

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.			
I 2201.10.00		-Mineral waters and aerated waters		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT: Free
	10	---- <i>Natural mineral water</i>	LTR		
	90	---- <i>Other</i>	LTR		
I 2201.90.00	00	-Other	LTR	6.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT: 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.			
I 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, IT, NT, SLT, PT: 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			
I 2202.90.10	00	-Non-alcoholic beer	LTR	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT: Free
I 2202.90.20	00	-Non-alcoholic wine	LTR	3.3¢/litre	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT: Free
		-- <i>Juices, not concentrated, fortified with vitamins or minerals:</i>			
I 2202.90.31		-Of any single fruit or vegetable		11%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT: Free GPT: 7%
	10	---- <i>Orange juice</i>	LTR		
	90	---- <i>Other</i>	LTR		
I 2202.90.32	00	-Of mixtures of fruits or vegetables	LTR	11%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT: Free GPT: 7%

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		--Beverages containing milk:			
2202.90.41 00		---Chocolate milk	LTR	11%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT: Free GPT: 11% PT: 7%
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, IT, NT, SLT: Free GPT: 7.5% PT: 6%
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, IT, NT, SLT, PT: Free GPT: 7%
	10	---Certified organic	LTR		
	20	---Not certified organic	LTR		
2202.90.90		--Other		11%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT: Free GPT: 7%
	10	---Nectars	LTR		
	20	---Soy beverages	LTR		
	90	---Other	LTR		
2203.00.00		Beer made from malt.		Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT: 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% but not exceeding 11.9%:			
	31	---Lager	LTR		
	32	---Porter or stout	LTR		
	39	---Other	LTR		
	40	---Of an alcoholic strength by volume exceeding 11.9%	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	14.96¢/litre	CCCT, LDCT, UST, MT, CT, CRT, IT, PT: Free
2204.10.90 00		--Other	LTR	14.96¢/litre	CCCT, LDCT, UST, MT, CT, CRT, IT, PT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		-Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
2204.21		--In containers holding 2 litres or less			
I 2204.21.10		--Wine, of an alcoholic strength by volume not exceeding 13.7% vol		2.62¢/litre	CCCT, LDCT, UST, MT, CT, CRT, IT, PT: Free
	10	----Icewine.....	LTR		
		----Other:			
	91	----White.....	LTR		
	92	----Red.....	LTR		
	99	----Other.....	LTR		
		--Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9%:			
I 2204.21.21 00		---Of an alcoholic strength by volume not exceeding 14.9% vol	LTR	6.55¢/litre	CCCT, LDCT, UST, MT, CT, CRT, IT, PT: Free AUT: 2.75¢/litre NZT: 2.75¢/litre
I 2204.21.22 00		---Of an alcoholic strength by volume exceeding 14.9% vol but not exceeding 15.9% vol	LTR	Free	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, PT: Free
I 2204.21.23		---Of an alcoholic strength by volume exceeding 15.9% vol but not exceeding 16.9% vol		Free	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, PT: Free
	10	----Sherry.....	LTR		
	90	----Other.....	LTR		
I 2204.21.24		---Of an alcoholic strength by volume exceeding 16.9% vol but not exceeding 17.9% vol		Free	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, PT: Free
	10	----Sherry.....	LTR		
	20	----Madeira.....	LTR		
	90	----Other.....	LTR		
I 2204.21.25		---Of an alcoholic strength by volume exceeding 17.9% vol but not exceeding 18.9% vol		Free	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, PT: Free
	10	----Sherry.....	LTR		
	20	----Port.....	LTR		
	90	----Other.....	LTR		
I 2204.21.26		---Of an alcoholic strength by volume exceeding 18.9% vol but not exceeding 19.9% vol		Free	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, PT: Free
	10	----Sherry.....	LTR		
	20	----Madeira.....	LTR		
	30	----Port.....	LTR		
	90	----Other.....	LTR		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
2204.21.27		- - - -Of an alcoholic strength by volume exceeding 19.9% vol but not exceeding 20.9% vol		Free	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, PT: Free
	10	- - - -Sherry.....	LTR		
	20	- - - -Port.....	LTR		
	90	- - - -Other.....	LTR		
2204.21.28	00	- - - -Of an alcoholic strength by volume exceeding 20.9% vol but not exceeding 21.9% vol	LTR	Free	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, PT: Free
		- - -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		Free	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, PT: Free
	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		Free	CCCT, LDCT, UST, MT, CT, CRT, IT, PT: 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	Free	CCCT, LDCT, UST, MT, CT, CRT, IT, PT: Free
