

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 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plant under the provisions of section 5232 of the Internal Revenue Code of 1954, the duties are imposed on the quantity withdrawn from customs custody.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.
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 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.

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..	0.38¢/liter	Free	(A, CA, E, IL, J, 2.6¢/liter MX)	
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 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.....	0.3¢/liter		Free (A,CA,E,IL,J) 4¢/liter 0.2¢/liter (MX)	
	20	Carbonated soft drinks: Containing high-intensity sweeteners (e.g., aspartame and/or saccharin).....	liters			
	40	Other.....	liters			
	60	Other.....	liters			
2202.90		Other:				
		Milk-based drinks:				
2202.90.10	00	Chocolate milk drink.....	liters..	19.5%	Free (E,IL,J) 6% (CA) 12% (MX)	20%
		Other:				
2202.90.22	00	Described in general note 15 of the tariff schedule and entered pursuant to its provisions.....	liters.v kg	17.5%	Free (E,IL,J,MX) 5.2% (CA)	35%
2202.90.24	00	Described in additional U.S. note 10 to chapter 4 and entered pursuant to its provisions.....	liters v kg	17.5%	Free (E,IL,J) 5.2% (CA)	35%
2202.90.28	00	Other <u>1</u> /.....	liters v kg	26.9¢/liter + 17.1%	See 9906.22.01- 9906.22.03 (MX)	27.6¢/liter + 17.5%

1/ See subheadings 9904.04.50-9904.05.01.

2202 (con.)		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 (con.):				
2202.90 (con.)		Other (con.):				
		Fruit or vegetable juices, fortified with vitamins or minerals:				
		Orange juice:				
2202.90.30	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..	5.2¢/liter	Free (E,IL,J) 1.5¢/liter (CA) See 9906.22.04-9906.22.05 (MX)	18¢/liter
2202.90.35	00	Other.....	liters..	9.02¢/liter	Free (E,IL,J) 2.7¢/liter (CA) 8¢/liter (MX)	18¢/liter
		Other:				
2202.90.36	00	Juice of any single fruit or vegetable.....	liters..	The rate applicable to the natural juice in heading 2009	Free (E,J) The rate applicable to the natural juice in heading 2009 (A*,CA,IL,MX)	The rate applicable to the natural juice in heading 2009
2202.90.37	00	Mixtures of juices.....	liters..	The rate applicable to the natural juice in heading 2009	Free (E,J) The rate applicable to the natural juice in heading 2009 (A*,CA,IL,MX)	The rate applicable to the natural juice in heading 2009
2202.90.90		Other.....		0.3¢/liter	Free (A,CA,E,IL,J, MX)	4¢/liter
	10	Nonalcoholic beer.....	liters			
	90	Other.....	liters			

2203.00.00	Beer made from malt.....	1.4¢/ liter <u>1</u> /	Free (A,E,IL, J) <u>1</u> / 0.4¢/liter (CA) <u>1</u> / 1.2¢/liter (MX)	13.2¢/ liter <u>1</u> /
	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		

1/ Imports under this subheading are subject to a Federal Excise Tax (26 U.S.C. 5051) of \$18 per barrel of 31 gallons and at a like rate for any other quantity or for fractional parts of a barrel.

2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009:			
2204.10.00	Sparkling wine.....	29¢/ liter <u>1</u> /	Free (A,E,IL,J, MX) <u>1</u> / 9.2¢/liter (CA) <u>1</u> /	\$1.59/ liter <u>1</u> /
30	Valued not over \$1.59/liter.....	liters		
60	Valued over \$1.59/liter.....	liters		

- 1/ Imports under this subheading may be subject to Federal Excise Tax (26 U.S.C. 5001 and 5041) as follows:
- A) If containing distilled spirits, a tax of \$13.50 per proof gallon and a proportionate tax at the like rate on all fractional parts of a proof gallon.
 - B) If containing wine, a tax of:
 - (1) \$1.07 per wine gallon on still wines containing not more than 14 percent of alcohol by volume;
 - (2) \$1.57 per wine gallon on still wines containing more than 14 percent and not exceeding 21 percent of alcohol by volume;
 - (3) \$3.15 per wine gallon on still wines containing more than 21 percent and not exceeding 24 percent of alcohol by volume;
 - (4) \$3.40 per wine gallon on champagne and other sparkling wines; and
 - (5) \$3.30 per wine gallon on artificially carbonated wines.

