

AUSTRALIAN CUSTOMS NOTICE NO. 2006/15

Indexation of certain excise and Customs tariff duty rates - August 2006

The Australian Bureau of Statistics released the June Quarter 2006 Consumer Price

Index (CPI) figures on 26 July 2006. In accordance with the indexation provisions of the *Excise Tariff Act 1921* and the *Customs Tariff Act 1995*, the rates of excise and customs duties on spirits, beer (except “home brew”) and tobacco increased on 1 August 2006. The new rates are set out in Tables 1, 2, 3 and 4 of the Attachment to this Notice.

The new rates of excise and customs duty listed in the Attachment are calculated by multiplying the previous rates by an indexation factor. The indexation factor is calculated by dividing the most recent CPI number, i.e. the June Quarter 2006 number, by the previous highest December or June Quarter number occurring after December 1983. Accordingly, the

June 2006 index number (154.3) has been divided by the December 2005 index number (150.6) to establish an indexation factor of 1.025. As this factor is more than one, rates of excise and customs duty have been increased by the application of this factor.

Any inquiries concerning these matters should be directed to: for excise tariff rates:

Assistant Director

Excise Compliance Management Australian Taxation Office

CWA House

Cnr Barry Drive and Moore Street CANBERRA ACT 2601

Ph: 02 6279 6745

for customs tariff rates: Manager

Tariff Legislation

Australian Customs Service 5 Constitution Avenue

CANBERRA ACT 2601

Ph: 02 6275 6486

Customs Tariff pages to be issued in connection with these changes are: Schedule 3

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| 22/5 (R.24) | 22/11 (R.15) | 22/17 (R.17) | 24/3 (R.25) |
| 22/7 (R.25) | 22/13 (R.16) | 22/19 (R.17) |  |
| 22/9 (R.25) | 22/15 (R.15) | 22/21 (R.14) |  |

Schedule 5 5/1 (R.5)

5/3 (R.6)

Schedule 6 6/1 (R.5)

6/3 (R.6)



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Please note that excise amendments are no longer available in hard copy through the Customs Amendments Service. To download a copy of the Excise Tariff Working Pages and By-laws from the internet go to the Australian Taxation Office’s Home page at http://ato.gov.au/print.asp?doc=/content/43127.htm and follow the prompts to the tariff pages.

Sue Pitman National Director

Cargo and Trade Division for

Chief Executive Officer 1 August 2006

# TABLE 1: SCHEDULE TO THE EXCISE TARIFF ACT 1921

|  |  |
| --- | --- |
| **Column 1** | **Column 2** |
| **Excise Tariff Item / Subitem** | **New Rate of Duty operative from 1 August 2006** |
| **1** | **Beer** |
| 1.1 | $32.52 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods  exceeds 1.15 |
| 1.2 | $6.49 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods  exceeds 1.15 |
| 1.5 | $37.90 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods  exceeds 1.15 |
| 1.6 | $20.39 per litre of alcohol calculated on that alcohol content  by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 1.10 | $37.90 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods  exceeds 1.15 |
| 1.11 | $26.68 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| **2** | **Other excisable beverages not exceeding 10% by volume of alcohol** |
| 2 | $37.90 per litre of alcohol |
| **3** | **Spirits; Other excisable beverages exceeding 10% by volume of alcohol** |
| 3.1 | $59.94 per litre of alcohol |
| 3.2 | $64.21 per litre of alcohol |
| 3.10 | $64.21 per litre of alcohol |
| **5** | **Tobacco, cigars, cigarettes and snuff** |
| 5.1 | $0.23840 per stick |
| 5.5 | $298.01 per kilogram of tobacco content |

