¢/litre of absolute ethyl alcohol	CCCT, LDCT, GPT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT: Free
I	2206.00.92	---Other, of an alcoholic strength by volume not exceeding 22.9% vol		12.28¢/litre of absolute ethyl alcohol	CCCT, LDCT, GPT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT: Free
	10	----Of an alcoholic strength by volume exceeding 0.5% vol but not exceeding 1.2% vol.....	LPA		
	20	----Of an alcoholic strength by volume exceeding 1.2% vol but not exceeding 7.0% vol.....	LPA		
	30	----Of an alcoholic strength by volume exceeding 7.0% vol but not exceeding 22.9% vol.....	LPA		
I	2206.00.93 00	---Other, of an alcoholic strength by volume exceeding 22.9% vol	LPA	12.28¢/litre of absolute ethyl alcohol	CCCT, LDCT, GPT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT: Free

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
22.07		<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>			
2207.10		<b>-Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher</b>			
I 2207.10.10 00		--For use as a spirituous or alcoholic beverage or for use in the manufacture of spirituous or alcoholic beverages	LPA	12.28¢/litre of absolute ethyl alcohol	CCCT, LDCT, UST, MT, CT, CRT, SLT, PT, COLT, JT, PAT, HNT: Free KRT: 8.19¢/litre of absolute ethyl alcohol
I 2207.10.90		--Other		4.92¢/litre of absolute ethyl alcohol	CCCT, LDCT, UST, MT, CT, CRT, SLT, PT, COLT, JT, PAT, HNT: Free KRT: 3.28¢/litre of absolute ethyl alcohol
		10 -----For use as fuel.....	LPA		
		90 -----Other .....	LPA		
2207.20		<b>-Ethyl alcohol and other spirits, denatured, of any strength</b>			
		--Ethyl alcohol:			
I 2207.20.11 00		---Specially denatured alcohol, within the meaning of the Excise Act, 2001	LPA	4.92¢/litre of absolute ethyl alcohol	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free KRT: 3.28¢/litre of absolute ethyl alcohol
I 2207.20.12		---Denatured alcohol, within the meaning of the Excise Act, 2001		4.92¢/litre of absolute ethyl alcohol	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free KRT: 3.28¢/litre of absolute ethyl alcohol
		10 -----For use as fuel.....	LPA		
		90 -----Other .....	LPA		
I → 2207.20.19 00		---Other	LPA	12.28¢/litre of absolute ethyl alcohol	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free KRT: 8.19¢/litre of absolute ethyl alcohol
I 2207.20.90 00		---Other	LPA	6.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free GPT: 5% KRT: 4%
22.08		<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.</b>			

→ Ethyl Alcohol, not denatured in accordance with the specifications prescribed by the Excise Act and Regulations, is classified under No. 2207.20.19 and subject to the additional duty of \$11.696/ltr of absolute ethyl alcohol, regardless of end-use.

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 2208.20.00		-Spirits obtained by distilling grape wine or grape marc		Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
	10	---- -In bulk.....	LPA		
	90	---- -Other.....	LPA		
I 2208.30.00		-Whiskies		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
		---- -Bourbon:			
	11	---- -In bulk.....	LPA		
	19	---- -Other.....	LPA		
		---- -Scotch:			
	21	---- -In bulk.....	LPA		
	29	---- -Other.....	LPA		
	30	---- -Irish.....	LPA		
		---- -Other:			
	91	---- -In bulk.....	LPA		
	99	---- -Other.....	LPA		
2208.40		-Rum and other spirits obtained by distilling fermented sugar-cane products			
I 2208.40.10		-- -Rum		24.56¢/litre of absolute ethyl alcohol	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
	10	---- -In bulk.....	LPA		
	90	---- -Other.....	LPA		
I 2208.40.90	00	-- -Other	LPA	12.28¢/litre of absolute ethyl alcohol	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
I 2208.50.00		-Gin and Geneva		4.92¢/litre of absolute ethyl alcohol	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
	10	---- -In bulk.....	LPA		
	90	---- -Other.....	LPA		
I 2208.60.00	00	-Vodka	LPA	12.28¢/litre of absolute ethyl alcohol	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free GPT: 6¢/litre of absolute ethyl alcohol KRT: 8.19¢/litre of absolute ethyl alcohol

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 2208.70.00	00	-Liqueurs and cordials	LPA	12.28¢/litre of absolute ethyl alcohol	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
		<b>2208.90 -Other</b>			
I 2208.90.10	00 --	-Tequila	LPA	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
		-- -Undenatured ethyl alcohol:			
I 2208.90.21	00 ---	-For use as a spirituous or alcoholic beverage or for use in the manufacture of spirituous or alcoholic beverages	LPA	12.28¢/litre of absolute ethyl alcohol	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free KRT: 8.19¢/litre of absolute ethyl alcohol
I 2208.90.29	00 ---	-Other	LPA	4.92¢/litre of absolute ethyl alcohol	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free KRT: 3.28¢/litre of absolute ethyl alcohol
I 2208.90.30	00 --	-Angostura bitters	LTR	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
		-- -Spirituous fruit juices of an alcoholic strength by volume not exceeding 14.3% vol:			
I 2208.90.41	00 ---	-Packaged, of an alcoholic strength by volume not exceeding 7% vol	LTR	35.2¢/litre	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
I 2208.90.49	00 ---	-Other	LTR	35.2¢/litre	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
		-- -Other:			
I 2208.90.92	00 ---	-Fruit brandies	LPA	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
I 2208.90.98	00 ---	-Other, packaged, of an alcoholic strength by volume not exceeding 7%	LPA	12.28¢/litre of absolute ethyl alcohol	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I	2208.90.99 00	- - - -Other	LPA	12.28¢/litre of absolute ethyl alcohol	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
I	2209.00.00 00	Vinegar and substitutes for vinegar obtained from acetic acid.	LTR	9.5%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free