

TAXATION PROPOSALS TABLED ON 2005-02-23 AT 15H16 WITH EFFECT FROM 15H16 ON 2005-02-23.

Item	Heading	Description	Rate of Duty	
			Excise	Customs
104.00		PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO		
104.01	19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 per cent by mass of cocoa calculated on a totally defatted basis not elsewhere specified or included:		
.10		Traditional African beer powder as defined in Additional Note 1 to Chapter 19	34.7c/kg	34.7c/kg
104.10	22.03	Beer made from malt		
.10		Traditional African beer as defined in Additional Note 1 to Chapter 22	7.82c/li	7.82c/li
.20		Other	3 364.98c/li of absolute alcohol	3 364.98c/li of absolute alcohol
104.15	22.04	Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09):		
	22.05	Vermouths and other wine of fresh grapes flavoured with plants or aromatic substances:		
.02		Sparkling wine	387.99c/li	387.99c/li
.04		Unfortified wine	140.52c/li	140.52c/li
.06		Fortified wine	263.14c/li	263.14c/li
104.17	22.06	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:		
.05		Traditional African beer as defined in Additional Note 1 to Chapter 22	7.82c/li	7.82c/li
.15		Other fermented beverages, unfortified	168.24c/li	168.24c/li
.17		Other fermented beverages, fortified	333.65c/li	333.65c/li
.22		Mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages	168.24c/li	168.24c/li
.90		Other	333.65c/li	333.65c/li
104.20	22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher; ethyl alcohol and other spirits, denatured, of any strength:		
	22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent volume; spirits, liqueurs and other spirituous beverages:		
.10		Wine spirits, manufactured by the distillation of wine	5 042.01c/li of absolute alcohol	4 945.88c/li of absolute alcohol
.15		Spirits, manufactured by the distillation of any sugar cane product	5 042.01c/li of absolute alcohol	5 028.11c/li of absolute alcohol
.25		Spirits, manufactured by the distillation of any grain product	5 042.01c/li of absolute alcohol	4 996.01c/li of absolute alcohol
.29		Other spirits	5 042.01c/li of absolute alcohol	5 042.01c/li of absolute alcohol

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.40		Liqueurs and other spirituous beverages	5 042.01c/li of absolute alcohol	5 042.01c/li of absolute alcohol
104.30	24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:		
.10		Cigars, cheroots and cigarillos, of tobacco or of tobacco substitutes	141 676.55c/kg net	141 676.55c/kg net
.20		Cigarettes, of tobacco or of tobacco substitutes	252.43c/10 cigarettes	252.43c/10 cigarettes
104.35	24.03	Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences:		
.10		Cigarette tobacco and substitutes thereof	14 946.05c/kg	14 946.05c/kg
.20		Pipe tobacco and substitutes thereof	7 624.01c/kg net	7 624.01c/kg net

CJ/Taxation proposals 2005