

PART II

| Heading | H.S. Code | Description | Statistical Unit | General | Excise Duty | VAT | COMESA* Group I | COMESA* Group II | SADC | IOC | INDIA | PAKISTAN | EC | TÜRKIYE | UK | CHINA | AfCFTA | Agency |
|---------|------------|--|------------------|---------|---------------------------|-----|-----------------|------------------|------|-----|-------|----------|----|---------|----|-------|--------|--------|
| | | | | % | % | % | % | % | % | % | % | % | % | % | % | % | % | |
| | 2202.99.30 | --- Beverages of milk obtained from nuts of Headings 08.01 and 08.02 | L | 0 | 6 cents per gram of sugar | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | FIU |
| | 2202.99.40 | --- Oat milk | L | 0 | 6 cents per gram of sugar | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | FIU |
| | 2202.99.50 | --- Rice milk | L | 0 | 6 cents per gram of sugar | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | FIU |
| | 2202.99.60 | --- Other plant-based milk beverages | L | 0 | 6 cents per gram of sugar | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | FIU |
| 22.04 | | Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09. | | | | | | | | | | | | | | | | |
| | | - Sparkling wine: | | | | | | | | | | | | | | | | |
| | | --- Other: | | | | | | | | | | | | | | | | |
| | 2204.10.91 | ---- Of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can | L | 15 | Rs 186/L + Rs 2/can | 15 | 0 | 1.5 | 0 | 0 | 3 | 15 | 0 | 0 | 0 | 15 | 15 | FIU |
| | 2204.10.92 | ---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume | L | 15 | Rs 186/L | 15 | 0 | 1.5 | 0 | 0 | 3 | 15 | 0 | 0 | 0 | 15 | 15 | FIU |
| | 2204.10.93 | ---- Of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can | L | 15 | Rs 258.25/L + Rs 2/can | 15 | 0 | 1.5 | 0 | 0 | 3 | 15 | 0 | 0 | 0 | 15 | 15 | FIU |

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|---------|------------|---|------------------|---------|------------------------|-----|-----------------|------------------|------|-----|-------|----------|----|---------|----|-------|--------|--------|
| | | | | % | % | % | % | % | % | % | % | % | % | % | % | % | % | |
| | 2204.10.99 | ---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume | L | 15 | Rs 258.25/L | 15 | 0 | 1.5 | 0 | 0 | 3 | 15 | 0 | 0 | 0 | 15 | 15 | FIU |
| | | - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: | | | | | | | | | | | | | | | | |
| | | -- In containers holding 2 L or less: | | | | | | | | | | | | | | | | |
| | | --- Fortified wine: | | | | | | | | | | | | | | | | |
| | 2204.21.11 | ---- Obtained by mixing spirits of cane or cane products, in can | L | 15 | Rs 306.75/L + Rs 2/can | 15 | 0 | 1.5 | 0 | 0 | 3 | 15 | 0 | 0 | 0 | 3 | 15 | FIU |
| | 2204.21.12 | ---- Obtained by mixing spirits of cane or cane products | L | 15 | Rs 306.75/L | 15 | 0 | 1.5 | 0 | 0 | 3 | 15 | 0 | 0 | 0 | 3 | 15 | FIU |
| | 2204.21.13 | ---- Other, in can | L | 15 | Rs 306.75/L + Rs 2/can | 15 | 0 | 1.5 | 0 | 0 | 3 | 15 | 0 | 0 | 0 | 3 | 15 | FIU |
| | | --- Other: | | | | | | | | | | | | | | | | |
| | 2204.21.92 | ---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can | L | 15 | Rs 186/L + Rs 2/can | 15 | 0 | 1.5 | 0 | 0 | 3 | 15 | 0 | 0 | 0 | 3 | 15 | FIU |
| | 2204.21.93 | ---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume | L | 15 | Rs 186/L | 15 | 0 | 1.5 | 0 | 0 | 3 | 15 | 0 | 0 | 0 | 3 | 15 | FIU |

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|---------|------------|--|------------------|---------|------------------------------|-----|-----------------|------------------|------|-----|-------|----------|----|---------|----|-------|--------|--------|
| | | | | % | % | % | % | % | % | % | % | % | % | % | % | % | % | |
| | | - In containers holding 2 L or less: | | | | | | | | | | | | | | | | |
| | | --- Other: | | | | | | | | | | | | | | | | |
| | 2205.10.91 | ---- Of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can | L | 15 | Rs 186/L + Rs 2/can | 15 | 0 | 1.5 | 0 | 0 | 3 | 15 | 0 | 0 | 0 | 3 | 15 | FIU |
| | 2205.10.92 | ---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume | L | 15 | Rs 186/L | 15 | 0 | 1.5 | 0 | 0 | 3 | 15 | 0 | 0 | 0 | 3 | 15 | FIU |
| | 2205.10.93 | ---- Of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can | L | 15 | Rs 258.25/L + Rs 2/can | 15 | 0 | 1.5 | 0 | 0 | 3 | 15 | 0 | 0 | 0 | 3 | 15 | FIU |
| | 2205.10.99 | ---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume | L | 15 | Rs 258.25/L | 15 | 0 | 1.5 | 0 | 0 | 3 | 15 | 0 | 0 | 0 | 3 | 15 | FIU |
| | | - Other: | | | | | | | | | | | | | | | | |
| | | --- In bulk for bottling purposes: | | | | | | | | | | | | | | | | |
| | 2205.90.11 | ---- Of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume | L | 15 | Rs 106/L | 15 | 0 | 1.5 | 0 | 0 | 3 | 15 | 0 | 0 | 0 | 3 | 15 | FIU |

