CHAPTER 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 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 2l, 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 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plant under the provisions of section 5232 of the Internal Revenue Code of 1954, the duties are imposed on the quantity withdrawn from customs custody.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 2202.99.30, 2202.99.35, 2202.99.36 and 2202.99.37 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.

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.

Additional U.S. Notes (con.)

8. Provisions for the free entry of certain samples of alcoholic beverages are covered by subheading 9811.00.20 of chapter 98.

9. For the purposes of heading 2209, the standard proof of vinegar is 4 percent by weight of acetic acid.

Statistical Note

1. The unit of quantity "kg cmsc" (kilograms cows' milk solids content) includes all cows' milk components other than water.

2. For a list of approved standards for "Certified organic", see General Statistical Note 6.

3. For the purposes of statistical reporting number 2206.00.1510, "hard cider" refers to a fermented beverage containing not more than 0.64 grams of carbon dioxide per 100 milliliters, derived from apples, pears or their concentrates, with no other fruit product or flavoring, and containing greater than 0.5 percent and less than 8.5 percent alcohol by volume.

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
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	00	Mineral waters and aerated waters	liters	0.26¢/liter	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	2.6¢/liter
2201.90.00	00	Other	t	Free		Free
2202		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored, and other non-alcoholic beverages, not including fruit, nut 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 (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	4¢/liter
		Carbonated soft drinks:				
	20	Containing high-intensity sweeteners (e.g., aspartame and/or saccharin)	liters			
		Other:				
	45	In aluminum containers	liters			
	55	Other	liters			
		Other:				
	65	In aluminum containers	liters			
	75	Other	liters			
		Other:				
2202.91.00		Non-alcoholic beer		0.2¢/liter	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	4¢/liter
	10	In aluminum containers	liters			
	20	Other	liters			

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
2202 (con.)		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 2009: (con.)				
		Other: (con.)				
2202.99		Other:				
		Milk-based drinks:				
2202.99.10	00	Chocolate milk drink	liters kg cmsc	17%	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	20%
		Other:				
2202.99.22	00	Described in general note 15 of the tariff schedule and entered pursuant to its provisions	liters kg	17.5%	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	35%
2202.99.24	00	Described in additional U.S. note 10 to chapter 4 and entered pursuant to its provisions	liters kg	17.5%	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	35%
2202.99.28	00	Other	liters kg	23.5¢/liter + 14.9%[1/]	Free (BH, CL, JO, KR, MA, OM, P, PA, PE, SG) See 9822.04.25 (AU) See 9823.01.01-9823.01.07 (S+) See 9918.04.60, 9918.04.80 (CO)[1/]	27.6¢/liter+ 17.5%[1/]

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
2202 (con.)		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 2009: (con.)				
		Other: (con.)				
2202.99 (con.)		Other: (con.)				
		Fruit or vegetable juices, fortified with vitamins or minerals:				
		Orange juice:				
2202.99.30	00	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)	liters	4.5¢/liter	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	18¢/liter
2202.99.35	00	Other	liters	7.85¢/liter	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	18¢/liter
		Other:				
2202.99.36	00	Juice of any single fruit or vegetable	liters	The rate applicable to the natural juice in heading 2009	Free (AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG) The rate applicable to the natural juice in heading 2009 (A*)	The rate applicable to the natural juice in heading 2009
2202.99.37	00	Mixtures of juices	liters	The rate applicable to the natural juice in heading 2009	Free (AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG) The rate applicable to the natural juice in heading 2009 (A*)	The rate applicable to the natural juice in heading 2009
2202.99.91		Other		0.2¢/liter	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	4¢/liter
	10	In aluminum containers	liters			
		Other:				
		Almond-based drinks:				
	30	Certified organic	liters			
	35	Other	liters			
	90	Other	liters			
2203.00.00		Beer made from malt		Free[2/]		13.2¢/liter[2/]
		In containers each holding not over 4 liters:				
	30	In glass containers	liters			
	60	Other	liters			
	90	In containers each holding over 4 liters	liters			

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
2204		Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009:				
2204.10.00		Sparkling wine		19.8¢/liter[3/]	Free (A, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG) 8.8¢/liter (JO)[3/]	$1.59/liter[3/]
	30	Valued not over $1.59/liter	liters			
		Valued over $1.59/liter:				
	65	Certified organic	liters			
	75	Other	liters			
		Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:				
2204.21		In containers holding 2 liters or less:				
2204.21.20	00	Effervescent wine	liters	19.8¢/liter[3/]	Free (A+, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG) 8.8¢/liter (JO)[3/]	$1.59/liter[3/]

