

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		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		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT: Free
	10	---- <i>-Natural mineral water.....</i>	LTR		
	90	---- <i>-Other.....</i>	LTR		
2201.90.00	00	-Other	LTR	6.5%	CCCT, LDCT, UST, MT, CT, CRT: Free GPT: 3%
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		11%	CCCT, LDCT, UST, MT, CT, CRT: 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		-Other			
2202.90.10	00	-- <i>-Non-alcoholic beer</i>	LTR	3.3¢/litre	CCCT, LDCT, GPT, UST, MT, CT, CRT: Free
2202.90.20	00	-- <i>-Non-alcoholic wine</i>	LTR	3.3¢/litre	CCCT, LDCT, UST, MT, CT, CRT: 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: 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: Free GPT: 7%
		-- <i>-Beverages containing milk:</i>			
2202.90.41	00	--- <i>-Chocolate milk</i>	LTR	11%	CCCT, LDCT, UST, MT, CT, CRT: Free GPT: 11%

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
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: Free GPT: 7.5%
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: Free GPT: 7%
	10	-----Certified organic	LTR		
	20	-----Not certified organic.....	LTR		
2202.90.90		--Other		11%	CCCT, LDCT, UST, MT, CT, CRT: Free GPT: 7%
	10	-----Nectars	LTR		
	90	-----Other	LTR		
2203.00.00		Beer made from malt.		Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT: 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:			
	31	-----Lager	LTR		
	32	-----Porter or stout.....	LTR		
	39	-----Other	LTR		
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
2204.10		-Sparkling wine			
2204.10.10	00	--Of an alcoholic strength by volume not exceeding 22.9% vol	LTR	37.4¢/litre	CCCT, LDCT, UST, MT, CT, CRT: Free
2204.10.90	00	--Other	LTR	37.4¢/litre	CCCT, LDCT, UST, MT, CT, CRT: Free
		-Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
2204.21		-In containers holding 2 litres or less			
2204.21.10		--Wine, of an alcoholic strength by volume not exceeding 13.7% vol		3.74¢/litre	CCCT, LDCT, UST, MT, CT, CRT: Free
	10	-----Icewine	LTR		
		-----Other:			
	91	-----White	LTR		
	92	-----Red.....	LTR		
	99	-----Other	LTR		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		-- -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	9.35¢/litre	CCCT, LDCT, UST, MT, CT, CRT: 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	10.33¢/litre	CCCT, LDCT, UST, MT, CT, CRT: Free AUT: 2.58¢/litre NZT: 2.58¢/litre
2204.21.23		--- -Of an alcoholic strength by volume exceeding 15.9% vol but not exceeding 16.9% vol		11.31¢/litre	CCCT, LDCT, UST, MT, CT, CRT: Free AUT: 2.4¢/litre NZT: 2.4¢/litre
	10	---- -Sherry.....	LTR		
	90	---- -Other.....	LTR		
2204.21.24		--- -Of an alcoholic strength by volume exceeding 16.9% vol but not exceeding 17.9% vol		12.29¢/litre	CCCT, LDCT, UST, MT, CT, CRT: Free AUT: 2.23¢/litre NZT: 2.23¢/litre
	10	---- -Sherry.....	LTR		
	20	---- -Madeira.....	LTR		
	90	---- -Other.....	LTR		
2204.21.25		--- -Of an alcoholic strength by volume exceeding 17.9% vol but not exceeding 18.9% vol		13.28¢/litre	CCCT, LDCT, UST, MT, CT, CRT: Free AUT: 2.06¢/litre NZT: 2.06¢/litre
	10	---- -Sherry.....	LTR		
	20	---- -Port.....	LTR		
	90	---- -Other.....	LTR		
2204.21.26		--- -Of an alcoholic strength by volume exceeding 18.9% vol but not exceeding 19.9% vol		14.25¢/litre	CCCT, LDCT, UST, MT, CT, CRT: Free AUT: Less than 19.5% vol 1.88¢/litre; 19.5% vol or more Free NZT: 1.88¢/litre
	10	---- -Sherry.....	LTR		
	20	---- -Madeira.....	LTR		
	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		15.24¢/litre	CCCT, LDCT, UST, MT, CT, CRT: Free AUT: Not more than 20.6% vol Free; more than 20.6% vol 6.1¢/litre NZT: 6.1¢/litre
	10	---- -Sherry.....	LTR		
	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	16.22¢/litre	CCCT, LDCT, UST, MT, CT, CRT: Free AUT: 5.94¢/litre NZT: 5.94¢/litre
		- - -Wine, of an alcoholic strength by volume exceeding 21.9% vol:			
