

## 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/<br>SLSI | Preferential Duty |    |    |    |    |    |    |    |    |                             | Gen Duty | VAT | PAL |                          | Cess          | Excise<br>(S.P.D) | Surcharge<br>on Customs<br>Duty | SSCL | S<br>C<br>L |
|--------|------------|-----|--|------|--------------|-------------------|----|----|----|----|----|----|----|----|-----------------------------|----------|-----|-----|--------------------------|---------------|-------------------|---------------------------------|------|-------------|
|        |            |     |  |      |              | AP                | AD | BN | GT | IN | PK | SA | SF | SD | SG                          |          |     | Gen | 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<br>Rs.190/=<br>per l | 18%      | Ex  |     | 10% OR<br>Rs.90 per<br>l | Rs.31/= per l |                   | 2.5%                            |      |             |
|        | 2201.10.90 | --- | Other  | I    | S            |                   |    |    |    |    |    |    |    |    | 20%                         | 18%      | 10% |     | 10%                      |               |                   | 2.5%                            |      |             |
|        | 2201.90    | -   | Other :  |      |              |                   |    |    |    |    |    |    |    |    |                             |          |     |     |                          |               |                   |                                 |      |             |
|        | 2201.90.10 | --- | Water  | I    | S            |                   |    |    |    |    |    |    |    |    | 20%                         | 18%      | Ex  |     | 10%                      |               |                   | 2.5%                            |      |             |
|        |            |     | Bottled Drinking Water   |      |              |                   |    |    |    |    |    |    |    |    |                             |          |     |     |                          |               |                   |                                 |      |             |
|        | 2201.90.90 | --- | Other  | I    |              |                   |    |    |    |    |    |    |    |    | 20%                         | 18%      | Ex  |     | 10%                      |               |                   | 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, nut or vegetable juices of heading 20.09. |      |              |                   |    |    |    |    |    |    |    |    |                             |          |     |     |                          |               |                   |                                 |      |             |
|        |            |     |  |      |              |                   |    |    |    |    |    |    |    |    |                             |          |     |     |                          |               |                   |                                 |      |             |

| HS Hdg | HS Code    |     | Description   | Unit | ICL/<br>SLSI | Preferential Duty |    |    |    |    |    |    |    |    |     | Gen Duty | VAT | PAL |                           | Cess  | Excise<br>(S.P.D) | Surcharge<br>on Customs<br>Duty | SSCL | S<br>C<br>L |
|--------|------------|-----|---|------|--------------|-------------------|----|----|----|----|----|----|----|----|-----|----------|-----|-----|---------------------------|---|-------------------|---------------------------------|------|-------------|
|        |            |     |   |      |              | AP                | AD | BN | GT | IN | PK | SA | SF | SD | SG  |          |     | Gen | SG                        |   |                   |                                 |      |             |
|        | 2202.10.00 | -   | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured   | I    |              |                   |    |    |    |    |    |    |    |    | 20% | 18%      | 10% |     | 45% or<br>Rs.270<br>per l | Rs. 15 per liter<br>or 36 Cts per<br>gram of sugar,<br>excluding 6 g<br>per 100<br>milliliter,<br>contained in<br>the product<br>whichever is<br>higher |                   | 2.5%                            |      |             |
|        |            |     | <i>Non- carbonated Synthetic / Artificial Flavored Cordials and Beverages / Ready to Serve Fruit Drinks</i><br><i>1. Flavoured and Sweetened Carbonated Beverages</i><br><i>2. Carbonated Water or Soda Water with or without Permitted Flavors</i><br><i>3. Flavoured Caffeinated Beverages.</i> | S    |              |                   |    |    |    |    |    |    |    |    |     |          |     |     |                           |   |                   |                                 |      |             |
|        |            | -   | Other :   |      |              |                   |    |    |    |    |    |    |    |    |     |          |     |     |                           |   |                   |                                 |      |             |
|        | 2202.91.00 | --  | Non-alcoholic beer  | I    |              |                   |    |    |    |    |    |    |    |    | 20% | 18%      | 10% |     | 45% or<br>Rs.270<br>per l |   |                   | 2.5%                            |      |             |
|        | 2202.99    | --  | Other :   | I    |              |                   |    |    |    |    |    |    |    |    |     |          |     |     |                           |   |                   | 2.5%                            |      |             |
|        | 2202.99.10 | --- | Tea in beverage form  | I    | S            |                   |    |    |    |    |    |    |    |    | 20% | 18%      | 10% |     | 45% or<br>Rs.270<br>per l |   |                   | 2.5%                            |      |             |
