

22 Beverages, spirits and vinegar

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 2853);
 - d) acetic acid of a concentration exceeding 10% 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 «non-alcoholic beverages» means beverages of an alcoholic strength by volume not exceeding 0.5% 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.

Swiss note

1. Alcoholic beverages are classified in heading 2204 according to their total alcoholic strength. The total alcoholic strength is the sum of the alcohol actually present and of the unfermented sugar convertible into alcohol.