

## CHAPTER 22

### Beverages, spirits and vinegar

#### NOTES :

1. This Chapter does not cover:
  - (a) products falling there under (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.

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Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
2201			WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED; ICE AND SNOW	
	220110		- Mineral waters and aerated waters :	
		22011010	--- Mineral waters	1
		22011020	--- Aerated waters	1
	220190		- Other :	
		22019010	--- Ice and snow	1
		22019090	--- Other	1
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	
	220210		- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured :	
		22021010	--- Aerated waters	1
		22021020	--- Lemonade	1
		22021090	--- Other	1
	220290		- Other :	
		22029010	--- Soya milk drinks, whether or not sweetened or flavoured	1
		22029020	--- Fruit pulp or fruit juice based drinks	1
		22029030	--- Beverages containing milk	1
		22029090	--- Other	1

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		22030000	BEER MADE FROM MALT	1
2204			WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER THAN THAT OF HEADING 2009	
		22041000	- Sparkling wine Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :	1
220421			-- In containers holding 2 l or less:	
		22042110	--- Port and other red wines	1
		22042120	--- Sherry and other white wines	1
		22042190	--- Other	1
220429			-- Other :	
		22042910	--- Port and other red wines	1
		22042920	--- Sherry and other white wines	1
		22042990	--- Other	1
		22043000	- Other grape must	1
2205			VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES	
		22051000	- In containers holding 2 l or less	1
		22059000	- Other	1
		22060000	OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY, MEAD); MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES, NOT ELSEWHERE SPECIFIED OR INCLUDED	1
2207			UNDENATURED ETHYL ALCOHOL OF ANALCOHOLIC STRENGTH BY VOLUME OF 80% VOL. OR HIGHER; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH	

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
	220710		- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher:  --- <b>Rectified spirit :</b>	
		22071011	--- Concentrates of alcoholic beverages	1
		22071019	--- Other	1
		22071090	--- Other	1
		22072000	- Ethyl alcohol and other spirits, denatured, of any strength	1
2208			UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80% VOL.; SPIRIT, LIQUEURS AND OTHER SPIRITNOUS BEVERAGES	
	220820		- Spirits obtained by distilling grape wine or grape marc :  --- <b>In containers holding 2 l or less:</b>	
		22082011	--- Brandy	1
		22082012	--- Liquors	1
		22082019	--- Other	1
			--- <b>Other</b>	
		22082091	--- Brandy	1
		22082092	--- Liquors	1
		22082099	--- Other	1
	220830		- Whiskies : 1 182% -  --- <b>In containers holding 2 l or less :</b>	
		22083011	--- Bourbon whiskey	1
		22083012	--- Scotch	1
		22083013	--- Blended	1
		22083019	--- Other	1

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
			--- <b>Other</b>	
		22083091	--- Bourbon whiskey	1
		22083092	--- Scotch	1
		22083093	--- Blended	1
		22083099	--- Other	1
220840			- Rum and other spirits obtained by distilling fermented sugarcane products:	
			--- <b>In containers holding 2 l or less :</b>	
		22084011	--- Rum	1
		22084012	--- Other	1
			--- <b>Other:</b>	
		22084091	--- Rum	1
		22084092	--- Other	1
220850			- Gin and Geneva :	
			--- <b>In containers holding 2 l or less :</b>	
		22085011	--- Gin	1
		22085012	--- Geneva	1
		22085013	--- Vodka	1
			--- <b>Other :</b>	
		22085091	--- Gin	1
		22085092	--- Geneva	1
		22086093	--- Vodka	1
220870			- Liqueurs and cordials :	
			--- <b>In containers holding 2 l or less :</b>	
		22087011	--- Liqueurs	1
		22087012	--- Cordials	1

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
			--- <b>Other :</b>	
		22087091	--- Liqueurs	1
		22087092	--- Cordials	1
220890			- Other :	
			--- <b>In containers holding 2 l or less :</b>	
		22089011	--- Tequila	1
		22089012	--- Indenatured ethyl alcohol	1
		22089019	--- Other	1
			--- <b>Other</b>	
		22089091	--- Tequila	1
		22089092	--- Indenatured ethyl alcohol	1
		22089099	--- Other	1
2209			VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID	
	220900		- Vinegar and substitutes for vinegar obtained from acetic acid:	
		22090010	--- Brewed vinegar	1
		22090020	--- Synthetic vinegar	1
		22090090	--- Other	1