



# PARLIAMENT OF THE COOK ISLANDS

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## PARLIAMENT PAPER NO. 03

Rarotonga.

Madam Speaker,

Pursuant to section 13 of the Customs Revenue and Protection Act 2012, the Regulations Act 1971-72 and the Legislative Service Act 1968-69, I have the honour to submit the Excise Order 2018, Serial No. 2018/05

I have the honour to be,

Ma'am,

Your obedient servant,

Xavier Mitchell  
**Treasurer/Controller**

The **HON. M. BROWN**, Minister of Revenue Management Division of the Ministry of Finance and Economic Management



## Excise Order 2018

His Excellency, Tom Marsters

Queen's Representative

### Order in Executive Council

At Avarua, Rarotonga this 30<sup>th</sup> day of May 2018

Present:

### His Excellency the Queen's Representative in Executive Council

Pursuant to section 13 of the Customs Revenue and Border Protection Act 2012, His Excellency the Queen's Representative, acting on the advice and with the consent of the Executive Council, makes the following Order—

#### Contents

1	Title	1
2	Commencement	1
3	Specified goods and rates of excise in Schedule	1
4	Revocation	2

#### Schedule Excise Duties Table

### Order

#### Title

This Order is the Excise Order 2018.

#### Commencement

This Order comes into force on 1 June 2018.

#### Specified goods and rates of excise in Schedule

For the purpose of sections 13(a), 102, 106(1), 109(1), 110(1), and 112(1) of the Customs Revenue and Border Protection Act 2012,—

the goods specified in the Excise Duties Table set out in the Schedule are specified goods; and

the rates of excise or excise-equivalent duty applying to those goods are as set out in that Excise Duties Table.

2018/05

**Excise Order 2018**

**Revocation**

The Customs Excise Order 2014 is revoked.

## Schedule Excise Duties Table

### NOTES:

1. Subject to these Notes, interpretation of this table shall govern by the same General Rules of Interpretation applicable to the tariff.
2. For the purpose of the description of goods in this Table, the terms “Tariff item” and “Tariff heading” have the same meaning as in section 2 of the Customs Tariff Act 2012. The term “Excise heading” means a heading printed in bold type and identified by four digits.
3. The term “Excise item number” means excise items identified by eight digits and includes the heading thereto so identified.

### Goods Manufactured in the Cook Islands

\* \* \*

Excise Number	Statistical Unit	Goods Description	Excise Rates
22.02		<b>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, if imported would be classified within Tariff item 2202.10.11, 2202.10.19, 2202.10.21, 2202.10.29, 2202.10.31, 2202.10.39, 2202.10.91, 2202.10.99, 2202.91.11, 2202.91.19, 2202.91.21, 2202.91.29, 2202.91.31, 2202.91.39, 2202.91.91, 2202.91.99, 2202.99.11, 2202.99.19, 2202.99.21, 2202.99.29, 2202.99.31, 2202.99.39, 2202.99.91, or 2202.99.99.</b> – Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured: – – – In aluminium containers	
22.02.11F	kg	. . . . Flavoured	<i>per kg of sugar</i> \$9.37
22.02.12A	kg	. . . . Other	<i>per kg of sugar</i> \$9.37
		– – – In glass containers	
22.02.13F	kg	. . . . Flavoured	<i>per kg of sugar</i> \$9.37
22.02.14A	kg	. . . . Other	<i>per kg of sugar</i> \$9.37
		– – – In plastic containers	
22.02.15F	kg	. . . . Flavoured	<i>per kg of sugar</i> \$9.37
22.02.16A	kg	. . . . Other	<i>per kg of sugar</i> \$9.37

