

TAXATION PROPOSALS TABLED ON 2006-02-15 AT 15H12 WITH EFFECT FROM 15H12 ON 2006-02-15.

Item	Heading	Description	Rate of Duty	
			Excise	Customs
<b>104.00</b>		<b>PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO</b>		
<b>104.01</b>	19.01	<b>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:</b>		
	.10	Traditional African beer powder as defined in Additional Note 1 to Chapter 19	34.7c/kg	34.7c/kg
<b>104.10</b>	22.03	<b>Beer made from malt</b>		
	.10	Traditional African beer as defined in Additional Note 1 to Chapter 22	7.82c/li	7.82c/li
	.20	Other	3 667.82c/li of absolute alcohol	3 667.82c/li of absolute alcohol
<b>104.15</b>	22.04	<b>Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09):</b>		
	22.05	<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:</b>		
	.02	Sparkling wine	465.58c/li	465.58c/li
	.04	Unfortified wine	158.09c/li	158.09c/li
	.06	Fortified wine	287.88c/li	287.88c/li
<b>104.17</b>	22.06	<b>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:</b>		
	.05	Traditional African beer as defined in Additional Note 1 to Chapter 22	7.82c/li	7.82c/li
	.15	Other fermented beverages, unfortified	183.38c/li	183.38c/li
	.17	Other fermented beverages, fortified	365.35c/li	365.35c/li
	.22	Mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages	183.38c/li	183.38c/li
	.90	Other	365.35c/li	365.35c/li
<b>104.20</b>	22.07	<b>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:</b>		
	22.08	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent volume; spirits, liqueurs and other spirituous beverages:</b>		
	.10	Wine spirits, manufactured by the distillation of wine	5 521.00c/li of absolute alcohol	5 521.00c/li of absolute alcohol
	.15	Spirits, manufactured by the distillation of any sugar cane product	5 521.00c/li of absolute alcohol	5 521.00c/li of absolute alcohol
	.25	Spirits, manufactured by the distillation of any grain product	5 521.00c/li of absolute alcohol	5 521.00c/li of absolute alcohol
	.29	Other spirits	5 521.00c/li of absolute alcohol	5 521.00c/li of absolute alcohol

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			Excise	Customs
.40		Liqueurs and other spirituous beverages	5 521.00c/li of absolute alcohol	5 521.00c/li of absolute alcohol
<b>104.30</b>	24.02	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:</b>		
.10		Cigars, cheroots and cigarillos, of tobacco or of tobacco substitutes	148 515.70c/kg net	148 515.70c/kg net
.20		Cigarettes, of tobacco or of tobacco substitutes	278.04c/10 cigarettes	278.04c/10 cigarettes
<b>104.35</b>	24.03	<b>Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences:</b>		
.10		Cigarette tobacco and substitutes thereof	15 649.41c/kg	15 649.41c/kg
.20		Pipe tobacco and substitutes thereof	8 261.93c/kg net	8 261.93c/kg net