

CHAPTER 22

Beverages, spirits and vinegar

NOTES :

1. This Chapter does not cover:

(a) products of this Chapter (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 % 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 % vol. Alcoholic beverages are classified in headings 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.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
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	- <i>Mineral waters and aerated waters :</i>			
2201 10 10	--- Mineral waters	/	30%	-
2201 10 20	--- Aerated waters	/	30%	-
2201 90	- <i>Other :</i>			
2201 90 10	--- Ice and snow	/	30%	-
2201 90 90	--- Other	/	30%	-
2202	WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING			

(1)	(2)	(3)	(4)	(5)
	MATTER OR FLAVOURED, AND OTHER NON-ALCOHOLIC BEVERAGES, NOT *INCLUDING FRUIT, NUT OR VEGETABLE JUICES OF HEADING 2009			
2202 10	- <i>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured :</i>			
2202 10 10	--- Aerated waters	/	30%	-
2202 10 20	--- Lemonade	/	30%	-
2202 10 90	--- Other	/	30%	-
	- <i>Other :</i>			
2202 91 00	-- Non alcoholic beer	/	30%	-
2202 99	-- Other:			
2202 99 10	--- Soya milk drinks, whether or not sweetened or flavoured	/	30%	-
2202 99 20	--- Fruit pulp or fruit juice based drink	/	30%	-
2202 99 30	--- Beverages containing milk	/	30%	-
2202 99 90	--- Other	/	30%	-
2203 00 00	BEER MADE FROM MALT	/	100%	-
2204	WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER THAN THAT OF HEADING 2009			
2204 10 00	- Sparkling wine	/	150%	-
	- <i>Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :</i>			
2204 21	-- <i>In containers holding 2 l or less:</i>			
2204 21 10	--- Port and other red wines	/	150%	-
2204 21 20	--- Sherry and other white wines	/	150%	-
2204 21 90	--- Other	/	150%	-
2204 22	-- <i>In containers holding more than 2 l but not more than 10 l:</i>			
2204 22 10	--- Port and other red wines	/	150%	-
2204 22 20	--- Sherry and other white wines	/	150%	-
2204 22 90	--- Other	/	150%	-
2204 29	-- <i>Other :</i>			
2204 29 10	--- Port and other red wines	/	150%	-
2204 29 20	--- Sherry and other white wines	/	150%	-
2204 29 90	--- Other	/	150%	-
2204 30 00	- Other grape must	/	150%	-
2205	VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES			

*w.e.f. 1.1.2022.

(1)	(2)	(3)	(4)	(5)
2205 10 00	- In containers holding 2 l or less	/	150%	-
2205 90 00	- Other	/	150%	-
2206 00 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	/	150%	-
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	- <i>Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher:</i> --- <i>Rectified spirit :</i>			
2207 10 11	---- Concentrates of alcoholic beverages	/	150%	-
2207 10 19	---- Other	/	150%	-
2207 10 90	--- Other	/	150%	-
2207 20 00	- Ethyl alcohol and other spirits, denatured, of any strength	/	*5%	-
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirit, liqueurs and other spirituous beverages			
2208 20	- <i>Spirits obtained by distilling grape wine or grape marc :</i> --- <i>In containers holding 2 l or less:</i>			
2208 20 11	---- Brandy	/	150%	-
2208 20 12	---- Omitted			
2208 20 19	---- Other	/	150%	-
	--- Other			
2208 20 91	---- Brandy	/	150%	-
2208 20 92	---- Omitted			
2208 20 99	---- Other	/	150%	-
2208 30	- <i>Whiskies :</i> --- <i>In containers holding 2 l or less :</i>	/	150%	-
2208 30 11	---- Bourbon whiskey	/	150%	-
2208 30 12	---- Scotch	/	150%	-
2208 30 13	---- Blended	/	150%	-
2208 30 19	---- Other	/	150%	-
	--- Other			
2208 30 91	---- Bourbon whiskey	/	150%	-

