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 Code		Description	Unit	ICL/				Pref	erenti	ial Du	ty				Gen Duty	VAT	P.	AL	Coss	Excise	Surcharge	SSCI	s c
		Description	onic	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Gen Duty		Gen	SG	Ce33	(S.P.D)	Duty	5562	L
		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.																					
	-																						
2201.10.10		Mineral waters	I	S											20% or Rs.190/= per l	18%	Ex		10% OR Rs.90 per I			2.5%	
2201.10.90		Other	1	S											20%	18%	10%		10%	Rs.31/= per l		2.5%	
2201.90	-	Other :																					
2201.90.10		Water Bottled Drinking Water	I	S											20%	18%	Ex		10.00%			2.5%	
2201.90.90		Other	I												20%	18%	Ex		10.00%			2.5%	
		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.																					
	2201.10 2201.10.10 2201.10.90 2201.90 2201.90.10	2201.10 - 2201.10.10 2201.10.90 2201.90 - 2201.90.10	Description 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 and aerated waters : 2201.10.10 Mineral waters 2201.10.10 Vater 2201.90 - Other 2201.90.10 Water Battled Drinking Water 2201.90.90 Vaters, 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	DescriptionUnit<	Description Unit ICL/ SLSI Image: Second	Description Unit ICL/ SLSI AP Image: Construction of the stress of the str	Description Interference Interference Interference Map AD Map AD	DescriptionICL/ SLSI $ICL/SLSIICL/SLSIICL/SLSIAPADBNICL/SLSIICL/SLSIICL/SLSIAPADBNICL/SLSI$	Description Unit ICL/ SLSI ICL/ AP AD BN GT AP AD BN GT Image: Signal content of the strength of the strengest of the strength of the strength of the s	DescriptionICL/ SLSIVertree-relationDescriptionICL/ SLSIICL/ APADBNGTINAPADBNGTINAPADBNGTINAPADBNGTINAPADBNGTINAPADBNGTINAPADBNGTINAPADBNGTINAPADBNGTINAPADBNGTINAPADBNGTINAPADBNGTINAPADBNGTINAPADBNGTINAPADBNGTINAPADBNGTINAPADBNGTINAPADBNGTINADBNGTININADBNGTININADADBNGTINADADADININADInInININADInInInInADInInInInADInInInInADInInInInADInInInInADInInInInAD <td< td=""><td>DescriptionInt. SLSInt. SLSInt. SLSInt. APADBNGTINPKAPADBNGTINPKAPADBNGTINPKAPADBNGTINPKAPADBNGTINPKAPADBNGTINPKAPADBNGTINPKAPADBNGTINPKAPADBNGTINPKAPADBNGTINPKAPADBNGTINPKAPADBNGTINPKAPADBNGTINPKAPADBNGTINPKAPADBNGTINPKAPADBNGTINPKAPADBNGTINPKAPADBNGTINPKAPADBNGTININAPADInteral waters and aerated 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 headingInInInInInInInInAPAPAPInInInInInInInInInInInIn</td></td<> <td>$\begin{array}{ c c c c c c c c c c c c c c c c c c c$</td> <td>$\begin{array}{ c c c c c c c c c c c c c c c c c c c$</td> <td>$\begin{array}{ c c c c c c c c c c c c c c c c c c c$</td> <td>$\begin{array}{ c c c c c c c c c c c c c c c c c c c$</td> <td>Description Unit TCL/ SLST Preferential Duty Preferential Duty Gen Duty AP AD BN GT IN PK SA SF SD SG AP AD BN GT IN PK SA SF SD SG AP AD BN GT IN PK SA SF SD SG AP AP AD BN GT IN PK SA SF SD SG AP AP AD BN GT IN PK SA SF SD SG AP AP AP AD BP GT IN PK SA SF SD SG AP AP</td> <td>$\begin{array}{ c c c c c c c c c c c c c c c c c c c$</td> <td>$\begin{array}{ c c c c c c c c c c c c c c c c c c c$</td> <td>$\begin{array}{ c c c c c c c c c c c c c c c c c c c$</td> <td>$\begin{array}{ c c c c c c c c c c c c c c c c c c c$</td> <td>$\begin{array}{c c c c c c c c c c c c c c c c c c c$</td> <td>$\begin{array}{ c c c c c c c c c c c c c c c c c c c$</td> <td>$\begin{array}{ c c c c c c c c c c c c c c c c c c c$</td>	DescriptionInt. SLSInt. SLSInt. SLSInt. APADBNGTINPKAPADBNGTINPKAPADBNGTINPKAPADBNGTINPKAPADBNGTINPKAPADBNGTINPKAPADBNGTINPKAPADBNGTINPKAPADBNGTINPKAPADBNGTINPKAPADBNGTINPKAPADBNGTINPKAPADBNGTINPKAPADBNGTINPKAPADBNGTINPKAPADBNGTINPKAPADBNGTINPKAPADBNGTINPKAPADBNGTININAPADInteral waters and aerated 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 headingInInInInInInInInAPAPAPInInInInInInInInInInInIn	$\begin{array}{ c c c c c c c c c c c c c c c c c c c$	$\begin{array}{ c c c c c c c c c c c c c c c c c c c$	$\begin{array}{ c c c c c c c c c c c c c c c c c c c$	$\begin{array}{ c c c c c c c c c c c c c c c c c c c$	Description Unit TCL/ SLST Preferential Duty Preferential Duty Gen Duty AP AD BN GT IN PK SA SF SD SG AP AD BN GT IN PK SA SF SD SG AP AD BN GT IN PK SA SF SD SG AP AP AD BN GT IN PK SA SF SD SG AP AP AD BN GT IN PK SA SF SD SG AP AP AP AD BP GT IN PK SA SF SD SG AP AP	$\begin{array}{ c c c c c c c c c c c c c c c c c c c$	$\begin{array}{ c c c c c c c c c c c c c c c c c c c$	$\begin{array}{ c c c c c c c c c c c c c c c c c c c$	$\begin{array}{ c c c c c c c c c c c c c c c c c c c$	$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$

