

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
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Chapter 22

Beverages, Spirits and Vinegar

Notes.

- This Chapter does not cover:
 - Products falling thereunder (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
 - Sea water (heading 25.01);
 - Distilled or conductivity water or water of similar purity (heading 2853);
 - Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading 29.15);
 - Medicaments of heading 30.03 or 30.04; or
 - Perfumery or toilet preparations (Chapter 33).
- For the purposes of this Chapter and of Chapters 20 and Chapter 21, the "alcoholic strength by volume" shall be determined at a temperature of 20°C.
- 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.

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.

Note on Effective Duty

For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 48-51, 93, 114, 140, 167, 174, 190, 192, 214-238, 242, 249, 257, 279-287, 320, 347-349, 351, 357-371, 387, 391, 392, 405-407, 409].

Note on Countervailing Duty

CVD on goods below is as per Ntfn 32/2003-Cus. dated 01.03.2003.

S. No. (1)	Heading (2)	Description of goods (3)	Rate of additional duty (4)
1.	2203, 2204, 2205, or 2206	All goods put up in bottles or cans or any other packing, for ultimate sale in retail and having a CIF price,- (a) not exceeding USD 25 per case; (b) exceeding USD 25 but not exceeding USD 40 per case; (c) exceeding USD 40 per case	75% <i>ad valorem</i> 50% <i>ad valorem</i> or USD 37 per case, whichever is higher 20% <i>ad valorem</i> or USD 40 per case, whichever is higher
2.		All goods put up in bottles or cans or any other packing, for ultimate sale in retail and having a CIF price,- (a) not exceeding USD 10 per case; (b) exceeding USD 10 but not exceeding USD 20 per case; (c) exceeding USD 20 but not exceeding USD 40 per case; (d) exceeding USD 40 per case	150% <i>ad valorem</i> 100% <i>ad valorem</i> or USD 40 per case, whichever is higher 50% <i>ad valorem</i> or USD 53.2 per case, whichever is higher 25% <i>ad valorem</i> or USD 53.2 per case, whichever is higher

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2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow										CVD: By Ntfn 02/2008-CE dated 01.03.2008; Sl. No.10; MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008
2201 10	- Mineral waters and aerated waters:										
2201 10 10	--- Mineral Water	l	30.00	30.00	---	4	10	1.30	50.479	Free	
2201 10 20	--- Aerated Water	l	30.00	30.00	---	4	10	1.30	50.479	Free	CVD: Aerated waters prepared and dispensed by vending machines - Nil by 3/2006-CE dated 01.03.2006
2201 90	- Other:										
2201 90 10	--- Ice & Snow	l	30.00	30.00	---	4	0	0.90	36.136	Free	

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2201 90 90	--- Other	l	30.00	30.00	---	4	0	0.90	36.136	Free	<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006; CVD on Water not cleared in sealed container is - Nil by Ntfn 3/2006-CE dated 01.03.2006</i>
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 20.09										<i>CVD: By Ntfn 02/2008-CE dated 01.03.2008; Sl. No.10; MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008</i>
2202 10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:										
2202 10 10	--- Aerated Waters	l	30.00	30.00	---	4	10	1.30	50.479	Free	<i>CVD: Aerated waters prepared and dispensed by vending machines - Nil by 3/2006-CE dated 01.03.2006</i>
2202 10 20	--- Lemonade	l	30.00	30.00	---	4	10	1.30	50.479	Free	
2202 10 90	--- Other	l	30.00	30.00	---	4	10	1.30	50.479	Free	
2202 90	- Other:										<i>Exemption: Effective Duty on Cranberry products is - 10% by Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 45A</i>
2202 90 10	--- Soya Milk Drinks, whether or not sweetened or flavoured	l	30.00	30.00	---	4	5	1.10	43.308	Free	<i>All goods is 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011. MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008.</i>
2202 90 20	--- Fruit pulp or Fruit juice based drinks	l	30.00	30.00	---	4	5	1.10	43.308	Free	<i>All goods is 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011. MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008.</i>
2202 90 30	--- Beverages containing milk	l	30.00	30.00	---	4	10	1.30	50.479	Free	<i>Flavoured milk of animal origin is 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011. MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008.</i>
2202 90 90	--- Other	l	30.00	30.00	---	4	10	1.30	50.479	Free	<i>Exemption: CVD on Tender Coconut water is 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011. MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008.</i>
2203	Beer made from malt	<i>l</i>	100.00	100.00	---	0	See Cus. Ntfn 32/03			Free	<i>MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008; ACD exemption by Ntfn 82/2007-Cus. dated 03.07.3007</i>
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09										<i>BCD by Ntfn 81/2007-Cus. dated 03.07.2007. This duty is increased to 150% from 100%; ACD exemption by 82/2007-Cus. dated 03.07.2007; Exemption to education cess by 69/2004-Cus. dated 09.07.2004, Sl. No. 53; CVD: Flavoured</i>