**TABLE 2: CUSTOMS TARIFF ACT 1995: SCHEDULE 3**

|  |  |
| --- | --- |
| **Column 1** | **Column 2** |
| **Customs Tariff Subheading** | **New Rate of Duty operative from 1 August 2006** |
| 2203.00.31 | $37.90/L of alcohol NZ/PG/FI/DC/LDC/SG:$37.90/L of alcohol |
| 2203.00.39 | $64.21/L of alcohol NZ/PG/FI/DC/LDC/SG:$64.21/L of alcohol |
| 2203.00.61 | $32.52/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  NZ/PG/FI/DC/LDC/SG:$32.52/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 2203.00.62 | $37.90/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  NZ/PG/FI/DC/LDC/SG:$37.90/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 2203.00.69 | $37.90/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  NZ/PG/FI/DC/LDC/SG:$37.90/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 2203.00.71 | $6.49/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  NZ/PG/FI/DC/LDC/SG:$6.49/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 2203.00.72 | $20.39/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  NZ/PG/FI/DC/LDC/SG:$20.39/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 2203.00.79 | $26.68/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  NZ/PG/FI/DC/LDC/SG:$26.68/L of alcohol, calculated on  that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |

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| **Column 1** | **Column 2** |
| 2204.10.23 | 5%, and $37.90/L of alcohol NZ/PG/FI/DC/LDC/SG:$37.90/L of alcohol DCS:4%, and $37.90/L of alcohol DCT:5%, and $37.90/L of alcohol |
| 2204.10.29 | 5%, and $64.21/L of alcohol NZ/PG/FI/DC/LDC/SG:$64.21/L of alcohol DCS:4%, and $64.21/L of alcohol DCT:5%, and $64.21/L of alcohol |
| 2204.10.83 | 5%, and $37.90/L of alcohol NZ/PG/FI/DC/LDC/SG:$37.90/L of alcohol |
| 2204.10.89 | 5%, and $64.21/L of alcohol NZ/PG/FI/DC/LDC/SG:$64.21/L of alcohol |
| 2204.21.30 | 5%, and $37.90/L of alcohol NZ/PG/FI/DC/LDC/SG:$37.90/L of alcohol |
| 2204.21.90 | 5%, and $64.21/L of alcohol NZ/PG/FI/DC/LDC/SG:$64.21/L of alcohol |
| 2204.29.30 | 5%, and $37.90/L of alcohol NZ/PG/FI/DC/LDC/SG:$37.90/L of alcohol |
| 2204.29.90 | 5%, and $64.21/L of alcohol NZ/PG/FI/DC/LDC/SG:$64.21/L of alcohol |
| 2205.10.30 | 5%, and $37.90/L of alcohol NZ/PG/FI/DC/LDC/SG:$37.90/L of alcohol |
| 2205.10.90 | 5%, and $64.21/L of alcohol NZ/PG/FI/DC/LDC/SG:$64.21/L of alcohol |
| 2205.90.30 | 5%, and $37.90/L of alcohol NZ/PG/FI/DC/LDC/SG:$37.90/L of alcohol |
| 2205.90.90 | 5%, and $64.21/L of alcohol NZ/PG/FI/DC/LDC/SG:$64.21/L of alcohol |
| 2206.00.52 | 5%, and $37.90/L of alcohol NZ/PG/FI/DC/LDC/SG:$37.90/L of alcohol DCS:4%, and $37.90/L of alcohol DCT:5%, and $37.90/L of alcohol |
| 2206.00.59 | 5%, and $64.21/L of alcohol NZ/PG/FI/DC/LDC/SG:$64.21/L of alcohol  DCS:4%, and $64.21/L of alcohol DCT:5%, and $64.21/L of alcohol |

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| --- | --- |
| **Column 1** | **Column 2** |
| 2206.00.62 | 5%, and $37.90/L of alcohol NZ/PG/FI/DC/LDC/SG:$37.90/L of alcohol DCS:3%, and $37.90/L of alcohol |
| 2206.00.69 | 5%, and $64.21/L of alcohol NZ/PG/FI/DC/LDC/SG:$64.21/L of alcohol DCS:3%, and $64.21/L of alcohol |
| 2206.00.74 | $32.52/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  NZ/PG/FI/DC/LDC/SG:$32.52/L of alcohol, calculated on that alcohol content by which the percentage by volume of |
| 2206.00.75 | alcohol of the goods exceeds 1.15  $37.90/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  NZ/PG/FI/DC/LDC/SG:$37.90/L of alcohol, calculated on that alcohol content by which the percentage by volume of |
| 2206.00.78 | alcohol of the goods exceeds 1.15  $37.90/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  NZ/PG/FI/DC/LDC/SG:$37.90/L of alcohol, calculated on that alcohol content by which the percentage by volume of |
| 2206.00.82 | alcohol of the goods exceeds 1.15  $6.49/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  NZ/PG/FI/DC/LDC/SG:$6.49/L of alcohol, calculated on that alcohol content by which the percentage by volume of |
| 2206.00.83 | alcohol of the goods exceeds 1.15  $20.39/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  NZ/PG/FI/DC/LDC/SG:$20.39/L of alcohol, calculated on that alcohol content by which the percentage by volume of |
| 2206.00.89 | alcohol of the goods exceeds 1.15  $26.68/L of alcohol, calculated on that alcohol content by  which the percentage by volume of alcohol of the goods exceeds 1.15 |

