

CHAPTER 22**BEVERAGES, SPIRITS AND VINEGAR****ANNOTATION****NOTES:**

1. This Chapter does not cover the following:
 - a) Products of this Chapter (excluding those of heading No. 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading No. 21.03); **A/S.0001**
 - b) Sea water (heading No. 25.01); **A/S.0001**
 - c) Distilled or conductivity water or water of similar purity (heading No. 28.53); **A/S.0001**
 - d) Acetic acid of a concentration exceeding 10 per cent by mass of acetic acid (heading No. 29.15); **A/S.0001**
 - e) Medicaments of heading No. 30.03 or 30.04; or. **A/S.0001**
 - 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 No. 22.02, the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0,5 per cent vol. Alcoholic beverages are classified in headings Nos. 22.03 to 22.06 or heading No. 22.08 as appropriate.

SUBHEADING NOTE:

1. For the purposes of subheading No. 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 300 kPa.

ADDITIONAL NOTES:

1. Traditional African Beer **A/S.0001**

For the purposes of this Chapter "traditional African beer" means beer made by the fermentation of malt or unmalted grain or meal of sorghum, maize, finger millet or pearl millet of which the fermentation has been arrested provided that:

 - a) the alcohol content does not exceed 3,5 per cent by volume;
 - b) no ethyl alcohol has been added;
 - c) it does not contain and has not been flavoured with hops or products derived from hops; and
 - d) any sugar which may have been added does not exceed 5 per cent by mass of such malt or unmalted grain or meal of sorghum, maize, finger millet or pearl millet
2. The expressions "unfortified wine" and "unfortified fermented apple, pear and orange beverages" shall be taken to mean wine and fermented apple, pear and orange beverages with an alcoholic strength not exceeding 16 per cent of alcohol by volume and the expressions "fortified wine" and "fortified fermented apple, pear and orange beverages" shall be taken to mean wine and fermented apple, pear and orange beverages with an alcoholic strength exceeding 16 per cent of alcohol by volume.
3. For the purpose of subheading 2206.00.05, the expression "sparkling beverages" means beverages which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 300 kPa. **A/S.0025**

HEADING	SUB-HEADING	CD	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATES OF DUTY				ANNOTATION
					General	EU	SADC	EFTA	
22.01			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	9	- Mineral waters and aerated waters	li	free	free	free	free	A/S.0001
	2201.90	5	- Other	li	free	free	free	free	A/S.0001
22.02			Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages (excluding fruit or vegetable juices of heading no. 20.09) :						
	2202.10		- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured :						
	.10	5	-- In sealed containers holding 2,5 li or less (excluding those in collapsible plastic tubes)	li	4,36c/l	free	free	1,66c/l	A/S. 0038
	.90	8	-- Other	li	3,3c/l	free	free	1,25c/l	A/S. 0038
	2202.90		- Other :						
	.20	3	-- In sealed containers holding 2,5 li or less (excluding those in collapsible plastic tubes and those with a basis of milk)	li	21%	free	free	8%	A/S. 0038
	.90	4	-- Other	li	21%	free	free	8%	A/S. 0038
22.03	2203.00		Beer made from malt:						
	.05	1	- Traditional African beer as defined in Additional Note 1 to Chapter 22	li	5%	free	free	free	A/S.0001
	.90	2	- Other	li	5%	free	free	free	A/S.0001
22.04			Wine of fresh grapes, including fortified wines; grape must excluding that of heading no. 20.09) :						
	2204.10	4	- Sparkling wine	li	25%	free	free	25%	A/S. 0038
	2204.2		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :						
	2204.21		-- In containers holding 2 l or less :						
	.30	2	--- Grape must with fermentation prevented or arrested by the addition of alcohol	li	25%	free	free	25%	A/S. 0038
	2204.21.4	2	--- Unfortified wine :						A/S. 0038
	.41	8	---- With an alcoholic strength by volume exceeding 6.5 per cent vol. but not exceeding 16.5 per cent vol.	li	25%	free	free	25%	A/S. 0038
	.42	6	---- Other	li	25%	free	free	25%	A/S. 0038
	2204.21.5	7	--- Fortified wine :						A/S. 0038
	.51	5	---- With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	li	25%	free	free	25%	A/S. 0038
	.52	3	---- Other	li	25%	free	free	25%	A/S. 0038

