

CHAPTER 22

BEVERAGES, SPIRITS AND VINEGAR

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Notes

1. This chapter does not cover:
  - (a) Products of this chapter (other than those of heading 2209) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 2103)
  - (b) Sea water (heading 2501);
  - (c) Distilled or conductivity water or water of similar purity (heading 2851);
  - (d) Acetic acid of a concentration exceeding 10 percent by weight of acetic acid (heading 2915);
  - (e) Medicaments of heading 3003 or 3004; 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 2202 the term "nonalcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5 percent vol. Alcoholic beverages are classified in headings 2203 to 2206 or heading 2208 as appropriate.

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.

Additional U.S. Notes

1. The duties prescribed on products covered by this chapter are in addition to the internal-revenue taxes imposed under existing law or any subsequent act. The duties imposed on products covered by this chapter which are subject also to internal-revenue taxes are imposed only on the quantities subject to such taxes; except that, in the case of distilled spirits transferred to the bonded premises of a distilled spirits plant under the provisions of section 5232 of the Internal Revenue Code of 1954, the duties are imposed on the quantity withdrawn from customs custody.
2. Subheadings 2202.90.30, 2202.90.35, 2202.90.36 and 2202.90.37 cover vitamin or mineral fortified fruit or vegetable juices that are imported only in non-concentrated form. Such juices imported in concentrated form are classifiable in subheadings 2106.90.48, 2106.90.52 or 2106.90.54, as appropriate.
3. Dutiable quantities of alcoholic juices (including grape must) classified in heading 2204, 2206 or 2208 shall be calculated in accordance with additional U.S. notes 1, 2 and 3 in chapter 20.
4. The term "effervescent wine" means wine other than sparkling wine which contains in excess of 0.392 grams of carbon dioxide per 100 milliliters of wine.
5. Where in heading 2204, 2206, 2207 or 2208, the rates shown in the rates of duty columns are in terms of a proof liter, proof liter shall mean a liter of liquid at 15.56°C (60°F) which contains 50 percent (100 proof) by volume of ethyl alcohol having a specific gravity of 0.7939 at 15.56°C (60°F) referred to water at 15.56°C (60°F) as unity or the alcoholic equivalent thereof.
6. Where in heading 2204, 2206, 2207 or 2208, the rates of duty are assessed on a proof liter basis, the rates shown indicate the amount of duty which shall be collected on each liter of an imported product at 100 proof. The amount of duty which shall be collected for each liter of a product which is imported at more than or less than 100 proof shall bear the same ratio to the applicable rate of duty as the proof of the imported product bears to 100 proof.

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7. The standard for determining the proof of brandy and other spirits or liquors of any kind when imported is the same as that which is defined in the laws relating to internal revenue. The Secretary of the Treasury, at his discretion, may authorize the ascertainment of the proof of wines, cordials or other liquors and fruit juices by distillation or otherwise, when it is impracticable to ascertain such proof by the means prescribed by existing law or regulations.
8. Provisions for the free entry of certain samples of alcoholic beverages are covered by subheading 98II.00.20 of chapter 98.
9. For the purposes of heading 2209, the standard proof of vinegar is 4 percent by weight of acetic acid.

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Heading/ Subheading	Article Description	Rates of Duty		
		1		2
		General	Special	
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavored; ice and snow:			
2201.10.00	Mineral waters and aerated waters . . . . .	0.26¢/liter	Free (CA,E,IL,J, MX)	2.6¢/liter
2201.90.00	Other . . . . .	Free		Free
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored, and other nonalcoholic beverages, not including fruit or vegetable juices of heading 2009:			
2202.10.00	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored . . . . .	0.2¢/liter	Free (CA,E,IL,J) 0.1¢/liter (MX)	4¢/liter
2202.90	Other:			
2202.90.10	Milk-based drinks: Chocolate milk drink . . . . .	17%	Free (CA,E,IL, J,MX)	20%
2202.90.22	Other: Described in legal note GP-9 to the tariff schedule and entered pursuant to its provisions . . . . .	17.5%	Free (CA,E,IL, J,MX)	35%
2202.90.24	Described in additional U.S. note 10 to chapter 4 and entered pursuant to its provisions . . . . .	17.5%	Free (CA,E,IL,J)	35%
2202.90.28	Other . . . . .	23.5¢/liter + 14.9%	See 9906.22.01-9906.22.03 (MX)	27.6¢/liter + 17.5%
	Fruit or vegetable juices, fortified with vitamins or minerals:			
2202.90.30	Orange juice: Not made from a juice having a degree of concentration of 1.5 or more (as determined before correction to the nearest 0.5 degree) . . . . .	4.5¢/liter	Free (CA,E,IL,J) See 9906.22.04-9906.22.05 (MX)	18¢/liter
2202.90.35	Other . . . . .	7.85¢/liter	Free (CA,E,IL,J) 6.1¢/liter (MX)	18¢/liter
2202.90.36	Other: Juice of any single fruit or vegetable . . . . .	The rate applicable to the natural juice in heading 2009	Free (CA,E,IL,J) The rate applicable to the natural juice in heading 2009 (MX)	The rate applicable to the natural juice in heading 2009
2202.90.37	Mixtures of juices . . . . .	The rate applicable to the natural juice in heading 2009	Free (CA,E,IL,J) The rate applicable to the natural juice in heading 2009 (MX)	The rate applicable to the natural juice in heading 2009
2202.90.90	Other . . . . .	0.2¢/liter	Free (CA,E,IL,J, MX)	4¢/liter

