

Harmonized Tariff Schedule of the United States (2001)

Annotated for Statistical Reporting Purposes

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under the provisions of section 5232 of the Internal Revenue Code of 1954, the duties are imposed on the quantity withdrawn from customs custody.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

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	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	00	Mineral waters and aerated waters	liters	0.26¢/liter	Free (A,CA,E,IL,J, MX)	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 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 (A,CA,E,IL,J, MX)	4¢/liter
	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	17%	Free (A+,CA,D,E, IL,J,MX)	20%
		Other:				
2202.90.22	00	Described in general note 15 of the tariff schedule and entered pursuant to its provisions	liters kg	17.5%	Free (A+,CA,D,E, IL,J,MX)	35%
2202.90.24	00	Described in additional U.S. note 10 to chapter 4 and entered pursuant to its provisions	liters kg	17.5%	Free (A+,CA,D,E, IL,J)	35%
2202.90.28	00	Other ^{1/}	liters kg	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:				
		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	4.5¢/liter	Free (A+,CA,D,E, IL,J) See 9906.22.04-9906.22.05 (MX)	18¢/liter
2202.90.35	00	Other	liters	7.85¢/liter	Free (A+,CA,D,E, IL,J) 4.3¢/liter (MX)	18¢/liter

^{1/} See subheadings 9904.04.50-9904.05.01

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
2202 (con.) 2202.90 (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.): Other (con.): Fruit or vegetable juices, fortified with vitamins or minerals (con.): Other:				
2202.90.36	00	Juice of any single fruit or vegetable	liters	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 (A*,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 (CA,E,IL,J) The rate applicable to the natural juice in heading 2009 (A*,MX)	The rate applicable to the natural juice in heading 2009
2202.90.90		Other		0.2¢/liter	Free (A,CA,E,IL,J, MX)	4¢/liter
	10 90	Nonalcoholic beer Other	liters liters			
2203.00.00		Beer made from malt		0.2¢/liter <u>1/</u>	Free (A,CA,E,IL,J, MX) <u>1/</u>	13.2¢/liter <u>1/</u>
	30 60 90	In containers each holding not over 4 liters: In glass containers Other In containers each holding over 4 liters	liters liters liters			

1/ Imports under this subheading may be subject to Federal Excise Tax (26 U.S.C. 5051).

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
2204		Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009:				
2204.10.00		Sparkling wine	liters	19.8¢/liter <u>1/</u>	Free (A,CA,E,IL,J, MX) <u>1/</u>	\$1.59/liter <u>1/</u>
	30	Valued not over \$1.59/liter	liters			
	60	Valued over \$1.59/liter	liters			
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	00	Effervescent wine	liters	19.8¢/liter <u>1/</u>	Free (A+,CA,D,E, IL,J,MX) <u>1/</u>	\$1.59/liter <u>1/</u>
		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	liters	6.3¢/liter <u>1/</u>	Free (A,CA,E,IL, J) <u>1/</u> 1.9¢/liter (MX) <u>1/</u>	33¢/liter <u>1/</u>
2204.21.30	00					
		Other		6.3¢/liter <u>1/</u>	Free (A+,CA,D,E, IL,J) <u>1/</u> 1.9¢/liter (MX) <u>1/</u>	33¢/liter <u>1/</u>
2204.21.50						
		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.:				
		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 <u>1/</u>	Free (A,CA,E,IL,J, MX) <u>1/</u>	33¢/liter <u>1/</u>
2204.21.60	00					
		Other		16.9¢/liter <u>1/</u>	Free (A,CA,E,IL,J, MX) <u>1/</u>	33¢/liter <u>1/</u>
2204.21.80						
	30	Sherry	liters			
	60	Other	liters			

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

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
2204 (con.)		Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009 (con.):				
2204.29		Other wine; grape must with fermentation prevented or arrested by the addition of alcohol (con.):				
		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	liters	8.4¢/liter <u>1/</u>	Free (A+,CA,D,E,IL,J) <u>1/</u> 1.9¢/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	22.4¢/liter <u>1/</u>	Free (A+,CA,D,E,IL,J) <u>1/</u> 5.2¢/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	14¢/liter <u>1/</u>	Free (A+,CA,D,E,IL,J) <u>1/</u> 3.3¢/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	22.4¢/liter <u>1/</u>	Free (A+,CA,D,E,IL,J) <u>1/</u> 5.2¢/liter (MX) <u>1/</u>	33¢/liter <u>1/</u>
2204.30.00	00	Other grape must	liters pf.liters	4.4¢/liter + + 31.4¢/pf. liter <u>1/</u>	Free (A+,CA,D,E,IL,J,MX) <u>1/</u>	18.5¢/liter + \$1.32/pf. liter <u>1/</u>
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 <u>1/</u>	Free (A,CA,E,IL,J,MX) <u>1/</u>	33¢/ liter <u>1/</u>
2205.10.60	00	Other	liters	4.2¢/liter <u>1/</u>	Free (A,CA,E,IL,J,MX) <u>1/</u>	33¢/ liter <u>1/</u>
2205.90		Other:				
		Vermouth:				
2205.90.20	00	In containers each holding over 2 liters but not over 4 liters	liters	3.5¢/liter <u>1/</u>	Free (A,CA,E,IL,J,MX) <u>1/</u>	33¢/liter <u>1/</u>
2205.90.40	00	In containers each holding over 4 liters	liters	3.8¢/liter <u>1/</u>	Free (A+,CA,D,E,IL,J,MX) <u>1/</u>	33¢/liter <u>1/</u>
2205.90.60	00	Other	liters	4.2¢/liter <u>1/</u>	Free (A,CA,E,IL,J,MX) <u>1/</u>	33¢/liter <u>1/</u>