	HS Code				ICL/				Pref	erenti	ial Du	ty						P	AL		Excise	Surcharge		S
HS Hdg			Description	Unit	SLSI	АР	AD	BN	GT	IN	РК	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	Cess	(S.P.D)	on Customs Duty	SSCL	C L
	2202.10.00	-	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured																					
			Non- carbonated Synthetic / Artificial Flavored Cordials and Beverages / Ready to Serve Fruit Drinks 1. Flavoured and Sweetened Carbonated Beverages	I	S											20%	18%	10%		45% or Rs.270 per l	Rs. 15 per liter or 36 Cts per gram of sugar, excluding 6 g per 100 mililiter,		2.5%	
			2.Carbonated Water or Soda Water with or without Permitted Flavors 3.Flavoured Caffeinated Beverages.																		contained in the product whichever is higher			
	2222 01 05	-	Other :		<u> </u>		<u> </u>							<u> </u>	-	+				150/		├		+
	2202.91.00		Non-alcoholic beer	I	S											20%	18%	10%		45% or Rs.270 per l			2.5%	
	2202.99		Other :	1																			2.5%	1
	2202.99.10		Tea in beverage form	I	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)	Ι	L/S											20%	18%	Ex		10%			2.5%	
	2202.99.30		Beverages put up for retail sales as "Energy Drinks"	I	L											20%	18%	10%		45% or Rs.360 per I	Rs. 15 per liter or 36 Cts per gram of		2.5%	
			Non- carbonated Synthetic / Artificial Flavored Cordials and Beverages / Ready to Serve Fruit Drinks 1. Flavoured and Sweetened Carbonated Beverages 2.Carbonated Water or Soda Water with or without Permitted Flavors 3.Flavoured Caffeinated Beverages.		L/S															per i	per gram of sugar, excluding 6 g per 100 mililiter, contained in the product whichever is higher			

	HS Code				ICL/				Pre	ferenti	al Du	ty						P	AL		Excise	Surcharge		
S Hdg			Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	Cess	(S.P.D)	on Customs Duty	SSCL	
																								\square
	2202.99.40		Herbs based beverages																	35% or				
				1												20%	18%	Ex		Rs.200			2.5%	
			Non- carbonated Synthetic / Artificial Flavored													2070	1070	LA		per l			2.570	
			Cordials and Beverages		S															pc				
			Beverages based on fruit or vegetable juices:																					-
	2202.99.51		Sugar contents of which is more than 6g per 100ml																		36 Cts per			
																					gram of			
																					sugar,			
																20% or				35% or	excluding 8 g			
				I												Rs.60/=	18%	10%		Rs.200	per 100		2.5%	
																per l				per l	milliliter,			
																					contained in			
			Des du ta Cama Emit Driala		S	-															the product			
	2202.99.59		<i>Ready to Serve Fruit Drinks</i> Other		5																			-
	2202.55.55															20% or				35% or				
				I												Rs.60/=	18%	10%		Rs.200			2.5%	
			Ready to Serve Fruit Drinks		S											per l				per l				
			Beverages based on milk:																					
	2202.99.61		Sugar contents of which is more than 6g per 100ml																	35% or				
				1												20%	18%	Ex		Rs.180			2.5%	
																2070	1070	LA		per l			2.570	
			Milk added drinks		S															pc				_
	2202.99.69		Other																	35% or				
				1												20%	18%	10%		Rs.180			2.5%	
			Milk added drinks		S	-														per l				
	2202.99.70		Beverages based on cereal, grain, or tree nuts		5																			-
	2202.55.70		beverages based on cereary grainy of thee hats													2001				35% or				
				I												20%	18%	10%		Rs.400			2.5%	
			Ready to Serve Fruit Drinks		S															per l				
			Other:																					
	2202.99.91		Sugar contents of which is more than 6g per 100ml																					
																					36 Cts per			
																					gram of			
																					sugar,			
		1				1	1								1	20% or				35% or	excluding 8 g			
			Non- carbonated Synthetic / Artificial Flavored			1										Rs.70/- per	18%	10%		Rs.200	per 100		2.5%	
			Cordials and Beverages / Ready to Serve Fruit													1				per I	milliliter,			
			Drinks																		contained in			
			1.Flavoured and Sweetened Carbonated Beverages		s																the product			
			2.Carbonated Water or Soda Water with or without		5																			
			Permitted Flavors																					
			3.Flavoured Caffeinated Beverages.																					
