



QUICK GUIDE | CLASSIFYING ALCOHOLIC BEVERAGES

The type of category a product falls into may impact the type of the license required to manufacture, distribute, or sell the product. The category may also impact taxation.

RELEVANT LAW

The law addressing the classification of various alcoholic beverages may be found at D.C. Official Code §§ 25-101(4) ("Alcohol"); 25-101(10) ("Beer"); 25-101(49) ("Spirits"); and 25-101(56) ("Wine").

MINIMUM ALCOHOL CONTENT

Any product that contains one-half of 1% of alcohol by volume (ABV) or more qualifies as an alcoholic beverage and is regulated by *Title 25 of the D.C. Official Code* and *Title 23 of the D.C. Municipal Regulations*. Products that fall below one-half of 1% of ABV are not regulated by these laws and regulations.

FOOD PRODUCTS

The alcohol laws apply to both liquid and solid products. This means that food products infused with alcohol and having a high enough ABV will be treated and regulated as alcoholic beverages.

TYPES OF CLASSIFICATIONS

All alcoholic beverages will be classified as one of the following types of products:

- **Beer**—Any alcoholic beverage derived in whole or in part from malt, malt substitute and containing an ABV equal or less than 21%. Ingredients qualifying as a malt or malt substitute include beans, glucose, grains, molasses, rice, and sugar.
- **Wine**—Any alcoholic beverage derived from fruit, sugar, or other agricultural products (except malt or malt substitute) and containing an ABV equal or less than 21%.
- **Spirit**—All alcoholic beverages containing an ABV of more than 21%.

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CLASSIFICATION OF COMMON PRODUCTS

Whether a product falls into one category or another will depend on the amount of alcohol in the product, the ingredients, and the source of the alcohol. In general, the following products will be defined as follows:

- **Cider**—Wine
- **Flavored Malt Beverage**—Beer
- **Hard Seltzer**—If the alcohol is derived from malt or a malt substitute, it will be classified as a beer. If the alcohol is derived from fruit or other agricultural products, then it will be considered a wine.
- **Kefir**—Beer (if it has a high enough ABV to trigger the application of the District’s alcohol laws).
- **Perry**—Wine
- **Premixed Cocktail Beverages**—If the ABV is above 21%, the product will be considered a spirit. If the ABV is 21% or below, it will be a beer if derived from malt or malt substitute or wine if derived from fruit or other agricultural products even if it contains products traditionally considered to be spirits (e.g., whiskey, vodka).
- **Sake/Soju**—Beer or Spirits depending on the ABV.
- **Port, Sherry, Vermouth**—Port, Sherry, and Vermouth are generally produced by adding spirits. These products will be classified as spirits if they contain added spirits and achieve an ABV greater than 21%.

Spirits generally include high ABV products such as Absinthe, Brandy, Gin, Rum, Tequila, Vodka, and Whiskey.

TAXES

ABRA does not have jurisdiction over tax-related matters. All tax questions should be addressed to the District of Columbia Office of Tax and Revenue (OTR). OTR’s contact information is as follows:

1101 4th Street W, Suite 270 West, Washington, DC 20024
(202) 727-4829
taxhelp@dc.gov

CONTACT ABRA

For more information, visit [ABRA.DC.Gov](https://www.abra.dc.gov) or contact ABRA at 202-442-4423 or ABRA@DC.Gov.