

## Central Excise Tariff (Amendment) Act, 2004

### Chapter XXII - Beverages, Spirits and Vinegar

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#### 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 2851);
  - (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, labelling or relabelling of containers and 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 | Description of goods | Unit | Rate of duty |
|-------------|----------------------|------|--------------|
|-------------|----------------------|------|--------------|

| (1)        | (2)                                                                                                                                                                                                                | (3) | (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 1010  | -- -Mineral waters                                                                                                                                                                                                 | 1   | 16% |
| 2201 1020  | -- -Aerated waters                                                                                                                                                                                                 | 1   | 16% |
| 2201 90    | - Other:                                                                                                                                                                                                           |     |     |
| 2201 90 10 | -- -Ice and snow                                                                                                                                                                                                   | 1   | Nil |
| 22019090   | -- -Other                                                                                                                                                                                                          | 1   | 16% |
| 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<br>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% |
| 22021020   | -- -Lemonade                                                                                                                                                                                                       | 1   | 16% |
| 22021090   | -- -Other                                                                                                                                                                                                          | 1   | 16% |
| 220290     | - Other:                                                                                                                                                                                                           |     |     |
| 2202 9010  | Soya milk drinks, whether or not sweetened or flavoured                                                                                                                                                            | 1   | Nil |
| 2202 9020  | -- -Fruit pulp or fruit juice based drinks                                                                                                                                                                         | 1   | 16% |

|            |                                                               |   |     |
|------------|---------------------------------------------------------------|---|-----|
| 2202 9030  | -- -Beverages containing milk                                 | 1 | 16% |
| 2202 9090  | -- -Other                                                     | 1 | 16% |
| 2203 00 00 |                                                               |   |     |
| 2204       |                                                               |   |     |
| 22041000   | -                                                             |   |     |
| 220421     | '                                                             |   |     |
| 22042110   | --                                                            |   |     |
| 22042120   | --                                                            |   |     |
| 22042190   | --                                                            |   |     |
| 220429     | —                                                             |   |     |
| 22042910   | --                                                            |   |     |
| 22042920   | --                                                            |   |     |
| 22042990   | --                                                            |   |     |
| 2204 3000  | -                                                             |   |     |
| 2205       |                                                               |   |     |
| 22051000   |                                                               |   |     |
| 2205 9000  | -                                                             |   |     |
| 2206 00 00 |                                                               |   |     |
| 2207       | ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH   |   |     |
| 2207 10    | -                                                             |   |     |
| 22071011   | --                                                            |   |     |
| 2207 1019  | --                                                            |   |     |
| 22071090   | --                                                            |   |     |
| 22072000   | - Ethyl alcohol and other spirits, denatured, of any strength | 1 | 16% |
| 2208       |                                                               |   |     |
| 220820     | -                                                             |   |     |
| 22082010   | —                                                             |   |     |
| 22082020   | ...                                                           |   |     |
| 22082090   | --                                                            |   |     |
| 2208 30    | -                                                             |   |     |
| 2208 3010  | --                                                            |   |     |
| 2208 3020  | -                                                             |   |     |
| 2208 3030  | --                                                            |   |     |
| 2208 3090  | --                                                            |   |     |
| 220840     | -                                                             |   |     |
| 22084010   | --                                                            |   |     |
| 22084020   | --                                                            |   |     |
| 220850     | -                                                             |   |     |
| 2208 5010  | --                                                            |   |     |
| 22085020   | --                                                            |   |     |

|          |                                                                        |   |     |
|----------|------------------------------------------------------------------------|---|-----|
| 22086000 | -                                                                      |   |     |
| 220870   |                                                                        |   |     |
| 22087010 | -                                                                      |   |     |
| 22087020 | -                                                                      |   |     |
| 220890   |                                                                        |   |     |
| 22089010 | -                                                                      |   |     |
| 22089020 | -                                                                      |   |     |
| 22089090 | -                                                                      |   |     |
| 2209     | VINEGAR AND<br>SUBSTITUTES FOR<br>VINEGAR OBTAINED<br>FROM ACETIC ACID |   |     |
| 220900   | - Vinegar and substitutes<br>for vinegar obtained from<br>acetic acid: |   |     |
| 22090010 | -- -Brewed vinegar                                                     | 1 | 16% |
| 22090020 | -- -Synthetic vinegar                                                  | 1 | 16% |
| 22090090 | -- -Other                                                              | 1 | 16% |

\* For rates of special duty of excise and notification(s) giving effective rates of special duty of excise on specified goods of this Chapter - please see the second Schedule to this tariff.

\* The specified goods falling under this Chapter are assessable to duty w.r.t. Maximum Retail Price. For percentage of abatement - please see Appendix V.