

Issue: Classification of Gripe water as medicaments or non-alcoholic beverage

Items at issue: *Gripe Water*

Possible classification: Heading 22.02 or Heading 30.04

Description of goods:

Gripe Water, put up for retail sale in a bottle of 100 ml, containing sodium bicarbonate (50 mg per 5 ml) and terpeneless dill seed oil (2.15 mg per 5 ml). It is intended to be used in measured doses, without any further preparation or dilution, for babies and children for relief of gripe, excess acid and flatulence. The recommended dose, depending on the age of a child, varies between 2.5 ml and 15 ml up to eight times a day.

Matters under consideration:

- Heading 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.
- Heading 30.04 - Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.

Conditions for goods to be classifiable as medicaments:

- The active substance(s) has/have a therapeutic or prophylactic effect against a particular ailment or disease
- It is put up in measured doses
- It is meant for retail sale
- **Product is used in medicine**
- **It contains active substance(s)**
- **There is sufficient quantity of active substance(s) per dose**

Basis of ruling:

Since Gripe water contains no active ingredient which is treating or healing any particular disease, therefore it is classified under heading 22.02, subheading 2202.99.90 by application of GIRs 1 & 6.