

Central Excise Tariff Act, 1985**Chapter 22 - Beverages, Spirits and Vinegar****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 (¹ [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.

4. This Chapter does not cover alcoholic liquors for human consumption.

5. In relation to waters, including natural or artificial mineral waters of heading 2201 and waters, including mineral waters of heading 2202 processes, such as filtration, purification of any other process or any one or more of these processes, ⁴[labelling or relabelling of containers or repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

6. In this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

Tariff Item (1)		Description of goods (2)	Unit (3)	Rate of duty (4)
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 waters	l	16%
2201 10 20	---	Aerated waters	l	16%
2201 90	-	Other:		
2201 90 10	---	Ice and snow	l	Nil
2201 90 90	---	Other	l	² 16%
		WATERS, INCLUDING MINERAL WATERS		

2202		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	1	16%
2202 10 20	---	Lemonade	1	16%
2202 10 90	---	Other	1	16%
2202 90	-	Other:		
2202 90 10	---	Soya milk drinks, whether or not sweetened or flavoured	1	Nil
2202 90 20	---	Fruit pulp or fruit juice based drinks	1	16%
2202 90 30	---	Beverages containing milk	1	16%
2202 90 90	---	Other	1	16%
2203 00 00				
2204				
2204 10 00	-			
2204 21	--			
2204 21 10	---			
2204 21 20	---			
2204 21 90	---			
2204 29	--			
2204 29 10	---			
2204 29 20	---			
2204 29 90	---			
2204 30 00	-			
2205				
2205 10 00	-			
2205 90 00	-			
2206 00 00				
2207		ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH		
2207 10	-			
2207 10 11	---			
2207 10 19	---			
2207 10 90	---			
2207 20 00	-	Ethyl alcohol and other spirits, denatured, of any strength	1	16%
2208				
³ [2208 20	-			

2208 20 11	----			
2208 20 12	----			
2208 20 19	----			

2208 20 91	----			
2208 20 92	----			
2208 20 99	----			
2208 30	-			

2208 30 11	----			
2208 30 12	----			
2208 30 13	----			
2208 30 19	----			

2208 30 91	----			
2208 30 92	----			
2208 30 93	----			
2208 30 99	----			
2208 40	-			

2208 40 11	----			
2208 40 12	----			

2208 40 91	----			

2208 40 92	----			
2208 50	-			

2208 50 11	----			
2208 50 12	----			
2208 50 13	----			

2208 50 91	----			
2208 50 92	----			
2208 50 93	----			
2208 70	-			

2208 70 11	----			
2208 70 12	----			

2208 70 91	----			
2208 70 92	----			
2208 90	-			

2208 90 11	----			
2208 90 12	----			
2208 90 19	----			

2208 90 91	----			
2208 90 92	----			

2208 90 99	----			
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	1	16%
2209 00 20	---	Synthetic vinegar	1	16%
2209 00 90	---	Other	1	16%

1. Substituted for the words "heading 2851" by seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007.

2. Substituted for the word "Nil" by the Finance Act, 2005.

3. Substituted for the following by the Notification No: 27/2006 - N. T. w.e.f. 01.01.2007.

"2208 20	-			
2208 20 10	---			
2208 20 20	---			
2208 20 90	---			
2208 30	-			
2208 30 10	---			
2208 30 20	---			
2208 30 30	---			
2208 30 90	---			
2208 40	-			
2208 40 10	---			
2208 40 20	---			
2208 50	-			
2208 50 10	---			
2208 50 20	---			
2208 60 00	-			
2208 70	-			
2208 70 10	---			
2208 70 20	---			
2208 90	-			

2208 10	90	---			
2208 20	90	---			
2208 90 "	90	---			

4. Substituted by Notification No : .11/2008 dated 01.03.08 for the words labelling or relabelling of containers and repacking.
