22.08 - Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.

2208.20 - Spirits obtained by distilling grape wine or grape marc

2208.30 - Whiskies

2208.40 - Rum and other spirits obtained by distilling fermented sugar-cane products

2208.50 - Gin and Geneva

2208.60 - Vodka

2208.70 - Liqueurs and cordials

2208.90 - Other

The heading covers, **whatever their alcoholic strength** :

(A) **Spirits** produced by distilling wine, cider or other fermented beverages or fermented grain or other vegetable products, without adding flavouring; they retain, wholly or partly, the secondary constituents (esters, aldehydes, acids, higher alcohols, etc.) which give the spirits their peculiar individual flavours and aromas.

(B) **Liqueurs** and **cordials**, being spirituous beverages to which sugar, honey or other natural sweeteners and extracts or essences have been added (e.g., spirituous beverages produced by distilling, or by mixing, ethyl alcohol or distilled spirits, with one or more of the following : fruits, flowers or other parts of plants, extracts, essences, essential oils or juices, whether or not concentrated). These products also include liqueurs and cordials containing sugar crystals, fruit juice liqueurs, egg liqueurs, herb liqueurs, berry liqueurs, spice liqueurs, tea liqueurs, chocolate liqueurs, milk liqueurs and honey liqueurs.

(C) **All other spirituous beverages not falling** in any preceding heading of this Chapter.

Provided that **their alcoholic strength by volume is less than 80 % vol**, the heading also covers undenatured spirits (ethyl alcohol and neutral spirits) which, contrary to those at (A), (B) and (C) above, are characterised by the absence of secondary constituents giving a flavour or aroma. These spirits remain in the heading whether intended for human consumption or for industrial purposes.

In addition to undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol, the heading includes, *inter alia* :

(1) Spirits obtained by distilling grape wine or grape marc (Cognac, Armagnac, brandy, grappa, pisco, singani, etc.).

(2) Whiskies and other spirits obtained by distilling fermented mash of cereal grains (barley, oats, rye, wheat, corn, etc.).

(3) Spiritsobtained exclusively by distilling fermented products of the sugar cane (sugar-cane juice, sugar-cane syrup, sugar-cane molasses), e.g., rum, tafia, cachaça.

(4) Spirituous beverages known as gin or Geneva, containing the aromatic principles of juniper berries.

(5) Vodka obtained by distilling fermented mash of agricultural origin (e.g., cereals, potatoes) and sometimes further treated with activated charcoal or carbon.

(6) Spirituous beverages (generally known as liqueurs), such as anisette (obtained from green anise and badian), curaçao, (manufactured with the peel of the bitter orange), kummel (flavoured with caraway or cumin seeds).

(7) The liqueurs known as "crèmes", because of their consistency or colour. They are generally of relatively low alcoholic content and very sweet (for example, creams of cocoa, bananas, vanilla, coffee). The heading also covers spirits consisting of emulsions of spirit with products such as egg yolk or cream.

(8) Ratafias. These are kinds of liqueurs obtained from fruit juice; they often contain a small quantity of added aromatic substances (ratafias of cherries, of black currants, of raspberries, of apricots, etc.).

(9) Aquavit and other spirituous beverages obtained by distilling alcohol with fruits or other parts of plants or herbs.

(10) Spirits obtained from cider (calvados), from plums (mirabelle, quetsch), from cherries (kirsch) or other fruits.

(11) Arrack, spirits obtained from rice or palm wine.

(12) Spirits obtained by distillation of the fermented juice of locust beans.

(13) Alcoholic aperitives (absinth, bitters, etc.) **other than** those with a basis of wine of fresh grapes which fall in **heading 22.05**.

(14) Alcoholic lemonade (unmedicated).

(15) Fruit or vegetable juices containing added alcohol and of an alcoholic strength by volume exceeding 0.5 % vol, **other than** products of **heading 22.04**.

(16) Spirituous beverages, sometimes referred to as " food supplements ", designed to maintain general health or well-being. They may, for example, be based on extracts from plants, fruit concentrates, lecithins, chemicals, etc., and contain added vitamins or iron compounds.

(17) Beverages formulated to simulate wine by mixing distilled spirits with fruit juice and/or water, sugar, colouring, flavouring or other ingredients, **other than** products of **heading 22.04**.

(18) Spirits obtained by distilling fermented sugar beet molasses.

The heading **does not**, however, **include** :

(a) Vermouths, and other aperitives with a basis of wine of fresh grapes (**heading 22.05**).

(b) Ethyl alcohol and other spirits, denatured (of any strength), or undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher (**heading 22.07**).