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
2204 (con.)		Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009: (con.)				
		Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: (con.)				
2204.21 (con.)		In containers holding 2 liters or less: (con.)				
		Other:				
		Of an alcoholic strength by volume not over 14 percent vol.:				
2204.21.30	00	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	liters	6.3¢/liter[3/]	Free (A, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG) 2.8¢/liter (JO)[3/]	33¢/liter[3/]
2204.21.50		Other		6.3¢/liter[3/]	Free (A+, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG) 2.8¢/liter (JO)[3/]	33¢/liter[3/]
		Valued not over $1.05/liter:				
	05	Red	liters			
	15	White	liters			
	25	Other	liters			
		Valued over $1.05/liter:				
	28	Icewine	liters			
		Other:				
		Red:				
	35	Certified organic	liters			
	40	Not certified organic	liters			
		White:				
	50	Certified organic	liters			
	55	Not certified organic	liters			
	60	Other	liters			
		Of an alcoholic strength by volume over 14 percent vol.:				
2204.21.60	00	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	liters	5.3¢/liter[3/]	Free (A, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG) 2.3¢/liter (JO)[3/]	33¢/liter[3/]
2204.21.80		Other		16.9¢/liter[3/]	Free (A, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG) 7.5¢/liter (JO)[3/]	33¢/liter[3/]
	30	Sherry	liters			
	60	Other	liters			

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
2204 (con.)		Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009: (con.)				
		Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: (con.)				
2204.22		In containers holding more than 2 liters but not more than 10 liters:				
		In containers holding more than 2 liters but not more than 4 liters:				
2204.22.20		Of an alcoholic strength by volume not over 14 percent vol	.....	8.4¢/liter[3/]	Free (A+, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG) 3.7¢/liter (JO)[3/]	33¢/liter[3/]
		Valued not over $1.05/liter:				
	05	Red	liters			
	15	White	liters			
	25	Other	liters			
		Valued over $1.05/liter:				
	30	Red	liters			
	45	White	liters			
	60	Other	liters			
2204.22.40	00	Of an alcoholic strength by volume over 14 percent vol	liters.....	22.4¢/liter[3/]	Free (A+, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG) 9.9¢/liter (JO)[3/]	33¢/liter[3/]
		In containers holding over 4 liters but not over 10 liters:				
2204.22.60	00	Of an alcoholic strength by volume not over 14 percent vol	liters.....	14¢/liter[3/]	Free (A+, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG) 6.2¢/liter (JO)[3/]	33¢/liter[3/]
2204.22.80	00	Of an alcoholic strength by volume over 14 percent vol	liters.....	22.4¢/liter[3/]	Free (A+, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG) 9.9¢/liter (JO)[3/]	33¢/liter[3/]
2204.29		Other:				
2204.29.61	00	Of an alcoholic strength by volume not over 14 percent vol	liters.....	14¢/liter[3/]	Free (A+, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG) 6.2¢/liter (JO)[3/]	33¢/liter[3/]
2204.29.81	00	Of an alcoholic strength by volume over 14 percent vol	liters.....	22.4¢/liter[3/]	Free (A+, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG) 9.9¢/liter (JO)[3/]	33¢/liter[3/]

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
2204 (con.)		Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009: (con.)				
2204.30.00	00	Other grape must	liters pf.liters	4.4¢/liter + 31.4¢/pf. liter[3/]	Free (A+, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG) 1.9¢/liter + 13.9¢/pf. liter (JO)[3/]	18.5¢/liter + $1.32/pf. liter[3/]
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	00	Vermouth	liters	3.5¢/liter[3/]	Free (A, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG) 1.5¢/liter (JO)[3/]	33¢/ liter[3/]
2205.10.60	00	Other	liters	4.2¢/liter[3/]	Free (A, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG) 1.8¢/liter (JO)[3/]	33¢/ liter[3/]
2205.90		Other:				
		Vermouth:				
2205.90.20	00	In containers each holding over 2 liters but not over 4 liters	liters	3.5¢/liter[3/]	Free (A, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG) 1.5¢/liter (JO)[3/]	33¢/liter[3/]
2205.90.40	00	In containers each holding over 4 liters	liters	3.8¢/liter[3/]	Free (A+, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG) 1.6¢/liter (JO)[3/]	33¢/liter[3/]
2205.90.60	00	Other	liters	4.2¢/liter[3/]	Free (A, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG) 1.8¢/liter (JO)[3/]	33¢/liter[3/]

