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		Unit	ICL/ SLSI				Pre	erent	ial Du	ty				Gen Duty	VAT	PAL		Cess	Excise	Surcharge on Customs	SSCL	s c
ns nug			Ome	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty		Gen	SG	Cess	(S.P.D)	Duty	5562	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.																					
	2201.10																						—
	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 I			2.5%	
	2201.10.90	Other	I	S											20%	18%	10%		10%	Rs.31/= per l		2.5%	
	2201.90	- Other :																					
	2201.90.10	Water															_						
		Bottled Drinking Water		S											20%	18%	Ex		10.00%			2.5%	
	2201.90.90	Other	1												20%	18%	Ex		10.00%			2.5%	\mp
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.																					

In Fig. Out Description Out No.		HS Code				ICL/				Pre	erent	ial Du	ty						P	AL		Excise	Surcharge	6601	S
Image: selection of the super or other super or other super or the selection in matter of thorwards Image: selection in the selection in	HS Hdg			Description	Unit	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	Cess			SSCL	C L
Image: Product Synthetic / Artificial Flavored Cardias and Sweetenet Chabanited Divisis Image: Product Synthetic / Artificial Flavored Cardias and Sweetenet Chabanited Divisis Image: Product Synthetic / Artificial Flavored Divisis Image: Product Synthetic / Artificial Flavored Divisis Image: Product Synthetic / Artificial Flavored Synthetic Product Synthetic / Artificial Flavored Divisis Image: Product Synthetic / Artificial Flavored Synthetic Product Synthetic / Artificial Flavored Divisis Image: Product Synthetic / Artificial Flavored Divisis Image: Product Synthetic / Artificial Flavored Synthetic Product Synthetic / Artificial Flavored Divisis Image: Product Synthetic / Artificial Flavored Division Image: Product Synthet / Artificial Flavored Division Image: Produ		2202.10.00	-	waters, containing added sugar or other																					
Image: Second series and Severages / Ready to Serve Fruit Droks 5 <t< td=""><td></td><td></td><td></td><td>Non askanted Contratio / Artificial Flavourd</td><td>I</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>20%</td><td>18%</td><td>10%</td><td></td><td>Rs.270</td><td>liter or 36 Cts per gram of</td><td></td><td>2.5%</td><td></td></t<>				Non askanted Contratio / Artificial Flavourd	I												20%	18%	10%		Rs.270	liter or 36 Cts per gram of		2.5%	
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $				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		S																excluding 6 g per 100 mililiter, contained in the product whichever is			
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$			-	Other :																					
2202.99.10 Tea in beverage form I S I S I S I S I S I S I S I S I S I S I S I S I S I S I S I S I S I I S I I S I I I S I I I S I		2202.91.00		Non-alcoholic beer	Ι	S											20%	18%	10%		Rs.270			2.5%	
2202.99.10 Tea in beverage form I S I S I S I S I S I S I S I S I S I S I S I S I S I S I S I S I S I I S I I S I I I S I I I S I		2202.99		Other :	1																			2.5%	+
Image:					Ι	S											20%	18%	10%		Rs.270			2.5%	
2202.99.30		2202.99.20			Ι	L/S											20%	18%	Ex		10%			2.5%	T
2202.99.40 Herbs based beverages Herbs based beverages Herbs based beverages		2202.99.30		Beverages put up for retail sales as "Energy Drinks" 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	I												20%	18%	10%		Rs.360	liter or 36 Cts per gram of sugar, excluding 6 g per 100 mililiter, contained in the product whichever is		2.5%	
Cordiais and Beverages		2202.99.40		Herbs based beverages Non- carbonated Synthetic / Artificial Flavored	Ι	د د											20%	18%	Ex		Rs.200			2.5%	
			<u> </u>			5		<u> </u>	 		<u> </u>	 													_

