

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			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 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.31/= per l		2.5%	
	2201.90	- Other :																					
	2201.90.10	--- Water	I													20%	18%	Ex	10.00%			2.5%	
	2201.90.90	--- Bottled Drinking Water	I	S																			
			I													20%	18%	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, nut or vegetable juices of heading 20.09.																					

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					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	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 milliter, contained in the product whichever is higher		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.																							
		- Other :																							
	2202.91.00	-- Non-alcoholic beer	I														20%	18%	10%	45% or Rs.270 per l			2.5%		
	2202.99	-- Other :	I																					2.5%	
	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)	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 Rs.360 per l	Rs. 15 per liter or 36 Cts per gram of sugar, excluding 6 g per 100 milliter, contained in the product whichever is higher		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.	I	L/S																					
	2202.99.40	-- Herbs based beverages	I	S													20%	18%	Ex	35% or Rs.200 per l			2.5%		
		Non- carbonated Synthetic / Artificial Flavored Cordials and Beverages																							
		--- Beverages based on fruit or vegetable juices:																							

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					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 Rs.60/= per l	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%		
		Ready to Serve Fruit Drinks		S																				
	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																				
		--- 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 per l			2.5%		
		Milk added drinks		S																				
	2202.99.69	----Other	I													20%	18%	10%	35% or Rs.180 per l			2.5%		
		Milk added drinks		S																				
	2202.99.70	--- Beverages based on cereal, grain, or tree nuts	I													20%	18%	10%	35% or Rs.400 per l			2.5%		
		Ready to Serve Fruit Drinks		S																				
		--- Other:																						
	2202.99.91	----Sugar contents of which is more than 6g per 100ml	I													20% or Rs.70/- per l	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%		
		Non- carbonated Synthetic / Artificial Flavored Cordials and Beverages / Ready to Serve Fruit Drinks		S																				
		1. Flavoured and Sweetened Carbonated Beverages																						
		2. Carbonated Water or Soda Water with or without Permitted Flavors																						
		3. Flavoured Caffeinated Beverages.																						
	2202.99.99	--- Other	I													20% or Rs.60/- per l	18%	10%	35% or Rs.200 per l			2.5%		
		Non- carbonated Synthetic / Artificial Flavored Cordials and Beverages /Ready to Serve Fruit Drinks		S																				
		1 . Flavoured and Sweetened Carbonated Beverages																						
		2. Carbonated Water or Soda Water with or without Permitted Flavors																						
		2 . Flavoured Caffeinated Beverages.																						
22.03	2203.00	Beer made from malt.																						
	2203.00.10	--- Canned beer less than 350 ml	I													Rs.550/= per l	18%	10%					2.5%	
	2203.00.20	--- Canned beer 350 ml or more	I													Rs.550/= per l	18%	10%					2.5%	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG		Gen	SG						
	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%	
		-	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 l but not more than 10 l	I											Rs.440/= per l	18%	10%					2.5%	
	2204.29.00	--	Other	I											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	I											Rs.440/= per l	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/= per l	18%	10%					2.5%	
	2206.00.90	--	Other																				
	2206.00.91	----	Palmyrah Toddy	I											Rs.440/= per l	18%	Ex	50%				2.5%	
	2206.00.99	----	Other	I											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	I	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	I	L										Rs.1000/= per l	18%	10%					2.5%	

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					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.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 Rs.200/= per l			2.5%	