

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	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD						
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	- Mineral waters and aerated waters :																	
	2201.10.10	--- Mineral waters		l									25%	12%	5%	2%	35% or Rs.110/= per l		
	2201.10.90	--- Other		l									25%	12%	5%	2%	35% or Rs.110/= per l	Rs.12/= per l	
	2201.90	- Other :																	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD						
	2201.90.10	--- Water		l										25%	12%	5%	2%	35% or Rs.110/= per l	
	2201.90.90	--- Other		l										25%	12%	5%	2%	35% or Rs.110/= per l	
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	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured		l										25%	12%	5%	2%	35% or Rs.110/= per l	Rs.12/= per l
	2202.90	- Other																	
	2202.90.10	--- Tea in beverage form		l										25%	12%	5%	2%	35% or Rs.110/= per l	
	2202.90.20	--- Beverages approved as drugs by the Cosmetics Devises and Drugs Authority	L	l										25%	12%	5%	2%		
	2202.90.30	--- Beverages put up for retail sales as "Energy Drinks"	L	l										25%	12%	5%	2%	35% or Rs.110/= per l	
	2202.90.90	--- Other		l										25%	12%	5%	2%	35% or Rs.110/= per l	Rs.12/= per l
22.03	2203.00	Beer made from malt.		l										Rs. 200/= per l	12%	5%	2%	40%	
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.																	
	2204.10	- Sparkling wine		l										Rs. 200/= per l	12%	5%	2%	30%	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD						
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :																	
	2204.21	-- In containers holding 2 l or less		l									Rs. 200/= per l	12%	5%	2%	30%		
	2204.29	-- Other		l									Rs. 200/= per l	12%	5%	2%	30%		
	2204.30	- Other grape must		l									Rs. 200/= per l	12%	5%	2%	30%		
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.																	
	2205.10	- In containers holding 2 l or less		l									Rs. 200/= per l	12%	5%	2%	30%		
	2205.90	- Other		l									Rs. 200/= per l	12%	5%	2%	30%		
22.06	2206.00	Other fermented beverages (for example, cider, perry mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.		l									Rs. 200/= per l	12%	5%	2%	30%		
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	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	L	l									Rs. 250/= per l	12%	5%	2%	30%		
	2207.20	- Ethyl alcohol and other spirits, denatured, of any strength :																	

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	2207.20.10	--- Spirits denatured in accordance with regulations framed under the Excise Ordinance	L	l										Rs. 200/= per l	12%	5%	2%	30%		
	2207.20.20	--- Spirits citronella imported for testing citronella oil; industrial spirits imported for de-icing aircraft	L	l										Rs. 200/= per l	12%	5%	2%			
	2207.20.90	--- Other	L	l										Rs. 200/= per l	12%	5%	2%	30%		
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.																		
	2208.20	- Spirits obtained by distilling grape wine or grape marc		l										Rs. 1500/= per l	12%	5%	2%	50%		
	2208.30	- Whiskies		l										Rs. 1500/= per l	12%	5%	2%	50%		
	2208.40	- Rum and other spirits obtained by distilling fermented sugar-cane products :																		
	2208.40.10	--- Rum		l				Rs. 1463/= per l						Rs. 1500/= per l	12%	5%	2%	50%		
	2208.40.90	--- Other		l										Rs. 1500/= per l	12%	5%	2%	50%		
	2208.50	- Gin and Geneva		l										Rs. 1500/= per l	12%	5%	2%	50%		
	2208.60	- Vodka		l										Rs. 1500/= per l	12%	5%	2%	50%		
	2208.70	- Liqueurs and cordials		l										Rs. 1500/= per l	12%	5%	2%	50%		
	2208.90	- Other :																		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	2208.90.10	--- Coconut base arrack		l										Rs. 1500/= per l	12%	5%	2%	50%		
	2208.90.90	--- Other		l										Rs. 1500/= per l	12%	5%	2%	50%		
22.09	2209.00	Vinegar and substitutes for vinegar obtained from acetic acid.		l										25%	12%	5%	2%	35% or Rs.100/= per l		