

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 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 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.

Sub-heading Note.

1. For the purposes 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.

Additional CARICOM Guideline.

1. Aromatic bitters used as flavouring agents for food and beverages are classified in heading 21.03. Chapter Note 1 (a) to Chapter 22 refers.

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
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	00		- Mineral waters and aerated waters:			
2201.10	10		- - - Mineral waters	135%	kg & l	111.011
2201.10	20		- - - Aerated waters	20%	kg & l	111.012
2201.90	00		- Other:			
2201.90	10		- - - Ordinary natural waters	135%	kg & l	111.013
2201.90	90		- - - Other	135%	kg & l	111.019
22.02			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.			
2202.10	00		- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:			
2202.10	10		- - - Aerated waters:			
2202.10	00	10	Aerated beverages:			
2202.10	00	11	Energy drinks	70%	kg & l	111.021
2202.10	00	19	Other	145%	kg & l	111.021
2202.10	90		- - - Other waters	20%	kg & l	111.022
2202.99	00		- Other:			
2202.99	00		- - Non-Alcoholic Beer	20%	kg & l	111.025
2202.99	30		- - - Beverages containing cocoa	20%	kg & l	111.023
2202.99	20		- - - Malt beverages	60%	kg & l	111.024
2202.90	90		- - - Other			
2202.99	91		- - - Coconut Water	20%	kg & l	111.026
2202.99	99		- - - Other	20%	kg & l	111.029
2203.00	00		Beer made from malt.			
2203.00	10		- - - Beer	75%	kg & l	112.31
2203.00	20		- - - Stout	50%	kg & l	112.32
2203.00	90		- - - Other	50%	kg & l	112.39
22.04			Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
2204.10	00		- Sparkling wine	45%	kg & l	112.15
2204.20			- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
2204.21	00		- - In containers holding 2 litres or less	45%	kg & l	112.171

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
2204.22	00		- - In containers holding more than 2 litres but not more than 10 items	45%	kg & l	112.171
2204.29	00		- - Other:			
2204.29	10		- - - Grape must with fermentation prevented or arrested by the addition of alcohol	5%	kg & l	112.172
2204.29	90		- - - Other	45%	kg & l	112.179
2204.30	00		- - Other grape must	30%	kg & l	112.11
22.05			Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
2205.10	00		- In containers holding 2 litres or less	45%	kg & l	112.131
2205.90	00		- Other	45%	kg & l	113.139
2206.00	00		Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.			
2206.00	10		- - - Shandy	30%	kg & l	112.21
2206.00	90		- - - Other	30%	kg & l	112.29
22.07			Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.			
2207.10	00		- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher:			
2207.10	10		- - - Bio-ethanol	20%	kg & l	512.15
2207.10	90		- - - Other	20%	kg & l	512.15
2207.20	00		- Ethyl alcohol and other spirits, denatured, of any strength			
2207.20	10		- - - Bio-ethanol	20%	kg & l	512.16
2207.20	90		- - - Other	20%	kg & l	512.16
22.08			Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.			
2208.20	00		- Spirits obtained by distilling grape wine or grape marc:			
2208.20	10		- - - Brandy, in bottles of a strength not exceeding 46% vol	50%	kg & l	112.421
2208.20	90		- - - Other	50%	kg & l	112.429
2208.30	00		- Whiskies:			
2208.30	10		- - - In bottles of a strength not exceeding 46% vol	50%	kg & l	112.411
2208.30	90		- - - Other	50%	kg & l	112.419

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
2208.40	00		- Rum and other spirits obtained by distilling fermented sugarcane products:			
2208.40	10		- - - In bottles of a strength not exceeding 46% vol	45%	kg & l	112.441
2208.40	90		- - - Other	45%	kg & l	112.449
2208.50	00		- Gin and Geneva:			
2208.50	10		- - - In bottles of a strength not exceeding 46% vol	50%	kg & l	112.451
2208.50	90		- - - Other	50%	kg & l	112.459
2208.60	00		- Vodka	50%	kg & l	112.491
2208.70	00		- Liqueurs and cordials	45%	kg & l	112.492
2208.90	00		- Other	30%	kg & l	112.499
2209.00	00		Vinegar and Substitutes for vinegar obtained from acetic acid	20%	kg	098.44