2204.21.49	00	- - - -Other	LTR	Free	CCCT, LDCT, UST, MT, CT, CRT, IT, PT: Free
2204.29		- -Other			
2204.29.10		- - -Wine, of an alcoholic strength by volume not exceeding 13.7% vol		Free	CCCT, LDCT, UST, MT, CT, CRT, IT, PT: 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	Free	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, PT: Free
2204.29.22	00	- - - -Of an alcoholic strength by volume exceeding 14.9% vol but not exceeding 15.9% vol	LTR	Free	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, PT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I	2204.29.23 00	---Of an alcoholic strength by volume exceeding 15.9% vol but not exceeding 16.9% vol	LTR	Free	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, PT: Free
I	2204.29.24 00	---Of an alcoholic strength by volume exceeding 16.9% vol but not exceeding 17.9% vol	LTR	Free	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, PT: Free
I	2204.29.25 00	---Of an alcoholic strength by volume exceeding 17.9% vol but not exceeding 18.9% vol	LTR	Free	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, PT: Free
I	2204.29.26 00	---Of an alcoholic strength by volume exceeding 18.9% vol but not exceeding 19.9% vol	LTR	Free	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, PT: Free
I	2204.29.27 00	---Of an alcoholic strength by volume exceeding 19.9% vol but not exceeding 20.9% vol	LTR	Free	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, PT: Free
I	2204.29.28 00	---Of an alcoholic strength by volume exceeding 20.9% vol but not exceeding 21.9% vol	LTR	Free	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, PT: Free
		-- -Wine, of an alcoholic strength by volume exceeding 21.9% vol:			
I	2204.29.31 00	---Of an alcoholic strength by volume exceeding 21.9% vol but not exceeding 22.9% vol	LTR	Free	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, PT: Free
I	2204.29.32 00	---Of an alcoholic strength by volume exceeding 22.9% vol	LTR	Free	CCCT, LDCT, UST, MT, CT, CRT, IT, PT: Free
		-- -Grape must with fermentation prevented or arrested by the addition of alcohol:			
I	2204.29.41 00	---Of an alcoholic strength by volume not exceeding 22.9% vol	LTR	Free	CCCT, LDCT, UST, MT, CT, CRT, IT, PT: Free
I	2204.29.49 00	---Other	LTR	Free	CCCT, LDCT, UST, MT, CT, CRT, IT, PT: Free
	2204.30	-Other grape must			
I	2204.30.10 00	-- -Of an alcoholic strength by volume not exceeding 22.9% vol	LTR	Free	CCCT, LDCT, UST, MT, CT, CRT, IT, PT: Free
I	2204.30.90 00	-- -Other	LTR	Free	CCCT, LDCT, UST, MT, CT, CRT, IT, PT: 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		Free	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT: Free
	10	-----Vermouth, white.....	LTR		
	20	-----Vermouth, red.....	LTR		
	30	-----Vermouth, rosé.....	LTR		
	90	-----Other	LTR		
2205.10.20	00	--Of an alcoholic strength by volume exceeding 18.3% vol but not exceeding 22.9% vol	LTR	Free	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT: Free
2205.10.30	00	--Of an alcoholic strength by volume exceeding 22.9% vol	LPA	Free	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT: Free
2205.90		-Other			
2205.90.10	00	--Of an alcoholic strength by volume not exceeding 18.3% vol	LTR	Free	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT: Free
2205.90.20	00	--Of an alcoholic strength by volume exceeding 18.3% vol but not exceeding 22.9% vol	LTR	Free	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT: Free
2205.90.30	00	--Of an alcoholic strength by volume exceeding 22.9% vol	LPA	Free	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT: 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, PT: Free
2206.00.12	00	---Other sparkling	LTR	28.16¢/litre	CCCT, LDCT, UST, MT, CT, CRT, PT: 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, PT: Free
2206.00.19	00	---Other	LTR	3%	CCCT, LDCT, UST, MT, CT, CRT, PT: 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, PT: Free
	10	---Of an alcoholic strength by volume exceeding 0.5% vol but not exceeding 1.2% vol	LTR		
	20	---Of an alcoholic strength by volume exceeding 1.2% vol but not exceeding 7.0% vol	LTR		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		30 - - - -Of an alcoholic strength by volume exceeding 7.0% vol but not exceeding 22.9% vol.....	LTR		
I	2206.00.22 00	- - - -Of an alcoholic strength by volume exceeding 22.9% vol	LTR	7.74¢/litre	CCCT, LDCT, UST, MT, CT, CRT, PT: Free
		- - -Perry, sparkling:			
I	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, PT: Free
I	2206.00.39 00	- - - -Other	LTR	21.12¢/litre	CCCT, LDCT, UST, MT, CT, CRT, PT: Free
		- - -Other wine, sparkling:			
I	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, PT: Free
I	2206.00.49 00	- - - -Other	LTR	28.16¢/litre	CCCT, LDCT, UST, MT, CT, CRT, PT: Free
I	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, PT: 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:			
