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 HS Code Description		Description	Unit	ICL/				Pre	ferer	tial D	outy				Gen	VAT	PAL	Cess	Excise	Surcharge on Customs	SSCL	s
n3 nug			Description	Omt	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	VAI	FAL	Cess	(S.P.D)	Duty	3302	L
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.																				
																							\square
	2201.10		Mineral waters and aerated waters :													150/			150/				+
	2201.10.10		Mineral waters	I	TS/S											15% or Rs.140/ = per l	15%	10%	15% or Rs.140/= per l			2.5%	
	2201.10.90		Other	I	TS/S											15%	15%	10%	15%	Rs.25/= per l		2.5%	
	2201.90		Other :																				
	2201.90.10		Water Bottled Drinking Water	- 1	TS TS/S											15%	15%	10%	15%			2.5%	
	2201.90.90		Other		TS											15%	15%	10%	15%			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/				Pre	efere	ential	Duty				Gen	VAT	PAL	Cess	Excise	Surcharge on Customs	SSCL	s C
пэпиу			Description	Unit	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	VAI	PAL	Cess	(S.P.D)	Duty	SSCL	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.																				
	2202.10.00	-	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	1	S/TS											15%	15%	10%	50% or Rs.300/= per l	Rs. 12 per litre or 30 Cts per gram of sugar, excluding 6 g per 100 mililiter, contained in the product which ever is higher	100%	2.5%	
	2202.91.00	-	Other : Non-alcoholic beer	I	S/TS											15%	15%	10%	50% or Rs.300/= per l		100%	2.5%	
	2202.99 2202.99.10		Other : Tea in beverage form		S/TS											15%	15%	10%	50% or Rs.300/=		100%	2.5%	
	2202.99.20		Beverages approved as drugs by the National Medicines Regulatory Authority (NMRA)	I	L/S											15%	15%	10%	per l 15%			2.5%	
	2202.99.30		Beverages put up for retail sales as "Energy Drinks"	1	L/S/T S											15%	15%	10%	50% or Rs.400/= per I	Rs. 12 per litre or 30 Cts per gram of sugar, excluding 6 g per 100 mililiter, contained in the product which ever is higher		2.5%	

HS Hdg	HS Code	Description	Unit	ICL/				Pre	ferer	ntial D	Duty				Gen	VAT	PAL	Cess	Excise	Surcharge on Customs	SSCL	s C
нз над		Description	Unit	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	VAI	PAL	Cess	(S.P.D)	Duty	SSCL	L
	2202.99.40	 Herbs based beverages	1	S/TS											15%	15%	10%	50% or Rs.260/= per l		100%	2.5%	
		 Beverages based on fruit or vegetable iuices:																				
	2202.99.51	 Sugar contents of which is more than 6g per 100ml	1	S/TS											15% or Rs.40/= per l	15%	10%	50% or Rs.260/= per l	30 Cts per gram of sugar, excluding 8 g per 100 mililiter, contained in the product	100%	2.5%	
	2202.99.59	 -Other	1	S/TS											15% or Rs.40/= per l	15%	10%	50% or Rs.260/= per l		100%	2.5%	_
		 Beverages based on milk:																				
	2202.99.61	 Sugar contents of which is more than 6g per 100ml	I	S/TS											15%	15%	10%	50% or Rs.260/= per l		100%	2.5%	
	2202.99.69	 -Other	I	S/TS											15%	15%	10%	50% or Rs.260/= per l		100%	2.5%	
	2202.99.70	 Beverages based on cereal, grain, or tree nuts	I	S/TS											15%	15%	10%	50% or Rs.600/= per l		100%	2.5%	
		 Other:																peri				
	2202.99.91	 Sugar contents of which is more than 6g per 100ml	I	S/TS											15% or Rs.50/- per l	15%	10%	50% or Rs.260/= per l	30 Cts per gram of sugar, excluding 8 g per 100 mililiter, contained in the product	100%	2.5%	
	2202.99.99	 Other	I	S/TS											15% or Rs.40/- per l	15%	10%	50% or Rs.260/= per l		100%	2.5%	

