

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/ SLS I | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|--|------|------------------|-------------------|----|----|----|----|----|----|----|----|----|-------------------------|-----|-------|----------------------------|----------------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| 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 : | | | | | | | | | | | | | | | | | | |
| | 2201.10.10 | Mineral waters | l | TS/S | | | | | | | | | | | 15% or Rs.70/= per l | 8% | 10.0% | 15% or Rs.70/= per l | | |
| | 2201.10.90 | Other | l | TS/S | | | | | | | | | | | 15% | 8% | 10.0% | 15% | Rs.25/= per l | |
| | 2201.90.00 | Other : | | | | | | | | | | | | | | | | | | |
| | 2201.90.10 | Water | l | TS | | | | | | | | | | | 15% | 8% | 10.0% | 15% | | |
| | | <i>Bottled Drinking Water</i> | | TS/S | | | | | | | | | | | | | | | | |
| | 2201.90.90 | Other | l | TS | | | | | | | | | | | 15% | 8% | 10.0% | 15% | | |

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|--------|------------|--|------|------------------|-------------------|----|----|----|----|----|----|----|----|----|----------|-----|-------|-----------------------|---|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| 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 20.09. | | | | | | | | | | | | | | | | | | |
| | 2202.10.00 | - Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured | l | C/S | | | | | | | | | | | 15% | 8% | 10.0% | 50% or Rs.150/= per l | Rs. 12 per litre or 30 CUS per gram of sugar, excluding 6 g per 100 milliliter, contained in the product which ever is higher | |
| | | - Other : | | | | | | | | | | | | | | | | | | |
| | 2202.91.00 | - Non-alcoholic beer | l | C/S | | | | | | | | | | | 15% | 8% | 10.0% | 50% or Rs.150/= per l | | |
| | 2202.99.00 | - Other : | l | | | | | | | | | | | | | | | | | |
| | 2202.99.10 | - Tea in beverage form | l | C/S | | | | | | | | | | | 15% | 8% | 10.0% | 50% or Rs.150/= per l | | |
| | 2202.99.20 | - Beverages approved as drugs by the National Medicines Regulatory Authority (NMRA) | l | L/S | | | | | | | | | | | 15% | 8% | 10.0% | 15% | | |

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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 | | | | | | | | | | | 15% | 8% | 10.0% | 50% or Rs.160/= per l | Rs. 12 per litre or 30 Cts per gram of sugar, excluding 6 g per 100 milliliter, contained in the product which ever is higher | | |
| | 2202.99.40 | --- Herbs based beverages | l | C/S | | | | | | | | | | | 15% | 8% | 10.0% | 50% or Rs.130/= per l | | | |
| | | --- Beverages based on fruit or vegetable juices: | | | | | | | | | | | | | | | | | | | |
| | 2202.99.51 | --- Sugar contents of which is more than 6g per 100ml | l | C/S | | | | | | | | | | | 15% or Rs.20/= per l | 8% | 10.0% | 50% or Rs.130/= per l | 30 Cts per gram of sugar, excluding 8 g per 100 milliliter, contained in the product | | |
| | 2202.99.59 | --- Other | l | C/S | | | | | | | | | | | 15% or Rs.18/= per l | 8% | 10.0% | 50% or Rs.130/= per l | | | |
| | | --- Beverages based on milk: | | | | | | | | | | | | | | | | | | | |
| | 2202.99.61 | --- Sugar contents of which is more than 6g per 100ml | l | C/S | | | | | | | | | | | 15% | 8% | 10.0% | 50% or Rs.130/= per l | | | |
| | 2202.99.69 | --- Other | l | C/S | | | | | | | | | | | 15% | 8% | 10.0% | 50% or Rs.130/= per l | | | |

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|--------------|-------------------|-----|--|------|------------------|-------------------|----|----|----|----|----|----|----|----|----|----------------------|-----|-------|-----------------------|--|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | 2202.99.70 | --- | Beverages based on cereal, grain, or tree nuts | l | C/S | | | | | | | | | | | 15% | 8% | 10.0% | 50% or Rs.300/= per l | | |
| | | --- | Other: | | | | | | | | | | | | | | | | | | |
| | 2202.99.91 | --- | Sugar contents of which is more than 6g per 100ml | l | C/S | | | | | | | | | | | 15% or Rs.23/- per l | 8% | 10.0% | 50% or Rs.130/= per l | 30 Cts per gram of sugar, excluding 8 g per 100 milliter, contained in the product | |
| | 2202.99.99 | --- | Other | l | C/S | | | | | | | | | | | 15% or Rs.20/- per l | 8% | 10.0% | 50% or Rs.130/= per l | | |
| 22.03 | 2203.00.00 | | Beer made from malt. | | | | | | | | | | | | | | | | | | |
| | 2203.00.10 | --- | Canned beer less than 350 ml | l | C | | | | | | | | | | | Rs.550/= per l | 8% | 10.0% | | | |
| | 2203.00.20 | --- | Canned beer 350 ml or more | l | C | | | | | | | | | | | Rs.550/= per l | 8% | 10.0% | | | |
| | 2203.00.90 | --- | Other | l | C | | | | | | | | | | | Rs.550/= per l | 8% | 10.0% | | | |
| 22.04 | | | Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09. | | | | | | | | | | | | | | | | | | |
| | 2204.10.00 | - | Sparkling wine | l | | | | | | | | | | | | Rs.440/= per l | 8% | 10.0% | | | |
| | | - | 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 | 8% | 10.0% | | | |
| | 2204.22.00 | -- | In containers holding more than 2 l but not more than 10 l | l | | | | | | | | | | | | Rs.440/= per l | 8% | 10.0% | | | |