|        | 2202.99.20 | --- | Beverages approved as drugs by the National Medicines Regulatory Authority (NMRA)   | I    | 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<br>Rs.360<br>per l | Rs. 15 per liter<br>or 36 Cts per<br>gram of sugar,<br>excluding 6 g<br>per 100<br>milliliter,<br>contained in<br>the product<br>whichever is<br>higher |                   | 2.5%                            |      |             |
|        |            |     | <i>Non- carbonated Synthetic / Artificial Flavored Cordials and Beverages / Ready to Serve Fruit Drinks</i><br><i>1. Flavoured and Sweetened Carbonated Beverages</i><br><i>2. Carbonated Water or Soda Water with or without Permitted Flavors</i><br><i>3. Flavoured Caffeinated Beverages.</i> | L/S  |              |                   |    |    |    |    |    |    |    |    |     |          |     |     |                           |   |                   |                                 |      |             |
|        | 2202.99.40 | --- | Herbs based beverages   | I    |              |                   |    |    |    |    |    |    |    |    | 20% | 18%      | Ex  |     | 35% or<br>Rs.200<br>per l |   |                   | 2.5%                            |      |             |
|        |            |     | <i>Non- carbonated Synthetic / Artificial Flavored Cordials and Beverages</i>   | S    |              |                   |    |    |    |    |    |    |    |    |     |          |     |     |                           |   |                   |                                 |      |             |
|        |            | --- | Beverages based on fruit or vegetable juices:   |      |              |                   |    |    |    |    |    |    |    |    |     |          |     |     |                           |   |                   |                                 |      |             |

| HS Hdg | HS Code    |      | Description  | Unit | ICL/<br>SLSI | Preferential Duty |    |    |    |    |    |    |    |    |                            | Gen Duty | VAT | PAL |                           | Cess   | Excise<br>(S.P.D) | Surcharge<br>on Customs<br>Duty | SSCL | S<br>C<br>L |
|--------|------------|------|--|------|--------------|-------------------|----|----|----|----|----|----|----|----|----------------------------|----------|-----|-----|---------------------------|--|-------------------|---------------------------------|------|-------------|
|        |            |      |  |      |              | AP                | AD | BN | GT | IN | PK | SA | SF | SD | SG                         |          |     | Gen | SG                        |  |                   |                                 |      |             |
|        |            |      |  |      |              |                   |    |    |    |    |    |    |    |    |                            |          |     |     |                           |  |                   |                                 |      |             |
|        | 2202.99.51 | ---- | Sugar contents of which is more than 6g per 100ml  | I    |              |                   |    |    |    |    |    |    |    |    | 20% or<br>Rs.60/=<br>per l | 18%      | 10% |     | 35% or<br>Rs.200<br>per l | 36 Cts per<br>gram of sugar,<br>excluding 8 g<br>per 100<br>milliliter,<br>contained in<br>the product |                   | 2.5%                            |      |             |
|        |            |      | <i>Ready to Serve Fruit Drinks</i>   |      | S            |                   |    |    |    |    |    |    |    |    |                            |          |     |     |                           |  |                   |                                 |      |             |
|        | 2202.99.59 | ---- | Other  | I    |              |                   |    |    |    |    |    |    |    |    | 20% or<br>Rs.60/=<br>per l | 18%      | 10% |     | 35% or<br>Rs.200<br>per l |  |                   | 2.5%                            |      |             |
|        |            |      | <i>Ready to Serve Fruit Drinks</i>   |      | S            |                   |    |    |    |    |    |    |    |    |                            |          |     |     |                           |  |                   |                                 |      |             |
|        |            | ---- | Beverages based on milk:   |      |              |                   |    |    |    |    |    |    |    |    |                            |          |     |     |                           |  |                   |                                 |      |             |
|        | 2202.99.61 | ---- | Sugar contents of which is more than 6g per 100ml  | I    |              |                   |    |    |    |    |    |    |    |    | 20%                        | 18%      | Ex  |     | 35% or<br>Rs.180<br>per l |  |                   | 2.5%                            |      |             |
|        |            |      | <i>Milk added drinks</i>   |      | S            |                   |    |    |    |    |    |    |    |    |                            |          |     |     |                           |  |                   |                                 |      |             |
|        | 2202.99.69 | ---- | Other  | I    |              |                   |    |    |    |    |    |    |    |    | 20%                        | 18%      | 10% |     | 35% or<br>Rs.180<br>per l |  |                   | 2.5%                            |      |             |
|        |            |      | <i>Milk added drinks</i>   |      | S            |                   |    |    |    |    |    |    |    |    |                            |          |     |     |                           |  |                   |                                 |      |             |