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:			
2204.21	In containers holding 2 liters or less:			
2204.21.20	00	Effervescent wine..... liters..	29¢/ liter <u>1/</u>	Free (E,IL,J,MX) <u>1/</u> 9.2¢/liter (CA) <u>1/</u>
				\$1.59/ liter <u>1/</u>
		Other:		
		Of an alcoholic strength by volume not over 14 percent vol:		
2204.21.30	00	If entitled under regu- lations of the United States Internal Revenue Service to a type desig- nation which includes the name "Tokay" and if so designated on the approved label..... liters..	9.3¢/ liter <u>1/</u>	Free (A,E,IL, J) <u>1/</u> 2.9¢/liter (CA) <u>1/</u> 7.9¢/liter (MX) <u>1/</u>
				33¢/ liter <u>1/</u>
2204.21.50		Other.....	9.3¢/ liter <u>1/</u>	Free (E,IL, J) <u>1/</u> 2.9¢/liter (CA) <u>1/</u> 7.9¢/liter (MX) <u>1/</u>
				33¢/ liter <u>1/</u>
		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		
		Of an alcoholic strength by volume over 14 percent vol.:		
2204.21.60	00	If entitled under regu- lations of the United States Internal Revenue Service to a type desig- nation which includes the name "Marsala" and if so designated on the approved label..... liters..	7.8¢/ liter <u>1/</u>	Free (A,E,IL,J, MX) <u>1/</u> 2.4¢/liter (CA) <u>1/</u>
				33¢/ liter <u>1/</u>
2204.21.80		Other.....	24.8¢/ liter <u>1/</u>	Free (A,E,IL,J) <u>1/</u> 7.9¢/liter (CA) <u>1/</u> 15.8¢/liter (MX) <u>1/</u>
				33¢/ liter <u>1/</u>
	30	Sherry..... liters		
	60	Other..... liters		

1/ Imports under this subheading may be subject to Federal Excise Tax (26 U.S.C. 5001 and 5041) as follows:

A) If containing distilled spirits, a tax of \$13.50 per proof gallon and a proportionate tax at the like rate on all fractional parts of a proof gallon.

B) If containing wine, a tax of:

- (1) \$1.07 per wine gallon on still wines containing not more than 14 percent of alcohol by volume;
- (2) \$1.57 per wine gallon on still wines containing more than 14 percent and not exceeding 21 percent of alcohol by volume;
- (3) \$3.15 per wine gallon on still wines containing more than 21 percent and not exceeding 24 percent of alcohol by volume;
- (4) \$3.40 per wine gallon on champagne and other sparkling wines; and
- (5) \$3.30 per wine gallon on artificially carbonated wines.