2204.21.31	- - -	-Of an alcoholic strength by volume exceeding 21.9% vol but not exceeding 22.9% vol		17.2¢/litre	CCCT, LDCT, UST, MT, CT, CRT: Free AUT: 5.76¢/litre NZT: 5.76¢/litre
	10	- - - -Sherry.....	LTR		
	20	- - - -Madeira.....	LTR		
	30	- - - -Port.....	LTR		
	90	- - - -Other.....	LTR		
2204.21.32	- - -	-Of an alcoholic strength by volume exceeding 22.9% vol		17.2¢/litre	CCCT, LDCT, UST, MT, CT, CRT: Free
	10	- - - -Sherry.....	LTR		
	20	- - - -Madeira.....	LTR		
	30	- - - -Port.....	LTR		
	90	- - - -Other.....	LTR		
		- - -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	\$1.10/litre plus 15%	CCCT, LDCT, UST, MT, CT, CRT: Free
2204.21.49 00	- - -	-Other	LTR	\$1.10/litre plus 15%	CCCT, LDCT, UST, MT, CT, CRT: Free
2204.29		- -Other			
2204.29.10	- - -	-Wine, of an alcoholic strength by volume not exceeding 13.7% vol		2.82¢/litre	CCCT, LDCT, UST, MT, CT, CRT: 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	7.04¢/litre	CCCT, LDCT, UST, MT, CT, CRT: Free AUT: 0.44¢/litre NZT: 0.44¢/litre
2204.29.22 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: Free AUT: 0.03¢/litre NZT: 0.03¢/litre
2204.29.23 00	- - -	-Of an alcoholic strength by volume exceeding 15.9% vol but not exceeding 16.9% vol	LTR	8.52¢/litre	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
2204.29.24	00	--- -Of an alcoholic strength by volume exceeding 16.9% vol but not exceeding 17.9% vol	LTR	9.25¢/litre	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT: Free
2204.29.25	00	--- -Of an alcoholic strength by volume exceeding 17.9% vol but not exceeding 18.9% vol	LTR	10¢/litre	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT: Free
2204.29.26	00	--- -Of an alcoholic strength by volume exceeding 18.9% vol but not exceeding 19.9% vol	LTR	10.73¢/litre	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT: Free
2204.29.27	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: Free AUT: Not more than 20.6% vol Free; more than 20.6% vol 2.36¢/litre NZT: 2.36¢/litre
2204.29.28	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: Free AUT: 1.93¢/litre NZT: 1.93¢/litre
		-- -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	12.95¢/litre	CCCT, LDCT, UST, MT, CT, CRT: Free AUT: 1.52¢/litre NZT: 1.52¢/litre
2204.29.32	00	--- -Of an alcoholic strength by volume exceeding 22.9% vol	LTR	12.95¢/litre	CCCT, LDCT, UST, MT, CT, CRT: 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	\$1.41/litre plus 19%	CCCT, LDCT, UST, MT, CT, CRT: Free
2204.29.49	00	--- -Other	LTR	\$1.41/litre plus 19%	CCCT, LDCT, UST, MT, CT, CRT: Free
2204.30		-Other grape must			
2204.30.10	00	-- -Of an alcoholic strength by volume not exceeding 22.9% vol	LTR	\$1.41/litre plus 19%	CCCT, LDCT, UST, MT, CT, CRT: Free
2204.30.90	00	-- -Other	LTR	\$1.41/litre plus 19%	CCCT, LDCT, UST, MT, CT, CRT: Free
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
2205.10		-In containers holding 2 litres or less			

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
2205.10.10	--	-Of an alcoholic strength by volume not exceeding 18.3% vol		2.11¢/litre	CCCT, LDCT, UST, MT, CT, CRT: Free
10	----	<i>Vermouth, white</i>	LTR		
20	----	<i>Vermouth, red</i>	LTR		
30	----	<i>Vermouth, rosé</i>	LTR		
90	----	<i>Other</i>	LTR		
2205.10.20	00	--Of an alcoholic strength by volume exceeding 18.3% vol but not exceeding 22.9% vol	LTR	16%	CCCT, LDCT, UST, MT, CT, CRT: Free
2205.10.30	00	--Of an alcoholic strength by volume exceeding 22.9% vol	LPA	16%	CCCT, LDCT, UST, MT, CT, CRT: Free
2205.90		-Other			
2205.90.10	00	--Of an alcoholic strength by volume not exceeding 18.3% vol	LTR	2.11¢/litre	CCCT, LDCT, UST, MT, CT, CRT: Free
2205.90.20	00	--Of an alcoholic strength by volume exceeding 18.3% vol but not exceeding 22.9% vol	LTR	16%	CCCT, LDCT, UST, MT, CT, CRT: Free
2205.90.30	00	--Of an alcoholic strength by volume exceeding 22.9% vol	LPA	16%	CCCT, LDCT, UST, MT, CT, CRT: Free
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.			
