

AUSTRALIAN CUSTOMS NOTICE NO. 2007/07

Indexation of certain excise and customs tariff duty rates - February 2007

The Australian Bureau of Statistics released the December Quarter 2006 Consumer Price Index (CPI) figures on 24 January 2007. 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 will increase on 1 February 2007. 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 December Quarter 2006 number, by the previous highest December or June Quarter number occurring after December 1983. Accordingly, the December 2006 index number (155.5) has been divided by the June 2006 index number (154.3) to establish an indexation factor of 1.008. 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:

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| for customs tariff rates:  Manager  Tariff Legislation  Australian Customs Service 5 Constitution Avenue  CANBERRA ACT 2601  Ph: 02 6275 6486 | for excise tariff rates:  Director  Excise and Risk Advice Australian Taxation Office CWA House  Cnr Barry Drive and Moore Street CANBERRA ACT 2601  Ph: 02 6279 7400 |

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

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| --- | --- | --- | --- |
| 22/5 (R.25) | 22/11 (R.16) | 22/17 (R.18) | 24/3 (R.26) |
| 22/7 (R.26) | 22/13 (R.17) | 22/19 (R.19) |  |
| 22/9 (R.26) | 22/15 (R.16) | 22/21 (R.15) |  |

Schedule 5 Schedule 6

|  |  |
| --- | --- |
| 5/1 (R.7)  5/3 (R.8) | 6/1 (R.6)  6/3 (R.7) |

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.

Philomena Carnell A/g National Director Trade Division

for Chief Executive Officer 25 January 2007



# TABLE 1: EXCISE ITEMS AFFECTED BY INDEXATION

|  |  |
| --- | --- |
| **Column 1** | **Column 2** |
| **Excise Tariff Item / Subitem** | **New Rate of Duty operative from 1 February 2007** |
| **1** | **Beer** |
| 1.1 | $32.78 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 | $6.54 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 | $38.20 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 | $20.55 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 | $38.20 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 | $26.89 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods  exceeds 1.15 |
| 1.15 | $2.30 per litre of alcohol calculated on that alcohol content by  which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 1.16 | $2.66 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 | $38.20 per litre of alcohol |
| **3** | **Spirits; Other excisable beverages exceeding 10% by volume of alcohol** |
| 3.1 | $60.42 per litre of alcohol |
| 3.2 | $64.72 per litre of alcohol |
| 3.10 | $64.72 per litre of alcohol |
| **5** | **Tobacco, cigars, cigarettes and snuff** |
| 5.1 | $0.24031 per stick |
| 5.5 | $300.39 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 February 2007** |
| 2203.00.31 | $38.20/L of alcohol NZ/PG/FI/DC/LDC/SG:$38.20/L of alcohol |
| 2203.00.39 | $64.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$64.72/L of alcohol |
| 2203.00.61 | $32.78/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:$32.78/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 | $38.20/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:$38.20/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 | $38.20/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:$38.20/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 | $6.54/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:$6.54/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 | $20.55/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:$20.55/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 | $26.89/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:$26.89/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 $38.20/L of alcohol NZ/PG/FI/DC/LDC/SG:$38.20/L of alcohol DCS:4%, and $38.20/L of alcohol DCT:5%, and $38.20/L of alcohol |
| 2204.10.29 | 5%, and $64.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$64.72/L of alcohol DCS:4%, and $64.72/L of alcohol DCT:5%, and $64.72/L of alcohol |
| 2204.10.83 | 5%, and $38.20/L of alcohol NZ/PG/FI/DC/LDC/SG:$38.20/L of alcohol |
| 2204.10.89 | 5%, and $64.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$64.72/L of alcohol |
| 2204.21.30 | 5%, and $38.20/L of alcohol NZ/PG/FI/DC/LDC/SG:$38.20/L of alcohol |
| 2204.21.90 | 5%, and $64.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$64.72/L of alcohol |
| 2204.29.30 | 5%, and $38.20/L of alcohol NZ/PG/FI/DC/LDC/SG:$38.20/L of alcohol |
| 2204.29.90 | 5%, and $64.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$64.72/L of alcohol |
| 2205.10.30 | 5%, and $38.20/L of alcohol NZ/PG/FI/DC/LDC/SG:$38.20/L of alcohol |
| 2205.10.90 | 5%, and $64.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$64.72/L of alcohol |
| 2205.90.30 | 5%, and $38.20/L of alcohol NZ/PG/FI/DC/LDC/SG:$38.20/L of alcohol |
| 2205.90.90 | 5%, and $64.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$64.72/L of alcohol |
| 2206.00.52 | 5%, and $38.20/L of alcohol NZ/PG/FI/DC/LDC/SG:$38.20/L of alcohol DCS:4%, and $38.20/L of alcohol DCT:5%, and $38.20/L of alcohol |
| 2206.00.59 | 5%, and $64.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$64.72/L of alcohol  DCS:4%, and $64.72/L of alcohol DCT:5%, and $64.72/L of alcohol |