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.):			
2204.29	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.....			
		9.6¢/ liter <u>1/</u>	Free (E,IL,J) <u>1/</u> 2.9¢/liter (CA) <u>1/</u> 7.9¢/liter (MX) <u>1/</u>	33¢/ liter <u>1/</u>
	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	
2204.29.40	00	Of an alcoholic strength by volume over 14 percent vol.....		liters..
		25.7¢/ liter <u>1/</u>	Free (E,IL,J) <u>1/</u> 7.9¢/liter (CA) <u>1/</u> 21.1¢/liter (MX) <u>1/</u>	33¢/ liter <u>1/</u>
	In containers holding over 4 liters:			
2204.29.60	00	Of an alcoholic strength by volume not over 14 percent vol.		liters..
		16.1¢/ liter <u>1/</u>	Free (E,IL,J) <u>1/</u> 4.9¢/liter (CA) <u>1/</u> 13.2¢/liter (MX) <u>1/</u>	33¢/ liter <u>1/</u>
2204.29.80	00	Of an alcoholic strength by volume over 14 percent vol.....		liters..
		25.7¢/ liter <u>1/</u>	Free (E,IL,J) <u>1/</u> 7.9¢/liter (CA) <u>1/</u> 21.1¢/liter (MX) <u>1/</u>	33¢/ liter <u>1/</u>
2204.30.00	00	Other grape must.....		liters.v pf.liters
		6.5¢/liter + 46.1¢/pf. liter <u>1/</u>	Free (E,IL,J,MX) <u>1/</u> 2¢/liter + 14.7¢/pf. liter (CA) <u>1/</u>	18.5¢/ liter + \$1.32/pf. liter <u>1/</u>

1/ Imports under this subheading may be subject to Federal Excise Tax (26 U.S.C. 5001 and 5041) as follows:

A) If containing distilled spirits, a tax of \$13.50 per proof gallon and a proportionate tax at the like rate on all fractional parts of a proof gallon.

B) If containing wine, a tax of:

- (1) \$1.07 per wine gallon on still wines containing not more than 14 percent of alcohol by volume;
- (2) \$1.57 per wine gallon on still wines containing more than 14 percent and not exceeding 21 percent of alcohol by volume;
- (3) \$3.15 per wine gallon on still wines containing more than 21 percent and not exceeding 24 percent of alcohol by volume;
- (4) \$3.40 per wine gallon on champagne and other sparkling wines; and
- (5) \$3.30 per wine gallon on artificially carbonated wines.

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..	5.2¢/liter <u>1/</u>	Free (A,E,IL,J, MX) <u>1/</u>	33¢/liter <u>1/</u>	
					1.6¢/liter (CA) <u>1/</u>		
2205.10.60	00	Other.....	liters..	6.2¢/liter <u>1/</u>	Free (A,E,IL,J, MX) <u>1/</u>	33¢/liter <u>1/</u>	
					1.9¢/liter (CA) <u>1/</u>		
2205.90		Other:					
		Vermouth:					
2205.90.20	00	In containers each holding over 2 liters but not over 4 liters.....	liters..	5.2¢/liter <u>1/</u>	Free (A,E,IL,J, MX) <u>1/</u>	33¢/liter <u>1/</u>	
					1.6¢/liter (CA) <u>1/</u>		
2205.90.40	00	In containers each holding over 4 liters.....	liters..	7.7¢/liter <u>1/</u>	Free (E,IL,J,MX) <u>1/</u>	33¢/liter <u>1/</u>	
					2.5¢/liter (CA) <u>1/</u>		
2205.90.60	00	Other.....	liters..	6.2¢/liter <u>1/</u>	Free (A,E,IL,J, MX) <u>1/</u>	33¢/liter <u>1/</u>	
					1.9¢/liter (CA) <u>1/</u>		

1/ Imports under this subheading may be subject to Federal Excise Tax (26 U.S.C. 5001 and 5041) as follows:

- A) If containing distilled spirits, a tax of \$13.50 per proof gallon and a proportionate tax at the like rate on all fractional parts of a proof gallon.
- B) If containing wine, a tax of:
 - (1) \$1.07 per wine gallon on still wines containing not more than 14 percent of alcohol by volume;
 - (2) \$1.57 per wine gallon on still wines containing more than 14 percent and not exceeding 21 percent of alcohol by volume;
 - (3) \$3.15 per wine gallon on still wines containing more than 21 percent and not exceeding 24 percent of alcohol by volume;
 - (4) \$3.40 per wine gallon on champagne and other sparkling wines; and
 - (5) \$3.30 per wine gallon on artificially carbonated wines.