	HS Code	Description	11:-2	ICL/	ICL/ Preferential Duty SLSI												P	AL	6	Excise	Surcharge	SSCL	s c
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	L
	2202.99.51	Sugar contents of which is more than 6g per 100ml																		36 Cts per			-
			I												20% or Rs.60/= per l	18%	10%		35% or Rs.200 per l	gram of sugar, excluding 8 g per 100 milliliter, contained in the product		2.5%	
	2202.99.59	Ready to Serve Fruit Drinks		S																p			
	2202.99.59	Other	I												20% or Rs.60/= per l	18%	10%		35% or Rs.200 per l			2.5%	
		Ready to Serve Fruit Drinks		S											регі				peri				_
	2222 02 61	Beverages based on milk:																					
	2202.99.61	Sugar contents of which is more than 6g per 100ml	I												20%	18%	Ex		35% or Rs.180			2.5%	
		Milk added drinks		S															per l				
	2202.99.69	Other	I												20%	18%	10%		35% or Rs.180			2.5%	
		Milk added drinks		S															per l				
	2202.99.70	Beverages based on cereal, grain, or tree nuts	I												20%	18%	10%		35% or Rs.400			2.5%	
		Ready to Serve Fruit Drinks		S															per l				
		Other:																					
	2202.99.91	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.	. 1	s											20% or Rs.70/- per I	18%	10%		35% or Rs.200 per l	36 Cts per gram of sugar, excluding 8 g per 100 milliliter, contained in the product		2.5%	
	2202.99.99	 Other Non- carbonated Synthetic / Artificial Flavored Cordials and Beverages /Ready to Serve Fruit Drinks Flavoured and Sweetened Carbonated Beverages Carbonated Water or Soda Water with or without Permitted Flavors 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	Canned beer less than 350 ml						1							Rs.550/=								+
				1					1						per l	18%	10%					2.5%	

	HS Code		Description	11 14	ICL/				Pret	erenti	ial Du	ty				Com Durba	VAT	P/	AL.	6	Excise	Surcharge	660	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
	2203.00.20		Canned beer 350 ml or more	1												Rs.550/=	18%	10%					2.5%	\square
	2203.00.90		Other	I												per l 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/=	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	I												Rs.440/= per l	18%	10%					2.5%	
	2204.22.00		In containers holding more than 2 I but not more than 10 I	I												Rs.440/= per l	18%	10%					2.5%	
	2204.29.00		Other	I												Rs.440/=	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 I or less	I												Rs.440/=	18%	10%					2.5%	
	2205.90.00	-	Other	I												Rs.440/= 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%	
	2206.00.90 2206.00.91		Other -Palmyrah Toddy													Rs.440/=	100/	_		500/				\square
	2206.00.99		-Other													per I Rs.440/=	18% 18%	Ex Ex		50% 50%			2.5% 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.													per l								
	2207.10	-	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	1	L											Rs.1000/=	18%	10%					2.5%	F
	2207.20	-	Ethyl alcohol and other spirits, denatured, of any strength :																					

	HS Code		Provide the second s		it ICL/ Preferential Duty													PAL			Excise	Surcharge		S
HS Hdg			Description	Unit	SLS		AD	BN	GT	IN	РК	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	Cess	(S.P.D)	on Customs Duty	SSCL	C L
	2207.20.10		Spirits denatured in accordance with regulations framed under the Excise Ordinance	I	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	I	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 marc	I												Rs.2750/= per l	18%	10%		70%			2.5%	
	2208.30.00	-	Whiskies	I												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	I					Rs. 2690/= per l							Rs.2750/= per l	18%	10%		70%			2.5%	
	2208.40.90		Other	I					DCIT							Rs.2750/= per l	18%	10%		70%			2.5%	
	2208.50.00	-	Gin and Geneva	I												Rs.2750/=	18%	10%		70%			2.5%	
	2208.60.00	-	Vodka	I												Rs.2750/=	18%	10%		70%			2.5%	
	2208.70.00	-	Liqueurs and cordials	I												Rs.2750/=	18%	10%		70%			2.5%	
	2208.90	-	Other :																					
	2208.90.10		Coconut base arrack	T												Rs.2750/=	18%	10%		70%			2.5%	
	2208.90.20		Palmyrah based arrack	I												Rs.2750/=	18%	Ex		70%			2.5%	
	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%	