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|---------|------------|---|------------------|---------|--------------------------------|-----|-----------------|------------------|------|-----|-------|----------|----|---------|----|-------|--------|--------|
| | | | | % | % | % | % | % | % | % | % | % | % | % | % | % | % | |
| | 2206.00.11 | ---- Of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can | L | 15 | Rs 31/L + Rs 2/can | 15 | 0 | 1.5 | 0 | 0 | 3 | 15 | 0 | 0 | 0 | 15 | 15 | FIU |
| | 2206.00.12 | ---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume | L | 15 | Rs 31/L | 15 | 0 | 1.5 | 0 | 0 | 3 | 15 | 0 | 0 | 0 | 15 | 15 | FIU |
| | 2206.00.13 | ---- Of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can | L | 15 | Rs 42.75/L + Rs 2/can | 15 | 0 | 1.5 | 0 | 0 | 3 | 15 | 0 | 0 | 0 | 15 | 15 | FIU |
| | 2206.00.19 | ---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume | L | 15 | Rs 42.75/L | 15 | 0 | 1.5 | 0 | 0 | 3 | 15 | 0 | 0 | 0 | 15 | 15 | FIU |
| | | | | | | | | | | | | | | | | | | |
| | | --- Made wine and fortified made wine: | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |
| | 2206.00.61 | ---- Made wine, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can | L | 15 | Rs 66/L + Rs 2/can | 15 | 0 | 1.5 | 0 | 0 | 3 | 15 | 0 | 0 | 0 | 3 | 15 | FIU |
| | 2206.00.62 | ---- Other made wine, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume | L | 15 | Rs 66/L | 15 | 0 | 1.5 | 0 | 0 | 3 | 15 | 0 | 0 | 0 | 3 | 15 | FIU |
| | 2206.00.63 | ---- Made wine, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can | L | 15 | Rs 91.65/L + Rs 2/can | 15 | 0 | 1.5 | 0 | 0 | 3 | 15 | 0 | 0 | 0 | 3 | 15 | FIU |

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|---------|------------|--|------------------|---------|------------------------|-----|-----------------|------------------|------|-----|-------|----------|----|---------|----|-------|--------|--------|
| | | | | % | % | % | % | % | % | % | % | % | % | % | % | % | % | |
| | | --- Admixed wine and fortified admixed wine: | | | | | | | | | | | | | | | | |
| | 2206.00.81 | ---- Admixed wine, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can | L | 15 | Rs 80/L + Rs 2/can | 15 | 0 | 1.5 | 0 | 0 | 3 | 15 | 0 | 0 | 0 | 3 | 15 | FIU |
| | 2206.00.82 | ---- Other admixed wine, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume | L | 15 | Rs 80/L | 15 | 0 | 1.5 | 0 | 0 | 3 | 15 | 0 | 0 | 0 | 3 | 15 | FIU |
| | 2206.00.83 | ---- Admixed wine, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can | L | 15 | Rs 111.45/L + Rs 2/can | 15 | 0 | 1.5 | 0 | 0 | 3 | 15 | 0 | 0 | 0 | 3 | 15 | FIU |
| | 2206.00.84 | ---- Other admixed wine, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume | L | 15 | Rs 111.45/L | 15 | 0 | 1.5 | 0 | 0 | 3 | 15 | 0 | 0 | 0 | 3 | 15 | FIU |
| | 2206.00.85 | ---- Fortified admixed wine | L | 15 | Rs 167.20/L | 15 | 0 | 1.5 | 0 | 0 | 3 | 15 | 0 | 0 | 0 | 3 | 15 | FIU |
| | 2206.00.86 | ---- Fortified admixed wine obtained by mixing spirits of cane or cane products | L | 15 | Rs 167.20/L | 15 | 0 | 1.5 | 0 | 0 | 3 | 15 | 0 | 0 | 0 | 15 | 15 | FIU |
| | | --- Other: | | | | | | | | | | | | | | | | |
| | 2206.00.91 | ---- Wine, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can | L | 15 | Rs 133/L + Rs 2/can | 15 | 0 | 1.5 | 0 | 0 | 3 | 15 | 0 | 0 | 0 | 15 | 15 | FIU |