NZ/PG/FI/DC/LDC/SG:$26.68/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

# Column 1 Column 2

2206.00.92 $37.90/L of alcohol NZ/PG/FI/DC/LDC/SG:$37.90/L of alcohol

2206.00.99 $64.21/L of alcohol NZ/PG/FI/DC/LDC/SG:$64.21/L of alcohol

2207.10.00 5%, and $64.21/L of alcohol NZ/PG/FI/DC/LDC/SG:$64.21/L of alcohol DCS:4%, and $64.21/L of alcohol DCT:5%, and $64.21/L of alcohol

2208.20.10 5%, and $59.94/L of alcohol NZ/PG/FI/DC/LDC/SG:$59.94/L of alcohol DCS:3%, and $59.94/L of alcohol

2208.20.90 5%, and $64.21/L of alcohol NZ/PG/FI/DC/LDC/SG:$64.21/L of alcohol DCS:3%, and $64.21/L of alcohol

2208.30.00 5%, and $64.21/L of alcohol NZ/PG/FI/DC/LDC/SG:$64.21/L of alcohol DCS:3%, and $64.21/L of alcohol

2208.40.00 5%, and $64.21/L of alcohol NZ/PG/FI/DC/LDC/SG:$64.21/L of alcohol DCS:3%, and $64.21/L of alcohol

2208.50.00 5%, and $64.21/L of alcohol NZ/PG/FI/DC/LDC/SG:$64.21/L of alcohol DCS:3%, and $64.21/L of alcohol

2208.60.00 5%, and $64.21/L of alcohol NZ/PG/FI/DC/LDC/SG:$64.21/L of alcohol DCS:3%, and $64.21/L of alcohol

2208.70.00 5%, and $64.21/L of alcohol NZ/PG/FI/DC/LDC/SG:$64.21/L of alcohol DCS:3%, and $64.21/L of alcohol

2208.90.20 5%, and $37.90/L of alcohol NZ/PG/FI/DC/LDC/SG:$37.90/L of alcohol DCS:3%, and $37.90/L of alcohol

2208.90.90 5%, and $64.21/L of alcohol NZ/PG/FI/DC/LDC/SG:$64.21/L of alcohol DCS:3%, and $64.21/L of alcohol

2401.10.00 $298.01/kg

NZ/PG/FI/DC/LDC/SG:$298.01/kg

2401.20.00 $298.01/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$298.01/kg of tobacco content

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| --- | --- |
| **Column 1** | **Column 2** |
| 2401.30.00 | $298.01/kg of tobacco content |
|  | NZ/PG/FI/DC/LDC/SG:$298.01/kg of tobacco content |
| 2402.10.20 | $0.23840/stick NZ/PG/FI/DC/LDC/SG:$0.23840/stick |
| 2402.10.80 | $298.01/kg of tobacco content |
|  | NZ/PG/FI/DC/LDC/SG:$298.01/kg of tobacco content |
| 2402.20.20 | $0.23840/stick NZ/PG/FI/DC/LDC/SG:$0.23840/stick |
| 2402.20.80 | $298.01/kg of tobacco content |
|  | NZ/PG/FI/DC/LDC/SG:$298.01/kg of tobacco content |
| 2403.10.30 | $0.23840/stick NZ/PG/FI/DC/LDC/SG:$0.23840/stick |
| 2403.10.70 | $298.01/kg of tobacco content |
|  | NZ/PG/FI/DC/LDC/SG:$298.01/kg of tobacco content |
| 2403.91.00 | $298.01/kg of tobacco content |
|  | NZ/PG/FI/DC/LDC/SG:$298.01/kg of tobacco content |

