

**22.03 - Beer made from malt.**

Beer is an alcoholic beverage obtained by fermenting a liquor (wort) prepared from malted barley or wheat, water and (usually) hops. Certain quantities of non-malted cereals (e.g., maize (corn) or rice) may also be used for the preparation of the liquor (wort). The addition of hops imparts a bitter and aromatic flavour and improves the keeping qualities. Cherries or other flavouring substances are sometimes added during fermentation.

Sugar (particularly glucose), colouring matter, carbon dioxide and other substances may also be added.

According to the fermenting process employed, the products may be **bottom fermentation beer**, obtained at a low temperature with bottom yeasts, or **top fermentation beer**, obtained at a higher temperature with top yeasts.

Beer may be pale or dark, sweet or bitter, mild or strong. It may be put up in barrels, bottles or in airtight tins and may be marketed as ale, stout, etc.

This heading also covers concentrated beer prepared by vacuum-condensing beer of low alcoholic strength (but with a high content of malt extract) to between one fifth and one sixth of its original volume.

The heading **does not cover** :

- (a) Certain beverages which, although they are sometimes described as beers, do not contain alcohol (e.g., beverages prepared from water and caramelised sugar) (**heading 22.02**).
- (b) Beverages called non-alcoholic beer consisting of beer made from malt, the alcoholic strength of which by volume has been reduced to 0.5 % vol or less (**heading 22.02**).
- (c) Medicaments of **heading 30.03** or **30.04**.