

REF: INT 02/13

Item: Pimm's

Commodity:

A beverage by the name "**Pimm's**", of an alcoholic strength by volume of 25% vol, put up for retail sale in bottles of 750 ml, intended to be consumed in cocktails (2 to 3 parts of lemonade mixed with one part of the product). The product has the following composition:

| | |
|-------------------------------------|--------|
| Demineralised water | 67.13% |
| Neutral alcohol from wheat or maize | 17.52% |
| Gin | 7.98% |
| Liqueur | 1.35% |
| Sugar syrup | 5.31% |
| Flavours | 0.21% |
| Spirit caramel 15461 | 0.50% |

Photo:



Classification:

Heading 22.08, sub heading 2208.909.

Pimm's has been prepared by mixing several spirits, in particular, gin and liqueur. These beverages have been blended with other ingredients in order to obtain a distinctive spirit, which does not have the character of gin, or liqueur, or any other product specifically provided for under the structured nomenclature of heading 22.08

Rationale:

By application of GIR 1 and GIR 6 of the Harmonised Commodity Description and Coding System.

**Source: WCO Ruling
07 January 2013**