

## 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.

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**Subheading 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.

**GENERAL**

The products of this Chapter constitute a group quite distinct from the foodstuffs covered by the preceding Chapters of the Nomenclature.

They fall into four main groups :

- (A) Water and other non-alcoholic beverages and ice.
- (B) Fermented alcoholic beverages (beer, wine, cider, etc.).
- (C) Distilled alcoholic liquids and beverages (liqueurs, spirits, etc.) and ethyl alcohol.
- (D) Vinegar and substitutes for vinegar.

This Chapter **does not cover** :

- (a) Liquid dairy products of **Chapter 4**.

## 22

- (b) Products of this Chapter (**other than** those of **heading 22.09**) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (e.g., cooking wines and cooking Cognac) (generally **heading 21.03**).
- (c) Medicaments of **heading 30.03** or **30.04**.
- (d) Perfumery or toilet preparations (**Chapter 33**).