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

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
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,CA,E,IL,J, MX) <u>1/</u>	1.3¢/liter <u>1/</u>
2206.00.30	00	Prune wine	liters pf.liters	3.1¢/liter + 22.1¢/pf. liter on ethyl alcohol content <u>1/</u>	Free (A+,CA,D,E, IL,J,MX) <u>1/</u>	18.5¢/ liter + \$1.32/pf. liter on ethyl alcohol content <u>1/</u>
2206.00.45	00	Rice wine or sake	liters	3¢/liter <u>1/</u>	Free (A,CA,E,IL,J, MX) <u>1/</u>	33¢/liter <u>1/</u>
		Other:				
2206.00.60	00	Effervescent wine	liters	13.9¢/ liter <u>1/</u>	Free (A+,CA,D,E, IL,J,MX) <u>1/</u>	\$1.59/ liter <u>1/</u>
2206.00.90	00	Other	liters	4.2¢/liter <u>1/</u>	Free (A,CA,E,IL,J, MX) <u>1/</u>	33¢/liter <u>1/</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	18.9¢/pf.liter <u>1/</u>	Free (A,CA,E,IL,J,) MX) <u>1/</u>	\$1.32/pf. liter <u>1/</u>
2207.10.60	00	For nonbeverage purposes	liters	2.5% <u>1/ 2/</u>	Free (A+,CA,D,E, IL,J) <u>1/ 2/</u> 0.6% (MX) <u>2/</u>	20% <u>1/ 2/</u>
2207.20.00	00	Ethyl alcohol and other spirits, denatured, of any strength	liters	1.9% <u>1/ 2/</u>	Free (A+,CA,D,E, IL,J) <u>1/ 2/</u> 0.6% (MX) <u>2/</u>	20% <u>1/ 2/</u>
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 <u>1/</u>		\$1.78/pf. liter <u>1/</u>
		Other:				
		In containers each holding not over 4 liters:				
2208.20.20	00	Valued not over \$2.38/liter	pf.liters	Free <u>1/</u>		\$2.35/pf. liter <u>1/</u>
2208.20.30	00	Valued over \$2.38 but not over \$3.43/liter	pf.liters	Free <u>1/</u>		\$2.35/pf. liter <u>1/</u>
2208.20.40	00	Valued over \$3.43/liter	pf.liters	Free <u>1/</u>		\$2.35/pf. liter <u>1/</u>
		In containers each holding over 4 liters:				
2208.20.50	00	Valued not over \$2.38/liter	pf.liters	Free <u>1/</u>		\$1.32/pf. liter <u>1/</u>
2208.20.60	00	Valued over \$2.38/liter	pf.liters	Free <u>1/</u>		\$1.32/pf. liter <u>1/</u>

1/ 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).

2/ For ethyl alcohol, see subheading 9901.00.50.