2403.99.80 $298.01/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$298.01/kg of tobacco content

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| **TABLE 3: CUSTOMS TARIFF ACT 1995: SCHEDULE 5 (US originating goods)** | | |
| **Column** | **1 Column 2** | **Column 3** |
| **Item** | **Customs Tariff** | **New Rate of Duty operative from 1 August 2006** |
|  | **Subheading** |  |
| 1 | 2203.00.31 | $37.90/L of alcohol |
| 2 | 2203.00.39 | $64.21/L of alcohol |
| 3 | 2203.00.61 | $32.52/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 4 | 2203.00.62 | $37.90/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 5 | 2203.00.69 | $37.90/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 6 | 2203.00.71 | $6.49/L of alcohol, calculated on that alcohol |
|  |  | content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 7 | 2203.00.72 | $20.39/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 8 | 2203.00.79 | $26.68/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 9 | 2204.10.23 | $37.90/L of alcohol |
| 10 | 2204.10.29 | $64.21/L of alcohol |
| 11 | 2204.10.83 | $37.90/L of alcohol |
| 12 | 2204.10.89 | $64.21/L of alcohol |
| 13 | 2204.21.30 | $37.90/L of alcohol |
| 14 | 2204.21.90 | $64.21/L of alcohol |
| 15 | 2204.29.30 | $37.90/L of alcohol |
| 16 | 2204.29.90 | $64.21/L of alcohol |
| 17 | 2205.10.30 | $37.90/L of alcohol |
| 18 | 2205.10.90 | $64.21/L of alcohol |
| 19 | 2205.90.30 | $37.90/L of alcohol |
| 20 | 2205.90.90 | $64.21/L of alcohol |

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| **Column** | **1 Column 2** | **Column 3** |
| 21 | 2206.00.52 | $37.90/L of alcohol |
| 22 | 2206.00.59 | $64.21/L of alcohol |
| 23 | 2206.00.62 | $37.90/L of alcohol |
| 24 | 2206.00.69 | $64.21/L of alcohol |
| 25 | 2206.00.74 | $32.52/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 26 | 2206.00.75 | $37.90/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 27 | 2206.00.78 | $37.90/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 28 | 2206.00.82 | $6.49/L of alcohol, calculated on that alcohol |
|  |  | content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 29 | 2206.00.83 | $20.39/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 30 | 2206.00.89 | $26.68/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 31 | 2206.00.92 | $37.90/L of alcohol |
| 32 | 2206.00.99 | $64.21/L of alcohol |
| 33 | 2207.10.00 | $64.21/L of alcohol |
| 35 | 2208.20.10 | $59.94/L of alcohol |
| 36 | 2208.20.90 | $64.21/L of alcohol |
| 37 | 2208.30.00 | $64.21/L of alcohol |
| 38 | 2208.40.00 | $64.21/L of alcohol |
| 39 | 2208.50.00 | $64.21/L of alcohol |

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| 40 | 2208.60.00 | $64.21/L of alcohol |

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| **Column 1** | **Column 2** | **Column 3** |
| 41 | 2208.70.00 | $64.21/L of alcohol |
| 42 | 2208.90.20 | $37.90/L of alcohol |
| 43 | 2208.90.90 $64.21/L of alcohol | |
| 43A | 2401.10.00 | $298.01/kg |
| 44 | 2401.20.00 | $298.01/kg of tobacco content |
| 45 | 2401.30.00 | $298.01/kg of tobacco content |
| 46 | 2402.10.20 $0.23840/stick | |
| 47 | 2402.10.80 | $298.01/kg of tobacco content |
| 48 | 2402.20.20 $0.23840/stick | |
| 49 | 2402.20.80 | $298.01/kg of tobacco content |
| 50 | 2403.10.30 $0.23840/stick | |
| 51 | 2403.10.70 | $298.01/kg of tobacco content |
| 52 | 2403.91.00 | $298.01/kg of tobacco content |

