

Brand Names	Product Classification	Content per bottle (ml) (a)	Alcohol Content (b)	BEFORE THE SURVEY			AFTER THE SURVEY					Recommended Excise Tax Rate (k)
				Suggested Gross Retail Price (c)	Existing Excise Tax Rate (d)	Restated Existing Excise Tax Rate (e) = (d) x 2(b) x 750 ml.	Average Current Retail Price (Including VAT and Excise Tax) (f)	Restated Average Current Retail Price (Fermented Liq. at 1 liter; Distilled Spirits at 750 ml.) (g) = (f/a) x 1000 or 750 ml.	VAT (h) = (g)/11	Average Current Net Retail Price (excluding VAT and Excise Tax) (i) = (g)-(h)-(d)	Applicable Excise Tax Rate (j)	
Carrington Extra Sparkling Wine	imptd champ/sw	750	11.0%	data not available	data not available		423.50		38.50	385.00	112.00	112/liter
Champagne Ivernel	imptd champ/sw	750	8.0%	data not available	data not available		1,055.55		95.96	959.59	336.00	336/liter
Clarius Chardonnay Concillo Brut	imptd champ/sw	750	10.0%	data not available	data not available		194.85		17.71	177.14	112.00	112/liter
Corvoissier Champagne	imptd champ/sw	700	11.0%	data not available	data not available		977.50		88.86	888.64	336.00	336/liter
Cremant de Loire, Gratien et Meyer	imptd champ/sw	750	11.0%	591.00	112.00	84.00	591.00		53.73	453.27	112.00	112/liter
Cribari Spumante	imptd champ/sw	750	10.0%	330.00	112.00	84.00	345.17		31.38	229.79	112.00	112/liter
Cristalino Brut	imptd champ/sw	750	10.0%	320.00	112.00	84.00	320.00		29.09	206.91	112.00	112/liter
Cristalino Brut Vintage	imptd champ/sw	750	11.0%	480.00	112.00	84.00	480.00		43.64	352.36	112.00	112/liter
Cristallino (semi-sec)	imptd champ/sw	750	11.0%	data not available	data not available		340.00		30.91	309.09	112.00	112/liter
Cuvee Flamme Brut, Gratien et Meyer	imptd champ/sw	750	11.0%	701.00	112.00	84.00	701.00		63.73	553.27	336.00	336/liter
Cuvee Flamme Rose Brut, G. et Meyer	imptd champ/sw	750	11.0%	674.00	112.00	84.00	674.00		61.27	528.73	336.00	336/liter
Dom Perignon	imptd champ/sw	750	10.0%	4,450.00	336.00	252.00	5,116.45		465.13	4399.32	336.00	336/liter
Fiddlers Creeks Cuvee Brut	imptd champ/sw	750	12.0%	data not available	data not available		450.00		40.91	409.09	112.00	112/liter
Freixinet Carta Negra	imptd champ/sw	750	13.5%	data not available	112.00	84.00	654.15		59.47	510.68	336.00	336/liter
Freixinet Carta Nevada	imptd champ/sw	750	13.5%	data not available	112.00	84.00	475.00		43.18	347.82	112.00	112/liter
Freixinet Spumante	imptd champ/sw	750	13.5%	data not available	112.00	84.00	513.10		46.65	382.45	112.00	112/liter
Freixinet Spumante	imptd champ/sw	1,000	13.5%	data not available	112.00	112.00	1,045.00		95.00	838.00	336.00	336/liter
Gancia Asti	imptd champ/sw	700	7.5%	450.00	112.00	78.40	450.00		40.91	330.69	112.00	112/liter
Il Grigio	imptd champ/sw	750	11.0%	498.00	112.00	84.00	639.00		58.09	496.91	112.00	112/liter
J Roget Brut	imptd champ/sw	750	10.0%	427.00	112.00	84.00	427.00		38.82	304.18	112.00	112/liter
J Roget Spumante	imptd champ/sw	750	10.0%	458.00	112.00	84.00	458.00		41.64	332.36	112.00	112/liter
Lambrusco	imptd champ/sw	750	12.5%	235.00	112.00	84.00	222.44		20.22	118.22	112.00	112/liter
Martini & Rossi AstiSpumante	imptd champ/sw	375	7.0%		112.00	42.00	261.25		23.75	195.50	112.00	112/liter
Martini & Rossi AstiSpumante	imptd champ/sw	750	7.0%	234.00	112.00	84.00	501.80		45.62	372.18	112.00	112/liter
Martini & Rossi AstiSpumante	imptd champ/sw	1500	7.0%		336.00	504.00	1,084.00		98.55	481.45	336.00	336/liter
Martini Asti Gold	imptd champ/sw	750	7.0%	410.00	112.00	84.00	452.57		41.14	327.43	112.00	112/liter
Moet & Chandon Brut	imptd champ/sw	750	12.0%	1,600.00	336.00	252.00	2,474.63		224.97	1997.66	336.00	336/liter
Mondoro Asti Spumante	imptd champ/sw	750	10.0%	410.00	112.00	84.00	430.55		39.14	307.41	112.00	112/liter
Novellino Sparkling White Wine	imptd champ/sw	750	7.5%	data not available	data not available		250.37		22.76	227.61	112.00	112/liter
Opera Brut	imptd champ/sw	750	8.0%	data not available	data not available		480.00		43.64	436.36	112.00	112/liter
Perlino Asti DOCG Dolce	imptd champ/sw	750	9.0%	data not available	data not available		226.36		20.58	205.78	112.00	112/liter
Pinot di Pinot vino spumante brut	imptd champ/sw	750	11.5%	405.00	112.00	84.00	424.93		38.63	302.30	112.00	112/liter
Pipper Heidsieck Champagne	imptd champ/sw	750	12.0%	data not available	data not available		265.00		24.09	240.91	112.00	112/liter
Pol Remy Demi-Sec	imptd champ/sw	750	11.0%	data not available	data not available		215.30		19.57	195.73	112.00	112/liter
Proceso Vno spumante	imptd champ/sw	750	12.0%	data not available	data not available		253.00		23.00	230.00	112.00	112/liter
Ricadonna Asti Spumante	imptd champ/sw	750	13.8%	data not available	data not available		446.61		40.60	406.01	112.00	112/liter
Ricadonna Asti Spumante	imptd champ/sw	200	13.8%	data not available	data not available		210.00		19.09	190.91	112.00	112/liter
S. Orsola Asti DOCG Dolce	imptd champ/sw	750	9.0%	255.00	112.00	84.00	271.82		24.71	163.11	112.00	112/liter
S. Orsola Barbera d' Asti	imptd champ/sw	750	9.0%	255.00	112.00	84.00	180.91		16.45	80.46	112.00	112/liter
Sala Spumante	imptd champ/sw	750	12.0%	data not available	data not available		205.55		18.69	186.86	112.00	112/liter
Sasha	imptd champ/sw	750	11.5%	data not available	data not available		383.50		34.86	348.64	112.00	112/liter

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Saumur Champigny, Sauvion et Fils	imptd champ/sw	750	10.0%	data not available	data not available		339.95		30.90	309.05	112.00	112/liter
Sir James Cuvee Brut Chardonnay	imptd champ/sw	750	11.0%	data not available	data not available		333.60		30.33	303.27	112.00	112/liter
Soldo Sparkling Lambrusco	imptd champ/sw	750	8.0%	data not available	data not available		250.00		22.73	227.27	112.00	112/liter
Taittinger Brut Reserve	imptd champ/sw	375	11.0%	780.00	112.00	42.00	780.00		70.91	667.09	336.00	336/liter
Taittinger Brut Reserve	imptd champ/sw	750	9.0%	1,390.00	336.00	252.00	1,390.00		126.36	1011.64	336.00	336/liter
Taittinger Brut Reserve Magnum	imptd champ/sw	1500	10.0%	5,209.00	336.00	504.00	5,209.00		473.55	4231.45	336.00	336/liter
Taittinger Brut Rose	imptd champ/sw	750	8.0%	1,680.00	336.00	252.00	1,680.00		152.73	1275.27	336.00	336/liter
Taittinger Comtes de Champagne 1994	imptd champ/sw	750	12.0%	3,648.00	336.00	252.00	3,648.00		331.64	3064.36	336.00	336/liter
Taittinger Comtes de Champagne 1995	imptd champ/sw	750	10.0%	3,338.00	336.00	252.00	3,338.00		303.45	2782.55	336.00	336/liter
Taittinger Millenium Magnum	imptd champ/sw	1500	11.0%	5,209.00	336.00	504.00	5,209.00		473.55	4231.45	336.00	336/liter
Tosti Asti	imptd champ/sw	187	10.0%	110.00	112.00	20.94	128.80		11.71	96.15	112.00	112/liter
Tosti Asti	imptd champ/sw	750	10.0%	460.00	112.00	84.00	447.68		40.70	322.98	112.00	112/liter
Vega Verde Rose	imptd champ/sw	750	5.0%	260.00	112.00	84.00	260.00		23.64	152.36	112.00	112/liter
Vega Verde White	imptd champ/sw	750	5.0%	260.00	112.00	84.00	260.00		23.64	152.36	112.00	112/liter
1877 Brandy	imptd distilled spirits	700	40.0%	180.00	84.00	50.40	242.19	259.49	23.59	185.50	84.00	84/pl
1877 Brandy	imptd distilled spirits	1,750	40.0%	528.00	84.00	50.40	418.42	179.32	16.30	112.62	84.00	84/pl
501 Brandy	imptd distilled spirits	1000	40.0%	data not available	data not available		280.00	210.00	19.09	190.91	84.00	84/pl
Absolut Blue	imptd distilled spirits	750	40.0%	625.00	168.00	100.80	559.28	559.28	50.84	407.64	168.00	168/pl
Absolut Blue	imptd distilled spirits	1000	40.0%	780.00	168.00	100.80	806.27	604.70	54.97	448.93	168.00	168/pl
Absolut Citron	imptd distilled spirits	750	40.0%	399.57	168.00	100.80	635.15	635.15	57.74	476.61	168.00	168/pl
Absolut citron	imptd distilled spirits	1,000	40.0%	data not available	168.00	100.80	817.25	612.94	55.72	456.42	168.00	168/pl
Absolut Country of Sweden Vodka	imptd distilled spirits	750	40.0%	data not available	168.00	100.80	532.45	532.45	48.40	383.25	168.00	168/pl
Absolut Kurant	imptd distilled spirits	750	40.0%	401.01	168.00	100.80	622.60	622.60	56.60	465.20	168.00	168/pl
Absolut Kurant	imptd distilled spirits	700	40.0%	data not available	168.00	100.80	480.00	514.29	46.75	366.73	168.00	168/pl
Absolut Kurant	imptd distilled spirits	1000	40.0%	575.79	168.00	100.80	784.62	588.47	53.50	434.17	168.00	168/pl
Absolut Mandarin	imptd distilled spirits	750	40.0%	625.00	168.00	100.80	715.41	715.41	65.04	549.57	168.00	168/pl
Absolut Peppar	imptd distilled spirits	750	40.0%	625.00	168.00	100.80	533.25	533.25	48.48	383.97	168.00	168/pl
Absolut Peppar	imptd distilled spirits	1000	40.0%	780.00	168.00	100.80	580.00	435.00	39.55	294.65	168.00	168/pl
Absolut Season	imptd distilled spirits	1,000	40.0%	data not available	data not available		681.00	510.75	46.43	464.32	168.00	168/pl
Absolut Silver	imptd distilled spirits	1,000	40.0%	data not available	data not available		575.00	431.25	39.20	392.05	168.00	168/pl
Absolut Silver	imptd distilled spirits	750	40.0%	data not available	data not available		567.97	567.97	51.63	516.34	168.00	168/pl
Absolut Vodka	imptd distilled spirits	750	40.0%	440.11	168.00	100.80	667.18	667.18	60.65	505.73	168.00	168/pl
Absolut Vodka	imptd distilled spirits	1,000	40.0%	498.22	168.00	100.80	705.32	528.99	48.09	380.10	168.00	168/pl
Achers Peach Snapps	imptd distilled spirits	750	23.0%				420.00	420.00	38.18	381.82	168.00	168/pl
Alexander Grappa	imptd distilled spirits	700	38.0%	300.80	168.00	95.76	647.00	693.21	63.02	534.43	168.00	168/pl
Alfonso I	imptd distilled spirits	750	36.0%	127.00	84.00	45.36	175.22	175.22	15.93	113.93	84.00	84/pl
Alfonso I	imptd distilled spirits	1,000	36.0%	228.00	84.00	45.36	231.06	173.30	15.75	112.18	84.00	84/pl
Alfonso I	imptd distilled spirits	1,750	36.0%	339.00	84.00	45.36	367.38	157.45	14.31	97.78	84.00	84/pl
Alize gold	imptd distilled spirits	750	16.0%	550.00	168.00	40.32	527.83	527.83	47.98	439.53	168.00	168/pl
Alize with Passion Fruit	imptd distilled spirits	750	16.0%	550.00	168.00	40.32	434.00	434.00	39.45	354.23	168.00	168/pl
Amaretto Hazelnut Liqueur	imptd distilled spirits	750	28.0%	data not available	84.00	35.28	130.00	130.00	11.82	82.90	84.00	84/pl