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Heading/ Subheading	Article Description	Rates of Duty		
		1		2
		General	Special	
2203.00.00	Beer made from malt .....	Free		13.2¢/liter
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009:			
2204.10.00	Sparkling wine .....	19.8¢/liter	Free (CA,E,IL,J, MX)	\$1.59/liter
2204.21	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: In containers holding 2 liters or less:			
2204.21.20	Effervescent wine .....	19.8¢/liter	Free (CA,E,IL, J,MX)	\$1.59/liter
2204.21.30	Other: Of an alcoholic strength by volume not over 14 percent vol.: If entitled under regulations of the United States Internal Revenue Service to a type designation which includes the name "Tokay" and if so designated on the approved label .....	6.3¢/liter	Free (CA,E,IL,J) 4.9¢/liter (MX)	33¢/liter
2204.21.50	Other .....	6.3¢/liter	Free (CA,E,IL,J) 4.9¢/liter (MX)	33¢/liter
2204.21.60	Of an alcoholic strength by volume over 14 percent vol.: If entitled under regulations of the United States Internal Revenue Service to a type designation which includes the name "Marsala" and if so designated on the approved label .....	5.3¢/liter	Free (CA,E,IL,J, MX)	33¢/liter
2204.21.80	Other .....	16.9¢/liter	Free (E,IL,J,MX)	33¢/liter
2204.29	Other: In containers holding over 2 liters but not over 4 liters:			
2204.29.20	Of an alcoholic strength by volume not over 14 percent vol .....	8.4¢/liter	Free (CA,E,IL,J) 4.9¢/liter (MX)	33¢/liter
2204.29.40	Of an alcoholic strength by volume over 14 percent vol .....	22.4¢/liter	Free (CA,E,IL,J) 13.2¢/liter (MX)	33¢/liter
2204.29.65	In containers holding over 4 liters .....	14¢/liter	Free (CA,E,IL,J)	33¢/liter
2204.30.00	Other grape must .....	4.4¢/liter + 31.4¢/pf. liter	Free (CA,E,IL, J,MX)	18.5¢/liter + \$1.32/pf. liter

