

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/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	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	- 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	- 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	L,S											15%	8%	10.0%	50% or Rs.150/= 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	
		- Other :																		
	2202.91.00	-- Non-alcoholic beer	l	L,S											15%	8%	10.0%	50% or Rs.150/= per l		
	2202.99	-- Other :	l																	
	2202.99.10	--- Tea in beverage form	l	L,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%		
	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	

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						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	2202.99.40	---	Herbs based beverages	l	L,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	L,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	L,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	L,S											15%	8%	10.0%	50% or Rs.130/= per l			
	2202.99.69	----	Other	l	L,S											15%	8%	10.0%	50% or Rs.130/= per l			
	2202.99.70	---	Beverages based on cereal, grain, or tree nuts	l	L,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	L,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 milliliter, contained in the product		
	2202.99.99	---	Other	l	L,S											15% or Rs.20/- per l	8%	10.0%	50% or Rs.130/= per l			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
22.03	2203.00	Beer made from malt.																		
	2203.00.10	--- Canned beer less than 350 ml	l	L											Rs.550/= per l	8%	10.0%			
	2203.00.20	--- Canned beer 350 ml or more	l	L											Rs.550/= per l	8%	10.0%			
	2203.00.90	--- Other	l	L											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	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	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%			
	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	L											Rs.440/= per l	8%	10.0%			
	2205.90.00	- Other	l												Rs.440/= per l	8%	10.0%			

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
22.06	2206.00	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												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%			
	2207.20	- 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	8%	10.0%			
	2207.20.20	--- Spirits citronella imported for testing citronella oil; industrial spirits imported for de-icing aircraft	l	L											Rs.880/= per l	8%	10.0%			
	2207.20.90	--- Other	l	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	l	L											Rs.2750/= per l	8%	10.0%	70%		
	2208.30.00	- Whiskies	l	L											Rs.2750/= per l	8%	10.0%	70%		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	2208.40	-	Rum and other spirits obtained by distilling fermented sugar-cane products :		L																
	2208.40.10	---	Rum	l	L			Rs. 2690 /= per l							Rs.2750/= per l	8%	10.0%	70%			
	2208.40.90	---	Other	l											Rs.2750/= per l	8%	10.0%	70%			
	2208.50.00	-	Gin and Geneva	l	L										Rs.2750/= per l	8%	10.0%	70%			
	2208.60.00	-	Vodka	l	L										Rs.2750/= per l	8%	10.0%	70%			
	2208.70.00	-	Liqueurs and cordials	l	L										Rs.2750/= per l	8%	10.0%	70%			
	2208.90	-	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			