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Amarone Vigneto "opere de san Pietro"	imptd distilled spirits	350	43.0%	data not available	data not available		1,143.00	2,449.29	222.66	2,226.62	336.00	336/pl
Amarone Vigneto Bure Alto	imptd distilled spirits	700	43.0%	data not available	data not available		1,294.00	1,386.43	126.04	1,260.39	336.00	336/pl
American Southern Comfort	imptd distilled spirits	750	40.0%	data not available	data not available		539.00	539.00	49.00	490.00	168.00	168/pl
American Whisky Stillbrooks	imptd distilled spirits	750	40.0%	data not available	data not available		100.10	100.10	9.10	91.00	84.00	84/pl
Angels Share Brandy Cream	imptd distilled spirits	750	17.0%	data not available	data not available		460.00	460.00	41.82	418.18	168.00	168/pl
Angustura Bitter	imptd distilled spirits	750	18.0%	data not available	data not available		112.00	112.00	10.18	101.82	84.00	84/pl
Apricot Brandy	imptd distilled spirits	750	40.0%	155.00	84.00	50.40	125.00	125.00	11.36	63.24	84.00	84/pl
Arkan Vodka All Flavor	imptd distilled spirits	1000	25.0%	297.50	84.00	31.50	407.50	305.63	27.78	246.34	84.00	84/pl
Arkan Vodka Ananas	imptd distilled spirits	1000	25.0%	297.50	84.00	31.50	442.50	331.88	30.17	270.20	168.00	168/pl
Arkan Vodka Ananas	imptd distilled spirits	750	25.0%	297.50	84.00	31.50	231.00	231.00	21.00	178.50	84.00	84/pl
Arkan Vodka Blueberry	imptd distilled spirits	1,000	30.0%	297.50	84.00	37.80	386.94	290.21	26.38	226.02	84.00	84/pl
Arkan Vodka Lemon	imptd distilled spirits	1000	30.0%	297.50	84.00	37.80	500.00	375.00	34.09	303.11	168.00	168/pl
Arkan Vodka Lemon	imptd distilled spirits	750	30.0%	297.50	84.00	37.80	346.50	346.50	31.50	277.20	168.00	168/pl
Arkan Vodka M elon	imptd distilled spirits	1,000	25.0%	297.50	84.00	31.50	396.11	297.08	27.01	238.58	84.00	84/pl
Arkan Vodka Orange	imptd distilled spirits	1,000	30.0%	297.50	84.00	37.80	346.50	259.88	23.63	198.45	84.00	84/pl
Arkan Vodka Original	imptd distilled spirits	1000	40.0%	297.50	84.00	50.40	442.50	331.88	30.17	251.30	168.00	168/pl
Arkan Vodka Peach	imptd distilled spirits	750	25.0%	297.50	84.00	31.50	363.00	363.00	33.00	298.50	168.00	168/pl
Arkan Vodka Strawberry	imptd distilled spirits	1000	25.0%	297.50	84.00	31.50	357.50	268.13	24.38	212.25	84.00	84/pl
Armagnac de Montal	imptd distilled spirits	750	25.0%	data not available	data not available		2,500.00	2,500.00	227.27	2,272.73	336.00	336/pl
Artic Apple	imptd distilled spirits	700	25.0%	265.00	84.00	31.50	649.63	696.03	63.28	601.26	168.00	168/pl
Artic Banana	imptd distilled spirits	700	25.0%	265.00	84.00	31.50	678.00	726.43	66.04	628.89	168.00	168/pl
Artic coconut	imptd distilled spirits	700	25.0%	265.00	84.00	31.50	678.00	726.43	66.04	628.89	168.00	168/pl
Artic Flavor	imptd distilled spirits	700	25.0%	265.00	84.00	31.50	595.00	637.50	57.95	548.05	168.00	168/pl
Artic Lemon	imptd distilled spirits	700	25.0%	265.00	84.00	31.50	628.33	673.21	61.20	580.51	168.00	168/pl
Artic Melon	imptd distilled spirits	700	25.0%	234.61	84.00	31.50	588.03	630.03	57.28	541.26	168.00	168/pl
Artic Mint	imptd distilled spirits	700	25.0%	265.00	84.00	31.50	678.00	726.43	66.04	628.89	168.00	168/pl
Artic Peach	imptd distilled spirits	700	25.0%	265.00	84.00	31.50	678.00	726.43	66.04	628.89	168.00	168/pl
Artic Pineapple	imptd distilled spirits	700	25.0%	265.00	84.00	31.50	669.00	716.79	65.16	620.12	168.00	168/pl
Artic pure vodka	imptd distilled spirits	700	25.0%	265.00	84.00	31.50	676.63	724.96	65.91	627.56	168.00	168/pl
Artic The Fruit Trill	imptd distilled spirits	700	25.0%	265.00	84.00	31.50	675.75	724.02	65.82	626.70	168.00	168/pl
Artic Vodka	imptd distilled spirits	700	25.0%	265.00	84.00	31.50	560.67	600.72	54.61	514.61	168.00	168/pl
Artic Vodka and Brushwood	imptd distilled spirits	700	25.0%	265.00	84.00	31.50	345.00	369.64	33.60	304.54	168.00	168/pl
Artic Vodka Liquer Apple	imptd distilled spirits	700	25.0%	265.00	84.00	31.50	565.00	605.36	55.03	518.82	168.00	168/pl
Artic Vodka Liquer Banana	imptd distilled spirits	700	25.0%	265.00	84.00	31.50	565.00	605.36	55.03	518.82	168.00	168/pl
Artic Vodka Liquer Lemon	imptd distilled spirits	700	25.0%	265.00	84.00	31.50	565.00	605.36	55.03	518.82	168.00	168/pl
Artic Vodka Liquer Melon	imptd distilled spirits	700	25.0%	265.00	84.00	31.50	565.00	605.36	55.03	518.82	168.00	168/pl
Artic Vodka Liquer Pineapple	imptd distilled spirits	700	25.0%	265.00	84.00	31.50	565.00	605.36	55.03	518.82	168.00	168/pl
Artic Vodka Liquer Strwberry	imptd distilled spirits	700	25.0%	265.00	84.00	31.50	565.00	605.36	55.03	518.82	168.00	168/pl
Baileys Irish Cream	imptd distilled spirits	200	17.0%	data not available	168.00	42.84	133.25	499.69	45.43	411.42	168.00	168/pl
Baileys Irish Cream	imptd distilled spirits	375	17.0%	data not available	168.00	42.84	333.75	667.50	60.68	563.98	168.00	168/pl
Baileys Irish Cream	imptd distilled spirits	700	17.0%	data not available	168.00	42.84	524.00	561.43	51.04	467.55	168.00	168/pl

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Baileys Irish Cream	imptd distilled spirits	750	17.0%	330.00	168.00	42.84	561.16	561.16	51.01	467.31	168.00	168/pl
Baileys Irish Crème	imptd distilled spirits	1000	17.0%	data not available	168.00	42.84	716.67	537.50	48.86	445.80	168.00	168/pl
Baileys Original Irish Cream	imptd distilled spirits	750	17.0%	469.00	168.00	42.84	521.21	521.21	47.38	430.99	168.00	168/pl
Bardinet Brandy	imptd distilled spirits	1,000	40.0%	225.00	84.00	50.40	180.00	135.00	12.27	72.33	84.00	84/pl
Bardinet Brandy VSOP	imptd distilled spirits	1000	40.0%	data not available	84.00	50.40	208.18	156.14	14.19	91.54	84.00	84/pl
Bardinet XO Brandy	imptd distilled spirits	1000	40.0%	data not available	84.00	50.40	208.18	156.14	14.19	91.54	84.00	84/pl
Barlegse Original Irish Cream	imptd distilled spirits	750	18.0%	data not available	data not available		550.00	550.00	50.00	500.00	168.00	168/pl
Baronet	imptd distilled spirits	750	40.0%	65.00	84.00	50.40	600.00	600.00	54.55	495.05	168.00	168/pl
Baronet VSOP	imptd distilled spirits	700	40.0%	data not available	84.00	50.40	175.55	188.09	17.10	120.59	84.00	84/pl
Bas Armagnac VSOP Chateau	imptd distilled spirits	700	40.0%	901.00	168.00	100.80	901.00	965.36	87.76	776.80	336.00	336/pl
Bas Armagnac 1979 Chateau	imptd distilled spirits	700	40.0%	2,429.00	336.00	201.60	2,429.00	2,602.50	236.59	2,164.31	336.00	336/pl
Bas Armagnac XO Chateau	imptd distilled spirits	700	40.0%	1,386.00	336.00	201.60	1,386.00	1,485.00	135.00	1,148.40	336.00	336/pl
Bas Armagnac1973 La Fontaine de Coincy	imptd distilled spirits	700	35.0%	6,842.00	336.00	176.40	6,842.00	7,330.71	666.43	6,487.89	336.00	336/pl
Bas Armagnac1974 La Fontaine de Coincy	imptd distilled spirits	700	45.0%	6,559.00	336.00	226.80	6,559.00	7,027.50	638.86	6,161.84	336.00	336/pl
Bas Armagnac1979 La Fontaine de Coincy	imptd distilled spirits	700	45.0%	5,833.00	336.00	226.80	5,833.00	6,249.64	568.15	5,454.69	336.00	336/pl
Bas Armagnac1982 La Fontaine de Coincy	imptd distilled spirits	700	45.0%	5,175.00	336.00	226.80	5,175.00	5,544.64	504.06	4,813.78	336.00	336/pl
Beam Kentucky Bourbon Whisky	imptd distilled spirits	750	40.0%	data not available	data not available		495.00	495.00	45.00	450.00	168.00	168/pl
Beehive V.S.O.P	imptd distilled spirits	700	40.0%	data not available	data not available		330.00	353.57	32.14	321.43	168.00	168/pl
Bell's Whisky 21 yrs	imptd distilled spirits	750	40.0%	data not available	data not available		1,980.00	1,980.00	180.00	1,800.00	336.00	336/pl
Benedictine Liqueur	imptd distilled spirits	750	40.0%		84.00	50.40	350.00	350.00	31.82	267.78	168.00	168/pl
Black Vodka	imptd distilled spirits	750	40.0%	data not available	data not available		617.35	617.35	56.12	561.23	168.00	168/pl
Blavool Vodka	imptd distilled spirits	1,000	40.0%	data not available	data not available		627.80	470.85	42.80	428.05	168.00	168/pl
Blavool Vodka	imptd distilled spirits	750	40.0%	data not available	data not available		301.75	301.75	27.43	274.32	168.00	168/pl
Bloody Mary Mix	imptd distilled spirits	750	26.0%	data not available	data not available		766.70	766.70	69.70	697.00	336.00	336/pl
Blue Curacao	imptd distilled spirits	750	26.0%	data not available	data not available		173.00	173.00	15.73	157.27	84.00	84/pl
Bols Apricot Brandy	imptd distilled spirits	750	24.0%	110.41	84.00	30.24	150.00	150.00	13.64	106.12	84.00	84/pl
Bols blue Curacao Imported	imptd distilled spirits	750	24.0%	155.00	84.00	30.24	150.00	150.00	13.64	106.12	84.00	84/pl
Bols Cherry Brandy	imptd distilled spirits	750	24.0%	data not available	84.00	30.24	350.00	350.00	31.82	287.94	168.00	168/pl
Bols Cofee Liqueur Imported	imptd distilled spirits	750	24.0%	data not available	84.00	30.24	150.00	150.00	13.64	106.12	84.00	84/pl
Bols Crème D Menthe Green	imptd distilled spirits	750	24.0%	155.00	84.00	30.24	173.50	173.50	15.77	127.49	84.00	84/pl
Bols Crème de Bananas	imptd distilled spirits	750	24.0%	data not available	84.00	30.24	264.00	264.00	24.00	209.76	84.00	84/pl
Bols Crème de menthe White	imptd distilled spirits	750	24.0%	data not available	84.00	30.24	318.00	318.00	28.91	258.85	168.00	168/pl
Bols Curacao	imptd distilled spirits	750	39.0%	155.00	84.00	49.14	218.50	218.50	19.86	149.50	84.00	84/pl
Bols Dry orange Curacao	imptd distilled spirits	750	39.0%	data not available	84.00	49.14	220.00	220.00	20.00	150.86	84.00	84/pl
Bols Kirsch wasser	imptd distilled spirits	750	24.0%	data not available	84.00	30.24	251.38	251.38	22.85	198.29	84.00	84/pl
Bols Melon	imptd distilled spirits	750	24.0%	data not available	84.00	30.24	280.00	280.00	25.45	224.31	84.00	84/pl
Bombay Sapphire Gin	imptd distilled spirits	750	40.0%	545.00	168.00	100.80	639.00	639.00	58.09	480.11	168.00	168/pl
Bourbon De Luxe	imptd distilled spirits	750	40.0%	data not available	data not available		271.05	271.05	24.64	246.41	84.00	84/pl
Brandy Cognac	imptd distilled spirits	750	40.0%	data not available	data not available		159.09	159.09	14.46	144.63	84.00	84/pl
Brandy de Jerez Solera pure grape	imptd distilled spirits	1,000	36.0%	330.00	84.00	45.36	363.00	272.25	24.75	202.14	84.00	84/pl
Brandy de Jerez Solera pure grape	imptd distilled spirits	750	36.0%	247.50	84.00	45.36	262.50	262.50	23.86	193.28	84.00	84/pl

