

SCHEDULE OF CANADA

Item	Article Description	Base Rate	Staging Category
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.		
2201.10.00	-Mineral waters and aerated waters	Free	D
2201.90.00	-Other	10.2%	C
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09.		
2202.10.00	-Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	17.5%	C
2202.90.00	-Other	17.5%	C
2203.00.00	Beer made from malt.	3.30¢ /litre	C
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.		
2204.10.00	-Sparkling wine	44¢ /litre	C
	-Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
2204.21	—In containers holding 2 litres or less		
2204.21.10	—Wine, of an alcoholic strength by volume not exceeding 13.7% vol ...	4.40¢ /litre	C
	—Wine, of an alcoholic strength by volume exceeding 13.7% vol:		
2204.21.21	—Of an alcoholic strength by volume not exceeding 14.9% vol	11¢ /litre	C