

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	SCL		
					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	l	S										20% or Rs.190/= per l	18%	Ex		10% OR Rs.90 per l						2.5%	
	2201.10.90	--- Other	l	S										20%	18%	10%		10%	Rs.31/= per l					2.5%	
	2201.90	- Other :																							
	2201.90.10	--- Water	l											20%	18%	Ex		10.00%						2.5%	
		<i>Bottled Drinking Water</i>		S																					
	2201.90.90	--- Other	l											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.																							

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	SCL
					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																45% or Rs.270 per l	Rs. 15 per liter or 36 Cts per gram of sugar, excluding 6 g per 100 milliliter, contained in the product whichever is higher		2.5%	
		<i>Non- carbonated Synthetic / Artificial Flavored Cordials and Beverages / Ready to Serve Fruit Drinks</i>																					
		<i>1. Flavoured and Sweetened Carbonated Beverages</i>	S																				
		<i>2. Carbonated Water or Soda Water with or without Permitted Flavors</i>																					
		<i>3. Flavoured Caffeinated Beverages</i>																					
		- Other :																					
	2202.91.00	-- Non-alcoholic beer	I	S															45% or Rs.270 per l			2.5%	
	2202.99	-- Other :	I																			2.5%	
	2202.99.10	--- Tea in beverage form	I	S															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															10%			2.5%	
	2202.99.30	--- Beverages put up for retail sales as "Energy Drinks"	I	L															45% or Rs.360 per l	Rs. 15 per liter or 36 Cts per gram of sugar, excluding 6 g per 100 milliliter, contained in the product whichever is higher		2.5%	
		<i>Non- carbonated Synthetic / Artificial Flavored Cordials and Beverages / Ready to Serve Fruit Drinks</i>																					
		<i>1. Flavoured and Sweetened Carbonated Beverages</i>	L/S																				
		<i>2. Carbonated Water or Soda Water with or without Permitted Flavors</i>																					
		<i>3. Flavoured Caffeinated Beverages</i>																					
	2202.99.40	--- Herbs based beverages	I																35% or Rs.200 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/ 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					
	2202.99.51	--- Sugar contents of which is more than 6g per 100ml <i>Ready to Serve Fruit Drinks</i>	l												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%	
	2202.99.59	--- Other <i>Ready to Serve Fruit Drinks</i>	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 <i>Milk added drinks</i>	l	S											20%	18%	Ex		35% or Rs.180 per l			2.5%	
	2202.99.69	--- Other <i>Milk added drinks</i>	l	S											20%	18%	10%		35% or Rs.180 per l			2.5%	
	2202.99.70	--- Beverages based on cereal, grain, or tree nuts <i>Ready to Serve Fruit Drinks</i>	l	S											20%	18%	10%		35% or Rs.400 per l			2.5%	
	2202.99.91	--- Sugar contents of which is more than 6g per 100ml <i>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											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%	
	2202.99.99	--- Other <i>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											20% or Rs.60/- per l	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	l												Rs.550/= per l	18%	10%					2.5%	

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					
	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%	
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 :																					