Brand Names	Product Classification	Content per bottle (ml) (a)	Alcohol Content (b)	BEFORE THE SURVEY			AFTER THE SURVEY					Recommended Excise Tax Rate (k)
				Suggested Gross Retail Price (c)	Existing Excise Tax Rate (d)	Restated Existing Excise Tax Rate (e) = (d) x 2(b) x 750 ml.	Average Current Retail Price (Including VAT and Excise Tax) (f)	Restated Average Current Retail Price (Fermented Liq. at 1 liter; Distilled Spirits at 750 ml.) (g) = (f/a) x 1000 or 750 ml.	VAT (h) = (g)/11	Average Current Net Retail Price (excluding VAT and Excise Tax) (i) = (g)-(h)-(d)	Applicable Excise Tax Rate (j)	
Brandy de Oro	imptd distilled spirits	1,000	40.0%	250.00	84.00	50.40	260.09	195.07	17.73	126.93	84.00	84/pl
Calvados Coquerel Vieux	imptd distilled spirits	750	40.0%	547.50	168.00	100.80	547.50	547.50	49.77	396.93	168.00	168/pl
Calvados Fine Vieux Moulin	imptd distilled spirits	700	40.0%	455.00	168.00	100.80	455.00	487.50	44.32	342.38	168.00	168/pl
Calvados Maitre Pierre	imptd distilled spirits	700	40.0%	data not available	84.00	50.40	368.00	394.29	35.84	308.04	168.00	168/pl
Calvados XO	imptd distilled spirits	700	40.0%	921.00	168.00	100.80	921.00	986.79	89.71	796.28	336.00	336/pl
Cambridge Distilled Dry Gin	imptd distilled spirits	750	40.0%	155.00	84.00	50.40	165.88	165.88	15.08	100.40	84.00	84/pl
Camus Cognac	imptd distilled spirits	750	40.0%	data not available	data not available		1,176.25	1,176.25	106.93	1,069.32	336.00	336/pl
Canadian Malt Whisky	imptd distilled spirits	750	40.0%	199.48	84.00	50.40	548.90	548.90	49.90	448.60	168.00	168.00
Canasta Cream Sherry	imptd distilled spirits	750	16.0%	data not available	data not available		412.90	412.90	37.54	375.36	168.00	168/pl
Carolans Irish Cream	imptd distilled spirits	700	28.0%	685.00	168.00	70.56	423.33	453.57	41.23	341.77	168.00	168/pl
Caton XO	imptd distilled spirits	750	40.0%	660.00	168.00	100.80	550.00	550.00	50.00	399.20	168.00	168/pl
Cherry Brandy	imptd distilled spirits	750	37.5%	155.00	84.00	47.25	226.56	226.56	20.60	158.71	84.00	84/pl
Cherry Brandy Walsh	imptd distilled spirits	750	37.5%	155.00	84.00	47.25	119.55	119.55	10.87	61.43	84.00	84/pl
Clan Campbell Noble Scotch Whisky	imptd distilled spirits	750	43.0%	data not available	data not available		440.00	440.00	40.00	400.00	168.00	168/pl
Coffee Kahlua	imptd distilled spirits	750	23.0%	data not available	data not available		503.04	503.04	45.73	457.31	168.00	168/pl
Coffee Kahlua	imptd distilled spirits	1,000	23.0%	data not available	data not available		545.00	408.75	37.16	371.59	168.00	168/pl
Coffee Liqueur	imptd distilled spirits	750	23.0%	data not available	data not available		110.00	110.00	10.00	100.00	84.00	84/pl
Coffee Liqueur Bols	imptd distilled spirits	750	23.0%	data not available	data not available		235.00	235.00	21.36	213.64	84.00	84/pl
Coganc Age du Fruit	imptd distilled spirits	750	43.0%	1,551.00	336.00	216.72	1,551.00	1,551.00	141.00	1,193.28	336.00	336/pl
Cognac Age des Epices	imptd distilled spirits	700	42.0%	4,249.00	336.00	211.68	4,249.00	4,552.50	413.86	3,926.96	336.00	336/pl
Cognac Age des Fleurs	imptd distilled spirits	700	41.0%	2,507.00	336.00	206.64	2,507.00	2,686.07	244.19	2,235.24	336.00	336/pl
Cognac Bisquit Napoleon	imptd distilled spirits	700	40.0%	2,145.00	336.00	201.60	2,145.00	2,298.21	208.93	1,887.69	336.00	336/pl
Cognac Bisquit VSOP Napoleon	imptd distilled spirits	700	40.0%	1,665.00	336.00	201.60	1,665.00	1,783.93	162.18	1,420.15	336.00	336/pl
Cognac Camus	imptd distilled spirits	50	43.0%	data not available	data not available		140.00	2,100.00	190.91	1,909.09	336.00	336/pl
Cognac Carafe Age des Epices	imptd distilled spirits	700	41.0%	9,337.00	336.00	206.64	9,337.00	10,003.93	909.45	8,887.84	336.00	336/pl
Cognac Carafe Age Du Fruit	imptd distilled spirits	700	42.0%	4,607.00	336.00	211.68	4,607.00	4,936.07	448.73	4,275.66	336.00	336/pl
Cognac Carafe Alcyon	imptd distilled spirits	500	41.0%	3,050.00	336.00	206.64	3,050.00	4,575.00	415.91	3,952.45	336.00	336/pl
Cognac Carafe Cristal Quintessence	imptd distilled spirits	900	42.0%	32,751.00	336.00	211.68	32,751.00	27,292.50	2,481.14	24,599.68	336.00	336/pl
Cognac Carafe des Fleurs	imptd distilled spirits	700	40.0%	5,795.00	336.00	201.60	5,795.00	6,208.93	564.45	5,442.88	336.00	336/pl
Cognac Carafe Essence Gourmel	imptd distilled spirits	500	40.0%	1,896.00	336.00	201.60	1,896.00	2,844.00	258.55	2,383.85	336.00	336/pl
Cognac Carafe P'tit Gourmel	imptd distilled spirits	500	40.0%	1,297.00	336.00	201.60	1,297.00	1,945.50	176.86	1,567.04	336.00	336/pl
Cognac P'tit Gourmel 1er Saveurs	imptd distilled spirits	700	40.0%	767.00	168.00	100.80	767.00	821.79	74.71	646.28	168.00	168/pl
Cognac Quintessence	imptd distilled spirits	700	40.0%	10,536.00	336.00	201.60	10,536.00	11,288.57	1,026.23	10,060.74	336.00	336/pl
Cointreau	imptd distilled spirits	700	40.0%	data not available	data not available		665.30	712.82	64.80	648.02	168.00	168/pl
Companero Brandy	imptd distilled spirits	750	40.0%	data not available	data not available		233.00	233.00	21.18	211.82	84.00	84/pl
Companero Brandy	imptd distilled spirits	1,000	40.0%	data not available	data not available		300.00	225.00	20.45	204.55	84.00	84/pl
Conquistador Silver	imptd distilled spirits	750	40.0%	data not available	data not available		411.75	411.75	37.43	374.32	168.00	168/pl
Conteau Tripple Liqueur	imptd distilled spirits	750	40.0%	240.53	84.00	50.40	725.75	725.75	65.98	609.37	168.00	168/pl
Cortel Napoleon VSOP Spirit de France	imptd distilled spirits	750	40.0%	242.00	84.00	50.40	239.50	239.50	21.77	167.33	84.00	84/pl
Corvoissier Cognac	imptd distilled spirits	700	40.0%	data not available	data not available		2,510.65	2,689.98	244.54	2,445.44	336.00	336/pl
Coso Vodka B-gum	imptd distilled spirits	700	5.0%	data not available	data not available		44.95	48.16	4.38	43.78	84.00	84/pl

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				Suggested Gross Retail Price (c)	Existing Excise Tax Rate (d)	Restated Existing Excise Tax Rate (e) = (d) x 2(b) x 750 ml.	Average Current Retail Price (Including VAT and Excise Tax) (f)	Restated Average Current Retail Price (Fermented Liq. at 1 liter; Distilled Spirits at 750 ml.) (g) = (f/a) x 1000 or 750 ml.	VAT (h) = (g)/11	Average Current Net Retail Price (excluding VAT and Excise Tax) (i) = (g)-(h)-(d)	Applicable Excise Tax Rate (j)	
Courriere Napoleon Brandy VSOP	imptd distilled spirits	700	40.0%	data not available	data not available		1,150.00	1,232.14	112.01	1,120.13	336.00	336/pl
Courriere Brandy	imptd distilled spirits	750	40.0%	data not available	84.00	50.40	224.35	224.35	20.40	153.55	84.00	84/pl
Courriere VSOP	imptd distilled spirits	700	40.0%	69.00	84.00	50.40	212.15	227.30	20.66	156.24	84.00	84/pl
Courriere VSOP	imptd distilled spirits	200	40.0%	data not available	84.00	50.40	116.50	436.88	39.72	346.76	168.00	168/pl
Courriere VSOP	imptd distilled spirits	350	40.0%	data not available	84.00	50.40	147.85	316.82	28.80	237.62	84.00	84/pl
Courriere VSOP	imptd distilled spirits	1,000	40.0%	data not available	84.00	50.40	290.50	217.88	19.81	147.67	84.00	84/pl
Courvoisier	imptd distilled spirits	700	40.0%	data not available	data not available		713.90	764.89	69.54	695.36	336.00	336/pl
Courvoisier VSOP Exc	imptd distilled spirits	350	40.0%	data not available	data not available		560.65	1,201.39	109.22	1,092.18	336.00	336/pl
Courvoisier VSOP Exc	imptd distilled spirits	700	40.0%	data not available	data not available		1,100.40	1,179.00	107.18	1,071.82	336.00	336/pl
Courvoissier Cognac	imptd distilled spirits	30	40.0%	data not available	data not available		65.00	1,625.00	147.73	1,477.27	336.00	336/pl
Courvoissier VSOP	imptd distilled spirits	50	40.0%	data not available	data not available		290.00	4,350.00	395.45	3,954.55	336.00	336/pl
Courvoissier VSOP	imptd distilled spirits	700	40.0%	data not available	data not available		1,650.00	1,767.86	160.71	1,607.14	336.00	336/pl
Courvoissier VSOP Cognac	imptd distilled spirits	700	40.0%	data not available	data not available		1,590.36	1,703.96	154.91	1,549.05	336.00	336/pl
Courvoissier XO	imptd distilled spirits	700	40.0%	data not available	data not available		1,200.00	1,285.71	116.88	1,168.83	336.00	336/pl
Couvoisier Napoleon Fine Cognac	imptd distilled spirits	700	40.0%	data not available	168.00	100.80	748.00	801.43	72.86	627.77	168.00	168/pl
Crème Liquer Baileys	imptd distilled spirits	750	39.0%	data not available	data not available		548.05	548.05	49.82	498.23	168.00	168/pl
Crown Royal	imptd distilled spirits	750	40.0%	454.60	336.00	201.60	700.00	700.00	63.64	434.76	168.00	336/pl
Crown Royal Whisky	imptd distilled spirits	50	40.0%	data not available	data not available		50.40	756.00	68.73	687.27	336.00	336/pl
Cruiser Ice	imptd distilled spirits	330	5.0%	44.70	84.00	6.30	49.50	112.50	10.23	95.97	84.00	84/pl
Curacao Triple Sec	imptd distilled spirits	750	40.0%	data not available	data not available		91.00	91.00	8.27	82.73	84.00	84/pl
Danzka Vodka	imptd distilled spirits	750	40.0%	data not available	data not available		266.55	266.55	24.23	242.32	84.00	84/pl
Dekuyper Peachtree Liquer	imptd distilled spirits	1000	18.0%	102.96	84.00	22.68	350.00	262.50	23.86	215.96	84.00	84/pl
Desperados Bear Tequila	imptd distilled spirits	330	40.0%	data not available	data not available		75.00	170.45	15.50	154.96	84.00	84/pl
Dewars White Label	imptd distilled spirits	700	40.0%	280.00	84.00	50.40	345.00	369.64	33.60	285.64	168.00	168/pl
Dewars White Label Scotch	imptd distilled spirits	750	40.0%	data not available	84.00	50.40	539.17	539.17	49.02	439.75	168.00	168/pl
Di Saronno Amaretto reg	imptd distilled spirits	750	25.0%	data not available	168.00	63.00	480.00	480.00	43.64	373.36	168.00	168/pl
Di Saronno Amaretto reg	imptd distilled spirits	700	25.0%	760.00	168.00	63.00	680.00	728.57	66.23	599.34	168.00	168/pl
Diablo Brandy	imptd distilled spirits	700	45.0%	data not available	data not available		545.00	583.93	53.08	530.84	168.00	168/pl
Diablo Solera Reserva	imptd distilled spirits	700	45.0%	data not available	data not available		330.00	353.57	32.14	321.43	168.00	168/pl
Dimple de Luxe Scotch Whisky	imptd distilled spirits	700	40.0%	489.00	168.00	100.80	1,026.88	1,100.23	100.02	899.41	336.00	336/pl
Dimple de Luxe Scotch Whisky	imptd distilled spirits	750	40.0%	data not available	168.00	100.80	1,086.58	1,086.58	98.78	887.00	336.00	336/pl
Dimple Scotch Whisky	imptd distilled spirits	750	40.0%	489.00	168.00	100.80	827.00	827.00	75.18	651.02	168.00	168/pl
Drambuie Liquer	imptd distilled spirits	750	36.0%	880.00	168.00	90.72	918.50	918.50	83.50	744.28	336.00	336/pl
Du Bozichett Blue Coracao	imptd distilled spirits	750	37.0%	data not available	data not available		209.00	209.00	19.00	190.00	84.00	84/pl
Du Bozichett Triple Sec	imptd distilled spirits	750	37.0%	data not available	data not available		309.00	309.00	28.09	280.91	168.00	168/pl
Dubochelle Triple Sec	imptd distilled spirits	750	37.0%	data not available	data not available		330.00	330.00	30.00	300.00	168.00	168/pl
Dubohelle Blue Curacao	imptd distilled spirits	750	37.0%	data not available	data not available		220.00	220.00	20.00	200.00	84.00	84/pl
Dunhill	imptd distilled spirits	750	43.0%	data not available	data not available		2,808.00	2,808.00	255.27	2,552.73	336.00	336/pl
Early Times Whisky	imptd distilled spirits	750	40.0%	390.00	168.00	100.80	404.27	404.27	36.75	266.72	168.00	168/pl
Eau-deVie d' Abricots Selection	imptd distilled spirits	700	43.0%	1,113.00	336.00	216.72	1,113.00	1,192.50	108.41	867.37	336.00	336/pl
Eminencia Solera Reserva	imptd distilled spirits	1,000	40.0%	300.00	84.00	50.40	335.00	251.25	22.84	178.01	84.00	84/pl

