

EXCISE TAX RATES BY CUSTOMS TARIFF HEADING EFFECTIVE 1ST SEPTEMBER 2015

CHAPTER 17

SUGAR AND SUGAR CONFECTIONARY

17.04	Sugar Confectionary (including white chocolate) not containing cocoa	
1704.10.00	Chewing gum, whether or not sugar-coated	10%
1704.90.00	Other	10%

CHAPTER 18

COCOA AND COCOA PREPARATIONS

18.06	Chocolate and other food preparations containing cocoa	
1806.30.00	Other, in blocks, slabs or bars	
1806.31.00	Filled	10%
1806.32.00	Not filled	10%
1806.90.00	Other	10%

CHAPTER 22

BEVERAGES, SPIRITS AND VINEGAR

22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09	
2202.10.00	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:	
2202.10.00.10	Aerated beverages:	
2202.10.00.11	Energy drinks	10%
2202.10.00.12	Soft drinks (soda)	\$0.20/ltr
2202.10.00.19	Other	10%
2202.10.90	Other	10%
2202.90.00	Other	
2202.90.10	Beverages containing cocoa	10%
2202.90.20	Malt beverages	\$0.63/ltr
2202.90.90	Other	10%
22.03	Beer made from malt	
2203.00.10	Beer	\$1.38/ltr
2203.00.20	Stout	\$1.38/ltr
2203.00.90	Other	\$1.38/ltr
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of Heading 20.09	\$1.32/ltr
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	\$1.32/ltr
22.06	Other fermented beverages (for example - cider, perry, mead);mixture of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	
2206.00.10	Shandy	\$0.31/ltr
2206.00.90	Other	\$0.31/ltr

22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages	
2208.20.00	Spirits obtained by distilling grape wine or grape marc:	\$9.35/ltr
2208.30.00	Whiskies:	\$13.75/ltr
2208.40.00	Rum and Tafia:	\$2.86/ltr
2208.50.00	Gin and Geneva:	\$9.35/ltr
2208.60.00	Vodka	\$9.35/ltr
2208.70.00	Liqueurs and Cordials	\$2.86/ltr
2208.90.90	Other	\$2.86/ltr

CHAPTER 24

TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

24.02	Cigars, cheroots, cigarillos and cigarettes of tobacco or of tobacco substitutes	\$24.20/kg
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco extracts and essences	\$24.20/kg

CHAPTER 27

MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES

27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight of 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations	
2710.11.10	Aviation spirit of 100 octane and over	\$1.14/gal
2710.11.20	Aviation spirit under 100 octane	\$1.14/gal
2710.11.30	Motor spirit (gasolene)	\$3.00/gal
2710.11.40	Spirit type (gasolene type) jet fuel	\$3.00/gal
2710.11.90	Other	\$3.00/gal
2710.19.10	Kerosene Type jet fuel	\$1.14/gal
2710.19.20	Illuminating Kerosene	\$1.14/gal
2710.19.30	Vapourising oil or white spirit	\$1.14/gal
2710.19.40	Diesel oil	\$2.38/gal
2710.19.50	Gas oils (other than diesel oil)	\$2.38/gal
2710.19.60	Bunker C grade fuel oil	\$2.38/gal
2710.19.70	Partly refined petroleum, including topped crudes	\$2.38/gal
27.11	Petroleum gases and other gaseous hydrocarbons	
2710.11.00	Liquefied	\$0.45/kg

CHAPTER 87

VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING STOCK

87.02	Motor vehicles for the transport of ten or more persons, including the driver	15%
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars	28%
87.04	Motor vehicles for the transport of goods	28%
87.11	Motor Cycles	28%