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|--------------|------------|------|---|------|------------------|-------------------|----|----|----|----|----|----|----|----|----|-----------------|-----|-------|------|----------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | 2204.29.00 | -- | Other | l | | | | | | | | | | | | Rs.440/= per l | 8% | 10.0% | | | |
| | 2204.30.00 | - | Other grape must | l | | | | | | | | | | | | Rs.440/= per l | 8% | 10.0% | | | |
| 22.05 | | | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances. | | | | | | | | | | | | | | | | | | |
| | 2205.10.00 | - | In containers holding 2 l or less | l | | | | | | | | | | | | Rs.440/= per l | 8% | 10.0% | | | |
| | 2205.90.00 | - | Other | l | | | | | | | | | | | | Rs.440/= per l | 8% | 10.0% | | | |
| 22.06 | 2206.00.00 | | 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. | | | | | | | | | | | | | | | | | | |
| | 2206.00.10 | ---- | Non alcoholic beverages | l | TS | | | | | | | | | | | Rs.440/= per l | 8% | 10.0% | | | |
| | 2206.00.90 | ---- | Other | | | | | | | | | | | | | | | | | | |
| | 2206.00.91 | ---- | Palmyrah Toddy | l | TS | | | | | | | | | | | Rs.440/= per l | 8% | 10.0% | 50% | | |
| | 2206.00.99 | ---- | Other | l | TS | | | | | | | | | | | Rs.440/= per l | 8% | 10.0% | 50% | | |
| 22.07 | | | Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength. | | | | | | | | | | | | | | | | | | |
| | 2207.10.00 | - | Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher | l | L | | | | | | | | | | | Rs.1000/= per l | 8% | 10.0% | | | |

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|--------------|------------|---|------|------------------|-------------------|----|------------------------|----|----|----|----|----|----|----|-----------------|-----|-------|------|----------------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | 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 | | | | | | | | | | | Rs.880/= per l | 8% | 10.0% | | | |
| | 2207.20.20 | --- Spirits citronella imported for testing citronella oil; industrial spirits imported for de-icing aircraft | | L | | | | | | | | | | | Rs.880/= per l | 8% | 10.0% | | | |
| | 2207.20.90 | --- Other | | L | | | | | | | | | | | Rs.880/= per l | 8% | 10.0% | | | |
| 22.08 | | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages. | | | | | | | | | | | | | | | | | | |
| | 2208.20.00 | - Spirits obtained by distilling grape wine or grape marc | | | | | | | | | | | | | Rs.2750/= per l | 8% | 10.0% | 70% | | |
| | 2208.30.00 | - Whiskies | | | | | | | | | | | | | Rs.2750/= per l | 8% | 10.0% | 70% | | |
| | 2208.40.00 | - Rum and other spirits obtained by distilling fermented sugar-cane products : | | | | | | | | | | | | | | | | | | |
| | 2208.40.10 | --- Rum | | | | | Rs. 2690/= per l | | | | | | | | Rs.2750/= per l | 8% | 10.0% | 70% | | |
| | 2208.40.90 | --- Other | | | | | | | | | | | | | Rs.2750/= per l | 8% | 10.0% | 70% | | |
| | 2208.50.00 | - Gin and Geneva | | | | | | | | | | | | | Rs.2750/= per l | 8% | 10.0% | 70% | | |
| | 2208.60.00 | - Vodka | | | | | | | | | | | | | Rs.2750/= per l | 8% | 10.0% | 70% | | |

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|--------------|------------|-----|---|------|------------------|-------------------|----|----|----|----|----|----|----|----|----|--------------------|-----|-------|-----------------------------|----------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | 2208.70.00 | - | Liqueurs and cordials | l | | | | | | | | | | | | Rs.2750/= per l | 8% | 10.0% | 70% | | |
| | 2208.90.00 | - | Other : | | | | | | | | | | | | | | | | | | |
| | 2208.90.10 | --- | Coconut base arrack | l | | | | | | | | | | | | Rs.2750/= per l | 8% | 10.0% | 70% | | |
| | 2208.90.20 | --- | Palmyrah based arrack | l | | | | | | | | | | | | Rs.2750/= per l | 8% | 10.0% | 70% | | |
| | 2208.90.90 | --- | Other | l | | | | | | | | | | | | Rs.2750/= per l | 8% | 10.0% | 70% | | |
| | | | | | | | | | | | | | | | | | | | | | |
| 22.09 | 2209.00.00 | | Vinegar and substitutes for vinegar obtained from acetic acid. | l | TS | | | | | | | | | | | 15% | 8% | 10.0% | 50% or Rs.150/= per l | | |
| | | | | | | | | | | | | | | | | | | | | | |