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				Suggested Gross Retail Price (c)	Existing Excise Tax Rate (d)	Restated Existing Excise Tax Rate (e) = (d) x 2(b) x 750 ml.	Average Current Retail Price (Including VAT and Excise Tax) (f)	Restated Average Current Retail Price (Fermented Liq. at 1 liter; Distilled Spirits at 750 ml.) (g) = (f/a) x 1000 or 750 ml.	VAT (h) = (g)/11	Average Current Net Retail Price (excluding VAT and Excise Tax) (i) = (g)-(h)-(d)	Applicable Excise Tax Rate (j)	
Eminencia Solera Reserva	imptd distilled spirits	2,000	40.0%	590.00	84.00	50.40	650.00	243.75	22.16	171.19	84.00	84/pl
Eminencia Brandy	imptd distilled spirits	1,000	36.0%	300.00	84.00	45.36	298.66	224.00	20.36	158.27	84.00	84/pl
Eminencia Brandy	imptd distilled spirits	2,000	36.0%	590.00	84.00	45.36	458.30	171.86	15.62	110.88	84.00	84/pl
Etiqueta Negra	imptd distilled spirits	750	36.0%	data not available	data not available		909.75	909.75	82.70	827.05	336.00	336/pl
Fabuloso Brandy	imptd distilled spirits	1,000	36.0%	data not available	data not available		241.58	181.19	16.47	164.71	84.00	84/pl
Fabuloso Brandy	imptd distilled spirits	1750	36.0%	data not available	data not available		313.64	134.42	12.22	122.20	84.00	84/pl
Finlandia Pineapple Vodka	imptd distilled spirits	750	40.0%	550.00	168.00	100.80	453.64	453.64	41.24	311.60	168.00	168/pl
Finlandia Vodka	imptd distilled spirits	750	40.0%	550.00	168.00	100.80	402.63	402.63	36.60	265.23	168.00	168/pl
Finlandia Vodka	imptd distilled spirits	1,000	40.0%	data not available	168.00	100.80	539.01	404.26	36.75	266.71	168.00	168/pl
Framboise Saugage Selection	imptd distilled spirits	700	43.0%	921.00	336.00	216.72	921.00	986.79	89.71	680.36	336.00	336/pl
Frangelico Liquer	imptd distilled spirits	700	24.0%	750.00	168.00	60.48	748.20	801.64	72.88	668.29	168.00	168/pl
Frangelico Liquer	imptd distilled spirits	750	24.0%	809.00	168.00	60.48	668.76	668.76	60.80	547.48	168.00	168/pl
Frangelico Liquer	imptd distilled spirits	1000	24.0%	data not available	168.00	60.48	950.00	712.50	64.77	647.73	168.00	168/pl
Gallano Liquore	imptd distilled spirits	375	30.0%	data not available	168.00	75.60	330.00	660.00	60.00	524.40	168.00	168/pl
Gallano Liquore	imptd distilled spirits	750	30.0%	data not available	168.00	75.60	543.79	543.79	49.44	418.75	168.00	168/pl
Gallano Yellow Liqueur	imptd distilled spirits	750	30.0%	data not available	168.00	75.60	765.00	765.00	69.55	619.85	168.00	168/pl
Galopero Brandy Solera	imptd distilled spirits	700	36.0%	data not available	data not available		200.00	214.29	19.48	194.81	84.00	84/pl
Gladiador	imptd distilled spirits	750	40.0%	data not available	data not available		230.00	230.00	20.91	209.09	84.00	84/pl
Glen Blaire Pure Malt Scotch	imptd distilled spirits	700	37.0%	683.00	168.00	93.24	621.00	665.36	60.49	511.63	168.00	168/pl
Glen Nevis Scotch Whisky	imptd distilled spirits	700	43.0%	data not available	data not available		202.75	217.23	19.75	197.48	84.00	84/pl
Glenfiddich	imptd distilled spirits	750	43.0%	data not available	data not available		553.88	553.88	50.35	503.53	168.00	168/pl
Glenfiddich 8 yrs old	imptd distilled spirits	750	43.0%		336.00	216.72	3,080.00	3,080.00	280.00	2,583.28	336.00	336/pl
Glenfidich Ancient Reserve 18 Yrs	imptd distilled spirits	750	43.0%	2,080.00	336.00	216.72	1,100.00	1,100.00	100.00	783.28	336.00	336/pl
Glenfidich Solera Reserva 15 yrs	imptd distilled spirits	750	43.0%	1,500.00	336.00	216.72	2,080.00	2,080.00	189.09	1,674.19	336.00	336/pl
Glenfidich Special Reserve	imptd distilled spirits	750	41.0%	997.50	336.00	206.64	1,326.35	1,326.35	120.58	999.13	336.00	336/pl
Glenhevis	imptd distilled spirits	700	43.0%	data not available	data not available		188.90	202.39	18.40	183.99	84.00	84/pl
Glenonach	imptd distilled spirits	750	43.0%	data not available	data not available		1,467.00	1,467.00	133.36	1,333.64	336.00	336/pl
Glexidonarch Whisky	imptd distilled spirits	750	43.0%	data not available	data not available		1,603.50	1,603.50	145.77	1,457.73	336.00	336/pl
Gordon Blue cognac	imptd distilled spirits	700	43.0%	data not available	data not available		5,630.70	6,032.89	548.44	5,484.45	336.00	336/pl
Grand Bleu Concillo	imptd distilled spirits	750	40.0%	data not available	data not available		194.25	194.25	17.66	176.59	84.00	84/pl
Grand CognacVSOP deluxe	imptd distilled spirits	750	40.0%	data not available	data not available		250.00	250.00	22.73	227.27	84.00	84/pl
Grand Duque Daiba	imptd distilled spirits	750	30.0%	data not available	data not available		1,320.00	1,320.00	120.00	1,200.00	336.00	336/pl
Grand Empereur	imptd distilled spirits	750	40.0%	data not available	data not available		700.00	700.00	63.64	636.36	168.00	168/pl
Grand Empereur Napoleon	imptd distilled spirits	700	40.0%	data not available	data not available		477.50	511.61	46.51	465.10	168.00	168/pl
Grand Marier	imptd distilled spirits	700	40.0%	1,200.00	336.00	201.60	909.83	974.82	88.62	684.60	336.00	336/pl
Grandold Parr	imptd distilled spirits	1000	43.0%	data not available	data not available		1,500.00	1,125.00	102.27	1,022.73	336.00	336/pl
Grants Family Reserve	imptd distilled spirits	750	43.0%	data not available	data not available		780.00	780.00	70.91	709.09	336.00	336/pl
Grappa di Brunello Banfi	imptd distilled spirits	700	45.0%	1,572.00	336.00	226.80	1,572.00	1,684.29	153.12	1,304.37	336.00	336/pl
Grappa di Favorita	imptd distilled spirits	700	43.0%	990.00	168.00	108.36	990.00	1,060.71	96.43	855.93	336.00	336/pl
Grappa di Moscato Principe	imptd distilled spirits	750	43.0%	1,208.00	336.00	216.72	1,208.00	1,208.00	109.82	881.46	336.00	336/pl
Grappa Euganea	imptd distilled spirits	750	40.0%	488.00	168.00	100.80	488.00	488.00	44.36	342.84	168.00	168/pl