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
2206.00		Other fermented beverages (for example, cider, perry, mead, sakè); 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[4/]	Free (A, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG) 0.1¢/liter (JO)[4/]	1.3¢/liter[4/]
	10	Hard cider as described in statistical note 3 to this chapter	liters			
	20	Other	liters			
2206.00.30	00	Prune wine	liters..... pf.liters	3.1¢/liter + 22.1¢/pf. liter on ethyl alcohol content[4/]	Free (A+, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG) 1.3¢/liter + 9.8¢/pf. liter on ethyl alcohol content (JO)[4/]	18.5¢/ liter + $1.32/pf. liter on ethyl alcohol content[4/]
2206.00.45	00	Rice wine or sakè	liters	3¢/liter[4/]	Free (A, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG) 1.3¢/liter (JO)[4/]	33¢/liter[4/]
		Other:				
2206.00.60	00	Effervescent wine	liters	13.9¢/liter[4/]	Free (A+, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG) 6.1¢/liter (JO)[4/]	$1.59/liter[4/]
2206.00.90		Other	.....	4.2¢/liter[4/]	Free (A, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG) 1.8¢/liter (JO)[4/]	33¢/liter[4/]
		Mixtures of fermented beverages and non-alcoholic beverages, ready to consume as packaged, in containers each holding not over 4 liters:				
	15	In aluminum containers	liters			
	25	Other	liters			
		Other:				
	30	In aluminum containers	liters			
	40	Other	liters			

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
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	00	For beverage purposes	pf.liters	18.9¢/pf.liter[4/]	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)[4/]	$1.32/pf. liter[4/]
2207.10.60		For nonbeverage purposes		2.5%[4/]	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PE, S, SG) See 9822.09.22-9822.09.24 (PA)[4/]	20%[4/]
	10	For fuel use	liters			
	90	Other	liters			
2207.20.00		Ethyl alcohol and other spirits, denatured, of any strength		1.9%[4/5/]	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PE, S, SG) See 9822.09.22-9822.09.24 (PA)[4/5/]	20%[4/5/]
	10	For fuel use	liters			
	90	Other	liters			
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	00	Pisco and singani	pf.liters	Free[4/]		$1.78/pf. liter[4/]
		Other:				
		In containers each holding not over 4 liters:				
2208.20.20	00	Valued not over $2.38/liter	pf.liters	Free[4/]		$2.35/pf. liter[4/]
2208.20.30	00	Valued over $2.38 but not over $3.43/liter	pf.liters	Free[4/]		$2.35/pf. liter[4/]
2208.20.40	00	Valued over $3.43/liter	pf.liters	Free[4/]		$2.35/pf. liter[4/]
		In containers each holding over 4 liters:				
2208.20.50	00	Valued not over $2.38/liter	pf.liters	Free[4/]		$1.32/pf. liter[4/]
2208.20.60	00	Valued over $2.38/liter	pf.liters	Free[4/]		$1.32/pf. liter[4/]

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
2208 (con.)		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 percent vol.; spirits, liqueurs and other spirituous beverages: (con.)				
2208.30		Whiskies:				
2208.30.30		Irish and Scotch	.....	Free[4/]		$1.99/pf. liter[4/]
	30	In containers each holding not over 4 liters	pf.liters			
	60	In containers each holding over 4 liters	pf.liters			
2208.30.60		Other	.....	Free[4/]		$2.04/pf. liter[4/]
		Bourbon:				
	20	In containers each holding not over 4 liters	pf.liters			
	40	In containers each holding over 4 liters	pf.liters			
		Other:				
		In containers each holding not over 4 liters:				
	55	Rye	pf.liters			
	65	Other	pf.liters			
		In containers each holding over 4 liters:				
	75	Rye	pf.liters			
	85	Other	pf.liters			
2208.40		Rum and other spirits obtained by distilling fermented sugar-cane products:				
		In containers each holding not over 4 liters:				
2208.40.20	00	Valued not over $3 per proof liter	pf.liters	23.7¢/pf.liter[6/]	Free (A+, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG) 10.5¢/pf. liter (JO)[6/]	$1.32/pf. liter[6/]
2208.40.40	00	Valued over $3 per proof liter	pf.liters	Free[6/]		$1.32/pf. liter[6/]
		In containers each holding over 4 liters:				
2208.40.60	00	Valued not over 69¢ per proof liter	pf.liters	23.7¢/pf.liter[6/]	Free (A+, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG) 10.5¢/pf.liter (JO)[6/]	$1.32/pf. liter[6/]
2208.40.80	00	Valued over 69¢ per proof liter	pf.liters	Free[6/]		$1.32/pf. liter[6/]
2208.50.00		Gin and Geneve	.....	Free[6/]		$1.99/pf. liter[6/]
	30	In containers each holding not over 4 liters	pf.liters			
	60	In containers each holding over 4 liters	pf.liters			

