

**Section IV**

**PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR;  
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES**

**Note.**

1. In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

## 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>			
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: Free
	10	---- <i>Natural mineral waters</i> .....	LTR		
	90	---- <i>Other</i> .....	LTR		
2201.90.00	00	<b>-Other</b>	LTR	6.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 3%
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>			
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: Free AUT: 8.5% NZT: 8.5% GPT: 5%
		---- <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>			
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: Free
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: Free
		--- <i>Juices, not concentrated, fortified with vitamins or minerals:</i>			
2202.90.31		--- <i>Of any single fruit or vegetable</i>		11%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 7%
	10	---- <i>Orange juice</i> .....	LTR		
	90	---- <i>Other</i> .....	LTR		
2202.90.32	00	--- <i>Of mixtures of fruits or vegetables</i>	LTR	11%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 7%
		--- <i>Beverages containing milk:</i>			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
2202.90.41 00	- - - -	Chocolate milk	LTR	11%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT: Free GPT: 11% PAT: 6.5%
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: 4.5%
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	
2202.90.49	- - - -	Other		11%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 7%
	10	- - - - Certified organic .....	LTR		
	20	- - - - Not certified organic .....	LTR		
2202.90.90	- - - -	Other		11%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 7%
	10	- - - - Nectars .....	LTR		
	20	- - - - Soy beverages .....	LTR		
	90	- - - - Other .....	LTR		
<b>2203.00.00</b>		<b>Beer made from malt.</b>		Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: 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		
<b>22.04</b>		<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.</b>			
<b>2204.10</b>		<b>-Sparkling wine</b>			
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: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
2204.10.90	00	-- -Other	LTR	Free	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT: Free
		<b>-Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:</b>			
<b>2204.21</b>		<b>-- -In containers holding 2 litres or less</b>			
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: Free
	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%:			
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: Free AUT: 2.75¢/litre NZT: 2.75¢/litre
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: Free
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: Free
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: Free
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: Free
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: Free
	30	---- -Port.....	LTR		
	90	---- -Other.....	LTR		
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: Free
	20	---- -Port.....	LTR		
	90	---- -Other.....	LTR		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
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: Free
	- -	-Wine, of an alcoholic strength by volume exceeding 21.9% vol:			
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: Free
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: Free
	- -	-Grape must with fermentation prevented or arrested by the addition of alcohol:			
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: Free
2204.21.49 00	- - -	-Other	LTR	Free	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT: Free
<b>2204.29</b>	- -	<b>-Other</b>			
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: 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:			
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: Free
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: Free
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: Free
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: Free
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: Free

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
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: Free
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: Free
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: Free
		--Wine, of an alcoholic strength by volume exceeding 21.9% vol:			
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: Free
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: Free
		--Grape must with fermentation prevented or arrested by the addition of alcohol:			
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: Free
2204.29.49	00	---Other	LTR	Free	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT: Free
<b>2204.30</b>		<b>-Other grape must</b>			
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: Free
2204.30.90	00	--Other	LTR	Free	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT: 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>			
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: Free
	10	----Vermouth, white .....	LTR		
	20	----Vermouth, red.....	LTR		
	90	----Other .....	LTR		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
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: Free
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: Free
<b>2205.90</b>		<b>-Other</b>			
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: Free
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: Free
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: 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:			
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: Free
2206.00.12 00	---	-Other sparkling	LTR	28.16¢/litre	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
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: Free
2206.00.19 00	---	-Other	LTR	3%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
		-- -Prune wine:			
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: Free
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
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: Free
		- - -Perry, sparkling:			
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: Free
2206.00.39	00	- - - -Other	LTR	21.12¢/litre	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
		- - -Other wine, sparkling:			
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: Free
2206.00.49	00	- - - -Other	LTR	28.16¢/litre	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
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: Free
		- - -Sake and other wine, not sparkling, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol:			
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: Free
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: Free
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: Free
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: Free
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: Free
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: Free

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
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: Free
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: Free
		- - -Sake and other wine, not sparkling, of an alcoholic strength by volume exceeding 21.9% vol:			
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: Free
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: Free
2206.00.80	00	- - -Ginger beer and herbal beer	LTR	2.11¢/litre	CCCT, LDCT, GPT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
		- - -Other:			
2206.00.91	00	- - -Mead	LPA	12.28¢/litre of absolute ethyl alcohol	CCCT, LDCT, GPT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
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: 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		
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: Free
<b>22.07</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>-Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher</b>			
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: Free PAT: 4.09¢/litre of absolute ethyl alcohol

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
2207.10.90	--	-Other		4.92¢/litre of absolute ethyl alcohol	CCCT, LDCT, UST, MT, CT, CRT, SLT, PT, COLT, JT: Free PAT: 1.64¢/litre of absolute ethyl alcohol
	10	----For use as fuel .....	LPA		
	90	----Other .....	LPA		
<b>2207.20</b>		<b>-Ethyl alcohol and other spirits, denatured, of any strength</b>			
	--	-Ethyl alcohol:			
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: Free
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: Free
	10	----For use as fuel .....	LPA		
	90	----Other .....	LPA		
➔ 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: Free
2207.20.90	00	---Other	LPA	6.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 5%
<b>22.08</b>		<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.</b>			
<b>2208.20.00</b>		<b>-Spirits obtained by distilling grape wine or grape marc</b>		Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	----In bulk.....	LPA		
	90	----Other .....	LPA		
<b>2208.30.00</b>		<b>-Whiskies</b>		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: 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		

➔ 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
<b>2208.40</b>		<b>-Rum and other spirits obtained by distilling fermented sugar-cane products</b>			
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: Free
	10 ----	-In bulk.....	LPA		
	90 ----	-Other .....	LPA		
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: Free
<b>2208.50.00</b>		<b>-Gin and Geneva</b>			
	10 ----	-In bulk.....	LPA	4.92¢/litre of absolute ethyl alcohol	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	90 ----	-Other .....	LPA		
<b>2208.60.00</b>	00	<b>-Vodka</b>	LPA	12.28¢/litre of absolute ethyl alcohol	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT: Free GPT: 6¢/litre of absolute ethyl alcohol PAT: 4.09¢/litre of absolute ethyl alcohol
<b>2208.70.00</b>	00	<b>-Liqueurs and cordials</b>	LPA	12.28¢/litre of absolute ethyl alcohol	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
<b>2208.90</b>		<b>-Other</b>			
2208.90.10	00 --	-Tequila	LPA	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		-- -Undenatured ethyl alcohol:			
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: Free PAT: 4.09¢/litre of absolute ethyl alcohol
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: Free PAT: 1.64¢/litre of absolute ethyl alcohol

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
2208.90.30 00	--	Angostura bitters	LTR	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	--	Spiruous fruit juices of an alcoholic strength by volume not exceeding 14.3% vol:			
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: Free
2208.90.49 00	---	Other	LTR	35.2¢/litre	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	--	Other:			
2208.90.92 00	---	Fruit brandies	LPA	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
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: Free
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: Free
<b>2209.00.00 00</b>		<b>Vinegar and substitutes for vinegar obtained from acetic acid.</b>	LTR	9.5%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free