

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)	Surcharge on Customs Duty	SSCL	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	I	S											20% or Rs.190/= per l	15%	Ex	10% OR Rs.90 per l	Rs.25/= per l		2.5%	
	2201.10.90	--- Other	I	S											20%	15%	10%	10%			2.5%	
	2201.90	- Other :																				
	2201.90.10	--- Water	I	S											20%	15%	Ex	10.00%			2.5%	
		<i>Bottled Drinking Water</i>																				
	2201.90.90	--- Other	I												20%	15%	Ex	10.00%			2.5%	
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.																				
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, nut or vegetable juices of heading 20.09.																				

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						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	2202.10.00	-	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	l	S											20%	15%	10%	45% or Rs.270 per l		100%	2.5%	
		-	Other :																				
	2202.91.00	--	Non-alcoholic beer	l	S											20%	15%	10%	45% or Rs.270 per l		100%	2.5%	
	2202.99	--	Other :	l																	2.5%		
	2202.99.10	---	Tea in beverage form	l	S											20%	15%	10%	45% or Rs.270 per l		100%	2.5%	
	2202.99.20	---	Beverages approved as drugs by the National Medicines Regulatory Authority (NMRA)	l	L/S										20%	15%	Ex	10%			2.5%		
	2202.99.30	---	Beverages put up for retail sales as “Energy Drinks”	l	L/S										20%	15%	10%	45% or Rs.360 per l			2.5%		
	2202.99.40	---	Herbs based beverages	l	S										20%	15%	Ex	35% or Rs.200 per l			100%	2.5%	
		---	Beverages based on fruit or vegetable juices:																				
	2202.99.51	----	Sugar contents of which is more than 6g per 100ml	l	S											20% or Rs.60/= per l	15%	10%	35% or Rs.200 per l		100%	2.5%	

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						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	2202.99.59	----	Other	l	S											20% or Rs.60/= per l	15%	10%	35% or Rs.200 per l		100%	2.5%	
		---	Beverages based on milk:																				
	2202.99.61	----	Sugar contents of which is more than 6g per 100ml	l	S											20%	15%	Ex	35% or Rs.180 per l		100%	2.5%	
	2202.99.69	----	Other	l	S											20%	15%	10%	35% or Rs.180 per l		100%	2.5%	
	2202.99.70	---	Beverages based on cereal, grain, or tree nuts	l	S/TS											20%	15%	10%	35% or Rs.400 per l		100%	2.5%	
		---	Other:																				
	2202.99.91	----	Sugar contents of which is more than 6g per 100ml	l	S											20% or Rs.70/- per l	15%	10%	35% or Rs.200 per l		100%	2.5%	
	2202.99.99	---	Other	l	S											20% or Rs.60/- per l	15%	10%	35% or Rs.200 per l		100%	2.5%	
22.03	2203.00		Beer made from malt.																				
	2203.00.10	---	Canned beer less than 350 ml	l												Rs.550/= per l	15%	10%			100%	2.5%	
	2203.00.20	---	Canned beer 350 ml or more	l												Rs.550/= per l	15%	10%			100%	2.5%	
	2203.00.90	---	Other	l												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	l												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	l												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	l												Rs.440/= per l	15%	10%			100%	2.5%	
	2204.29.00	--	Other	l												Rs.440/= per l	15%	10%			100%	2.5%	
	2204.30.00	-	Other grape must	l												Rs.440/= per l	15%	Ex			100%	2.5%	
22.05			Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.																				

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						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	2205.10.00	-	In containers holding 2 l or less	l											Rs.440/= per l	15%	10%			100%	2.5%		
	2205.90.00	-	Other	l											Rs.440/= per l	15%	10%			100%	2.5%		
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	15%	10%				2.5%		
	2206.00.90	---	Other																				
	2206.00.91	----	Palmyrah Toddy	l											Rs.440/= per l	15%	Ex	50%			2.5%		
	2206.00.99	----	Other -Except Sake,Sochu and Umeshu	l											Rs.440/= per l	15%	Ex	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	-	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	l	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	l	L										Rs.1000/= per l	15%	10%				2.5%		
	2207.20.20	---	Spirits citronella imported for testing citronella oil; industrial spirits imported for de-icing aircraft	l	L										Rs.880/= per l	15%	Ex				2.5%		
	2207.20.90	---	Other	l	L										Rs.880/= per l	15%	Ex				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	l											Rs.2750/= per l	15%	10%	70%		100%	2.5%		
	2208.30.00	-	Whiskies	l											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	l					Rs. 2690/= per l						Rs.2750/= per l	15%	10%	70%		100%	2.5%		
	2208.40.90	---	Other	l											Rs.2750/= per l	15%	10%	70%		100%	2.5%		

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						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	2208.50.00	-	Gin and Geneva	l												Rs.2750/= per l	15%	10%	70%		100%	2.5%	
	2208.60.00	-	Vodka	l												Rs.2750/= per l	15%	10%	70%		100%	2.5%	
	2208.70.00	-	Liqueurs and cordials	l												Rs.2750/= per l	15%	10%	70%		100%	2.5%	
	2208.90	-	Other :																				
	2208.90.10	---	Coconut base arrack	l												Rs.2750/= per l	15%	10%	70%		100%	2.5%	
	2208.90.20	---	Palmyrah based arrack	l												Rs.2750/= per l	15%	Ex	70%		100%	2.5%	
	2208.90.90	---	Other	l												Rs.2750/= per l	15%	10%	70%		100%	2.5%	
22.09	2209.00.00		Vinegar and substitutes for vinegar obtained from acetic acid.	l												20%	15%	10%	35% or Rs.200/= per l			2.5%	