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	00	Cider, whether still or sparkling..... liters..	0.4¢/ liter <u>1</u> /	Free (A,E,IL,J, MX) <u>1</u> /, 1.3¢/ liter <u>1</u> / 0.1¢/liter (CA) <u>1</u> / <u>1</u> /
2206.00.30	00	Prune wine..... liters.v pf.liters	6.3¢/liter + 44.5¢/pf. liter on ethyl alcohol content <u>1</u> /	Free (E,IL,J,MX) <u>1</u> / 2¢/liter + 14.7¢/pf. liter on ethyl alcohol content (CA) <u>1</u> / 18.5¢/ liter + \$1.32/pf. liter on ethyl alcohol content <u>1</u> / 33¢/ liter <u>2</u> / 1.9¢/liter (CA) <u>2</u> /
2206.00.45	00	Rice wine or sake..... liters..	6¢/ liter <u>2</u> /	Free (A,E,IL,J, MX) <u>2</u> /, 33¢/ liter <u>2</u> / 1.9¢/liter (CA) <u>2</u> /
2206.00.60	00	Other: Effervescent wine..... liters..	28.1¢/ liter <u>3</u> /	Free (E,IL,J,MX) <u>3</u> / \$1.59/ liter <u>3</u> / 9.2¢/liter (CA) <u>3</u> / <u>3</u> /
2206.00.90	00	Other..... liters..	6.2¢/ liter <u>3</u> / <u>4</u> /	Free (A,E,IL,J,MX) <u>3</u> / 33¢/ liter <u>3</u> / 1.9¢/liter (CA) <u>3</u> /
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	27.8¢/pf. liter <u>5</u> /	Free (A*,E,IL,J, MX) <u>5</u> / \$1.32/pf. liter <u>5</u> / 8.8¢/pf. liter (CA) <u>5</u> / <u>6</u> /
2207.10.60	00	For nonbeverage purposes..... liters..	2.9% <u>5</u> / <u>7</u> /	Free (E,IL, J) <u>5</u> / <u>7</u> / 20% <u>5</u> / <u>7</u> / 0.9% (CA) <u>5</u> / <u>7</u> / 2.4% (MX)
2207.20.00	00	Ethyl alcohol and other spirits, denatured, of any strength..... liters..	2.8% <u>5</u> / <u>7</u> /	Free (E,IL, J) <u>5</u> / <u>7</u> / 20% <u>5</u> / <u>7</u> / 0.9% (CA) <u>5</u> / <u>7</u> / 2.4 (MX)

1/ Imports under this subheading may be subject to Federal Excise Tax (26 U.S.C. 5001 and 5041) as follows:
(1) \$1.07 per wine gallon on still wines containing not more than 14 percent of alcohol by volume;
(2) \$1.57 per wine gallon on still wines containing more than 14 percent and not exceeding 21 percent of alcohol by volume;
(3) \$3.15 per wine gallon on still wines containing more than 21 percent and not exceeding 24 percent of alcohol by volume;
(4) \$3.40 per wine gallon on champagne and other sparkling wines; and
(5) \$3.30 per wine gallon on artificially carbonated wines.

2/ Imports under this item are subject to a Federal Excise Tax (26 U. S. C. 5051) of \$18 per barrel of 31 gallons and at a like rate for any other quantity or for fractional parts of a barrel.

3/ Imports under this subheading may be subject to Federal Excise Taxes (26 U.S.C. 5041 and 5051) as follows:
(1) If fermented from malt, a tax of \$18 per barrel of 31 gallons, and at the like rate for any other quantity or for fractional parts of a barrel;
(2) If fermented from other than malt, a tax at the rates shown in footnote 1 above.

4/ See subheading 9903.23.25.

5/ Imports under this subheading may be subject to a Federal Excise Tax (26 U.S.C. 5001) of \$13.50 per proof gallon and a proportionate tax at the like rate on all fractional parts of a proof gallon.

6/ See subheading 9905.22.10.

7/ For ethyl alcohol, see subheading 9901.00.50.