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	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.):				
2208.30		Whiskies:				
2208.30.30		Irish and Scotch		Free <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		Free <u>1/</u>		\$2.04/pf. liter <u>1/</u>
	20	Bourbon: 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:				
	65	Rye	pf.liters			
		Other	pf.liters			
	75	In containers each holding over 4 liters:				
	85	Rye	pf.liters			
		Other	pf.liters			
2208.40		Rum and tafia:				
2208.40.20	00	In containers each holding not over 4 liters: Valued not over \$3 per proof liter	pf.liters	23.7¢/pf.liter <u>1/</u>	Free (A+,CA,D,E, IL) <u>1/</u> 7.4¢/pf. liter (MX) <u>1/</u>	\$1.32/pf. liter <u>1/</u>
2208.40.40	00	Valued over \$3 per proof liter	pf.liters	8.7¢/pf.liter <u>1/</u>	Free (A+,CA,D,E, IL) <u>1/</u> 7.4¢/pf. liter (MX) <u>1/</u>	\$1.32/pf. liter <u>1/</u>
2208.40.60	00	In containers each holding over 4 liters: Valued not over 69¢ per proof liter	pf.liters	23.7¢/pf.liter <u>1/</u>	Free (A+,CA,D,E, IL) <u>1/</u> 7.4¢/pf. liter (MX) <u>1/</u>	\$1.32/pf. liter <u>1/</u>
2208.40.80	00	Valued over 69¢ per proof liter	pf.liters	8.7¢/pf.liter <u>1/</u>	Free (A+,CA,D,E, IL) <u>1/</u> 7.4¢/pf. liter (MX) <u>1/</u>	\$1.32/pf. liter <u>1/</u>
2208.50.00		Gin and Geneve		Free <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			
2208.60		Vodka:				
2208.60.10	00	In containers each holding not over 4 liters: Valued not over \$2.05/liter	pf.liters	Free <u>1/</u>		\$1.78/pf. liter <u>1/</u>
2208.60.20	00	Valued over \$2.05/liter	pf.liters	Free <u>1/</u>		\$1.78/pf. liter <u>1/</u>
2208.60.50	00	In containers each holding over 4 liters	pf.liters	Free <u>1/</u>		\$1.32/pf. liter <u>1/</u>

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

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	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.):				
2208.70.00		Liqueurs and cordials		Free <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		Other:				
2208.90.01	00	Aquavit	pf.liters	Free <u>1/</u>		\$1.99/pf. liter <u>1/</u>
		Bitters:				
2208.90.05	00	Not fit for use as beverages	pf.liters	Free <u>1/</u>		\$1.32/pf. liter <u>1/</u>
2208.90.10	00	Fit for use as beverages	pf.liters	Free <u>1/</u>		\$1.32/pf. liter <u>1/</u>
		Brandy:				
		Slivovitz:				
		Valued not over \$3.43/liter:				
2208.90.12	00	In containers each holding not over 4 liters	pf.liters	Free <u>1/</u>		\$2.35/pf. liter <u>1/</u>
2208.90.14	00	In containers each holding over 4 liters	pf.liters	Free <u>1/</u>		\$1.32/pf. liter <u>1/</u>
2208.90.15	00	Valued over \$3.43/liter	pf.liters	Free <u>1/</u>		\$2.35/pf. liter <u>1/</u>
		Other:				
		In containers each holding not over 4 liters:				
2208.90.20	00	Valued not over \$2.38/liter	pf.liters	Free <u>1/</u>		\$2.35/pf. liter <u>1/</u>
2208.90.25	00	Valued over \$2.38 but not over \$3.43/liter	pf.liters	Free <u>1/</u>		\$2.35/pf. liter <u>1/</u>
2208.90.30	00	Valued over \$3.43/liter	pf.liters	Free <u>1/</u>		\$2.35/pf. liter <u>1/</u>
		In containers each holding over 4 liters:				
2208.90.35	00	Valued not over \$2.38/liter	pf.liters	Free <u>1/</u>		\$1.32/pf. liter <u>1/</u>
2208.90.40	00	Valued over \$2.38/liter	pf.liters	Free <u>1/</u>		\$1.32/pf. liter <u>1/</u>

1/ Imports under this subheading are subject to Federal Excise Tax (26 U.S.C. 5001).

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				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 (con.)		Other (con.):				
2208.90.46		Kirschwasser and ratafia		Free <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			
		Tequila:				
2208.90.50	00	In containers each holding not over 4 liters	pf.liters	Free <u>1/</u>		\$1.68/pf. liter <u>1/</u>
2208.90.55	00	In containers each holding over 4 liters	pf.liters	Free <u>1/</u>		\$1.32/pf. liter <u>1/</u>
2208.90.71	00	Imitations of brandy and other spirituous beverages	pf.liters	Free <u>1/</u>		\$2.35/pf. liter <u>1/</u>
		Other:				
		Spirits:				
2208.90.72	00	Mezcal in containers each holding not over 4 liters	pf.liters	Free <u>1/</u>		\$1.78/pf. liter <u>1/</u>
2208.90.75	00	Other	pf.liters	Free <u>1/</u>		\$1.78/pf. liter <u>1/</u>
2208.90.80	00	Other	pf.liters	21.1¢/pf.liter <u>1/</u>	Free (A,CA,E,IL,J, MX) <u>1/</u>	\$4.05/pf. liter <u>1/</u>
2209.00.00	00	Vinegar and substitutes for vinegar obtained from acetic acid	pf.liters liters	0.5¢/pf.liter	Free (A,CA,E,IL,J, MX)	2.1¢/pf.liter

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