|        | 2202.99.70 | ---- | Beverages based on cereal, grain, or tree fruits   | I    |              |                   |    |    |    |    |    |    |    |    | 20%                        | 18%      | 10% |     | 35% or<br>Rs.400<br>per l |  |                   | 2.5%                            |      |             |
|        |            |      | <i>Ready to Serve Fruit Drinks</i>   |      | S            |                   |    |    |    |    |    |    |    |    |                            |          |     |     |                           |  |                   |                                 |      |             |
|        |            | ---- | Other:   |      |              |                   |    |    |    |    |    |    |    |    |                            |          |     |     |                           |  |                   |                                 |      |             |
|        | 2202.99.91 | ---- | Sugar contents of which is more than 6g per 100ml  | I    |              |                   |    |    |    |    |    |    |    |    | 20% or<br>Rs.70/- per<br>l | 18%      | 10% |     | 35% or<br>Rs.200<br>per l | 36 Cts per<br>gram of sugar,<br>excluding 8 g<br>per 100<br>milliliter,<br>contained in<br>the product |                   | 2.5%                            |      |             |
|        |            |      | <i>Non- carbonated Synthetic / Artificial Flavored<br/>Cordials and Beverages / Ready to Serve Fruit<br/>Drinks<br/>1.Flavoured and Sweetened Carbonated Beverages<br/>2.Carbonated Water or Soda Water with or without<br/>Permitted Flavors<br/>3.Flavoured Caffeinated Beverages.</i>     |      | S            |                   |    |    |    |    |    |    |    |    |                            |          |     |     |                           |  |                   |                                 |      |             |
|        | 2202.99.99 | ---- | Other  | I    |              |                   |    |    |    |    |    |    |    |    | 20% or<br>Rs.60/- per<br>l | 18%      | 10% |     | 35% or<br>Rs.200<br>per l |  |                   | 2.5%                            |      |             |
|        |            |      | <i>Non- carbonated Synthetic / Artificial Flavored<br/>Cordials and Beverages /Ready to Serve Fruit<br/>Drinks<br/>1 . Flavoured and Sweetened Carbonated<br/>Beverages<br/>2.Carbonated Water or Soda Water with or without<br/>Permitted Flavors<br/>3.Flavoured Caffeinated Beverages</i> |      | S            |                   |    |    |    |    |    |    |    |    |                            |          |     |     |                           |  |                   |                                 |      |             |
| 22.03  | 2203.00    |      | Beer made from malt.   |      |              |                   |    |    |    |    |    |    |    |    |                            |          |     |     |                           |  |                   |                                 |      |             |
|        |            |      |  |      |              |                   |    |    |    |    |    |    |    |    |                            |          |     |     |                           |  |                   |                                 |      |             |
|        | 2203.00.10 | ---- | Canned beer less than 350 ml   | I    |              |                   |    |    |    |    |    |    |    |    | Rs.550/=<br>per l          | 18%      | 10% |     |                           |  |                   | 2.5%                            |      |             |
|        | 2203.00.20 | ---- | Canned beer 350 ml or more   | I    |              |                   |    |    |    |    |    |    |    |    | Rs.550/=<br>per l          | 18%      | 10% |     |                           |  |                   | 2.5%                            |      |             |

| HS Hdg | HS Code    |      | Description  | Unit | ICL/<br>SLSI | Preferential Duty |    |    |    |    |    |    |    |    |                 | Gen Duty | VAT | PAL |     | Cess | Excise<br>(S.P.D) | Surcharge<br>on Customs<br>Duty | SSCL | S<br>C<br>L |
|--------|------------|------|--|------|--------------|-------------------|----|----|----|----|----|----|----|----|-----------------|----------|-----|-----|-----|------|-------------------|---------------------------------|------|-------------|
|        |            |      |  |      |              | AP                | AD | BN | GT | IN | PK | SA | SF | SD | SG              |          |     | Gen | SG  |      |                   |                                 |      |             |
|        | 2203.00.90 | ---  | Other  | 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   | 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%                            |      |             |
| 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  | l    |              |                   |    |    |    |    |    |    |    |    | Rs.440/= per l  | 18%      | 10% |     |     |      |                   | 2.5%                            |      |             |
|        | 2205.90.00 | -    | Other  | l    |              |                   |    |    |    |    |    |    |    |    | 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  | l    |              |                   |    |    |    |    |    |    |    |    | Rs.440/= per l  | 18%      | 10% |     |     |      |                   | 2.5%                            |      |             |
|        | 2206.00.90 | ---  | Other  |      |              |                   |    |    |    |    |    |    |    |    |                 |          |     |     |     |      |                   |                                 |      |             |
|        | 2206.00.91 | ---- | Palmyrah Toddy   | l    |              |                   |    |    |    |    |    |    |    |    | Rs.440/= per l  | 18%      | Ex  |     | 50% |      |                   | 2.5%                            |      |             |