HS Hdg	HS Code		Description	Unit	ICL/				Pre	eferer	ntial C	Duty				Gen	VAT	PAL	Cess	Excise	Surcharge on Customs	SSCL	s C
пэпиу			Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	VAI	PAL	Cess	(S.P.D)	Duty	SSCL	L
22.03	2203.00		De en me de finant melt																				
22.03	2203.00		Beer made from malt.																				
	2203.00.10		Canned beer less than 350 ml	I												Rs.550/ = per l	15%	10%			100%	2.5%	
	2203.00.20		Canned beer 350 ml or more	I												Rs.550/ = per l	15%	10%			100%	2.5%	
	2203.00.90		Other	I												Rs.550/ = per l	15%	10%			100%	2.5%	
22.04			Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.																				
	2204.10.00	-	Sparkling wine	1												Rs.440/ = per l	15%	10%			100%	2.5%	+
		-	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :																				
	2204.21.00		In containers holding 2 l or less	I												Rs.440/ = per l	15%	10%			100%	2.5%	
	2204.22.00		In containers holding more than 2 l but not more than 10 l	I												Rs.440/ = per l	15%	10%			100%	2.5%	
	2204.29.00		Other	I												Rs.440/ = per l	15%	10%			100%	2.5%	
	2204.30.00	-	Other grape must	Ι												Rs.440/ = per l	15%	10%			100%	2.5%	
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	1												Rs.440/ = per l	15%	10%			100%	2.5%	\square
	2205.90.00	-	Other	1												Rs.440/ = per l	15%	10%			100%	2.5%	$\uparrow \uparrow$

	HS Code Description			ICL/				Pre	ferer	ntial D	Duty				Gen	VAT	PAL	6	Excise	Surcharge	SSCL	s C
нз над		Description	Unit	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	VAT	PAL	Cess	(S.P.D)	on Customs Duty	SSCL	L
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													Rs.440/ = per l	15%	10%				2.5%	
	2206.00.90	Other																				
	2206.00.91	Palmyrah Toddy	Ι	TS											Rs.440/ = per l	15%	10%	50%			2.5%	
	2206.00.99	Other -Except Sake,Sochu and Umeshu	I	TS											Rs.440/ = per l	15%	10%	50%			2.5%	
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	1	L											Rs.1000/ = per l	15%	10%				2.5%	
	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 	I	L											Rs.880/ = per l	15%	10%				2.5%	
	2207.20.20	 Spirits citronella imported for testing citronella oil; industrial spirits imported for de-icing aircraft 	I	L											Rs.880/ = per l	15%	10%				2.5%	
	2207.20.90	- Other	I	L											Rs.880/ = per l	15%	10%				2.5%	
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	15%	10%	70%		100%	2.5%	+

	HS Code	IS Code	Description	11	ICL/				Pre	feren	tial D	uty				Gen	VAT	PAL	6	Excise	Surcharge	SSCL	s c
HS Hdg	2208.30.00	Description	Unit	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	VAI	PAL	Cess	(S.P.D)	on Customs Duty	SSCL	L	
		-	Whiskies	I												Rs.2750/ = per l	15%	10%	70%		100%	2.5%	
	2208.40	-	Rum and other spirits obtained by distilling fermented sugar-cane products :																				
	2208.40.10		Rum	I					Rs. 2690 /= per l							Rs.2750/ = per l	15%	10%	70%		100%	2.5%	
	2208.40.90		Other	I												Rs.2750/ = per l	15%	10%	70%		100%	2.5%	
	2208.50.00	-	Gin and Geneva	1												Rs.2750/ = per l	15%	10%	70%		100%	2.5%	
	2208.60.00	-	Vodka	I												Rs.2750/ = per l	15%	10%	70%		100%	2.5%	
	2208.70.00	-	Liqueurs and cordials	I												Rs.2750/ = per l	15%	10%	70%		100%	2.5%	
	2208.90	-	Other :																				
	2208.90.10		Coconut base arrack	-	TS											Rs.2750/ = per l	15%	10%	70%		100%	2.5%	
	2208.90.20		Palmyrah based arrack	I												Rs.2750/ = per l	15%	10%	70%		100%	2.5%	
	2208.90.90		Other	Ι												Rs.2750/ = per l	15%	10%	70%		100%	2.5%	
22.09	2209.00.00		Vinegar and substitutes for vinegar obtained from acetic acid.	I	TS											15%	15%	10%	50% or Rs.300/= per l			2.5%	