Brand Names	Product Classification	Content per bottle (ml) (a)	Alcohol Content (b)	BEFORE THE SURVEY			AFTER THE SURVEY					Recommended Excise Tax Rate (k)
				Suggested Gross Retail Price (c)	Existing Excise Tax Rate (d)	Restated Existing Excise Tax Rate (e) = (d) x 2(b) x 750 ml.	Average Current Retail Price (Including VAT and Excise Tax) (f)	Restated Average Current Retail Price (Fermented Liq. at 1 liter; Distilled Spirits at 750 ml.) (g) = (f/a) x 1000 or 750 ml.	VAT (h) = (g)/11	Average Current Net Retail Price (excluding VAT and Excise Tax) (i) = (g)-(h)-(d)	Applicable Excise Tax Rate (j)	
Grappa Eugenea Riserva	imptd distilled spirits	750	40.0%	570.00	168.00	100.80	570.00	570.00	51.82	417.38	168.00	168/pl
Grappa Fior Vite	imptd distilled spirits	700	40.0%	1,132.00	336.00	201.60	1,132.00	1,212.86	110.26	901.00	336.00	336/pl
Grappa Nardini Bianca	imptd distilled spirits	1000	50.0%	772.00	168.00	126.00	772.00	579.00	52.64	400.36	168.00	168/pl
Grappa Nardini Riserva	imptd distilled spirits	1000	50.0%	863.00	168.00	126.00	863.00	647.25	58.84	462.41	168.00	168/pl
Grappa Nonino	imptd distilled spirits	700	45.0%	953.00	168.00	113.40	953.00	1,021.07	92.82	814.85	336.00	336/pl
Grappa Paesanella Bianca	imptd distilled spirits	1000	40.0%	984.00	168.00	100.80	984.00	738.00	67.09	570.11	168.00	168/pl
Grappa Vite de Oro	imptd distilled spirits	1000	43.0%	1,593.00	336.00	216.72	1,593.00	1,194.75	108.61	869.42	336.00	336/pl
Harvey's Bristol Cream	imptd distilled spirits	750	28.0%	454.00	168.00	70.56	390.56	390.56	35.51	284.49	168.00	168/pl
Harvey's Cherry	imptd distilled spirits	750	40.0%	data not available	data not available		383.95	383.95	34.90	349.05	168.00	168/pl
Havana Club Anejo Reserva	imptd distilled spirits	700	40.0%	475.00	168.00	100.80	595.00	637.50	57.95	478.75	168.00	168/pl
Hennessy	imptd distilled spirits	700	40.0%	data not available	336.00	201.60	1,750.00	1,875.00	170.45	1,502.95	336.00	336/pl
Hennessy Richard	imptd distilled spirits	700	40.0%	data not available	336.00	201.60	60,000.00	64,285.71	5,844.16	58,239.96	336.00	336/pl
Hennessy VS Cognac	imptd distilled spirits	330	40.0%	data not available	336.00	201.60	1,534.00	3,486.36	316.94	2,967.82	336.00	336/pl
Hennessy VSOP Cognac	imptd distilled spirits	350	40.0%	data not available	336.00	201.60	876.67	1,878.58	170.78	1,506.20	336.00	336/pl
Hennessy VSOP Cognac	imptd distilled spirits	700	40.0%	data not available	336.00	201.60	1,720.90	1,843.82	167.62	1,474.60	336.00	336/pl
Hennessy XO Cognac	imptd distilled spirits	350	40.0%	data not available	336.00	201.60	2,500.00	5,357.14	487.01	4,668.53	336.00	336/pl
Hennessy XO Cognac	imptd distilled spirits	700	40.0%	4,480.00	336.00	201.60	4,977.86	5,333.42	484.86	4,646.96	336.00	336/pl
Hennessy XO Cognac	imptd distilled spirits	1,000	40.0%	data not available	336.00	201.60	6,139.67	4,604.75	418.61	3,984.54	336.00	336/pl
Hunters Gold	imptd distilled spirits	700	40.0%	data not available	data not available		141.75	151.88	13.81	138.07	84.00	84/pl
Illy E Camel Café Liquer	imptd distilled spirits	700	28.0%	data not available	168.00	70.56	533.00	571.07	51.92	448.60	168.00	168/pl
Jack Daniels Single Barrel	imptd distilled spirits	700	43.0%	1,980.00	336.00	216.72	3,520.00	3,771.43	342.86	3,211.85	336.00	336/pl
Jack Daniels Whisky	imptd distilled spirits	50	43.0%		336.00	216.72	95.00	1,425.00	129.55	1,078.73	336.00	336/pl
Jack Daniels Whisky	imptd distilled spirits	375	43.0%	380.00	168.00	108.36	396.94	793.88	72.17	613.35	168.00	168/pl
Jack Daniels Whisky	imptd distilled spirits	700	43.0%	data not available	168.00	108.36	902.38	966.84	87.89	770.58	336.00	336/pl
Jack Daniels Whisky	imptd distilled spirits	750	43.0%	616.47	168.00	108.36	789.62	789.62	71.78	609.48	168.00	168/pl
Jack Daniels Whisky	imptd distilled spirits	1000	43.0%	1,000.00	168.00	108.36	934.34	700.76	63.71	528.69	168.00	168/pl
JackDaniel B.L.S. Mash	imptd distilled spirits	750	43.0%	628.91	168.00	108.36	772.00	772.00	70.18	593.46	168.00	168/pl
JackDaniel B.L.S. Mash	imptd distilled spirits	1000	43.0%	data not available	168.00	108.36	1,124.00	843.00	76.64	658.00	168.00	168/pl
Jagermeister Liquer	imptd distilled spirits	750	35.0%	649.00	168.00	88.20	587.50	587.50	53.41	445.89	168.00	168/pl
Jagermeister Liquer	imptd distilled spirits	700	35.0%	580.00	168.00	88.20	611.13	654.78	59.53	507.06	168.00	168/pl
Joe Pematín Jerez de la Frontera	imptd distilled spirits	750	36.0%	data not available	data not available		286.00	286.00	26.00	260.00	168.00	168/pl
John Jameson Irish Whisky	imptd distilled spirits	750	43.0%	750.00	168.00	108.36	1,550.00	1,550.00	140.91	1,300.73	336.00	336/pl
John Jameson Irish Whisky	imptd distilled spirits	350	43.0%		168.00	108.36	590.38	1,265.10	115.01	1,041.73	336.00	336/pl
Jose Cuervo	imptd distilled spirits	750	38.0%		168.00	95.76	585.53	585.53	53.23	436.54	168.00	168/pl
Jose Cuervo 1800	imptd distilled spirits	750	38.0%	758.00	168.00	95.76	919.00	919.00	83.55	739.69	336.00	336/pl
Jose Cuervo Gold Especial	imptd distilled spirits	700	40.0%	339.00	168.00	100.80	617.51	661.62	60.15	500.67	168.00	168/pl
Jose Cuervo Gold Especial	imptd distilled spirits	750	40.0%	394.00	168.00	100.80	597.19	597.19	54.29	442.10	168.00	168/pl
Jose Cuervo Gold Especial	imptd distilled spirits	1,000	40.0%	468.00	168.00	100.80	863.07	647.30	58.85	487.66	168.00	168/pl
Jose Cuervo Margarita Mix	imptd distilled spirits	1,000	38.0%	193.00	84.00	47.88	757.30	567.98	51.63	468.46	168.00	168/pl
Jose de Soto Brandy de Jerez Solera	imptd distilled spirits	700	36.0%	220.00	84.00	45.36	236.50	253.39	23.04	185.00	84.00	84/pl
Kahlua Liquer	imptd distilled spirits	700	26.0%	data not available	168.00	65.52	450.25	482.41	43.86	373.04	168.00	168/pl

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				Suggested Gross Retail Price (c)	Existing Excise Tax Rate (d)	Restated Existing Excise Tax Rate (e) = (d) x 2(b) x 750 ml.	Average Current Retail Price (Including VAT and Excise Tax) (f)	Restated Average Current Retail Price (Fermented Liq. at 1 liter; Distilled Spirits at 750 ml.) (g) = (f/a) x 1000 or 750 ml.	VAT (h) = (g)/11	Average Current Net Retail Price (excluding VAT and Excise Tax) (i) = (g)-(h)-(d)	Applicable Excise Tax Rate (j)	
Kahlua Liquer	imptd distilled spirits	750	26.0%	462.00	168.00	65.52	471.49	471.49	42.86	363.11	168.00	168/pl
Kahlua Liquer	imptd distilled spirits	1,000	26.0%	data not available	168.00	65.52	504.27	378.20	34.38	278.30	168.00	168/pl
Kahlua Twist	imptd distilled spirits	330	26.0%	30.00	84.00	32.76	32.13	73.02	6.64	33.62	84.00	84/pl
Kamora Coffee	imptd distilled spirits	330	26.5%	data not available	data not available		290.91	661.16	60.11	601.05	168.00	168/pl
KGB Lemon	imptd distilled spirits	330	5.0%	65.00	84.00	6.30	74.78	169.95	15.45	148.20	84.00	84/pl
KGB Vodka w/ lemon	imptd distilled spirits	750	5.0%	data not available	84.00	6.30	236.50	236.50	21.50	208.70	84.00	84/pl
King Duac Brandy	imptd distilled spirits	750	40.0%	data not available	data not available		553.00	553.00	50.27	502.73	168.00	168/pl
Kirov Triple Distilled Vodka	imptd distilled spirits	330	40.0%	data not available	data not available		75.00	170.45	15.50	154.96	84.00	84/pl
Krimlinekain Vodka	imptd distilled spirits	750	40.0%	data not available	data not available		226.50	226.50	20.59	205.91	84.00	84/pl
Kristov Blueberry	imptd distilled spirits	700	23.0%	data not available	data not available		196.93	211.00	19.18	191.81	84.00	84/pl
Kristov Cruiser Ice	imptd distilled spirits	700	23.0%	data not available	data not available		201.50	215.89	19.63	196.27	84.00	84/pl
Kristov Passion Fruit	imptd distilled spirits	330	23.0%	65.00	84.00	28.98	49.50	112.50	10.23	73.29	84.00	84/pl
Kristov Passion Fruit	imptd distilled spirits	700	23.0%	data not available	data not available		200.48	214.80	19.53	195.27	84.00	84/pl
Kristov Raspberry	imptd distilled spirits	700	23.0%	data not available	data not available		198.00	212.14	19.29	192.86	84.00	84/pl
Kristov Strawberry	imptd distilled spirits	700	23.0%	data not available	data not available		188.90	202.39	18.40	183.99	84.00	84/pl
Kristov Vodka Cruiser	imptd distilled spirits	700	23.0%	data not available	data not available		201.50	215.89	19.63	196.27	84.00	84/pl
Kristov Vodka Ice	imptd distilled spirits	330	23.0%	65.00	84.00	28.98	53.00	120.45	10.95	80.52	84.00	84/pl
Kristov Vodka Passion Fruit	imptd distilled spirits	330	23.0%	65.00	84.00	28.98	69.50	157.95	14.36	114.62	84.00	84/pl
L. Dorville Napoleon	imptd distilled spirits	700	40.0%	data not available	data not available		215.00	230.36	20.94	209.42	84.00	84/pl
L. Turet and Co. XO	imptd distilled spirits	750	40.0%	data not available	data not available		859.09	859.09	78.10	780.99	336.00	336/pl
Larios Dry Gin	imptd distilled spirits	750	40.0%	155.32	84.00	50.40	221.15	221.15	20.10	150.65	84.00	84/pl
Lemon Hart Jamaica Rhum	imptd distilled spirits	750	40.0%	data not available	84.00	50.40	276.85	276.85	25.17	201.28	84.00	84/pl
Lemon Hart White Rhum	imptd distilled spirits	750	40.0%	data not available	84.00	50.40	276.85	276.85	25.17	201.28	84.00	84/pl
Liqueur D' Armagnac a L' Orange	imptd distilled spirits	700	35.0%	1,788.00	336.00	176.40	1,788.00	1,915.71	174.16	1,565.16	336.00	336/pl
Lord Byron Gin	imptd distilled spirits	700	40.0%	data not available	data not available		137.50	147.32	13.39	133.93	84.00	84/pl
Lord Byron Gin	imptd distilled spirits	750	40.0%	data not available	data not available		289.73	289.73	26.34	263.39	168.00	168/pl
Lord Patrick Gin	imptd distilled spirits	750	40.0%	data not available	data not available		133.80	133.80	12.16	121.64	84.00	84/pl
Luque Sherry Cream	imptd distilled spirits	750	18.0%	data not available	data not available		360.00	360.00	32.73	327.27	168.00	168/pl
Luque Sherry Medium Dry	imptd distilled spirits	750	18.0%	data not available	data not available		180.91	180.91	16.45	164.46	84.00	84/pl
Magno Solera	imptd distilled spirits	750	40.0%	data not available	data not available		580.70	580.70	52.79	527.91	168.00	168/pl
Makers Mark Whisky	imptd distilled spirits	750	45.0%	850.00	168.00	113.40	850.00	850.00	77.27	659.33	168.00	168/pl
Malibu Caribbean White rum w/ coco	imptd distilled spirits	750	28.0%	data not available	data not available		775.00	775.00	70.45	704.55	336.00	336/pl
Malibu Rum	imptd distilled spirits	750	28.0%	data not available	data not available		572.23	572.23	52.02	520.21	168.00	168/pl
Margarita	imptd distilled spirits	330	5.0%	data not available	data not available		58.30	132.50	12.05	120.45	84.00	84/pl
Marie Brizzard Chocolate	imptd distilled spirits	700	25.0%	data not available	data not available		341.80	366.21	33.29	332.92	168.00	168/pl
Marie Brizzard Orange	imptd distilled spirits	700	25.0%	data not available	data not available		393.00	421.07	38.28	382.79	168.00	168/pl
Marie Brizzard Triple Sec	imptd distilled spirits	700	25.0%	data not available	data not available		393.00	421.07	38.28	382.79	168.00	168/pl
Marnier Orange Liquor	imptd distilled spirits	700	40.0%	data not available	data not available		1,020.00	1,092.86	99.35	993.51	336.00	336/pl
Mc Cormick All Flavor	imptd distilled spirits	187	35.0%		84.00	44.10	57.00	228.61	20.78	163.73	84.00	84/pl
Mc Cormick Flavoured Vodka Apple	imptd distilled spirits	750	35.0%	220.00	84.00	44.10	233.76	233.76	21.25	168.41	84.00	84/pl
Mc Cormick Flavoured Vodka Orange	imptd distilled spirits	750	35.0%	220.00	84.00	44.10	212.93	212.93	19.36	149.47	84.00	84/pl