|        | 2206.00.99 | ---- | Other  | l    |              |                   |    |    |    |    |    |    |    |    | Rs.440/= per l  | 18%      | 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 | 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    | L            |                   |    |    |    |    |    |    |    |    | Rs.1000/= per l | 18%      | 10% |     |     |      |                   | 2.5%                            |      |             |

| HS Hdg | HS Code    |     | Description  | Unit | ICL/<br>SLSI | Preferential Duty |    |                     |    |    |    |    |    |    |                 | Gen Duty | VAT | PAL |                          | Cess | Excise<br>(S.P.D) | Surcharge<br>on Customs<br>Duty | SSCL | S<br>C<br>L |
|--------|------------|-----|--|------|--------------|-------------------|----|---------------------|----|----|----|----|----|----|-----------------|----------|-----|-----|--------------------------|------|-------------------|---------------------------------|------|-------------|
|        |            |     |  |      |              | AP                | AD | BN                  | GT | IN | PK | SA | SF | SD | SG              |          |     | Gen | SG                       |      |                   |                                 |      |             |
|        | 2207.20.20 | --- | Spirits citronella imported for testing citronella oil; industrial spirits imported for de-icing aircraft                            | l    | L            |                   |    |                     |    |    |    |    |    |    | Rs.880/= per l  | 18%      | Ex  |     |                          |      |                   | 2.5%                            |      |             |
|        | 2207.20.90 | --- | Other  | l    | 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  | l    |              |                   |    |                     |    |    |    |    |    |    | Rs.2750/= per l | 18%      | 10% |     | 70%                      |      |                   | 2.5%                            |      |             |
|        | 2208.30.00 | -   | Whiskies   | l    |              |                   |    |                     |    |    |    |    |    |    | 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  | l    |              |                   |    | Rs.<br>2690/= per l |    |    |    |    |    |    | Rs.2750/= per l | 18%      | 10% |     | 70%                      |      |                   | 2.5%                            |      |             |
|        | 2208.40.90 | --- | Other  | l    |              |                   |    |                     |    |    |    |    |    |    | Rs.2750/= per l | 18%      | 10% |     | 70%                      |      |                   | 2.5%                            |      |             |
|        | 2208.50.00 | -   | Gin and Geneva   | l    |              |                   |    |                     |    |    |    |    |    |    | Rs.2750/= per l | 18%      | 10% |     | 70%                      |      |                   | 2.5%                            |      |             |
|        | 2208.60.00 | -   | Vodka  | l    |              |                   |    |                     |    |    |    |    |    |    | Rs.2750/= per l | 18%      | 10% |     | 70%                      |      |                   | 2.5%                            |      |             |
|        | 2208.70.00 | -   | Liqueurs and cordials  | l    |              |                   |    |                     |    |    |    |    |    |    | Rs.2750/= per l | 18%      | 10% |     | 70%                      |      |                   | 2.5%                            |      |             |
|        | 2208.90    | -   | Other :  |      |              |                   |    |                     |    |    |    |    |    |    |                 |          |     |     |                          |      |                   |                                 |      |             |
|        | 2208.90.10 | --- | Coconut base arrack  | l    |              |                   |    |                     |    |    |    |    |    |    | Rs.2750/= per l | 18%      | 10% |     | 70%                      |      |                   | 2.5%                            |      |             |
|        | 2208.90.20 | --- | Palmyrah based arrack  | l    |              |                   |    |                     |    |    |    |    |    |    | Rs.2750/= per l | 18%      | Ex  |     | 70%                      |      |                   | 2.5%                            |      |             |
|        | 2208.90.90 | --- | Other  | l    |              |                   |    |                     |    |    |    |    |    |    | Rs.2750/= per l | 18%      | 10% |     | 70%                      |      |                   | 2.5%                            |      |             |
|        |            |     |  |      |              |                   |    |                     |    |    |    |    |    |    |                 |          |     |     |                          |      |                   |                                 |      |             |
| 22.09  | 2209.00.00 |     | Vinegar and substitutes for vinegar obtained from acetic acid.   | l    |              |                   |    |                     |    |    |    |    |    |    | 20%             | 18%      | 10% |     | 35% or<br>Rs.200/= per l |      |                   | 2.5%                            |      |             |
|        |            |     |  |      |              |                   |    |                     |    |    |    |    |    |    |                 |          |     |     |                          |      |                   |                                 |      |             |