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2204 10 00	- Sparkling wine	l	150.00	150.00	---	0	See Cus. Ntn 32/03	0.00	0.00	Free	<i>milk of animal origin is - Nil by Ntn 3/2005-CE dated 24.02.2005</i>
	- 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	l	150.00	150.00	---	0	See Cus. Ntn 32/03	0.00	0.00	Free	
2204 21 20	--- Sherry & other white wines	l	150.00	150.00	---	0	See Cus. Ntn 32/03	0.00	0.00	Free	
2204 21 90	--- Other	l	150.00	150.00	---	0	See Cus. Ntn 32/03	0.00	0.00	Free	
2204 29	-- Other:										
2204 29 10	--- Port & other red wines	l	150.00	150.00	---	0	See Cus. Ntn 32/03	0.00	0.00	Free	
2204 29 20	--- Sherry & other white wines	l	150.00	150.00	---	0	See Cus. Ntn 32/03	0.00	0.00	Free	
2204 29 90	--- Other	l	150.00	150.00	---	0	See Cus. Ntn 32/03	0.00	0.00	Free	
2204 30 00	- Other grape must	l	150.00	150.00	---	0	See Cus. Ntn 32/03	0.00	0.00	Free	
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances										<i>BCD by Ntn 81/2007-Cus. dated 03.07.2007. This duty is increased to 150% from 100%; ACD exemption by 82/2007-Cus. dated 03.07.2007; Exemption to education cess by 69/2004-Cus. dated 09.07.2004, Sl. No. 53; CVD: Flavoured milk of animal origin is - Nil by Ntn 3/2005-CE dated 24.02.2005</i>
2205 10 00	- In containers hold 2 L or less	l	150.00	150.00	---	0	See Cus. Ntn 32/03	0.00	0.00	Free	
2205 90 00	- Other	l	150.00	150.00	---	0	See Cus. Ntn 32/03	0.00	0.00	Free	
2206	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included	l	150.00	150.00	---	0	See Cus. Ntn 32/03	0.00	0.00	Free	<i>BCD by Ntn 81/2007-Cus. dated 03.07.2007. This duty is increased to 150% from 100%; ACD exemption by 82/2007-Cus. dated 03.07.2007; Exemption to education cess by 69/2004-Cus. dated 09.07.2004, Sl. No. 53; CVD: Flavoured milk of animal origin is - Nil by Ntn 3/2005-CE dated 24.02.2005</i>
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 an strength alcoholic by volume of 80% vol. or higher --- Rectified spirit:										<i>Exemption: For Basic and CVD See Ntn 21/02-Cus. dated 01.03.2002; Sl. No. 49 Cess Exemption: See Ntn 69/2004-Cus. dated 09.07.2004 Sl. No. 1</i>
2207 10 11	---- Concentrates of alcoholic beverages	l	150.00	150.00	---	4	0	0.00	160.000	Free	
2207 10 19	---- Other	l	150.00	150.00	---	4	0	0.00	160.000	Free	
2207 10 90	--- Other	l	150.00	150.00	---	4	0	0.00	160.000	Free	
2207 20 00	- Ethyl alcohol and other spirits, denatured, of any strength	l	30.00	7.50	---	4	10	0.00	23.315	Free	<i>Exemption: See Ntn 21/02-Cus. dated 01.03.2002; Sl. No. 50; CVD: All spirits (other than denatured ethyl</i>

