

**✚ Brief description of goods**

Liqueur consisting of ethyl alcohol, apple wine, sugar and fragrances

Manufacturing process: Ingredients → Mixing → Filtering → Bottling

Component: Sugar, ethyl alcohol, apple wine, powdered skim milk, colorants, fragrances and water

Feature: Alcohol content 17%, extract content 2% or higher

Application: Alcohol beverage

Package: 900 ml/plastic bottle

**✚ Classification**

2208.70-000

**✚ Reason for classification**

The liqueur is manufactured by adding an apple wine, sweeteners, and fragrances to ethyl alcohol. It is classified as stated above according to the provisions of heading 22.08 and the Explanatory Note to heading 22.08.

**Note:**

The nature of the goods to be the basis for customs duty assessment depends on the conditions at the time of the import declaration of the goods with some specific exceptions (Article 4 of the Customs Law).

This classification example describes general replies based on the certain condition and do not necessarily represent all cases. Therefore, the classification decision on your actual importation may be different from that described here according to its condition.

If you wish to have a reply about the tariff classification and duty rate of specific goods that will be respected at the examination of import declaration, please ask Customs for Advance Ruling in writing.