

CHAPTER 22

BEVERAGES, SPIRITS AND VINEGAR

NOTES:-

1. This chapter does not cover;
 - (a) Products falling thereunder (other than those of heading 2209) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 2103);
 - (b) Sea water (heading 2501);
 - (c) Distilled or conductivity water or water of similar purity (heading 2853);
 - (d) Acetic acid of concentration exceeding 10 per cent by weight of acetic acid (heading 2915);
 - (e) Medicaments of heading 3003 or 3004; 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 2202 the term 'non-alcoholic beverages' means beverages of an alcoholic strength by volume not exceeding 0.5 per cent vol. Alcoholic beverages are classified in heading 2203 to 2206 or heading 2208 as appropriate.

Sub-heading Note:

For the purposes of sub – heading 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.

Exim Code	Item Description	Policy	Policy Conditions
2201	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 Water	Free	
2201 10 20	Aerated water	Free	
2201 90	Other:		
2201 90 10	Ice & snow	Free	
2201 90 90	Other	Free	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009		
2202 10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:		
2202 10 10	Aerated waters	Free	

2202 10 20	Lemonade	Free
2202 10 90	Other	Free
2202 90	Other:	
2202 90 10	Soya Milk Drinks, whether or not sweetened or flavoured.	Free
2202 90 20	Fruit pulp or Fruit juice based drinks	Free
2202 90 30	Beverages containing milk	Free
2202 90 90	Other	Free

2203 Beer made from malt

2203 00 00	Beer made from malt	Free
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2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009

2204 10 00	Sparkling wine	Free
	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol	
2204 21	In containers holding 2 L or less:	
2204 21 10	Port & other red wines	Free
2204 21 20	Sherry & other white wines	Free
2204 21 90	Other	Free
2204 29	Other:	
2204 29 10	Port & other red wines	Free
2204 29 20	Sherry & other white wines	Free
2204 29 90	Other	Free
2204 30 00	Other grape must	Free

2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances

2205 10 00	In containers holding 2 L or less	Free
2205 90 00	Other	Free

2206 Other fermented beverages (for example; cider perry mead); mixtures of fermented beverages and non-alcoholic beverages, note elsewhere specified or included

2206 00 00	Other fermented beverages (for example; cider perry mead); mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	Free
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2207 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 alcoholic strength alcoholic by volume of 80% vol. or higher:	
	Rectified spirit:	
2207 10 11	Concentrates of alcoholic beverages	Free
2207 10 19	Other	Free

2207 10 90	Other	Free
2207 20 00	Ethyl alcohol and other spirits, denatured, of any strength	Free

2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirit, liquors and other spirituous beverages

2208 20	Spirits obtained by distilling grape wine or grape marc: In containers holding 2 l or less:	
2208 20 11	Brandy	Free
2208 20 12	Liquors	Free
2208 20 19	Other	Free
	Other	
2208 20 91	Brandy	
2208 20 92	Liquors	
2208 20 99	Other	
2208 30	Whiskies : In containers holding 2 l or less:	
2208 30 11	Bourbon whiskey	Free
2208 30 12	Scotch	Free
2208 30 13	Blended	Free
2208 30 19	Other	Free
	Other	
2208 30 91	Bourbon whiskey	Free
2208 30 92	Scotch	Free
2208 30 93	Blended	Free
2208 30 99	Other	Free
2208 40	Rum and other spirits obtained by distilling fermented sugarcane products: In containers holding 2 l or less :	
2208 40 11	Rum	Free
2208 40 12	Other	Free
	Other :	
2208 40 91	Rum	Free
2208 40 92	Other	Free
2208 50	Gin and Geneva: In containers holding 2 l or less :	
2208 50 11	Gin	Free
2208 50 12	Geneva	Free
2208 50 13	Vodka	Free
	Other :	
2208 50 91	Gin	Free
2208 50 92	Geneva	Free
2208 60 93	Vodka	Free
2208 70	Liqueurs and cordials: In containers holding 2 l or less :	
2208 70 11	Liqueurs	Free

2208 70 12	Cordials	Free
	Other :	
2208 70 91	Liqueurs	Free
2208 70 92	Cordials	Free
2208 90	Other	
	In containers holding 2 l or less :	
2208 90 11	Tequila	Free
2208 90 12	Indetured ethyl alcohol	Free
2208 90 19	Other	Free
	Other:	
2208 90 91	Tequila	Free
2208 90 92	Indetured ethyl alcohol	Free
2208 90 99	Other	Free

2209 Vinegar and substitutes for vinegar obtained from acetic acid

2209 00	Vinegar and substitutes for vinegar obtained from acetic acid:	
2209 00 10	Brewed vinegar	Free
2209 00 20	Synthetic vinegar	Free
2209 00 90	Other	Free