-+	2202.99.99		Other																					-
		1					1								1									

HS H4a	HS Code			ICL/				Pre	ferent	ial Du	ty						P	AL		Excise	Surcharge		S
HS Hdg		Description	Unit	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	Cess	(S.P.D)	on Customs Duty	SSCL	C L
		Non- carbonated Synthetic / Artificial Flavored Cordials and Beverages /Ready to Serve Fruit Drinks 1 . Flavoured and Sweetened Carbonated Beverages 2. Carbonated Water or Soda Water with or without Permitted Flavors 3. Flavoured Caffeinated Beverages,	I	S											20% or Rs.60/- per I	18%	10%		35% or Rs.200 per l			2.5%	
22.03	2203.00	Beer made from malt.																					
	2203.00.10 2203.00.20	Canned beer less than 350 ml	I												Rs.550/= per l Rs.550/=	18%	10%					2.5%	<u> </u>
			Ι												per l	18%	10%					2.5%	
	2203.00.90	Other	I												Rs.550/= per l	18%	10%					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	I												Rs.440/= per l	18%	10%					2.5%	-
	2204 24 00	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :													D 440/								_
	2204.21.00	In containers holding 2 l or less	Т												Rs.440/= per l	18%	10%					2.5%	
	2204.22.00	In containers holding more than 2 l but not more than 10 l	Т												Rs.440/= per I	18%	10%					2.5%	
	2204.29.00	Other	Т												Rs.440/= per l	18%	10%					2.5%	
	2204.30.00	- Other grape must	I												Rs.440/= per l	18%	Ex					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													Rs.440/=								+
	2205.90.00	- Other	 			-									per I Rs.440/=	18%	10%					2.5%	_
			I												per l	18%	10%					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	I												Rs.440/=	18%	10%					2.5%	F

	HS Code				ICL/				Pref	erent	ial Du	ty						P	AL		Excise	Surcharge		s
HS Hdg			Description	Unit	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	Cess	(S.P.D)	on Customs Duty	SSCL	C L
	2206.00.90		Other													D= 440/						+ +		
	2206.00.91		Palmyrah Toddy	1												Rs.440/= per l	18%	Ex		50%			2.5%	
	2206.00.99		Other	Ι												Rs.440/=	18%	Ex		50%			2.5%	
																peri								+
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													Rs.1000/=								+
	2207110		by volume of 80% vol or higher	I	L											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	Ι	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	I	L											Rs.880/= per l	18%	Ex					2.5%	
	2207.20.90		Other	Ι	L											Rs.880/= per l	18%	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													Rs.2750/=								\mp
	2200.20.00	-	marc	I												per l	18%	10%		70%			2.5%	
	2208.30.00	-	Whiskies	Ι												Rs.2750/=	18%	10%		70%			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	18%	10%		70%			2.5%	
	2208.40.90		Other	Ι												Rs.2750/= per l	18%	10%		70%			2.5%	1
	2208.50.00	-	Gin and Geneva	Ι		1									1	Rs.2750/= per l	18%	10%		70%			2.5%	T
	2208.60.00	-	Vodka	I		1									1	Rs.2750/=	18%	10%		70%			2.5%	T
	2208.70.00	-	Liqueurs and cordials	Ι												Rs.2750/=	18%	10%		70%			2.5%	
	2208.90	-	Other :			1				1					<u> </u>	peri								+
	2208.90.10		Coconut base arrack				1			1	1	1		1		Rs.2750/=	18%	10%	1	70%	1		2.5%	1
				'						<u> </u>						per l	10.40	10.70		7070			2.370	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI				Pr	eferen	tial Du	ity				Gen Duty	VAT	P	AL	Cess	Excise	Surcharge on Customs		s
nonug		Description	onic	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	6635	(S.P.D)	Duty	JJCE	L
	2208.90.20	 Palmyrah based arrack	I												Rs.2750/=	18%	Ex		70%			2.5%	\square
	2208.90.90	 Other	I												Rs.2750/= per l	18%	10%		70%			2.5%	
22.09	2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid.	I												20%	18%	10%		35% or Rs.200/= per l			2.5%	