2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 percent vol.; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages:		
2208.10	Compound alcoholic preparations of a kind used for the manufacture of beverages:		
2208.10.30	00	Containing not over 20 percent of alcohol by weight..... kg.....	6.2¢/kg + 2.8% <u>1/</u> <u>2/</u> Free (A, CA, E, IL, J, 44¢/kg + MX) <u>1/</u> <u>2/</u> 25% <u>1/</u> <u>2/</u>
2208.10.60	00	Containing over 20 percent but not over 50 percent of alcohol by weight..... kg.....	12.4¢/kg + 2.8% <u>1/</u> <u>2/</u> Free (A, CA, E, IL, J, 88¢/kg + MX) <u>1/</u> <u>2/</u> 25% <u>1/</u> <u>2/</u>
2208.10.90	00	Containing over 50 percent of alcohol by weight..... kg.....	24.9¢/kg + 2.8% <u>1/</u> Free (A, CA, E, IL, J, \$1.76/kg + MX) <u>1/</u> 25% <u>1/</u>
2208.20	Spirits obtained by distilling grape wine or grape marc (grape brandy):		
2208.20.10	00	Pisco and singani..... pf.liters	11.9¢/pf. liter <u>3/</u> Free (A, CA, E, IL, J, \$1.78/pf. liter <u>3/</u> MX) <u>3/</u>
		Other:	
		In containers each holding not over 4 liters:	
2208.20.20	00	Valued not over \$2.38/liter.... pf.liters	80.8¢/pf. liter <u>3/</u> Free (CA, E, IL, J, \$2.35/pf. liter <u>3/</u> MX) <u>3/</u>
2208.20.30	00	Valued over \$2.38 but not over \$3.43/liter..... pf.liters	29.7¢/pf. liter <u>3/</u> Free (CA, E, IL, J, \$2.35/pf. liter <u>3/</u> MX) <u>3/</u>
2208.20.40	00	Valued over \$3.43/liter..... pf.liters	11.9¢/pf. liter <u>3/</u> Free (CA, E, IL, J, \$2.35/pf. liter <u>3/</u> MX) <u>3/</u>
		In containers each holding over 4 liters:	
2208.20.50	00	Valued not over \$2.38/liter.... pf.liters	11.9¢/pf. liter <u>3/</u> Free (CA, E, IL, J, \$1.32/pf. liter <u>3/</u> MX) <u>3/</u>
2208.20.60	00	Valued over \$2.38/liter..... pf.liters	9.5¢/pf. liter <u>3/</u> Free (CA, E, IL, J, \$1.32/pf. liter <u>3/</u> MX) <u>3/</u>

- 1/ Imports under this subheading may be subject to Federal Excise Tax (26 U.S.C. 5001 and 5041) as follows:
- A) If containing distilled spirits, a tax of \$13.50 per proof gallon and a proportionate tax at the like rate on all fractional parts of a proof gallon.
 - B) If containing wine, a tax of--
 - (1) \$1.07 per wine gallon on still wines containing not more than 14 percent of alcohol by volume;
 - (2) \$1.57 per wine gallon on still wines containing more than 14 percent and not exceeding 21 percent of alcohol by volume;
 - (3) \$3.15 per wine gallon on still wines containing more than 21 percent and not exceeding 24 percent of alcohol by volume;
 - (4) \$3.40 per wine gallon on champagne and other sparkling wines; and
 - (5) \$3.30 per wine gallon on artificially carbonated wines.
- 2/ Imports under this subheading may be subject to Federal Excise Taxes (26 U.S.C. 5041 and 5051) as follows:
- (1) If fermented from malt, a tax of \$18 per barrel of 31 gallons, and at the like rate for any other quantity or for fractional parts of a barrel.
 - (2) If fermented from other than malt, a tax at the rates shown in footnote 1 above.
- 3/ Imports under this subheading may be subject to a Federal Excise Tax (26 U.S.C. 5001) of \$13.50 per proof gallon and a proportionate tax at the like rate on all fractional parts of a proof gallon.

