

TAXATION PROPOSALS TABLED ON 2004/02/18 WITH EFFECT FROM 14H59 ON 2004/02/18

Tariff item	Tariff heading	Description	Proposed rate of duty 2004/05	
			Excise	Customs
104.00		Prepared foodstuffs; beverages, spirits and vinegar; tobacco		
104.01	19.01	Malt extract; food preparations of flour, grouts, meal starch or malt extract, not containing cocoa or containing less than 40 per cent by mass of cocoa calculated on totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 per cent by mass of cocoa calculated on totally defatted basis not elsewhere specified or included:		
.10		Traditional African beer powder as defined in Additional Note 1 to Chapter 19	34.7c/kg	34.7c/kg
104.10	22.03	Beer made from malt		
.10		Traditional African beer as defined in Additional Note 1 to Chapter 22	7.82c/l	7.82c/l
.20		Other	3 073.04c/l of absolute alcohol	3 073.04c/l of absolute alcohol
104.15	22.04	Wine of fresh grapes, including fortified wines; grape must, other than that of heading no. 20.09		
	22.05	Vermouths and other wine of fresh grapes flavoured with plants or aromatic substances		
.02		Sparkling wine	323.32c/l	323.32c/l
.04		Unfortified wine	117.10c/l	117.10c/l
.06		Fortified wine	232.87c/l	232.87c/l
104.17	22.06	Other fermented beverages, (for example, cider, perry and mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:		
.05		Traditional African beer as defined in Additional Note 1 to Chapter 22	7.82c/l	7.82c/l
.15		Other fermented beverages, unfortified	153.74c/l	153.74c/l
.17		Other fermented beverages, fortified	295.27c/l	295.27c/l
.22		Mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages	153.74c/l	153.74c/l
.90		Other	295.27c/l	295.27c/l
104.20	22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher; ethyl alcohol and other spirits, denatured, of any strength		
	22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent volume; spirits, liqueurs and other spirituous beverages:		
.10		Wine spirits, manufactured by the distillation of wine	4 583.65c/l of absolute alcohol	4 487.65c/l of absolute alcohol
.15		Spirits, manufactured by the distillation of any sugar cane product	4 583.65c/l of absolute alcohol	4 569.65c/l of absolute alcohol
.25		Spirits, manufactured by the distillation of any grain product	4 583.65c/l of absolute alcohol	4 537.65c/l of absolute alcohol

Tariff item	Tariff heading	Description	Proposed rate of duty 2004/05	
			Excise	Customs
104.30	24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes		
.10		Cigars, cheroots and cigarillos, of tobacco or of tobacco substitutes	123.304c/kg net	123.304c/kg net
.20		Cigarettes, of tobacco or of tobacco substitutes	226.40c/10 cigarettes	226.40c/10 cigarettes
104.35	24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:		
.10		Cigarette tobacco and substitutes thereof	13.903c/kg	13.903c/kg
.20		Pipe tobacco and substitutes thereof	6.832c/kg net	6.832c/kg net