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				Suggested Gross Retail Price (c)	Existing Excise Tax Rate (d)	Restated Existing Excise Tax Rate (e) = (d) x 2(b) x 750 ml.	Average Current Retail Price (Including VAT and Excise Tax) (f)	Restated Average Current Retail Price (Fermented Liq. at 1 liter; Distilled Spirits at 750 ml.) (g) = (f/a) x 1000 or 750 ml.	VAT (h) = (g)/11	Average Current Net Retail Price (excluding VAT and Excise Tax) (i) = (g)-(h)-(d)	Applicable Excise Tax Rate (j)	
Mc Cormick Flavoured Vodka Peach	imptd distilled spirits	750	35.0%	220.00	84.00	44.10	212.28	212.28	19.30	148.88	84.00	84/pl
Mc Cormick Flavoured Vodka Raspberry	imptd distilled spirits	750	35.0%	220.00	84.00	44.10	228.64	228.64	20.79	163.75	84.00	84/pl
Mc Cormick Flavoured Vodka Vanilla	imptd distilled spirits	750	35.0%	220.00	84.00	44.10	228.25	228.25	20.75	163.40	84.00	84/pl
Mellow Wood Brandy	imptd distilled spirits	750	43.0%	298.00	84.00	54.18	298.00	298.00	27.09	216.73	84.00	84/pl
MG Dry Gin	imptd distilled spirits	750	40.0%	data not available	data not available		440.00	440.00	40.00	400.00	168.00	168/pl
MG Gin & Cola	imptd distilled spirits	200	40.0%	data not available	data not available		42.25	158.44	14.40	144.03	84.00	84/pl
MG Gin & Tonic	imptd distilled spirits	200	40.0%	data not available	data not available		42.25	158.44	14.40	144.03	84.00	84/pl
MG Vodka & Lemon	imptd distilled spirits	200	40.0%	data not available	data not available		42.25	158.44	14.40	144.03	84.00	84/pl
Midori Melon Liqueur	imptd distilled spirits	750	20.0%	129.50	84.00	25.20	110.00	110.00	10.00	74.80	84.00	84/pl
Mr. & Mrs. T Sea Breeze Mix	imptd distilled spirits	750	5.0%	data not available	data not available		172.50	172.50	15.68	156.82	84.00	84/pl
Mr. & Mrs. T. Mia Tai Mix	imptd distilled spirits	750	5.0%	data not available	data not available		172.50	172.50	15.68	156.82	84.00	84/pl
Mr. & Mrs. T. S/berry Daiquiri-Margarita Mix	imptd distilled spirits	750	5.0%	data not available	data not available		172.50	172.50	15.68	156.82	84.00	84/pl
Myers Rum	imptd distilled spirits	750	40.0%	data not available	data not available		1,780.00	1,780.00	161.82	1,618.18	336.00	336/pl
Myers Rum Planters Punch	imptd distilled spirits	750	40.0%	data not available	data not available		426.00	426.00	38.73	387.27	168.00	168/pl
Nine VSOP Cognac	imptd distilled spirits	700	40.0%	data not available	data not available		860.00	921.43	83.77	837.66	336.00	336/pl
Nine XO Cognac	imptd distilled spirits	750	40.0%	data not available	data not available		404.00	404.00	36.73	367.27	168.00	168/pl
Nordic Ice Butterscotch	imptd distilled spirits	500	24.0%	500.00	168.00	60.48	485.25	727.88	66.17	601.22	168.00	168/pl
Nordic Ice Melon	imptd distilled spirits	500	24.0%	500.00	168.00	60.48	501.50	752.25	68.39	623.38	168.00	168/pl
Nordic Ice MInt	imptd distilled spirits	500	24.0%	500.00	168.00	60.48	450.00	675.00	61.36	553.16	168.00	168/pl
Nordic ice Sberry	imptd distilled spirits	500	24.0%	500.00	168.00	60.48	466.50	699.75	63.61	575.66	168.00	168/pl
Nova Vodka	imptd distilled spirits	750	40.0%	155.00	84.00	50.40	167.60	167.60	15.24	101.96	84.00	84/pl
Old Mull Whisky	imptd distilled spirits	700	40.0%	data not available	data not available		223.10	239.04	21.73	217.31	84.00	84/pl
Old St Andrew	imptd distilled spirits	750	40.0%	data not available	data not available		1,125.00	1,125.00	102.27	1,022.73	336.00	336/pl
Old St. Andrew 8-yrs	imptd distilled spirits	50	40.0%	data not available	data not available		250.00	3,750.00	340.91	3,409.09	336.00	336/pl
Otard Cognac	imptd distilled spirits	700	40.0%	data not available	data not available		3,225.00	3,455.36	314.12	3,141.23	336.00	336/pl
Otard X.O	imptd distilled spirits	700	40.0%	data not available	data not available		2,500.00	2,678.57	243.51	2,435.06	336.00	336/pl
Otard X.O	imptd distilled spirits	750	40.0%	data not available	data not available		3,260.00	3,260.00	296.36	2,963.64	336.00	336/pl
Passoa the passion drink	imptd distilled spirits	700	40.0%	data not available	data not available		378.00	405.00	36.82	368.18	168.00	168/pl
Pemartin Brandy	imptd distilled spirits	700	36.0%	260.00	84.00	45.36	273.62	293.16	26.65	221.15	84.00	84/pl
Pemartin Brandy	imptd distilled spirits	750	36.0%	286.00	84.00	45.36	338.13	338.13	30.74	262.03	168.00	168/pl
Pepe Lopez Gold	imptd distilled spirits	750	40.0%	595.00	168.00	100.80	434.12	434.12	39.47	293.85	168.00	168/pl
Pernod	imptd distilled spirits	700	40.0%	600.00	168.00	100.80	480.00	514.29	46.75	366.73	168.00	168/pl
Pernod	imptd distilled spirits	750	40.0%	650.00	168.00	100.80	657.50	657.50	59.77	496.93	168.00	168/pl
Pflumewasser Selection	imptd distilled spirits	700	43.0%	1,101.00	336.00	216.72	1,101.00	1,179.64	107.24	855.68	336.00	336/pl
Pimms	imptd distilled spirits	750	25.0%		84.00	31.50	504.85	504.85	45.90	427.45	168.00	168/pl
Pimms Cup No.1.	imptd distilled spirits	750	25.0%	99.50	84.00	31.50	210.00	210.00	19.09	159.41	84.00	84/pl
Pruneau Vieux Selection	imptd distilled spirits	700	43.0%	836.00	168.00	168.00	836.00	895.71	81.43	646.29	336.00	336/pl
Pure Grape Bendy de Jerez Solera	imptd distilled spirits	700	36.0%	data not available	data not available		251.25	269.20	24.47	244.72	84.00	84/pl
Pushkin Vodka	imptd distilled spirits	330	40.0%	data not available	data not available		74.50	169.32	15.39	153.93	84.00	84/pl
R. Galliano Yellow Liqueur	imptd distilled spirits	325	28.0%	data not available	84.00	35.28	280.00	646.15	58.74	552.13	168.00	168/pl
R. Galliano Yellow Liqueur	imptd distilled spirits	700	28.0%	226.50	84.00	35.28	778.00	833.57	75.78	722.51	336.00	336/pl

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				Suggested Gross Retail Price (c)	Existing Excise Tax Rate (d)	Restated Existing Excise Tax Rate (e) = (d) x 2(b) x 750 ml.	Average Current Retail Price (Including VAT and Excise Tax) (f)	Restated Average Current Retail Price (Fermented Liq. at 1 liter; Distilled Spirits at 750 ml.) (g) = (f/a) x 1000 or 750 ml.	VAT (h) = (g)/11	Average Current Net Retail Price (excluding VAT and Excise Tax) (i) = (g)-(h)-(d)	Applicable Excise Tax Rate (j)	
R. Martin grape liquor	imptd distilled spirits	750	38.0%	data not available	168.00	95.76	1,671.38	1,671.38	151.94	1,423.68	336/pl	336/pl
Rango VII	imptd distilled spirits	700	38.0%	193.32	84.00	47.88	272.34	291.79	26.53	217.39	84.00	84/pl
Rango VII	imptd distilled spirits	1,000	38.0%	data not available	84.00	47.88	336.93	252.70	22.97	181.85	84.00	84/pl
Raw Mix all Flavor	imptd distilled spirits	750	5.0%	data not available	data not available		330.00	330.00	30.00	300.00	168.00	168/pl
Raynal	imptd distilled spirits	700	40.0%	data not available	data not available		440.00	471.43	42.86	428.57	168.00	168/pl
Raynal V.S.O.P.	imptd distilled spirits	700	40.0%	data not available	data not available		302.00	323.57	29.42	294.16	168.00	168/pl
Raynal VSOP	imptd distilled spirits	750	40.0%	data not available	data not available		345.63	345.63	31.42	314.21	168.00	168/pl
Recioto Vigneto le Mandolare	imptd distilled spirits	350	43.0%	data not available	data not available		1,016.00	2,177.14	197.92	1,979.22	336.00	336/pl
Red Smirnoff Vodka	imptd distilled spirits	330	40.0%	data not available	data not available		55.00	125.00	11.36	113.64	84.00	84/pl
Remy Martin	imptd distilled spirits	30	40.0%	data not available	data not available		100.00	2,500.00	227.27	2,272.73	336.00	336/pl
Remy Martin	imptd distilled spirits	50	40.0%	data not available	data not available		140.00	2,100.00	190.91	1,909.09	336.00	336/pl
Remy Martin	imptd distilled spirits	300	40.0%	data not available	data not available		770.00	1,925.00	175.00	1,750.00	336.00	336/pl
Remy Martin	imptd distilled spirits	750	40.0%	data not available	data not available		1,601.00	1,601.00	145.55	1,455.45	336.00	336/pl
Remy Martin	imptd distilled spirits	1,000	40.0%	data not available	data not available		2,267.00	1,700.25	154.57	1,545.68	336.00	336/pl
Remy Martin Club	imptd distilled spirits	700	40.0%	data not available	data not available		2,463.00	2,638.93	239.90	2,399.03	336.00	336/pl
Remy Martin Extra	imptd distilled spirits	750	40.0%	data not available	data not available		7,500.00	7,500.00	681.82	6,818.18	336.00	336/pl
Remy Martin Grape Liquor	imptd distilled spirits	750	40.0%	data not available	168.00	168.00	1,681.00	1,681.00	152.82	1,360.18	336.00	336/pl
Remy Martin Louis XIII	imptd distilled spirits	750	40.0%	data not available	data not available		55,000.00	55,000.00	5,000.00	50,000.00	336.00	336/pl
Remy Martin VSOP	imptd distilled spirits	350	40.0%	data not available	data not available		741.53	1,588.99	144.45	1,444.54	336.00	336/pl
Remy Martin VSOP	imptd distilled spirits	500	40.0%	data not available	data not available		898.00	1,347.00	122.45	1,224.55	336.00	336/pl
Remy Martin VSOP	imptd distilled spirits	700	40.0%	data not available	data not available		1,482.58	1,588.48	144.41	1,444.07	336.00	336/pl
Remy Martin VSOP	imptd distilled spirits	1000	40.0%	data not available	data not available		1,746.33	1,309.75	119.07	1,190.68	336.00	336/pl
Remy Martin X.O.	imptd distilled spirits	50	40.0%	data not available	data not available		385.00	5,775.00	525.00	5,250.00	336.00	336/pl
Remy Martin X.O.	imptd distilled spirits	700	40.0%	data not available	data not available		1,981.00	2,122.50	192.95	1,929.55	336.00	336/pl
Remy Martin X.O.	imptd distilled spirits	750	40.0%	data not available	data not available		3,933.34	3,933.34	357.58	3,575.76	336.00	336/pl
Remy Martin X.O. Special	imptd distilled spirits	375	40.0%	data not available	data not available		1,683.50	3,367.00	306.09	3,060.91	336.00	336/pl
Remy Martin X.O. Special	imptd distilled spirits	700	40.0%	data not available	data not available		2,369.75	2,539.02	230.82	2,308.20	336.00	336/pl
Remy Martin X.O. Special	imptd distilled spirits	750	40.0%	data not available	data not available		4,308.00	4,308.00	391.64	3,916.36	336.00	336/pl
Remy Martin X.O. Special	imptd distilled spirits	1,000	40.0%	data not available	data not available		4,699.51	3,524.63	320.42	3,204.21	336.00	336/pl
Remy Martin X.O. Special	imptd distilled spirits	1,500	40.0%	data not available	data not available		8,447.50	4,223.75	383.98	3,839.77	336.00	336/pl
Remy Martin XO Excellence	imptd distilled spirits	1,500	40.0%	4,084.57	336.00	201.60	1,995.00	997.50	90.68	705.22	336.00	336/pl
Remy Silver	imptd distilled spirits	700	35.0%	data not available	data not available		558.55	598.45	54.40	544.04	168.00	168/pl
Remy Silver Vodka	imptd distilled spirits	750	35.0%	data not available	data not available		602.25	602.25	54.75	547.50	168.00	168/pl
Remy-Pannier	imptd distilled spirits	750	35.0%	data not available	data not available		160.00	160.00	14.55	145.45	84.00	84/pl
Reserva Antigua	imptd distilled spirits	750	50.0%	data not available	data not available		225.45	225.45	20.50	204.95	84.00	84/pl
Royal Salute	imptd distilled spirits	700	40.0%	data not available	data not available		2,964.00	3,175.71	288.70	2,887.01	336.00	336/pl
Royal Salute	imptd distilled spirits	750	40.0%	data not available	data not available		4,587.50	4,587.50	417.05	4,170.45	336.00	336/pl
Russian Vodka	imptd distilled spirits	750	40.0%	data not available	data not available		542.00	542.00	49.27	492.73	168.00	168/pl
Sante Cherry Brandy	imptd distilled spirits	750	40.0%	data not available	data not available		110.54	110.54	10.05	100.49	84.00	84/pl
Sauza Zaz	imptd distilled spirits	750	16.0%	data not available	84.00	20.16	389.00	389.00	35.36	333.48	168.00	168/pl
Seagram & Crown	imptd distilled spirits	750	40.0%	data not available	data not available		376.50	376.50	34.23	342.27	168.00	168/pl

