

## 22.07

### **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

2207.20 - Ethyl alcohol and other spirits, denatured, of any strength

**Ethyl alcohol** is not classified with the other acyclic alcohols of heading 29.05 but is excluded from Chapter 29 by Note 2 (b) to that Chapter.

The heading covers :

- (1) Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher.
- (2) Ethyl alcohol and other spirits, denatured, of any strength.

Fermented beverages and spirituous beverages contain ethyl alcohol obtained by the fermentation of certain kinds of sugar by means of yeast or other ferments. Undenatured ethyl alcohol of headings 22.07 or 22.08 is produced when a fermented product is treated by subsequent purification processes (e.g., distillation, filtration, etc.) such that its characteristics as a fermented product are lost, producing a clear, colourless, non-sparkling liquid exhibiting only the smell and taste of ethyl alcohol. Ethyl alcohol may also be produced synthetically.

**Ethyl alcohol and other spirits, denatured**, are spirits mixed with substances to render them unfit for drinking but not to prevent their use for industrial purposes. The denaturants used vary in different countries according to national legislation. They include wood naphtha, methanol, acetone, pyridine, aromatic hydrocarbons (benzene, etc.), colouring matter.

This heading also covers **neutral spirits**, i.e., ethyl alcohol containing water from which the secondary constituents (higher alcohols, esters, aldehydes, acids, etc.) present in the first distillate have been almost completely removed by purification processes (e.g., fractional distillation).

Ethyl alcohol is used for many industrial purposes, e.g., as a solvent in the manufacture of chemicals, varnishes, etc., for heating or lighting, for the preparation of spirituous beverages.

The heading **does not cover** :

- (a) Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol (**heading 22.08**).
- (b) Other spirits (unless denatured) (**heading 22.08**).
- (c) Solid or semi-solid fuels with a basis of alcohol (often sold as "solidified alcohol") (**heading 36.06**).