

## Chapter 22

### Beverages, spirits and vinegar

#### Notes.

1.- This Chapter does not cover :

- (a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
- (b) Sea water (heading 25.01);
- (c) Distilled or conductivity water or water of similar purity (heading 28.53);
- (d) Acetic acid of a concentration exceeding 10 % by weight of acetic acid (heading 29.15);
- (e) Medicaments of heading 30.03 or 30.04; or
- (f) Perfumery or toilet preparations (Chapter 33).

2.- For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20 °C.

3.- For the purposes of heading 22.02, the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5 % vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

#### Subheading Note.

1.- For the purposes of subheading 2204.10, the expression "sparkling wine" means wine which, when kept at a temperature of 20 °C in closed containers, has an excess pressure of not less than 3 bars.

HS Hdg	HS Code	Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
22.01		<b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.</b>																			
	2201.10.00	Mineral waters and aerated waters :																			
	2201.10.10	Mineral waters	l	S											30% or Rs.138/= per l	15%	7.5%	2%			
	2201.10.90	Other	l												30%	15%	7.5%	2%		Rs.25/= per l	
	2201.90.00	Other :																			
	2201.90.10	Water	l	S											30%	15%	7.5%	2%			
	2201.90.90	Other	l												30%	15%	7.5%	2%			

HS Hdg	HS Code	Description	Unit	ICL /SL SI	Preferential Duty									Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
22.02		<b>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 20.09.</b>																		
	2202.10.00	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	l	S										30%	15%	7.5%	2%	35% or Rs.110/= per l	Rs. 12 per litre or 40 Cts per gram of sugar, excluding 4 g per 100 milliliter, contained in the product	
		- Other :																		
	2202.91.00	-- Non-alcoholic beer	l											30%	15%	7.5%	2%	35% or Rs.110/= per l		
	2202.99.00	-- Other :	l																	
	2202.99.10	--- Tea in beverage form	l											30%	15%	7.5%	2%	35% or Rs.110/= per l		
	2202.99.20	--- Beverages approved as drugs by the National Medicines Regulatory Authority (NMRA)	l	L										30%	15%	7.5%	2%			

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG									
	2202.99.30	--- Beverages put up for retail sales as "Energy Drinks"	l	L/S												30%	15%	7.5%	2%	35% or Rs.110/= per l	Rs. 12 per litre or 40 Cts per gram of sugar, excluding 4 g per 100 milliliter, contained in the product		
	2202.99.40	--- Herbs based beverages	l													30%	15%	7.5%	2%	35% or Rs.110/= per l			
		--- Beverages based on fruit or vegetable juices:																					
	2202.99.51	--- Sugar contents of which is more than 6g per 100ml	l													30%	15%	7.5%	2%	35% or Rs.110/= per l	Rs. 12 per liter or 40 Cts per gram of sugar, excluding 8 g per 100 milliliter, contained in the product		
	2202.99.59	--- Other	l													30%	15%	7.5%	2%	35% or Rs.110/= per l			
		--- Beverages based on milk:																					
	2202.99.61	--- Sugar contents of which is more than 6g per 100ml	l													30%	15%	7.5%	2%	35% or Rs.110/= per l			
	2202.99.69	--- Other	l													30%	15%	7.5%	2%	35% or Rs.110/= per l			

