

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
<b>22.01</b>	<b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.</b>		
2201.10.00	Mineral waters and aerated waters:		
2201.10.10	Mineral waters	25%	kg and litre
2201.10.20	Aerated waters	25%	kg and litre
2201.90.00	Other:		
2201.90.10	Ordinary natural waters	25%	kg and litre
2201.90.90	Other	25%	kg and litre
<b>22.02</b>	<b>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.</b>		
2202.10.00	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:		
2202.10.10	Aerated beverages	50%	kg and litre
2202.10.90	Other	25%	kg and litre
2202.90.00	Other:		
2202.90.10	Beverages containing cocoa	25%	kg and litre
2202.90.20	Malt beverages	25%	kg and litre
2202.90.90	Other	25%	kg and litre
<b>22.03</b>	<b>Beer made from malt.</b>		
2203.00.10	Beer	50%	kg and litre
2203.00.20	Stout	50%	kg and litre
2203.00.90	Other	50%	kg and litre
<b>22.04</b>	<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.</b>		
2204.10.00	Sparkling wine	25%	kg and litre
	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
2204.21.00	In containers holding 2 litres or less	25%	kg and litre
2204.29.00	Other:		
2204.29.10	Grape must with fermentation prevented or arrested by the addition of alcohol	5%	kg and litre
2204.29.90	Other	25%	kg and litre
2204.30.00	Other grape must	25%	kg and litre

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<b>22.05</b>	<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</b>		
2205.10.00	In containers holding 2 litres or less	25%	kg and litre
2205.90.00	Other	25%	kg and litre
<b>22.06</b>	<b>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.</b>		
2206.00.10	Shandy	25%	kg and litre
2206.00.90	Other	25%	kg and litre
<b>22.07</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.</b>		
2207.10.00	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher	1.00 per L	kg and litre
2207.20.00	Ethyl alcohol and other spirits, denatured, of any strength	1.00 per L	kg and litre
<b>22.08</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.</b>		
2208.20.00	Spirits obtained by distilling grape wine or grape marc:		
2208.20.10	Brandy, in bottles of a strength not exceeding 46% vol	6.00 per L	kg and litre
2208.20.90	Other	10.50 per L	kg and litre
2208.30.00	Whiskies:		
2208.30.10	In bottles of a strength not exceeding 46% vol	6.00 per L	kg and litre
2208.30.90	Other	10.50 per L	kg and litre
2208.40.00	Rum and other spirits obtained by distilling fermented sugarcane products:		
2208.40.10	In bottles of a strength not exceeding 46% vol	6.00 per L	kg and litre
2208.40.90	Other	10.50 per L	kg and litre
2208.50.00	Gin and Geneva:		
2208.50.10	In bottles of a strength not exceeding 46% vol	6.00 per L	kg and litre
2208.50.90	Other	10.50 per L	kg and litre
2208.60.00	Vodka	2.00 per L	kg and litre
2208.70.00	Liqueurs and cordials	25%	kg and litre
2208.90.00	Other:		

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2208.90.10	Aromatic bitters used as a flavouring agent for food and beverages	25%	kg and litre
2208.90.20	Other aromatic bitters	25%	kg and litre
2208.90.90	Other	25%	kg and litre
<b>2209.00.00</b>	<b>Vinegar and substitutes for vinegar obtained from acetic acid.</b>	25%	kg and litre