I	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, PT: Free
I	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, PT: Free
I	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, PT: Free
I	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, PT: Free
	10	- - - - -Fruit.....	LTR		
	90	- - - - -Other.....	LTR		
I	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, PT: Free
I	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, PT: Free
I	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, PT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
2206.00.68	00	- - -Of an alcoholic strength by volume exceeding 20.9% vol but not exceeding 21.9% vol - - -Sake and other wine, not sparkling, of an alcoholic strength by volume exceeding 21.9% vol:	LTR	12.21¢/litre	CCCT, LDCT, UST, MT, CT, CRT, PT: Free
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, PT: 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, PT: Free
2206.00.80	00	- - -Ginger beer and herbal beer - - -Other:	LTR	2.11¢/litre	CCCT, LDCT, GPT, UST, MT, CT, CRT, PT: Free
2206.00.91	00	- - -Mead	LPA	12.28¢/litre of absolute ethyl alcohol	CCCT, LDCT, GPT, UST, MT, CT, CRT, PT: Free
2206.00.92		- - -Other, of an alcoholic strength by volume not exceeding 22.9% vol 10 - - - -Of an alcoholic strength by volume exceeding 0.5% vol but not exceeding 1.2% vol 20 - - - -Of an alcoholic strength by volume exceeding 1.2% vol but not exceeding 7.0% vol 30 - - - -Of an alcoholic strength by volume exceeding 7.0% vol but not exceeding 22.9% vol	LPA LPA LPA	12.28¢/litre of absolute ethyl alcohol	CCCT, LDCT, GPT, UST, MT, CT, CRT, PT: Free
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, PT: 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, SLT, PT: Free
2207.10.90	00	- - -Other	LPA	4.92¢/litre of absolute ethyl alcohol	CCCT, LDCT, UST, MT, CT, CRT, SLT, PT: 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, IT, NT, SLT, PT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I		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, IT, NT, SLT, PT: Free
➔		2207.20.19 00 - - - -Other	LPA	12.28¢/litre of absolute ethyl alcohol	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT: Free
I		2207.20.90 00 - - -Other	LPA	6.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT: 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.			
I		2208.20.00 -Spirits obtained by distilling grape wine or grape marc		Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT: Free
		10 - - - -In bulk	LPA		
		90 - - - -Other	LPA		
I		2208.30.00 -Whiskies		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT: 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		
	2208.40	-Rum and other spirits obtained by distilling fermented sugar-cane products			
I		2208.40.10 - - -Rum		24.56¢/litre of absolute ethyl alcohol	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT: Free
		10 - - - -In bulk	LPA		
		90 - - - -Other	LPA		
I		2208.40.90 00 - - -Other	LPA	12.28¢/litre of absolute ethyl alcohol	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT: Free
I		2208.50.00 -Gin and Geneva		4.92¢/litre of absolute ethyl alcohol	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT: Free
		10 - - - -In bulk	LPA		
		90 - - - -Other	LPA		

➔ 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 \$11.696/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
I 2208.60.00	00	-Vodka	LPA	12.28¢/litre of absolute ethyl alcohol	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT: Free GPT: 6¢/litre of absolute ethyl alcohol
I 2208.70.00	00	-Liqueurs and cordials	LPA	12.28¢/litre of absolute ethyl alcohol	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT: Free
2208.90		-Other			
I 2208.90.10	00	--Tequila	LPA	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT: Free
		--Udenatured ethyl alcohol:			
I 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, IT, NT, SLT, PT: Free
I 2208.90.29	00	---Other	LPA	4.92¢/litre of absolute ethyl alcohol	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT: Free
I 2208.90.30	00	--Angostura bitters	LTR	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT: Free
		--Spirituous fruit juices of an alcoholic strength by volume not exceeding 14.3% vol:			
I 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, IT, NT, SLT, PT: Free
I 2208.90.49	00	---Other	LTR	35.2¢/litre	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT: Free
		--Other:			
I 2208.90.92	00	---Fruit brandies	LPA	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT: Free
I 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, IT, NT, SLT, PT: Free
I 2208.90.99	00	---Other	LPA	12.28¢/litre of absolute ethyl alcohol	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 2209.00.00	00	Vinegar and substitutes for vinegar obtained from acetic acid.	LTR	9.5%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT: Free