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Seagram Crown Royal	imptd distilled spirits	750	40.0%	data not available	data not available		760.75	760.75	69.16	691.59	336.00	336/pl
Seagram London Dry Gin	imptd distilled spirits	750	40.0%	data not available	data not available		180.05	180.05	16.37	163.68	84.00	84/pl
Seagram VO	imptd distilled spirits	50	40.0%	data not available	168.00	100.80	29.10	436.50	39.68	296.02	168.00	168/pl
Seagram VO	imptd distilled spirits	750	40.0%	294.18	168.00	100.80	359.33	359.33	32.67	225.86	84.00	168/pl
Seagram VO	imptd distilled spirits	1,000	40.0%	data not available	169.00	101.40	522.50	391.88	35.63	254.85	168.00	168/pl
Seguin	imptd distilled spirits	750	40.0%	data not available	data not available		407.00	407.00	37.00	370.00	168.00	168/pl
Seguin Rara French Brandy	imptd distilled spirits	750	40.0%	data not available	data not available		218.90	218.90	19.90	199.00	84.00	84/pl
Shakers Jaffa	imptd distilled spirits	700	13.9%	data not available	84.00	17.51	280.50	300.54	27.32	255.70	168.00	168/pl
Shakers Mudslide Banana	imptd distilled spirits	700	13.9%	data not available	84.00	17.51	293.44	314.40	28.58	268.30	168.00	168/pl
Shakers Mudslide Caramel	imptd distilled spirits	700	13.9%	data not available	84.00	17.51	295.87	317.00	28.82	270.67	168.00	168/pl
Shakers Mudslide Chocolate	imptd distilled spirits	700	13.9%	data not available	84.00	17.51	291.27	312.08	28.37	266.19	168.00	168/pl
Shakers Mudslide Ice Cofee	imptd distilled spirits	700	13.9%	data not available	84.00	17.51	291.27	312.08	28.37	266.19	168.00	168/pl
Shakers Mudslide Strawberry	imptd distilled spirits	700	13.9%	data not available	84.00	17.51	289.09	309.74	28.16	264.07	168.00	168/pl
Single Malt The Balvenie Double Wood	imptd distilled spirits	750	40.0%	data not available	168.00	100.80	1,989.50	1,989.50	180.86	1,707.84	336.00	336/pl
Skyy Vodka	imptd distilled spirits	700	35.0%	418.91	168.00	88.20	646.85	693.05	63.00	541.85	168.00	168/pl
Skyy Vodka	imptd distilled spirits	750	35.0%	625.00	168.00	88.20	544.64	544.64	49.51	406.93	168.00	168/pl
Skyy Vodka Citrus	imptd distilled spirits	750	35.0%	690.00	168.00	88.20	666.55	666.55	60.60	517.75	168.00	168/pl
Soberano Brandy	imptd distilled spirits	350	36.0%	data not available	data not available		185.00	396.43	36.04	360.39	168.00	168/pl
Soberano Brandy	imptd distilled spirits	700	36.0%	350.00	84.00	45.36	268.36	287.53	26.14	216.03	84.00	84/pl
Soberano Brandy	imptd distilled spirits	1,000	36.0%	data not available	84.00	45.36	396.75	297.56	27.05	225.15	84.00	84/pl
Soto Brandy	imptd distilled spirits	200	36.0%	data not available	84.00	45.36	91.22	342.08	31.10	265.62	168.00	168/pl
Soto Brandy	imptd distilled spirits	700	36.0%	data not available	84.00	45.36	254.79	272.99	24.82	202.81	84.00	84/pl
Soto Brandy	imptd distilled spirits	1000	36.0%	data not available	84.00	45.36	316.65	237.49	21.59	170.54	84.00	84/pl
Southern Comfort Reserve	imptd distilled spirits	1,000	40.0%	data not available	168.00	100.80	750.00	562.50	51.14	410.56	168.00	168/pl
Spey Royal Blended	imptd distilled spirits	750	40.0%	67.00	84.00	50.40	279.00	279.00	25.36	203.24	84.00	84/pl
Southern Comfort regular	imptd distilled spirits	375	40.0%		84.00	50.40	133.39	266.78	24.25	192.13	84.00	84/pl
Southern Comfort regular	imptd distilled spirits	750	40.0%	230.00	84.00	50.40	260.15	260.15	23.65	186.10	84.00	84/pl
Southern Comfort Reserve	imptd distilled spirits	1,000	40.0%	data not available	168.00	100.80	750.00	562.50	51.14	511.36	168.00	168/pl
St Remy French Brandy	imptd distilled spirits	700	40.0%	data not available	data not available		342.67	367.15	33.38	333.77	168.00	168/pl
St Remy French Brandy VSOP	imptd distilled spirits	30	40.0%	data not available	data not available		24.50	612.50	55.68	556.82	168.00	168/pl
St Remy VSOP	imptd distilled spirits	700	40.0%	217.66	84.00	50.40	297.00	318.21	28.93	238.89	84.00	84/pl
St. Martin Brandy	imptd distilled spirits	750	40.0%	220.00	84.00	50.40	277.13	277.13	25.19	201.54	84.00	84/pl
St. Paul DBL	imptd distilled spirits	330	5.0%	data not available	data not available		104.35	237.16	21.56	215.60	84.00	84/pl
St. Paul SPL	imptd distilled spirits	330	5.0%	data not available	data not available		104.35	237.16	21.56	215.60	84.00	84/pl
St. Paul Trpl	imptd distilled spirits	330	5.0%	data not available	data not available		104.35	237.16	21.56	215.60	84.00	84/pl
St. Remy Napoleon VSOP	imptd distilled spirits	700	36.0%	data not available	data not available		303.45	325.13	29.56	295.57	168.00	168/pl
St. Remy Napoleon VSOP	imptd distilled spirits	750	36.0%	data not available	data not available		330.00	330.00	30.00	300.00	168.00	168/pl
St.Michael Gin & Lemon	imptd distilled spirits	330	9.0%	data not available	data not available		29.75	67.61	6.15	61.47	84.00	84/pl
St.Michael Gin Tonic	imptd distilled spirits	330	9.0%	data not available	data not available		29.75	67.61	6.15	61.47	84.00	84/pl
Stillbrook Whisky	imptd distilled spirits	750	40.0%	180.00	84.00	50.40	207.37	207.37	18.85	138.12	84.00	84/pl
Stolichnaya	imptd distilled spirits	750	40.0%	245.00	84.00	50.40	349.88	349.88	31.81	267.67	168.00	168/pl

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Stolichnaya	imptd distilled spirits	1000	40.0%	data not available	84.00	50.40	540.00	405.00	36.82	317.78	168.00	168/pl
Stolichnaya Crystal	imptd distilled spirits	750	40.0%	225.00	84.00	50.40	810.00	810.00	73.64	685.96	336.00	336/pl
Stolichnaya Kafya	imptd distilled spirits	750	40.0%	225.00	84.00	50.40	415.27	415.27	37.75	327.12	168.00	168/pl
Stolichnaya Limonaya	imptd distilled spirits	750	40.0%	225.00	84.00	50.40	412.50	412.50	37.50	324.60	168.00	168/pl
Stolichnaya Persik	imptd distilled spirits	750	40.0%	225.00	84.00	50.40	420.53	420.53	38.23	331.90	168.00	168/pl
Stolichnaya Raspberi	imptd distilled spirits	750	40.0%	225.00	84.00	50.40	469.38	469.38	42.67	376.31	168.00	168/pl
Stolichnaya Russian vodka	imptd distilled spirits	750	40.0%	225.00	84.00	50.40	517.50	517.50	47.05	420.05	168.00	168/pl
Stolichnaya Strasberi	imptd distilled spirits	750	40.0%	225.00	84.00	50.40	435.94	435.94	39.63	345.91	168.00	168/pl
Stolichnaya Vanilla	imptd distilled spirits	750	40.0%	225.00	84.00	50.40	469.38	469.38	42.67	376.31	168.00	168/pl
Stolichnaya Vodka	imptd distilled spirits	750	40.0%	225.00	84.00	50.40	428.75	428.75	38.98	339.37	168.00	168/pl
Stolichnaya Vodka	imptd distilled spirits	1000	40.0%	225.00	84.00	50.40	476.25	357.19	32.47	274.32	168.00	168/pl
Stolichnaya Zinamon	imptd distilled spirits	1,000	40.0%	225.00	84.00	50.40	461.90	346.43	31.49	264.53	168.00	168/pl
Sub Zero	imptd distilled spirits	330	5.2%	57.00	84.00	6.55	72.50	164.77	14.98	143.24	84.00	84/pl
Tanqueray	imptd distilled spirits	750	47.3%	data not available	data not available		501.46	501.46	45.59	455.87	168.00	168/pl
Tatto Vodka & Cranberry	imptd distilled spirits	500	5.0%	data not available	data not available		74.63	111.95	10.18	101.77	84.00	84/pl
Ten High Bourbon Whisky	imptd distilled spirits	750	43.0%	data not available	data not available		311.60	311.60	28.33	283.27	168.00	168/pl
Tequila Rose	imptd distilled spirits	750	15.0%	745.00	168.00	37.80	719.61	719.61	65.42	616.39	168.00	168/pl
Tequila Sauza Gold	imptd distilled spirits	750	16.0%	429.00	168.00	40.32	431.65	431.65	39.24	352.09	168.00	168/pl
Tequila Sauza Hornitos	imptd distilled spirits	750	16.0%	523.00	168.00	40.32	537.86	537.86	48.90	448.64	168.00	168/pl
Tequila Sauza Silver	imptd distilled spirits	750	16.0%	319.00	84.00	20.16	322.35	322.35	29.30	272.89	168.00	168/pl
Tequilla Rose Cream Liquer	imptd distilled spirits	750	15.0%	511.47	168.00	37.80	666.36	666.36	60.58	567.98	168.00	168/pl
Tequilla Rose Straw. Flavor Cream	imptd distilled spirits	750	15.0%	750.00	168.00	37.80	729.67	729.67	66.33	625.54	168.00	168/pl
Tia Maria	imptd distilled spirits	700	26.0%	430.00	168.00	65.52	509.40	545.79	49.62	430.65	168.00	168/pl
Tia Maria	imptd distilled spirits	1,000	26.0%	750.00	168.00	65.52	856.50	642.38	58.40	518.46	168.00	168/pl
Torres	imptd distilled spirits	150	38.0%	data not available	data not available		682.00	3,410.00	310.00	3,100.00	336.00	336/pl
Torres 10 Gran Reserva	imptd distilled spirits	375	38.0%	data not available	84.00	47.88	230.00	460.00	41.82	370.30	168.00	168/pl
Torres 10 Gran Reserva	imptd distilled spirits	750	38.0%	data not available	84.00	47.88	366.37	366.37	33.31	285.18	168.00	168/pl
Torres 10 Gran Reserva	imptd distilled spirits	1000	38.0%	450.00	84.00	47.88	481.62	361.22	32.84	280.50	168.00	168/pl
Torres 10 Gran Reserva	imptd distilled spirits	1,500	38.0%	675.00	84.00	47.88	729.93	364.97	33.18	283.91	168.00	168/pl
Torres 12	imptd distilled spirits	750	38.0%	data not available	data not available		850.00	850.00	77.27	772.73	336.00	336/pl
Torres 15	imptd distilled spirits	700	38.0%	data not available	data not available		995.00	1,066.07	96.92	969.16	336.00	336/pl
Torres 1870	imptd distilled spirits	1000	38.0%	data not available	data not available		350.00	262.50	23.86	238.64	84.00	84/pl
Torres 1870	imptd distilled spirits	1500	38.0%	data not available	data not available		550.00	275.00	25.00	250.00	84.00	84/pl
Torres 20	imptd distilled spirits	700	40.0%	1,250.00	336.00	201.60	1,403.89	1,504.17	136.74	1,165.83	336.00	336/pl
Torres 5 solera	imptd distilled spirits	700	38.0%	data not available	84.00	47.88	289.55	310.23	28.20	234.15	84.00	84/pl
Torres 5 solera	imptd distilled spirits	750	38.0%	data not available	84.00	47.88	328.59	328.59	29.87	250.84	168.00	168/pl
Torres 5 solera	imptd distilled spirits	1,000	38.0%	data not available	84.00	47.88	419.04	314.28	28.57	237.83	84.00	84/pl
Torres 5 solera	imptd distilled spirits	1500	38.0%	data not available	84.00	47.88	661.46	330.73	30.07	252.78	168.00	168/pl
Torres Fontenac Brandy	imptd distilled spirits	750	39.0%	data not available	data not available		946.17	946.17	86.02	860.15	336.00	336/pl
Tres Cepas	imptd distilled spirits	750	37.0%	205.00	84.00	46.62	229.34	229.34	20.85	161.87	84.00	84/pl
Triple Sec	imptd distilled spirits	1,000	37.0%	data not available	data not available		215.38	161.54	14.69	146.85	84.00	84/pl