HEADING	SUB-HEADING	C D	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATES OF DUTY				ANNOTATION
					General	EU	SADC	EFTA	
22.04	2204.29		-- Other :						
	.30	3	--- Grape must with fermentation prevented or arrested by the addition of alcohol	li	25%	free	free	25%	A/S. 0038
	2204.29.4	0	--- Unfortified wine :						A/S. 0038
	.41	9	---- With an alcoholic strength by volume exceeding 6.5 per cent vol. but not exceeding 16.5 per cent vol.	li	25%	free	free	25%	A/S. 0038
	.42	7	---- Other	li	25%	free	free	25%	A/S. 0038
	2204.29.5	8	--- Fortified wine :						A/S. 0038
	.51	6	---- With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	li	25%	free	free	25%	A/S. 0038
	.52	4	---- Other	li	25%	free	free	25%	A/S. 0038
	2204.30	9	- Other grape must	li	25%	free	free	25%	A/S. 0038
22.05	2205.10		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances : - In containers holding 2 l or less :						A/S.0025
	.10	0	-- Sparkling	li	25%	free	free	9,5%	A/S. 0038
	2205.10.2	8	-- Unfortified :						A/S. 0038
	.21		--- With an alcoholic strength by volume exceeding 6.5 per cent vol. but not exceeding 16.5 per cent vol.	li	25%	free	free	9,5%	A/S. 0038
	.22		--- Other	li	25%	free	free	9,5%	A/S. 0038
	2205.1.3	5	-- Fortified :						A/S. 0038
	.31		--- With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	li	25%	free	free	9,5%	A/S. 0038
	.32		--- Other	li	25%	free	free	9,5%	A/S. 0038
	2205.90		- Other :						
	2205.90.2	4	-- Unfortified :				free		A/S. 0038
	.21		--- With an alcoholic strength by volume exceeding 6.5 per cent vol. but not exceeding 16.5 per cent vol.	li	25%	free	free	9,5%	A/S. 0038
	.22		--- Other	li	25%	free	free	9,5%	A/S. 0038
	2205.90.3	1	-- Fortified :				free		A/S. 0038
	.31		--- With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	li	25%	free	free	9,5%	A/S. 0038
.32		--- Other	li	25%	free	free	9,5%	A/S. 0038	
22.06	2206.00		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 :						
	.05	3	- Sparkling beverages	li	25%	free	free	25%	A/S. 0038

HEADING	SUB-HEADING	C D	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATES OF DUTY				ANNOTATION
					General	EU	SADC	EFTA	
22.06	2206.00	.15 0	- Traditional African beer as defined in Additional Note 1 to Chapter 22	li	25%	free	free	25%	A/S. 0038
		.80 0	Deleted with effect from 26.01.2011						A/S.0025
		.81 9	- Other fermented beverages, unfortified, with an alcoholic strength by volume not exceeding 9 per cent vol.	li	25%	free	free	25%	A/S. 0038
		.82 7	- Other fermented beverages, unfortified, with an alcoholic strength by volume not exceeding 9 per cent vol.but not exceeding 15 per cent vol.	li	25%	free	free	25%	A/S. 0038
		.83 5	- Other fermented beverages, fortified, with an alcoholic strength by volume not exceeding 15 per cent vol.but not exceeding 23 per cent vol.	li	25%	free	free	25%	A/S. 0038
		.85 1	- Other, mixtures of fermented beverages and mixtures of fermented beverages and non - alcoholic beverages with an alcoholic strength by volume not exceeding 9 per cent vol.	li	25%	free	free	25%	A/S. 0038
		.87 8	- Other, mixtures of fermented beverages and mixtures of fermented beverages and non - alcoholic beverages with an alcoholic strength by volume not exceeding 9 per cent vol.but not exceeding 15 per cent vol.	li	25%	free	free	25%	A/S. 0038
		.90 8	- Other	li	25%	free	free	25%	A/S. 0038
		22.07	2207.10	0	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher; ethyl alcohol and other spirits, denatured, of any strength :				
0	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher			li	317c/l of absolute alcohol	free	free	317c/l of absolute alcohol	A/S. 0038
5	- Ethyl alcohol and other spirits, denatured, of any strength			li	317c/l of absolute alcohol	free	free	317c/l of absolute alcohol	A/S. 0038
22.08	2208.20		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent vol.; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages :						
			- Spirits obtained by distilling grape wine or grape marc :						
		.10 6	-- In containers holding 2 li or less	li	154c/li	free	free	58,52c/li	A/S. 0038
		.90 4	-- Other	li	136c/li	free	free	51,68c/li	A/S. 0038
		2208.30	- Whiskies:						
		.10 0	-- In containers holding 2L or less	li	154c/li	free	free	58,52c/li	A/S. 0038
		.90 9	-- Other	li	136c/li	free	free	51,68c/li	A/S. 0038
		2208.40	- Rum and other spirits obtained by distilling fermented sugarcane products :						
.10 5	-- In containers holding 2L or less	li	154c/li	free	free	58,52c/li	A/S. 0038		

HEAD ING	SUB- HEADING	C D	ARTICLE DESCRIPTION	STATIS TICAL UNIT	RATES OF DUTY				ANNO TATION
					General	EU	SADC	EFTA	
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