

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									
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		TS/S										15% or Rs.140/ = per l	15%	10%	15% or Rs.140/= per l				2.5%		
	2201.10.90	--- Other		TS/S										15%	15%	10%	15%	Rs.25/= per l			2.5%		
	2201.90	- Other :																					
	2201.90.10	--- Water		TS										15%	15%	10%	15%				2.5%		
		<i>Bottled Drinking Water</i>		TS/S																			
	2201.90.90	--- Other		TS										15%	15%	10%	15%				2.5%		

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						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG											
	2202.99.40	---	Herbs based beverages	l	S/TS													15%	15%	10%	50% or Rs.260/= per l		100%	2.5%		
		---	Beverages based on fruit or vegetable juices:																							
	2202.99.51	----	Sugar contents of which is more than 6g per 100ml	l	S/TS													15% or Rs.40/= per l	15%	10%	50% or Rs.260/= per l	30 Cts per gram of sugar, excluding 8 g per 100 milliliter, contained in the product	100%	2.5%		
	2202.99.59	----	Other	l	S/TS													15% or Rs.40/= per l	15%	10%	50% or Rs.260/= per l		100%	2.5%		
		---	Beverages based on milk:																							
	2202.99.61	----	Sugar contents of which is more than 6g per 100ml	l	S/TS													15%	15%	10%	50% or Rs.260/= per l		100%	2.5%		
	2202.99.69	----	Other	l	S/TS													15%	15%	10%	50% or Rs.260/= per l		100%	2.5%		
	2202.99.70	---	Beverages based on cereal, grain, or tree nuts	l	S/TS													15%	15%	10%	50% or Rs.600/= per l		100%	2.5%		
		---	Other:																							
	2202.99.91	----	Sugar contents of which is more than 6g per 100ml	l	S/TS													15% or Rs.50/- per l	15%	10%	50% or Rs.260/= per l	30 Cts per gram of sugar, excluding 8 g per 100 milliliter, contained in the product	100%	2.5%		
	2202.99.99	---	Other	l	S/TS													15% or Rs.40/- per l	15%	10%	50% or Rs.260/= per l		100%	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											
22.03	2203.00	Beer made from malt.																							
	2203.00.10	--- Canned beer less than 350 ml													Rs.550/ = per l	15%	10%				100%	2.5%			
	2203.00.20	--- Canned beer 350 ml or more													Rs.550/ = per l	15%	10%				100%	2.5%			
	2203.00.90	--- Other													Rs.550/ = per l	15%	10%				100%	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													Rs.440/ = per l	15%	10%				100%	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													Rs.440/ = per l	15%	10%				100%	2.5%			
	2204.22.00	-- In containers holding more than 2 l but not more than 10 l													Rs.440/ = per l	15%	10%				100%	2.5%			
	2204.29.00	-- Other													Rs.440/ = per l	15%	10%				100%	2.5%			
	2204.30.00	- Other grape must													Rs.440/ = per l	15%	10%				100%	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/ = per l	15%	10%				100%	2.5%			
	2205.90.00	- Other													Rs.440/ = per l	15%	10%				100%	2.5%			