2208 (con.)	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 percent vol.; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages (con.):		
2208.30	Whiskies:		
2208.30.30	Irish and Scotch.....	4.8¢/pf. liter <u>1</u> /	Free (CA,E,IL,J, MX) <u>1</u> / \$1.99/pf. liter <u>1</u> /
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.....	5.9¢/pf. liter <u>1</u> /	Free (CA,E,IL,J, MX) <u>1</u> / \$2.04/pf. liter <u>1</u> /
	Bourbon:		
20	In containers each holding not over 4 liters.....	pf.liters	
40	In containers each holding over 4 liters.....	pf.liters	
	Other:		
55	In containers each holding not over 4 liters:		
	Rye.....	pf.liters	
65	Other.....	pf.liters	
	In containers each holding over 4 liters:		
75	Rye.....	pf.liters	
85	Other.....	pf.liters	
2208.40.00	Rum and tafia.....	34.8¢/pf. liter <u>1</u> /	Free (CA,E,IL) <u>1</u> / \$1.32/pf. liter <u>1</u> / 29.6¢/pf. liter (MX) <u>1</u> /
30	In containers each holding not over 4 liters.....	pf.liters	
	In containers each holding over 4 liters:		
60	Valued not over 53¢ per proof liter.....	pf.liters	
70	Valued over 53¢ but not over 92¢ per proof liter.....	pf.liters	
80	Valued over 92¢ per proof liter.....	pf.liters	
2208.50.00	Gin and Geneve.....	12.4¢/pf. liter <u>1</u> /	Free (A,CA,E,IL,J, MX) <u>1</u> / \$1.99/pf. liter <u>1</u> /
30	In containers each holding not over 4 liters.....	pf.liters	
60	In containers each holding over 4 liters.....	pf.liters	

1/ Imports under this subheading may be subject to a Federal Excise Tax (26 U.S.C. 5001) of \$13.50 per proof gallon and a proportionate tax at the like rate on all fractional parts of a proof gallon.

2208 (con.)	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 percent vol.; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages (con.):				
2208.90	Other:				
2208.90.01	00	Aquavit.....	pf.liters 10.4¢/pf. liter <u>1/</u>	Free (E,IL,J,MX) <u>1/</u>	\$1.99/pf. liter <u>1/</u>
				3.3¢/pf. liter (CA) <u>1/</u>	
2208.90.05	00	Bitters: Not fit for use as beverages.....	pf.liters 9.4/pf. liter <u>1/</u>	Free (A,E,IL,J,MX) <u>1/</u>	\$1.32/pf. liter <u>1/</u>
				3¢/pf. liter (CA) <u>1/</u>	
2208.90.10	00	Fit for use as beverages.....	pf.liters 12.4¢/pf. liter <u>1/</u>	Free (A*,E,IL,J,MX) <u>1/</u>	\$1.32/pf. liter <u>1/</u>
				3.9¢/pf. liter (CA) <u>1/</u>	
		Brandy:			
		Slivovitz:			
2208.90.12	00	Valued not over \$3.43/liter: In containers each holding not over 4 liters.....	pf.liters 29.7¢/pf. liter <u>1/</u>	Free (A,E,IL,J,MX) <u>1/</u>	\$2.35/pf. liter <u>1/</u>
				9.9¢/pf. liter (CA) <u>1/</u>	
2208.90.14	00	In containers each holding over 4 liters.....	pf.liters 11.9¢/pf. liter <u>1/</u>	Free (A,E,IL,J,MX) <u>1/</u>	\$1.32/pf. liter <u>1/</u>
				3.9¢/pf. liter (CA) <u>1/</u>	
2208.90.15	00	Valued over \$3.43/liter.....	pf.liters 11.9¢/pf. liter <u>1/</u>	Free (A,E,IL,J,MX) <u>1/</u>	\$2.35/pf. liter <u>1/</u>
				3.9¢/pf. liter (CA) <u>1/</u>	
		Other:			
		In containers each holding not over 4 liters:			
2208.90.20	00	Valued not over \$2.38/liter.....	pf.liters 80.8¢/pf. liter <u>1/</u>	Free (E,IL,J,MX) <u>1/</u>	\$2.35/pf. liter <u>1/</u>
				26.9¢/pf. liter (CA) <u>1/</u>	
2208.90.25	00	Valued over \$2.38 but not over \$3.43/liter.....	pf.liters 29.7¢/pf. liter <u>1/</u>	Free (E,IL,J,MX) <u>1/</u>	\$2.35/pf. liter <u>1/</u>
				9.9¢/pf. liter (CA) <u>1/</u>	
2208.90.30	00	Valued over \$3.43/liter...	pf.liters 11.9¢/pf. liter <u>1/</u>	Free (E,IL,J,MX) <u>1/</u>	\$2.35/pf. liter <u>1/</u>
				3.9¢/pf. liter (CA) <u>1/</u>	
		In containers each holding over 4 liters:			
2208.90.35	00	Valued not over \$2.38/liter.....	pf.liters 11.9¢/pf. liter <u>1/</u>	Free (E,IL,J,MX) <u>1/</u>	\$1.32/pf. liter <u>1/</u>
				3.9¢/pf. liter (CA) <u>1/</u>	
2208.90.40	00	Valued over \$2.38/liter...	pf.liters 9.5¢/pf. liter <u>1/</u>	Free (E,IL,J,MX) <u>1/</u>	\$1.32/pf. liter <u>1/</u>
				3.1¢/pf. liter (CA) <u>1/</u>	