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											<i>alcohol of any strength) - Nil by 3/2005-CE dated 24.02.05; Others - 10% by Ntfn 02/2008-CE dated 01.03.2008; Sl. No.10</i>
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; Spirit, liqueurs and other spirituous beverages										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 51; Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004 Sl. No. 1.</i>
2208 20	- Spirits obtained by distilling grape wine or grape marc: --- In containers holding 2 L or less:										
2208 20 11	---- Brandy	l	150.00	150.00	---	4	See Cus. Ntfn 32/03	0.00		Free	
2208 20 12	---- Liqueurs	l	150.00	150.00	---	4	See Cus. Ntfn 32/03	0.00		Free	
2208 20 19	---- Other	l	150.00	150.00	---	4	See Cus. Ntfn 32/03	0.00		Free	
	--- Other										
2208 20 91	---- Brandy	l	150.00	150.00	---	4	See Cus. Ntfn 32/03	0.00		Free	
2208 20 92	---- Liqueurs	l	150.00	150.00	---	4	See Cus. Ntfn 32/03	0.00		Free	
2208 20 99	---- Other	l	150.00	150.00	---	4	See Cus. Ntfn 32/03	0.00		Free	
2208 30	- Whiskies: --- In containers holding 2 L or less:										
2208 30 11	---- Bourbon whiskey	l	150.00	150.00	---	4	See Cus. Ntfn 32/03	0.00		Free	
2208 30 12	---- Scotch	l	150.00	150.00	---	4	See Cus. Ntfn 32/03	0.00		Free	
2208 30 13	---- Blended	l	150.00	150.00	---	4	See Cus. Ntfn 32/03	0.00		Free	
2208 30 19	---- Other	l	150.00	150.00	---	4	See Cus. Ntfn 32/03	0.00		Free	
	--- Other										
2208 30 91	---- Bourbon whiskey	l	150.00	150.00	---	4	See Cus. Ntfn 32/03	0.00		Free	
2208 30 92	---- Scotch	l	150.00	150.00	---	4	See Cus. Ntfn 32/03	0.00		Free	
2208 30 93	---- Blended	l	150.00	150.00	---	4	See Cus. Ntfn 32/03	0.00		Free	
2208 30 99	---- Other	l	150.00	150.00	---	4	See Cus. Ntfn 32/03	0.00		Free	
2208 40	- Rum and other spirits obtained by distilling fermented sugarcane products --- In containers holding 2 L or less:										
2208 40 11	---- Rum	l	150.00	150.00	---	4	See Cus. Ntfn 32/03	0.00		Free	
2208 40 12	---- Other	l	150.00	150.00	---	4	See Cus. Ntfn 32/03	0.00		Free	
	--- Other										
2208 40 91	---- Rum	l	150.00	150.00	---	4	See Cus. Ntfn 32/03	0.00		Free	
2208 40 92	---- Other	l	150.00	150.00	---	4	See Cus. Ntfn 32/03	0.00		Free	
2208 50	- Gin and Geneva: --- In containers holding 2 L or less:										
2208 50 11	---- Gin	l	150.00	150.00	---	4	See Cus. Ntfn 32/03	0.00		Free	
2208 50 12	---- Geneva	l	150.00	150.00	---	4	See Cus. Ntfn 32/03	0.00		Free	
2208 50 13	---- Vodka	l	150.00	150.00	---	4	See Cus. Ntfn 32/03	0.00		Free	
	--- Other:										
2208 50 91	---- Gin	l	150.00	150.00	---	4	See Cus. Ntfn 32/03	0.00		Free	

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2208 50 92	---- Geneva	l	150.00	150.00	---	4	See Cus. Ntn 32/03	0.00		Free	
2208 60 93	--- Vodka	l	150.00	150.00	---	4	See Cus. Ntn 32/03	0.00		Free	
2208 70	- Liqueurs and cordials: --- In containers holding 2 L or less:										
2208 70 11	---- Liqueurs	l	150.00	150.00	---	4	See Cus. Ntn 32/03	0.00		Free	
2208 70 12	---- Cordials	l	150.00	150.00	---	4	See Cus. Ntn 32/03	0.00		Free	
	--- Other:										
2208 70 91	---- Liqueurs	l	150.00	150.00	---	4	See Cus. Ntn 32/03	0.00		Free	
2208 70 92	---- Cordials	l	150.00	150.00	---	4	See Cus. Ntn 32/03	0.00		Free	
2208 90	- Other --- In containers holding 2 L or less:										
2208 90 11	---- Tequila	l	150.00	150.00	---	4	See Cus. Ntn 32/03	0.00		Free	
2208 90 12	---- Indenatured ethyl alcohol	l	150.00	150.00	---	4	See Cus. Ntn 32/03	0.00		Free	
2208 90 19	---- Other	l	150.00	150.00	---	4	See Cus. Ntn 32/03	0.00		Free	
	--- Other										
2208 90 91	---- Tequila	l	150.00	150.00	---	4	See Cus. Ntn 32/03	0.00		Free	
2208 90 92	---- Indenatured ethyl alcohol	l	150.00	150.00	---	4	See Cus. Ntn 32/03	0.00		Free	
2208 90 99	---- Other	l	150.00	150.00	---	4	See Cus. Ntn 32/03	0.00		Free	
2209	Vinegar and substitutes for vinegar obtained from acetic acid										<i>CVD: By Ntn 02/2008-CE dated 01.03.2008; Sl. No.10</i>
2209 00	- Vinegar and substitutes for vinegar obtained from acetic acid:										
2209 00 10	--- Brewed vinegar	l	30.00	30.00	---	4	10	1.30	50.479	Free	
2209 00 20	--- Synthetic vinegar	l	30.00	30.00	---	4	10	1.30	50.479	Free	
2209 00 90	--- Other	l	30.00	30.00	---	4	10	1.30	50.479	Free	

Exemption Notifications

Please see all Customs, Excise duty exemption notifications and General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. in Part-II.