54 2403.99.80 $298.01/kg of tobacco content

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| **TABLE 4: CUSTOMS TARIFF ACT 1995: SCHEDULE 6 (Thai originating goods)** | | |
| **Column 1** | **Column 2 Column 3** | |
| **Item** | **Customs Tariff** | **New Rate of Duty operative from 1 August 2006** |
|  | **Subheading** |  |
| 4 | 2203.00.31 | $37.90/L of alcohol |
| 5 | 2203.00.39 $64.21/L of alcohol | |
| 6 | 2203.00.61 | $32.52/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 7 | 2203.00.62 | $37.90/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 8 | 2203.00.69 | $37.90/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 9 | 2203.00.71 | $6.49/L of alcohol, calculated on that alcohol |
|  |  | content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 10 | 2203.00.72 | $20.39/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 11 | 2203.00.79 | $26.68/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 12 | 2204.10.23 | $37.90/L of alcohol |
| 13 | 2204.10.29 | $64.21/L of alcohol |
| 14 | 2204.10.83 | $37.90/L of alcohol |
| 15 | 2204.10.89 | $64.21/L of alcohol |
| 16 | 2204.21.30 | $37.90/L of alcohol |
| 17 | 2204.21.90 | $64.21/L of alcohol |
| 18 | 2204.29.30 | $37.90/L of alcohol |
| 19 | 2204.29.90 | $64.21/L of alcohol |

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| --- | --- |
| 20 | 2205.10.30 $37.90/L of alcohol |

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| **Column 1** | **Column 2 Column 3** |
| 21 | 2205.10.90 $64.21/L of alcohol |
| 22 | 2205.90.30 $37.90/L of alcohol |
| 23 | 2205.90.90 $64.21/L of alcohol |
| 24 | 2206.00.52 $37.90/L of alcohol |
| 25 | 2206.00.59 $64.21/L of alcohol |
| 26 | 2206.00.62 $37.90/L of alcohol |
| 27 2206.00.69 $64.21/L of alcohol | |
| 28 | 2206.00.74 $32.52/L of alcohol, calculated on that alcohol  content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 29 | 2206.00.75 $37.90/L of alcohol, calculated on that alcohol  content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 30 | 2206.00.78 $37.90/L of alcohol, calculated on that alcohol  content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 31 | 2206.00.82 $6.49/L of alcohol, calculated on that alcohol  content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 32 | 2206.00.83 $20.39/L of alcohol, calculated on that alcohol  content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 33 | 2206.00.89 $26.68/L of alcohol, calculated on that alcohol  content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 34 | 2206.00.92 $37.90/L of alcohol |
| 35 | 2206.00.99 $64.21/L of alcohol |
| 36 | 2207.10.00 $64.21/L of alcohol |
| 38 | 2208.20.10 $59.94/L of alcohol |
| 39 | 2208.20.90 $64.21/L of alcohol |
| 40 | 2208.30.00 $64.21/L of alcohol |
| 41 | 2208.40.00 $64.21/L of alcohol |
| 42 2208.50.00 $64.21/L of alcohol | |

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| **Column 1** | **Column 2** | **Column 3** |
| 43 | 2208.60.00 | $64.21/L of alcohol |
| 44 | 2208.70.00 | $64.21/L of alcohol |
| 45 | 2208.90.20 | $37.90/L of alcohol |
| 46 | 2208.90.90 | $64.21/L of alcohol |
| 46A | 2401.10.00 | $298.01/kg |
| 47 | 2401.20.00 | $298.01/kg of tobacco content |
| 48 | 2401.30.00 | $298.01/kg of tobacco content |
| 49 | 2402.10.20 | $0.23840/stick |
| 50 | 2402.10.80 | $298.01/kg of tobacco content |
| 51 | 2402.20.20 | $0.23840/stick |
| 52 | 2402.20.80 | $298.01/kg of tobacco content |
| 53 | 2403.10.30 | $0.23840/stick |
| 54 | 2403.10.70 | $298.01/kg of tobacco content |
| 55 | 2403.91.00 | $298.01/kg of tobacco content |

57 2403.99.80 $298.01/kg of tobacco content