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2208 (con.)	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 percent vol.; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the man- ufacture of beverages (con.):			
2208.90 (con.)	Other (con.):			
2208.90.45	Cordials, liqueurs, kirschwasser and ratafia.....	12.4¢/pf. liter <u>1</u> /	Free (A,CA,E,IL,J, MX) <u>1</u> /	\$3.08/pf. liter <u>1</u> /
30	In containers each holding not over 4 liters.....	pf.liters		
60	In containers each holding over 4 liters.....	pf.liters		
2208.90.50	Tequila: In containers each holding not over 4 liters.....	pf.liters	Free <u>1</u> /	\$1.68/pf. liter <u>1</u> /
2208.90.55	In containers each holding over 4 liters.....	pf.liters	Free <u>1</u> /	\$1.32/pf. liter <u>1</u> /
	Vodka: In containers each holding not over 4 liters:			
2208.90.60	Valued not over \$2.05/liter....	pf.liters	63.6¢/pf. liter <u>1</u> /	Free (A,CA,E,IL,J, MX) <u>1</u> /
2208.90.65	Valued over \$2.05/liter.....	pf.liters	12.4¢/pf. liter <u>1</u> /	Free (A,CA,E,IL,J, MX) <u>1</u> /
2208.90.70	In containers each holding over 4 liters.....	pf.liters	31¢/pf. liter <u>1</u> /	Free (A*,CA,E,IL, J,MX) <u>1</u> /
2208.90.71	Imitations of brandy and other spirituous beverages.....	pf.liters	\$1.43/pf. liter <u>1</u> /	Free (A,E,IL,J,MX) <u>1</u> /
	Other:			
	Spirits:			
2208.90.72	Mescal in containers each holding not over 4 liters.....	pf.liters	Free <u>1</u> /	\$1.78/pf. liter <u>1</u> /
2208.90.75	Other.....	pf.liters	63.6¢/pf. liter <u>1</u> /	Free (A,CA,E,IL,J, MX) <u>1</u> /
2208.90.80	Other.....	pf.liters	31¢/pf. liter <u>1</u> /	Free (A,CA,E,IL,J, MX) <u>1</u> /
2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid.....	pf.litersv liters	0.8¢/pf. liter	Free (A,E,IL,J,MX) 0.2¢/pf. liter (CA)

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