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| **Column 1** | **Column 2** |
| 2206.00.62 | 5%, and $38.20/L of alcohol NZ/PG/FI/DC/LDC/SG:$38.20/L of alcohol DCS:3%, and $38.20/L of alcohol |
| 2206.00.69 | 5%, and $64.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$64.72/L of alcohol DCS:3%, and $64.72/L of alcohol |
| 2206.00.74 | $32.78/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:$32.78/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  $38.20/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:$38.20/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  $38.20/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:$38.20/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  $6.54/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:$6.54/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  $20.55/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:$20.55/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  $26.89/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:$26.89/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

2206.00.92 $38.20/L of alcohol NZ/PG/FI/DC/LDC/SG:$38.20/L of alcohol

2206.00.99 $64.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$64.72/L of alcohol

2207.10.00 5%, and $64.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$64.72/L of alcohol DCS:4%, and $64.72/L of alcohol DCT:5%, and $64.72/L of alcohol

2208.20.10 5%, and $60.42/L of alcohol NZ/PG/FI/DC/LDC/SG:$60.42/L of alcohol DCS:3%, and $60.42/L of alcohol

2208.20.90 5%, and $64.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$64.72/L of alcohol DCS:3%, and $64.72/L of alcohol

2208.30.00 5%, and $64.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$64.72/L of alcohol DCS:3%, and $64.72/L of alcohol

2208.40.00 5%, and $64.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$64.72/L of alcohol DCS:3%, and $64.72/L of alcohol

2208.50.00 5%, and $64.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$64.72/L of alcohol DCS:3%, and $64.72/L of alcohol

2208.60.00 5%, and $64.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$64.72/L of alcohol DCS:3%, and $64.72/L of alcohol

2208.70.00 5%, and $64.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$64.72/L of alcohol DCS:3%, and $64.72/L of alcohol

2208.90.20 5%, and $38.20/L of alcohol NZ/PG/FI/DC/LDC/SG:$38.20/L of alcohol DCS:3%, and $38.20/L of alcohol

2208.90.90 5%, and $64.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$64.72/L of alcohol DCS:3%, and $64.72/L of alcohol

2401.10.00 $300.39/kg

NZ/PG/FI/DC/LDC/SG:$300.39/kg

2401.20.00 $300.39/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$300.39/kg of tobacco content

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| **Column 1** | **Column 2** |
| 2401.30.00 | $300.39/kg of tobacco content |
|  | NZ/PG/FI/DC/LDC/SG:$300.39/kg of tobacco content |
| 2402.10.20 | $0.24031/stick NZ/PG/FI/DC/LDC/SG:$0.24031/stick |
| 2402.10.80 | $300.39/kg of tobacco content |
|  | NZ/PG/FI/DC/LDC/SG:$300.39/kg of tobacco content |
| 2402.20.20 | $0.24031/stick NZ/PG/FI/DC/LDC/SG:$0.24031/stick |
| 2402.20.80 | $300.39/kg of tobacco content |
|  | NZ/PG/FI/DC/LDC/SG:$300.39/kg of tobacco content |
| 2403.10.30 | $0.24031/stick NZ/PG/FI/DC/LDC/SG:$0.24031/stick |
| 2403.10.70 | $300.39/kg of tobacco content |
|  | NZ/PG/FI/DC/LDC/SG:$300.39/kg of tobacco content |
| 2403.91.00 | $300.39/kg of tobacco content |
|  | NZ/PG/FI/DC/LDC/SG:$300.39/kg of tobacco content |

2403.99.80 $300.39/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$300.39/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 February 2007** |
|  | **Subheading** |  |
| 1 | 2203.00.31 | $38.20/L of alcohol |
| 2 | 2203.00.39 | $64.72/L of alcohol |
| 3 | 2203.00.61 | $32.78/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 | $38.20/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 | $38.20/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 | $6.54/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 | $20.55/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 | $26.89/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 | $38.20/L of alcohol |
| 10 | 2204.10.29 | $64.72/L of alcohol |
| 11 | 2204.10.83 | $38.20/L of alcohol |
| 12 | 2204.10.89 | $64.72/L of alcohol |
| 13 | 2204.21.30 | $38.20/L of alcohol |
| 14 | 2204.21.90 | $64.72/L of alcohol |
| 15 | 2204.29.30 | $38.20/L of alcohol |
| 16 | 2204.29.90 | $64.72/L of alcohol |
| 17 | 2205.10.30 | $38.20/L of alcohol |
| 18 | 2205.10.90 | $64.72/L of alcohol |
| 19 | 2205.90.30 | $38.20/L of alcohol |
| 20 | 2205.90.90 | $64.72/L of alcohol |