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Heading/ Subheading	Article Description	Rates of Duty		
		1		2
		General	Special	
2205	Vermouth and other wine of fresh grapes flavored with plants or aromatic substances:			
2205.10	In containers holding 2 liters or less:			
2205.10.30	Vermouth .....	3.5¢/liter	Free (CA,E,IL,J, MX)	33¢/liter
2205.10.60	Other .....	4.2¢/liter	Free (CA,E,IL,J, MX)	33¢/liter
2205.90.00	Other .....	<b>3.5¢/liter</b>	Free (CA,E,IL,J, MX)	<b>[15% AVE]</b>
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:			
2206.00.15	Cider, whether still or sparkling .....	0.4¢/liter	Free (CA,E,IL,J, MX)	1.3¢/liter
2206.00.45	Rice wine or sake .....	3¢/liter	Free (CA,E,IL,J, MX)	33¢/liter
2206.00.95	Other .....	<b>4.2¢/liter</b>	Free (CA,E,IL,J, MX)	<b>[14.9% AVE]</b>
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 percent 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 percent vol. or higher:			
2207.10.30	For beverage purposes .....	18.9¢/pf.	Free (CA,E,IL,J, MX)	\$1.32/pf. liter
2207.10.60	For nonbeverage purposes .....	2.5%	Free (CA,E,IL,J) 1.5% (MX)	20%
2207.20.00	Ethyl alcohol and other spirits, denatured, of any strength .....	1.9%	Free (CA,E,IL,J) 1.5% (MX)	20%
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 percent vol.; spirits, liqueurs and other spirituous beverages:			
2208.20	Spirits obtained by distilling grape wine or grape marc (grape brandy):			
2208.20.10	Pisco and singani .....	Free		\$1.78/pf. liter
2208.20.90	Other .....	Free		\$2.35/pf. liter
2208.30.00	Whiskies .....	Free		\$1.98/pf. liter
2208.40	Rum and tafia:			
2208.40.20	In containers each holding not over 4 liters: Valued not over \$3 per proof liter .....	23.7¢/pf.	Free (CA,E,IL) 18.5¢/pf. liter (MX)	\$1.32/pf. liter
2208.40.40	Valued over \$3 per proof liter .....	Free		\$1.32/pf. liter
2208.40.60	In containers each holding over 4 liters: Valued not over 69¢ per proof liter .....	23.7¢/pf.	Free (CA,E,IL) 18.5¢/pf. liter (MX)	\$1.32/pf. liter
2208.40.80	Valued over 69¢ per proof liter .....	Free		\$1.32/pf. liter
2208.50.00	Gin and Geneve .....	Free		\$1.99/pf. liter
2208.60.00	Vodka .....	Free		\$1.78/pf. liter
2208.70.00	Liqueurs and cordials .....	Free		\$3.08/pf. liter

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Heading/ Subheading	Article Description	Rates of Duty		
		1		2
		General	Special	
2208 (con.)	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 percent vol.; spirits, liqueurs and other spirituous beverages (con.):			
2208.90	Other:			
2208.90.01	Aquavit .....	Free		\$1.99/pf. liter
2208.90.06	Bitters .....	Free		\$1.32/pf. liter
2208.90.11	Brandy .....	Free		\$2.35/pf. liter
2208.90.46	Kirschwasser and ratafia .....	Free		\$3.08/pf. liter
2208.90.51	Tequila .....	Free		\$1.68/pf. liter
2208.90.71	Imitations of brandy and other spirituous beverages .....	Free		\$2.35/pf. liter
	Other:			
	Spirits:			
2208.90.72	Mescal in containers each holding not over 4 liters .....	Free		\$1.78/pf. liter
2208.90.75	Other .....	Free		\$1.78/pf. liter
2208.90.80	Other .....	21.1¢/pf. liter	Free (CA,E,IL,J, MX)	\$4.05/pf. liter
2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid .....	0.5¢/pf. liter	Free (CA,E,IL,J, MX)	2.1¢/pf. liter

**Tariff Simplification (Inv. 332-388)**

**Concordance and Change Record**

(Changes Indicated with Bold Type)

**Chapter 22**

**Chapter Note Changes:**

**Add:**

**Delete:**

**Modified:**

1999 Tariff Line(s):	Proposed Tariff Line(s):	2004 Col. 1 Duty Rate:	Proposed Duty Rate:
2201.10.00	2201.10.00	0.26¢/liter	0.26¢/liter
2201.90.00	2201.90.00	Free	Free
2202.10.00	2202.10.00	0.2¢/liter	0.2¢/liter
2202.90.10	2202.90.10	17%	17%
2202.90.22	2202.90.22	17.5%	17.5%
2202.90.24	2202.90.24	17.5%	17.5%
2202.90.28	2202.90.28	23.5¢/liter + 14.9%	23.5¢/liter + 14.9%
2202.90.30	2202.90.30	4.5¢/liter	4.5¢/liter
2202.90.35	2202.90.35	7.85¢/liter	7.85¢/liter
2202.90.36	2202.90.36	The rate for natural juice of 2009	The rate for natural juice of 2009
2202.90.37	2202.90.37	The rate for natural juice of 2009	The rate for natural juice of 2009
2202.90.90	2202.90.90	0.2¢/liter	0.2¢/liter
2203.00.00	2203.00.00	Free	Free
2204.10.00	2204.10.00	19.8¢/liter	19.8¢/liter
2204.21.20	2204.21.20	19.8¢/liter	19.8¢/liter
2204.21.30	2204.21.30	6.3¢/liter	6.3¢/liter
2204.21.50	2204.21.50	6.3¢/liter	6.3¢/liter
2204.21.60	2204.21.60	5.3¢/liter	5.3¢/liter
2204.21.80	2204.21.80	16.9¢/liter	16.9¢/liter
2204.29.20	2204.29.20	8.4¢/liter	8.4¢/liter