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
2208 (con.)		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 percent vol.; spirits, liqueurs and other spirituous beverages: (con.)				
2208.60		Vodka:				
		In containers each holding not over 4 liters:				
2208.60.10	00	Valued not over $2.05/liter	pf.liters	Free[6/]		$1.78/pf. liter[6/]
2208.60.20		Valued over $2.05/liter		Free[6/]		$1.78/pf. liter[6/]
	30	Certified organic	pf.liters			
	60	Other	pf.liters			
2208.60.50	00	In containers each holding over 4 liters	pf.liters	Free[6/]		$1.32/pf. liter[6/]
2208.70.00		Liqueurs and cordials		Free[6/]		$3.08/pf. liter[6/]
	30	In containers each holding not over 4 liters	pf.liters			
	60	In containers each holding over 4 liters	pf.liters			
2208.90		Other:				
2208.90.01	00	Aquavit	pf.liters	Free[6/]		$1.99/pf. liter[6/]
		Bitters:				
2208.90.05	00	Not fit for use as beverages	pf.liters	Free[6/]		$1.32/pf. liter[6/]
2208.90.10	00	Fit for use as beverages	pf.liters	Free[6/]		$1.32/pf. liter[6/]
		Brandy:				
		Slivovitz:				
		Valued not over $3.43/liter:				
2208.90.12	00	In containers each holding not over 4 liters	pf.liters	Free[6/]		$2.35/pf. liter[6/]
2208.90.14	00	In containers each holding over 4 liters	pf.liters	Free[6/]		$1.32/pf. liter[6/]
2208.90.15	00	Valued over $3.43/liter	pf.liters	Free[6/]		$2.35/pf. liter[6/]
		Other:				
		In containers each holding not over 4 liters:				
2208.90.20	00	Valued not over $2.38/liter	pf.liters	Free[6/]		$2.35/pf. liter[6/]
2208.90.25	00	Valued over $2.38 but not over $3.43/liter	pf.liters	Free[6/]		$2.35/pf. liter[6/]
2208.90.30	00	Valued over $3.43/liter	pf.liters	Free[6/]		$2.35/pf. liter[6/]
		In containers each holding over 4 liters:				
2208.90.35	00	Valued not over $2.38/liter	pf.liters	Free[6/]		$1.32/pf. liter[6/]
2208.90.40	00	Valued over $2.38/liter	pf.liters	Free[6/]		$1.32/pf. liter[6/]

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
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 (con.)		Other: (con.)				
2208.90.46		Kirschwasser and ratafia	.....	Free[6/]		$3.08/pf. liter[6/]
	30	In containers each holding not over 4 liters	pf.liters			
	60	In containers each holding over 4 liters	pf.liters			
		Tequila:				
2208.90.50		In containers each holding not over 4 liters	.....	Free[6/]		$1.68/pf. liter[6/]
	30	Certified organic	pf.liters			
	60	Other	pf.liters			
2208.90.55	00	In containers each holding over 4 liters	pf.liters	Free[6/]		$1.32/pf. liter[6/]
2208.90.71	00	Imitations of brandy and other spirituous beverages	pf.liters	Free[6/]		$2.35/pf. liter[6/]
		Other:				
		Spirits:				
2208.90.72	00	Mezcal in containers each holding not over 4 liters	pf.liters	Free[6/]		$1.78/pf. liter[6/]
2208.90.75	00	Other	pf.liters	Free[6/]		$1.78/pf. liter[6/]
2208.90.80		Other	.....	21.1¢/pf.liter[6/]	Free (A, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG) 9.3¢/pf.liter (JO)[6/]	$4.05/pf. liter[6/]
	10	Premixed cocktails or other mixed beverages, ready to consume as packaged, in containers each holding not over 4 liters	pf.liters			
	20	Other	pf.liters			
2209.00.00		Vinegar and substitutes for vinegar obtained from acetic acid	.....	0.5¢/pf.liter	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	2.1¢/pf.liter
	30	Certified organic	pf.liters liters			
	60	Other	pf.liters liters			

1/ See subheadings 9904.04.50-9904.05.01.
2/ Imports under this subheading may be subject to Federal Excise Tax (26 U.S.C. 5051).
3/ Imports under this subheading may be subject to Federal Excise Tax (26 U.S.C. 5041).
4/ Imports under this subheading may be subject to Federal Excise Tax (26 U.S.C. 5001, 26 U.S.C. 5041 or 26 U.S.C. 5051).
5/ For ethyl alcohol or a mixture thereof from CBERA beneficiaries, see section 423 of the Tax Reform Act of 1986, as amended (19 U.S.C. 2703,note); for ethyl alcohol or a mixture thereof from DR-CAFTA beneficiaries, see section 201 (a)(3)(B)(ii) of the DR-CAFTA Implementation Act (19 U.S.C. 4031 (a)(3)(B)(ii))."
6/ Imports under this subheading may be subject to Federal Excise Tax (26 U.S.C. 5001).