

**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									
<b>22.01</b>		<b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.</b>																					
	2201.10	- Mineral waters and aerated waters :																					
	2201.10.10	--- Mineral waters	I	S											20% or Rs.190/= per l	18%	Ex	10% OR Rs.90 per l			2.5%		
	2201.10.90	--- Other	I	S											20%	18%	10%	10%	Rs.29/= per l				
	2201.90	- Other :																					
	2201.90.10	--- Water	I												20%	18%	Ex	10.00%			2.5%		
	2201.90.10	--- Bottled Drinking Water	I	S											20%	18%	Ex	10.00%			2.5%		
	2201.90.90	--- Other	I												20%	18%	Ex	10.00%			2.5%		
<b>22.02</b>		<b>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.</b>																					

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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%	18%	10%	45% or Rs.270 per l	Rs. 14 per liter or 34 Cts per gram of sugar, excluding 6 g per 100 milliliter, contained in the product whichever is higher			
	2202.91.00	-- Other : -- Non-alcoholic beer	l	S											20%	18%	10%	45% or Rs.270 per l			2.5%	
	2202.99	-- Other :	l																		2.5%	
	2202.99.10	--- Tea in beverage form	l	S											20%	18%	10%	45% or Rs.270 per l			2.5%	
	2202.99.20	--- Beverages approved as drugs by the National Medicines Regulatory Authority (NMRA)	l	L/S											20%	18%	Ex	10%			2.5%	
	2202.99.30	--- Beverages put up for retail sales as "Energy Drinks"	l	L/S											20%	18%	10%	45% or Rs.360 per l	Rs. 14 per liter or 34 Cts per gram of sugar, excluding 6 g per 100 milliliter, contained in the product whichever is higher			
	2202.99.40	--- Herbs based beverages	l	S											20%	18%	Ex	35% or Rs.200 per l			2.5%	
	2202.99.51	--- Beverages based on fruit or vegetable juices: ---- Sugar contents of which is more than 6g per 100ml	l	S											20% or Rs.60/= per l	18%	10%	35% or Rs.200 per l	34 Cts per gram of sugar, excluding 8 g per 100 milliliter, contained in the product			
	2202.99.59	---- Other	l	S											20% or Rs.60/= per l	18%	10%	35% or Rs.200 per l			2.5%	
	2202.99.61	--- Beverages based on milk: ---- Sugar contents of which is more than 6g per 100ml	l	S											20%	18%	Ex	35% or Rs.180 per l			2.5%	
	2202.99.69	---- Other	l	S											20%	18%	10%	35% or Rs.180 per l			2.5%	

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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	S											20%	18%	10%	35% or Rs.400 per l			2.5%		
	2202.99.91	--- Other: ---- Sugar contents of which is more than 6g per 100ml	l	S											20% or Rs.70/- per l	18%	10%	35% or Rs.200 per l	34 Cts per gram of sugar, excluding 8 g per 100 milliliter, contained in the product				
	2202.99.99	--- Other	l	S											20% or Rs.60/- per l	18%	10%	35% or Rs.200 per l			2.5%		
<b>22.03</b>	<b>2203.00</b>	<b>Beer made from malt.</b>																					
	2203.00.10	--- Canned beer less than 350 ml	l												Rs.550/= per l	18%	10%				2.5%		
	2203.00.20	--- Canned beer 350 ml or more	l												Rs.550/= per l	18%	10%				2.5%		
	2203.00.90	--- Other	l												Rs.550/= per l	18%	10%				2.5%		
<b>22.04</b>		<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.</b>																					
	2204.10.00	- Sparkling wine	l												Rs.440/= per l	18%	10%				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	18%	10%				2.5%		
	2204.22.00	-- In containers holding more than 2 l but not more than 10 l	l												Rs.440/= per l	18%	10%				2.5%		
	2204.29.00	-- Other	l												Rs.440/= per l	18%	10%				2.5%		
	2204.30.00	- Other grape must	l												Rs.440/= per l	18%	Ex				2.5%		
<b>22.05</b>		<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</b>																					
	2205.10.00	- In containers holding 2 l or less	l												Rs.440/= per l	18%	10%				2.5%		
	2205.90.00	- Other	l												Rs.440/= per l	18%	10%				2.5%		
<b>22.06</b>	<b>2206.00</b>	<b>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.</b>																					

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	2206.00.10	--- Non alcoholic beverages													Rs.440/= per l	18%	10%				2.5%	
	2206.00.90	--- Other																				
	2206.00.91	---- Palmyrah Toddy													Rs.440/= per l	18%	Ex	50%			2.5%	
	2206.00.99	---- Other - <b>Except Sake,Sochu and Umeshu</b>													Rs.440/= per l	18%	Ex	50%			2.5%	
<b>22.07</b>		<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.</b>																				
	2207.10	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher		L											Rs.1000/= per l	18%	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											Rs.1000/= per l	18%	10%				2.5%	
	2207.20.20	--- Spirits citronella imported for testing citronella oil; industrial spirits imported for de-icing aircraft		L											Rs.880/= per l	18%	Ex				2.5%	
	2207.20.90	--- Other		L											Rs.880/= per l	18%	Ex				2.5%	
<b>22.08</b>		<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.</b>																				
	2208.20.00	- Spirits obtained by distilling grape wine or grape marc													Rs.2750/= per l	18%	10%	70%			2.5%	
	2208.30.00	- Whiskies													Rs.2750/= per l	18%	10%	70%			2.5%	
	2208.40	- Rum and other spirits obtained by distilling fermented sugar-cane products :																				
	2208.40.10	--- Rum					Rs. 2690/= per l								Rs.2750/= per l	18%	10%	70%			2.5%	
	2208.40.90	--- Other													Rs.2750/= per l	18%	10%	70%			2.5%	
	2208.50.00	- Gin and Geneva													Rs.2750/= per l	18%	10%	70%			2.5%	
	2208.60.00	- Vodka													Rs.2750/= per l	18%	10%	70%			2.5%	
	2208.70.00	- Liqueurs and cordials													Rs.2750/= per l	18%	10%	70%			2.5%	
	2208.90	- Other :																				
	2208.90.10	--- Coconut base arrack													Rs.2750/= per l	18%	10%	70%			2.5%	
	2208.90.20	--- Palmyrah based arrack													Rs.2750/= per l	18%	Ex	70%			2.5%	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG									
	2208.90.90	--- Other	l												Rs.2750/= per l	18%	10%	70%			2.5%		
<b>22.09</b>	2209.00.00	<b>Vinegar and substitutes for vinegar obtained from acetic acid.</b>	l												20%	18%	10%	35% or Rs.200/= per l			2.5%		