1999 Tariff Line(s):	Proposed Tariff Line(s):	2004 Col. 1 Duty Rate:	Proposed Duty Rate:
2204.29.40	2204.29.40	22.4¢/liter	22.4¢/liter
2204.29.60	<b>2204.29.65</b>	14¢/liter	14¢/liter
2204.29.80	<b>2204.29.65</b>	22.4¢/liter	<b>14¢/liter</b>
2204.30.00	2204.30.00	4.4¢/liter + 31.4¢/pf. liter	4.4¢/liter + 31.4¢/pf. liter
2205.10.30	2205.10.30	3.5¢/liter	3.5¢/liter
2205.10.60	2205.10.60	4.2¢/liter	4.2¢/liter
2205.90.20	<b>2205.90.00</b>	3.5¢/liter	3.5¢/liter
2205.90.40	<b>2205.90.00</b>	3.8¢/liter	<b>3.5¢/liter</b>
2205.90.60	<b>2205.90.00</b>	4.2¢/liter	<b>3.5¢/liter</b>
2206.00.15	2206.00.15	0.4¢/liter	0.4¢/liter
2206.00.30	<b>2206.00.95</b>	3.1¢/liter	<b>4.2¢/liter</b>
2206.00.45	2206.00.45	3¢/liter	3¢/liter
2206.00.60	<b>2206.00.95</b>	13.9¢/liter	<b>4.2¢/liter</b>
2206.00.90	<b>2206.00.95</b>	4.2¢/liter	4.2¢/liter
2207.10.30	2207.10.30	18.9¢/pf. liter	18.9¢/pf. liter
2207.10.60	2207.10.60	2.5%	2.5%
2207.20.00	2207.20.00	1.9%	1.9%
2208.20.10	2208.20.10	Free	Free
2208.20.20	<b>2208.20.90</b>	Free	Free
2208.20.30	<b>2208.20.90</b>	Free	Free
2208.20.40	<b>2208.20.90</b>	Free	Free
2208.20.90	<b>2208.20.90</b>	Free	Free
2208.20.60	<b>2208.20.90</b>	Free	Free
2208.30.30	<b>2208.30.00</b>	Free	Free
2208.30.60	<b>2208.30.00</b>	Free	Free
2208.40.20	2208.40.20	23.7¢/pf. liter	23.7¢/pf. liter
2208.40.40	2208.40.40	Free	Free



1999 Tariff Line(s):	Proposed Tariff Line(s):	2004 Col. 1 Duty Rate:	Proposed Duty Rate:
2208.40.60	2208.40.60	23.7¢/pf. liter	23.7¢/pf.
2208.40.80	2208.40.80	Free	Free
2208.50.00	2208.50.00	Free	Free
2208.60.10	<b>2208.60.00</b>	Free	Free
2208.60.20	<b>2208.60.00</b>	Free	Free
2208.60.50	<b>2208.60.00</b>	Free	Free
2208.70.00	2208.70.00	Free	Free
2208.90.01	2208.90.01	Free	Free
2208.90.05	<b>2208.90.06</b>	Free	Free
2208.90.10	<b>2208.90.06</b>	Free	Free
2208.90.12	<b>2208.90.11</b>	Free	Free
2208.90.14	<b>2208.90.11</b>	Free	Free
2208.90.15	<b>2208.90.11</b>	Free	Free
2208.90.20	<b>2208.90.11</b>	Free	Free
2208.90.25	<b>2208.90.11</b>	Free	Free
2208.90.30	<b>2208.90.11</b>	Free	Free
2208.90.35	<b>2208.90.11</b>	Free	Free
2208.90.40	<b>2208.90.11</b>	Free	Free
2208.90.46	2208.90.46	Free	Free
2208.90.50	<b>2208.90.51</b>	Free	Free
2208.90.55	<b>2208.90.51</b>	Free	Free
2208.90.71	2208.90.71	Free	Free
2208.90.72	2208.90.72	Free	Free
2208.90.75	2208.90.75	Free	Free
2208.90.80	2208.90.80	21.1¢/pf. liter	21.1¢/pf. liter
2209.00.00	2209.00.00	0.5¢/pf. liter	0.5¢/pf. liter