		--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: Free
2206.00.12	00	---Other sparkling	LTR	28.16¢/litre	CCCT, LDCT, UST, MT, CT, CRT: 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: Free
2206.00.19	00	---Other	LTR	3%	CCCT, LDCT, UST, MT, CT, CRT: 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: Free
10	----	<i>-Of an alcoholic strength by volume exceeding 0.5% vol but not exceeding 1.2% vol</i>	LTR		
20	----	<i>-Of an alcoholic strength by volume exceeding 1.2% vol but not exceeding 7.0% vol</i>	LTR		
30	----	<i>-Of an alcoholic strength by volume exceeding 7.0% vol but not exceeding 22.9% vol</i>	LTR		
2206.00.22	00	---Of an alcoholic strength by volume exceeding 22.9% vol	LTR	7.74¢/litre	CCCT, LDCT, UST, MT, CT, CRT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		--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: Free
2206.00.39 00	---	-Other	LTR	21.12¢/litre	CCCT, LDCT, UST, MT, CT, CRT: 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: Free
2206.00.49 00	---	-Other	LTR	28.16¢/litre	CCCT, LDCT, UST, MT, CT, CRT: Free
2206.00.50	---	-Sake and other wine, not sparkling, of an alcoholic strength by volume not exceeding 13.7% vol		2.82¢/litre	CCCT, LDCT, UST, MT, CT, CRT: Free
	---	-Fruit:			
11	---	-Kosher, blackberry	LTR		
19	---	-Other	LTR		
90	---	-Other	LTR		
		--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: 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: 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: Free
2206.00.64	---	-Of an alcoholic strength by volume exceeding 16.9% vol but not exceeding 17.9% vol		9.25¢/litre	CCCT, LDCT, UST, MT, CT, CRT: Free
	---	-Fruit	LTR		
	---	-Other	LTR		
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: 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: Free
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: 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: Free
		--Sake and other wine, not sparkling, 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
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: 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: Free
2206.00.80	00	- - -Ginger beer and herbal beer	LTR	2.11¢/litre	CCCT, LDCT, GPT, UST, MT, CT, CRT: Free
		- - -Other:			
2206.00.91	00	- - - -Mead	LPA	12.28¢/litre of absolute ethyl alcohol	CCCT, LDCT, GPT, UST, MT, CT, CRT: 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: 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: Free
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		-Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher			
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: Free
2207.10.90	00	- - -Other	LPA	4.92¢/litre of absolute ethyl alcohol	CCCT, LDCT, UST, MT, CT, CRT: Free
2207.20		-Ethyl alcohol and other spirits, denatured, of any strength			
		- - -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: Free
2207.20.12	00	- - - -Denatured alcohol, within the meaning of the Excise Act, 2001	LPA	4.92¢/litre of absolute ethyl alcohol	CCCT, LDCT, UST, MT, CT, CRT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
→ 2207.20.19	00	---Other	LPA	12.28¢/litre of absolute ethyl alcohol	CCCT, LDCT, UST, MT, CT, CRT: Free
2207.20.90	00	---Other	LPA	6.5%	CCCT, LDCT, UST, MT, CT, CRT: Free GPT: 5%
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		Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT: Free
	10	----In bulk.....	LPA		
	90	----Other.....	LPA		
2208.30.00		-Whiskies		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT: Free
		----Bourbon:			
	11	----In bulk.....	LPA		
	19	----Other.....	LPA		
		----Scotch:			
	21	----In bulk.....	LPA		
	29	----Other.....	LPA		
	30	----Irish.....	LPA		
	40	----Rye.....	LPA		
		----Other:			
	91	----In bulk.....	LPA		
	99	----Other.....	LPA		
I 2208.40		-Rum and other spirits obtained by distilling fermented sugar-cane products			
2208.40.10	--	Rum		24.56¢/litre of absolute ethyl alcohol	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT: Free
	10	----In bulk.....	LPA		
	90	----Other.....	LPA		
I					
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I 2208.40.90	00	---Other	LPA	12.28¢/litre of absolute ethyl alcohol	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT: Free
2208.50.00		-Gin and Geneva		4.92¢/litre of absolute ethyl alcohol	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT: Free
	10	----In bulk.....	LPA		
	90	----Other.....	LPA		
2208.60.00	00	-Vodka	LPA	12.28¢/litre of absolute ethyl alcohol	CCCT, LDCT, UST, MT, CIAT, CT, CRT: Free GPT: 6¢/litre of absolute ethyl alcohol

→ 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 \$11.066/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
2208.70.00	00	-Liqueurs and cordials	LPA	12.28¢/litre of absolute ethyl alcohol	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT: Free
2208.90		-Other			
2208.90.10	00	--Tequila	LPA	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT: 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: Free
2208.90.29	00	---Other	LPA	4.92¢/litre of absolute ethyl alcohol	CCCT, LDCT, UST, MT, CIAT, CT, CRT: Free
2208.90.30	00	--Angostura bitters	LTR	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT: Free
		-- Spirituous 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: Free
2208.90.49	00	---Other	LTR	35.2¢/litre	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT: Free
		--Other:			
2208.90.92	00	---Fruit brandies	LPA	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT: 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: Free
2208.90.99	00	---Other	LPA	12.28¢/litre of absolute ethyl alcohol	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT: Free
2209.00.00	00	Vinegar and substitutes for vinegar obtained from acetic acid.	LTR	9.5%	CCCT, LDCT, GPT, UST, MT, CT, CRT: Free