(1)	(2)	(3)	(4)	(5)
2208 30 92	---- Scotch	/	150%	-
2208 30 93	---- Blended	/	150%	-
2208 30 99	---- Other	/	150%	-
2208 40	- <i>Rum and other spirits obtained by distilling fermented sugarcane products:</i>			
	--- <i>In containers holding 2 l or less :</i>			
2208 40 11	---- Rum	/	150%	-
2208 40 12	---- Other	/	150%	-
	--- Other:			
2208 40 91	---- Rum	/	150%	-
2208 40 92	---- Other	/	150%	-
2208 50	- <i>Gin and Geneva :</i>			
	--- <i>In containers holding 2 l or less :</i>			
2208 50 11	---- Gin	/	150%	-
2208 50 12	---- Geneva	/	150%	-
2208 50 13	Omitted			
	--- Other :			
2208 50 91	---- Gin	/	150%	-
2208 50 92	---- Geneva	/	150%	-
2208 60 00	- <i>Vodka</i>	/	150%	-
2208 70	- <i>Liqueurs and cordials :</i>			
	--- <i>In containers holding 2 l or less :</i>			
2208 70 11	---- Liqueurs	/	150%	-
2208 70 12	---- Cordials	/	150%	-
	--- Other :			
2208 70 91	---- Liqueurs	/	150%	-
2208 70 92	---- Cordials	/	150%	-
2208 90	- <i>Other :</i>			
	--- <i>In containers holding 2 l or less :</i>			
2208 90 11	---- Tequila	/	150%	-
2208 90 12	---- Indenatured ethyl alcohol	/	150%	-
2208 90 19	---- Other	/	150%	-
	--- Other			
2208 90 91	---- Tequila	/	150%	-
2208 90 92	---- Indenatured ethyl alcohol	/	150%	-
2208 90 99	---- Other	/	150%	-
2209	VINEGAR AND SUBSTITUTES FOR VINEGAR			
	OBTAINED FROM ACETIC ACID			
2209 00	- <i>Vinegar and substitutes for vinegar obtained from acetic acid:</i>			
2209 00 10	--- Brewed vinegar	/	30%	-
2209 00 20	--- Synthetic vinegar	/	30%	-
2209 00 90	--- Other	/	30%	-

Rates of additional duty on specified alcoholic liquors:**[Notfn. No. 32/03-Cus. dt. 1.3.2003]**

In exercise of the powers conferred by the proviso to sub-section (1) of section 3 of the Customs Tariff Act, 1975(51 of 1975) and in supersession of the notification of the Government of India in the erstwhile Ministry of Finance (Department of Revenue) No.54/2001-Customs, dated the 11th May, 2001, published in the Gazette of India, vide number G.S.R.353 (E), dated the 11th May, 2001, the Central Government having regard to the excise duties for the time being leviable on like alcoholic liquors produced or manufactured in different States, or the excise duties which would be leviable for the time being in different States on the class or description of alcoholic liquor, as the case may be, hereby specifies, on goods of the description specified in column (3) of the Table below, and falling under the headings of the First Schedule to the said Customs Tariff Act as are specified in the corresponding entry in column (2) of the said Table, when imported into India, the rates of additional duty specified in the corresponding entry in column (4) of the said Table.

Table

S.No.	Heading	Description of goods	Rate of additional duty
(1)	(2)	(3)	(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% ad valorem 50% ad valorem or USD 37 per case, whichever is higher 20% ad valorem or USD 40 per case, whichever is higher
2.	2208	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% ad valorem 100% ad valorem or USD 40 per case, whichever is higher 50% ad valorem or USD 53.2 per case, whichever is higher 25% ad valorem or USD 53.2 per case, whichever is higher

Explanation.- For the purposes of this notification,-

- (i) a “case” shall mean a packing containing a total volume of nine litres of liquor;
- (ii) the CIF price of any goods put up in packings of a size other than nine litres shall be determined on a pro-rata basis;
- (iii) the said additional duty shall be payable in Indian currency;
- (iv) “USD” means US Dollar;
- (v) rate of exchange applicable for the purpose of calculation of the said additional duty shall be the rate which is specified in the notification of the Government of India in the Ministry of Finance and Company Affairs (Department of Revenue), issued from time to time, in exercise of the powers

conferred by sub-clause (i) of clause (a) of sub-section (3) of section 14 of the said Customs Act, and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Customs Act.

Exemption from Additional duty leviable on Beer of Nepalese origin.
[Notfn. No. 82/07-Cus. dt. 3.7.2007]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) read with sub-section (8) of section 3 of the Customs Tariff Act, 1975 (51 of 1975) and in supersession of the notification of the Government of India in Ministry of Finance (Department of Revenue) No. 178/2003-Customs, dated 12th of December 2003, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts all the goods from the whole of the additional duty leviable under the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 32/2003-Customs, dated the 1st March, 2003, published in Gazette of India vide G.S.R. 167(E), dated the 1st March, 2003.