Brand Names	Product Classification	Content per bottle (ml) (a)	Alcohol Content (b)	BEFORE THE SURVEY			AFTER THE SURVEY					Recommended Excise Tax Rate (k)
				Suggested Gross Retail Price (c)	Existing Excise Tax Rate (d)	Restated Existing Excise Tax Rate (e) = (d) x 2(b) x 750 ml.	Average Current Retail Price (Including VAT and Excise Tax) (f)	Restated Average Current Retail Price (Fermented Liq. at 1 liter; Distilled Spirits at 750 ml.) (g) = (f/a) x 1000 or 750 ml.	VAT (h) = (g)/11	Average Current Net Retail Price (excluding VAT and Excise Tax) (i) = (g)-(h)-(d)	Applicable Excise Tax Rate (j)	
Triple Sec Curacao	imptd distilled spirits	750	37.0%	data not available	data not available		173.00	173.00	15.73	157.27	84.00	84/pl
Tripple Sea Arrocac Region	imptd distilled spirits	750	37.0%	data not available	data not available		250.00	250.00	22.73	227.27	84.00	84/pl
Trovador	imptd distilled spirits	700	40.0%	245.00	84.00	50.40	254.31	272.48	24.77	197.30	84.00	84/pl
Tsarevitch Chocolate Vodka	imptd distilled spirits	700	19.0%	89.11	84.00	23.94	550.00	589.29	53.57	511.77	168.00	168/pl
Tsarevitch Vodka Superior	imptd distilled spirits	700	19.0%	89.11	84.00	23.94	280.00	300.00	27.27	248.79	84.00	84/pl
Tsnorvitch Vodka Liquer Crush Lemon	imptd distilled spirits	750	40.0%	data not available	data not available		200.00	200.00	18.18	181.82	84.00	84/pl
Tsnorvitch Vodka Liquer Orange	imptd distilled spirits	750	40.0%	data not available	data not available		200.00	200.00	18.18	181.82	84.00	84/pl
Tsnorvitch Vodka Liquer Peach	imptd distilled spirits	750	40.0%	data not available	data not available		200.00	200.00	18.18	181.82	84.00	84/pl
Tsurevitch Green Lemon	imptd distilled spirits	700	40.0%	data not available	data not available		280.00	300.00	27.27	272.73	168.00	168/pl
Tsurevitch Orange	imptd distilled spirits	700	40.0%	data not available	data not available		350.00	375.00	34.09	340.91	168.00	168/pl
Tsurevitch Peach	imptd distilled spirits	700	40.0%	data not available	data not available		350.00	375.00	34.09	340.91	168.00	168/pl
Tsurevitch Vodka	imptd distilled spirits	700	40.0%	data not available	data not available		350.00	375.00	34.09	340.91	168.00	168/pl
Tullamore Dew Irish Whisky	imptd distilled spirits	700	40.0%	data not available	168.00	100.80	412.10	441.54	40.14	300.60	168.00	168/pl
Two Dogs Lemon Brew	imptd distilled spirits	330	5.0%	65.00	84.00	6.30	75.00	170.45	15.50	148.66	84.00	84/pl
Two Finger Tequilla Gold	imptd distilled spirits	750	40.0%	data not available	168.00	100.80	550.00	550.00	50.00	399.20	168.00	168/pl
Two Fingers Tequila	imptd distilled spirits	750	40.0%	data not available	168.00	100.80	449.33	449.33	40.85	307.68	168.00	168/pl
Usquaebach Deluxe	imptd distilled spirits	750	43.0%	data not available	data not available		430.00	430.00	39.09	390.91	168.00	168/pl
Usquaebach Reserva	imptd distilled spirits	750	43.0%	data not available	data not available		800.00	800.00	72.73	727.27	336.00	336/pl
Vodka	imptd distilled spirits	750	37.5%	195.00	84.00	47.25	350.00	350.00	31.82	270.93	168.00	168/pl
Vodka Ice Black Label	imptd distilled spirits	330	5.0%	55.00	84.00	6.30	68.00	154.55	14.05	134.20	84.00	84/pl
Vodka Aranas	imptd distilled spirits	1,000	5.0%	data not available	data not available		457.00	342.75	31.16	311.59	168.00	168/pl
Vodka Cruiser	imptd distilled spirits	330	5.0%	55.00	84.00	6.30	59.50	135.23	12.29	116.63	84.00	84/pl
Vodka Cruiser	imptd distilled spirits	700	5.0%	55.00	84.00	6.30	206.63	221.39	20.13	194.96	84.00	84/pl
Vodka Cruiser Blueberry	imptd distilled spirits	330	5.0%	55.00	84.00	6.30	51.67	117.43	10.68	100.46	84.00	84/pl
Vodka Cruiser California Orange	imptd distilled spirits	330	5.0%	55.00	84.00	6.30	61.85	140.57	12.78	121.49	84.00	84/pl
Vodka Cruiser Cranberry	imptd distilled spirits	330	5.0%	55.00	84.00	6.30	48.87	111.07	10.10	94.67	84.00	84/pl
Vodka Cruiser Flavored	imptd distilled spirits	330	5.0%	55.00	84.00	6.30	54.00	122.73	11.16	105.27	84.00	84/pl
Vodka Cruiser Grapefruit	imptd distilled spirits	330	5.0%	55.00	84.00	6.30	49.50	112.50	10.23	95.97	84.00	84/pl
Vodka Cruiser Guava	imptd distilled spirits	330	5.0%	55.00	84.00	6.30	61.85	140.57	12.78	121.49	84.00	84/pl
Vodka Cruiser Mango	imptd distilled spirits	330	5.0%	55.00	84.00	6.30	61.85	140.57	12.78	121.49	84.00	84/pl
Vodka Cruiser Melon	imptd distilled spirits	330	5.0%	55.00	84.00	6.30	57.52	130.73	11.88	112.54	84.00	84/pl
Vodka Cruiser Passion Fruit	imptd distilled spirits	330	5.0%	55.00	84.00	6.30	58.46	132.86	12.08	114.49	84.00	84/pl
Vodka Cruiser Pineapple	imptd distilled spirits	330	5.0%	55.00	84.00	6.30	74.20	168.64	15.33	147.01	84.00	84/pl
Vodka Cruiser Rage Raspberry	imptd distilled spirits	330	5.0%	55.00	84.00	6.30	56.19	127.70	11.61	109.80	84.00	84/pl
Vodka Ice	imptd distilled spirits	330	5.0%	55.00	84.00	6.30	82.41	187.30	17.03	163.97	84.00	84/pl
Vodka Ice Black Label	imptd distilled spirits	330	5.0%	55.00	84.00	6.30	74.20	168.64	15.33	147.01	84.00	84/pl
Vodka Ice Kristov	imptd distilled spirits	330	5.0%	55.00	84.00	6.30	61.70	140.23	12.75	121.18	84.00	84/pl
Vodka KGB Lime	imptd distilled spirits	330	5.0%	65.00	84.00	6.30	65.00	147.73	13.43	128.00	84.00	84/pl
Vodka Lemon	imptd distilled spirits	1,000	5.5%	data not available	data not available		422.50	316.88	28.81	288.07	168.00	168/pl
Vodka Melon	imptd distilled spirits	1,000	5.5%	data not available	data not available		457.00	342.75	31.16	311.59	168.00	168/pl
Vodka Mix with guarana	imptd distilled spirits	330	5.0%	65.00	84.00	6.30	68.00	154.55	14.05	134.20	84.00	84/pl

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				Suggested Gross Retail Price (c)	Existing Excise Tax Rate (d)	Restated Existing Excise Tax Rate (e) = (d) x 2(b) x 750 ml.	Average Current Retail Price (Including VAT and Excise Tax) (f)	Restated Average Current Retail Price (Fermented Liq. at 1 liter; Distilled Spirits at 750 ml.) (g) = (f/a) x 1000 or 750 ml.	VAT (h) = (g)/11	Average Current Net Retail Price (excluding VAT and Excise Tax) (i) = (g)-(h)-(d)	Applicable Excise Tax Rate (j)	
Vodka Pesca	imptd distilled spirits	1,000	40.0%	data not available	data not available		407.00	305.25	27.75	277.50	168.00	168/pl
Vodka Strawberry	imptd distilled spirits	1,000	40.0%	data not available	data not available		457.00	342.75	31.16	311.59	168.00	168/pl
Vodka Wybrowa	imptd distilled spirits	330	5.0%	65.00	84.00	6.30	65.00	147.73	13.43	128.00	84.00	84/pl
Voices	imptd distilled spirits	330	5.0%	42.50	84.00	6.30	48.95	111.25	10.11	94.84	84.00	84/pl
Vodka Cruiser Range Passionfruit	imptd distilled spirits	750	5.0%	data not available	data not available		200.00	200.00	18.18	181.82	84.00	84/pl
VSOP Bouchard	imptd distilled spirits	375	40.0%	data not available	data not available		63.25	126.50	11.50	115.00	84.00	84/pl
VSOP Brandy	imptd distilled spirits	750	40.0%	data not available	data not available		186.50	186.50	16.95	169.55	84.00	84/pl
VSOP Hero Martin	imptd distilled spirits	700	40.0%	data not available	data not available		156.00	167.14	15.19	151.95	84.00	84/pl
VSOP Martell	imptd distilled spirits	375	40.0%	data not available	data not available		93.35	186.70	16.97	169.73	84.00	84/pl
Walsh Amaretto	imptd distilled spirits	750	37.5%	data not available	data not available		180.00	180.00	16.36	163.64	84.00	84/pl
Walsh Apple corn	imptd distilled spirits	750	37.5%	data not available	data not available		125.00	125.00	11.36	113.64	84.00	84/pl
Walsh Apricot	imptd distilled spirits	750	37.5%	data not available	data not available		110.00	110.00	10.00	100.00	84.00	84/pl
Walsh Banana	imptd distilled spirits	750	37.5%	data not available	data not available		115.00	115.00	10.45	104.55	84.00	84/pl
Walsh Blue Curacao	imptd distilled spirits	750	37.5%	data not available	data not available		117.50	117.50	10.68	106.82	84.00	84/pl
Walsh CD Menthe White/Green	imptd distilled spirits	1000	37.5%	data not available	data not available		120.00	90.00	8.18	81.82	84.00	84/pl
Walsh Cde Brown	imptd distilled spirits	750	37.5%	data not available	data not available		170.00	170.00	15.45	154.55	84.00	84/pl
Walsh Cde White	imptd distilled spirits	750	37.5%	data not available	data not available		115.00	115.00	10.45	104.55	84.00	84/pl
Walsh Cdm Green	imptd distilled spirits	750	37.5%	data not available	data not available		120.00	120.00	10.91	109.09	84.00	84/pl
Walsh Cherry Brandy	imptd distilled spirits	750	37.5%	data not available	data not available		120.00	120.00	10.91	109.09	84.00	84/pl
Walsh Coffee Liquor	imptd distilled spirits	750	37.5%	data not available	data not available		120.00	120.00	10.91	109.09	84.00	84/pl
Walsh Dry Orange	imptd distilled spirits	750	37.5%	data not available	data not available		135.00	135.00	12.27	122.73	84.00	84/pl
Walsh Triple Sec	imptd distilled spirits	750	37.5%	data not available	data not available		162.85	162.85	14.80	148.05	84.00	84/pl
Walsh Triple Sec Curacao	imptd distilled spirits	750	37.5%	data not available	data not available		240.00	240.00	21.82	218.18	84.00	84/pl
White Horse Scotch Whiskey	imptd distilled spirits	750	40.0%	data not available	data not available		478.35	478.35	43.49	434.86	168.00	168/pl
Wood Pecker	imptd distilled spirits	750	9.5%	data not available	data not available		75.00	75.00	6.82	68.18	84.00	84/pl
XO Bisquit Cognac	imptd distilled spirits	750	40.0%	data not available	data not available		3,415.00	3,415.00	310.45	3,104.55	336.00	336/pl