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| **Column** | **1 Column 2** | **Column 3** |
| 21 | 2206.00.52 | $38.20/L of alcohol |
| 22 | 2206.00.59 | $64.72/L of alcohol |
| 23 | 2206.00.62 | $38.20/L of alcohol |
| 24 | 2206.00.69 | $64.72/L of alcohol |
| 25 | 2206.00.74 | $32.78/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 | $38.20/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 | $38.20/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 | $6.54/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 | $20.55/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 | $26.89/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 | $38.20/L of alcohol |
| 32 | 2206.00.99 | $64.72/L of alcohol |
| 33 | 2207.10.00 | $64.72/L of alcohol |
| 35 | 2208.20.10 | $60.42/L of alcohol |
| 36 | 2208.20.90 | $64.72/L of alcohol |
| 37 | 2208.30.00 | $64.72/L of alcohol |
| 38 | 2208.40.00 | $64.72/L of alcohol |
| 39 | 2208.50.00 | $64.72/L of alcohol |

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| 40 | 2208.60.00 | $64.72/L of alcohol |

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| **Column 1** | **Column 2** | **Column 3** |
| 41 | 2208.70.00 | $64.72/L of alcohol |
| 42 | 2208.90.20 | $38.20/L of alcohol |
| 43 | 2208.90.90 $64.72/L of alcohol | |
| 43A | 2401.10.00 | $300.39/kg |
| 44 | 2401.20.00 | $300.39/kg of tobacco content |
| 45 | 2401.30.00 | $300.39/kg of tobacco content |
| 46 | 2402.10.20 $0.24031/stick | |
| 47 | 2402.10.80 | $300.39/kg of tobacco content |
| 48 | 2402.20.20 $0.24031/stick | |
| 49 | 2402.20.80 | $300.39/kg of tobacco content |
| 50 | 2403.10.30 $0.24031/stick | |
| 51 | 2403.10.70 | $300.39/kg of tobacco content |
| 52 | 2403.91.00 | $300.39/kg of tobacco content |

54 2403.99.80 $300.39/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 February 2007** |
|  | **Subheading** |  |
| 4 | 2203.00.31 | $38.20/L of alcohol |
| 5 | 2203.00.39 $64.72/L of alcohol | |
| 6 | 2203.00.61 | $32.78/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 | $38.20/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 | $38.20/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 | $6.54/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 | $20.55/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 | $26.89/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 | $38.20/L of alcohol |
| 13 | 2204.10.29 | $64.72/L of alcohol |
| 14 | 2204.10.83 | $38.20/L of alcohol |
| 15 | 2204.10.89 | $64.72/L of alcohol |
| 16 | 2204.21.30 | $38.20/L of alcohol |
| 17 | 2204.21.90 | $64.72/L of alcohol |
| 18 | 2204.29.30 | $38.20/L of alcohol |
| 19 | 2204.29.90 | $64.72/L of alcohol |

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| --- | --- |
| 20 | 2205.10.30 $38.20/L of alcohol |

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| **Column 1** | **Column 2 Column 3** |
| 21 | 2205.10.90 $64.72/L of alcohol |
| 22 | 2205.90.30 $38.20/L of alcohol |
| 23 | 2205.90.90 $64.72/L of alcohol |
| 24 | 2206.00.52 $38.20/L of alcohol |
| 25 | 2206.00.59 $64.72/L of alcohol |
| 26 | 2206.00.62 $38.20/L of alcohol |
| 27 2206.00.69 $64.72/L of alcohol | |
| 28 | 2206.00.74 $32.78/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 $38.20/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 $38.20/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 $6.54/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 $20.55/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 $26.89/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 $38.20/L of alcohol |
| 35 | 2206.00.99 $64.72/L of alcohol |
| 36 | 2207.10.00 $64.72/L of alcohol |
| 38 | 2208.20.10 $60.42/L of alcohol |
| 39 | 2208.20.90 $64.72/L of alcohol |
| 40 | 2208.30.00 $64.72/L of alcohol |
| 41 | 2208.40.00 $64.72/L of alcohol |
| 42 2208.50.00 $64.72/L of alcohol | |

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| **Column 1** | **Column 2** | **Column 3** |
| 43 | 2208.60.00 | $64.72/L of alcohol |
| 44 | 2208.70.00 | $64.72/L of alcohol |
| 45 | 2208.90.20 | $38.20/L of alcohol |
| 46 | 2208.90.90 | $64.72/L of alcohol |
| 46A | 2401.10.00 | $300.39/kg |
| 47 | 2401.20.00 | $300.39/kg of tobacco content |
| 48 | 2401.30.00 | $300.39/kg of tobacco content |
| 49 | 2402.10.20 | $0.24031/stick |
| 50 | 2402.10.80 | $300.39/kg of tobacco content |
| 51 | 2402.20.20 | $0.24031/stick |
| 52 | 2402.20.80 | $300.39/kg of tobacco content |
| 53 | 2403.10.30 | $0.24031/stick |
| 54 | 2403.10.70 | $300.39/kg of tobacco content |
| 55 | 2403.91.00 | $300.39/kg of tobacco content |

57 2403.99.80 $300.39/kg of tobacco content