

22.02

22.02 - 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 20.09.

2202.10 - Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured

- Other :

2202.91 - - Non-alcoholic beer

2202.99 - - Other

This heading covers non-alcoholic beverages, as defined in Note 3 to this Chapter, not classified under other headings, particularly **heading 20.09** or **22.01**.

(A) Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured.

This group includes, *inter alia* :

(1) **Sweetened or flavoured mineral waters** (natural or artificial).

(2) **Beverages such as lemonade, orangeade, cola**, consisting of ordinary drinking water, sweetened or not, flavoured with fruit juices or essences, or compound extracts, to which citric acid or tartaric acid are sometimes added. They are often aerated with carbon dioxide gas, and are generally presented in bottles or other airtight containers.

(B) Other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.

This group includes, *inter alia* :

(1) **Tamarind nectar rendered ready for consumption as a beverage** by the addition of water and sugar and straining.

(2) **Certain other beverages ready for consumption**, such as those with a basis of milk and cocoa.

This heading **does not include** :

(a) Liquid yogurt and other fermented or acidified milk and cream containing cocoa, fruit or flavourings (**heading 04.03**).

(b) Sugar syrups of **heading 17.02** and flavoured sugar syrups of **heading 21.06**.

(c) Fruit or vegetable juices, whether or not used as beverages (**heading 20.09**).

(d) Medicaments of **heading 30.03** or **30.04**.