HS Hdg	HS Code		Description	Unit	ICL /SL SI	Preferential Duty								Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF								SD
	2202.99.70	---	Beverages based on cereal, grain, or tree nuts	l										30%	15%	7.5%	2%	35% or Rs.110/= per l			
		---	Other:																		
	2202.99.91	---	Sugar contents of which is more than 6g per 100ml	l	S									30%	15%	7.5%	2%	35% or Rs.110/= per l	Rs. 12 per liter or 40 Cts per gram of sugar, excluding 8 g per 100 milliliter, contained in the product which ever is higher		
	2202.99.99	---	Other	l	S									30%	15%	7.5%	2%	35% or Rs.110/= per l			
<b>22.03</b>	<b>2203.00.00</b>		<b>Beer made from malt.</b>																		
	2203.00.10	---	Canned beer less than 350 ml	l										Rs.550/= per l	15%	7.5%	2%				
	2203.00.20	---	Canned beer 350 ml or more	l										Rs.550/= per l	15%	7.5%	2%				
	2203.00.90	---	Other	l										Rs.550/= per l	15%	7.5%	2%				
<b>22.04</b>			<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.</b>																		
	2204.10.00	-	Sparkling wine	l										Rs.440/= per l	15%	7.5%	2%				
		-	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :																		
	2204.21.00	--	In containers holding 2 l or less	l										Rs.440/= per l	15%	7.5%	2%				
	2204.22.00	--	In containers holding more than 2 l but not more than 10 l	l										Rs.440/= per l	15%	7.5%	2%				
	2204.29.00	--	Other	l										Rs.440/= per l	15%	7.5%	2%				
	2204.30.00	-	Other grape must	l										Rs.440/= per l	15%	7.5%	2%				

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
<b>22.05</b>		<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</b>																			
	2205.10.00	- In containers holding 2 l or less	l												Rs.440/= per l	15%	7.5%	2%			
	2205.90.00	- Other	l												Rs.440/= per l	15%	7.5%	2%			
<b>22.06</b>	2206.00.00	<b>Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.</b>																			
	2206.00.10	---- Non alcoholic beverages	l												Rs.440/= per l	15%	7.5%	2%			
	2206.00.90	---- Other	l												Rs.440/= per l	15%	7.5%	2%	50%		
<b>22.07</b>		<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.</b>																			
	2207.10.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	l	L											Rs.1000/= per l	15%	7.5%	2%			
	2207.20.00	- Ethyl alcohol and other spirits, denatured, of any strength :																			
	2207.20.10	--- Spirits denatured in accordance with regulations framed under the Excise Ordinance	l	L											Rs.880/= per l	15%	7.5%	2%			
	2207.20.20	--- Spirits citronella imported for testing citronella oil; industrial spirits imported for de-icing aircraft	l	L											Rs.880/= per l	15%	7.5%	2%			

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						AP	AD	BN	GT	IN	PK	SA	SF								SD
	2207.20.90	---	Other	l	L										Rs.880/= per l	15%	7.5%	2%			
<b>22.08</b>			<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.</b>																		
	2208.20.00	-	Spirits obtained by distilling grape wine or grape marc	l											Rs.2750/= per l	15%	7.5%	2%	70%		
	2208.30.00	-	Whiskies	l											Rs.2750/= per l	15%	7.5%	2%	70%		
	2208.40.00	-	Rum and other spirits obtained by distilling fermented sugar-cane products :																		
	2208.40.10	---	Rum	l				Rs. 2690/= per l							Rs.2750/= per l	15%	7.5%	2%	70%		
	2208.40.90	---	Other	l											Rs.2750/= per l	15%	7.5%	2%	70%		
	2208.50.00	-	Gin and Geneva	l											Rs.2750/= per l	15%	7.5%	2%	70%		
	2208.60.00	-	Vodka	l											Rs.2750/= per l	15%	7.5%	2%	70%		

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						AP	AD	BN	GT	IN	PK	SA	SF								SD
	2208.70.00	-	Liqueurs and cordials	l											Rs.2750/= per l	15%	7.5%	2%	70%		
	2208.90.00	-	Other :																		
	2208.90.10	---	Coconut base arrack	l											Rs.2750/= per l	15%	7.5%	2%	70%		
	2208.90.90	---	Other	l											Rs.2750/= per l	15%	7.5%	2%	70%		
<b>22.09</b>	2209.00.00		<b>Vinegar and substitutes for vinegar obtained from acetic acid.</b>	l											30%	15%	7.5%	2%	35% or Rs.100/= per l		