

**✚ Brief description of goods**

Vinegar, consisting of wine vinegar and concentrated grape juice, matured in a cask.  
Manufacturing process: Mixing of wine vinegar and concentrated grape juice → Acetate fermentation in a cask (for 8 months or longer) → Quality check → Bottling → Box packing  
Ingredient: Wine vinegar and concentrated grape juice  
Feature: Liquid  
Application: Seasoning, flavoring  
Package: 250 ml/bottle

**✚ Classification**

2209.00-000

**✚ Reason for classification**

The vinegar is manufactured by mixing a concentrated grape juice with a wine vinegar and then by acetate fermentation in a cask. It is classified as stated above according to the provisions of heading 22.09 and the Explanatory Note to heading 22.09.

**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.