22.02.17F	kg	--- In other containers . . . . Flavoured	<i>per kg of sugar</i>	\$9.37
22.02.18A	kg	. . . . Other	<i>per kg of sugar</i>	\$9.37
<b>Waters, including mineral waters and aerated waters, etc. -Continued</b>				
-- Other:				
-- Non-alcoholic beer:				
--- In aluminium containers				
22.02.21F	kg	. . . . Flavoured	<i>per kg of sugar</i>	\$9.37
22.02.22A	kg	. . . . Other	<i>per kg of sugar</i>	\$9.37
--- In glass containers				
22.02.23F	kg	. . . . Flavoured	<i>per kg of sugar</i>	\$9.37
22.02.24A	kg	. . . . Other	<i>per kg of sugar</i>	\$9.37
--- In plastic containers				
22.02.25F	kg	. . . . Flavoured	<i>per kg of sugar</i>	\$9.37
22.02.26A	kg	. . . . Other	<i>per kg of sugar</i>	\$9.37
--- In other containers				
22.02.27F	kg	. . . . Flavoured	<i>per kg of sugar</i>	\$9.37
22.02.28A	kg	. . . . Other	<i>per kg of sugar</i>	\$9.37
-- Other				
--- In aluminium containers				
22.02.31F	kg	. . . . Flavoured	<i>per kg of sugar</i>	\$9.37
22.02.32A	kg	. . . . Other	<i>per kg of sugar</i>	\$9.37
--- In glass containers				
22.02.33F	kg	. . . . Flavoured	<i>per kg of sugar</i>	\$9.37
22.02.34A	kg	. . . . Other	<i>per kg of sugar</i>	\$9.37
--- In plastic containers				
22.02.35F	kg	. . . . Flavoured	<i>per kg of sugar</i>	\$9.37

## Excise Order 2018

2018/05

22.02.36A	kg	. . . . Other	<i>per kg of sugar</i>	\$9.37
		--- In other containers		
22.02.37F	kg	. . . . Flavoured	<i>per kg of sugar</i>	\$9.37
22.02.38A	kg	. . . . Other	<i>per kg of sugar</i>	\$9.37

## 22.03

**Beer made from malt which if imported, would be classified within tariff item 2203.00.11, 2203.00.19, 2203.00.21, 2203.00.29, 2203.00.31, 2203.00.39, 2203.00.41, 2203.00.49, 2203.00.51, or 2203.00.59.**

--- Containing not more than 1.15 % vol.

22.03.11A	l al	. . . . Cans	<i>per l al</i>	\$29.00
22.03.19B	l al	. . . . Other	<i>per l al</i>	\$29.00
		--- Containing more than 1.15 % vol., but not more than 2.5 % vol.		
22.03.21A	l al	. . . . Cans	<i>per l al</i>	\$29.00
22.03.29B	l al	. . . . Other	<i>per l al</i>	\$29.00
		--- Containing more than 2.5 % vol., but not more than 4.35 % vol.		
22.03.31A	l al	. . . . Cans	<i>per l al</i>	\$29.00
22.03.39B	l al	. . . . Other	<i>per l al</i>	\$29.00
		--- Containing more than 4.35 % vol., but not more than 5 % vol.		
22.03.41A	l al	. . . . Cans	<i>per l al</i>	\$29.00
22.03.49B	l al	. . . . Other	<i>per l al</i>	\$29.00
		--- Containing more than 5 % vol.		
22.03.51A	l al	. . . . Cans	<i>per l al</i>	\$29.00
22.03.59B	l al	. . . . Other	<i>per l al</i>	\$29.00

## 22.04

**Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09 which if imported, would be classified within tariff item 2204.10.11, 2204.10.12, 2204.10.91, 2204.10.92, 2204.10.94, or 99.04.10.95.**

– Sparkling wine:

--- Champagne

22.04.01A	l al	. . . . Containing not more than 14% vol.	<i>per l al</i>	\$29.00
22.04.02B	l al	. . . . Containing more than 14% vol.	<i>per l al</i>	\$29.00
		--- Other:		
		. . . . Red		
22.04.03C	l al	. . . . Containing not more than 14% vol.	<i>per l al</i>	\$29.00
22.04.04D	l al	. . . . Containing more than 14% vol.	<i>per l al</i>	\$29.00
		--- White		
22.04.05E	l al	. . . . Containing not more than 14% vol.	<i>per l al</i>	\$29.00
22.04.06F	l al	. . . . Containing more than 14% vol.	<i>per l al</i>	\$29.00

– Other wine; grape must with fermentation prevented or arrested by the addition of alcohol which if imported, would be classified within tariff item 2204.21.11, 2204.21.12, 2204.21.13, 2204.21.21, 2204.21.22, 2204.21.23, 2204.21.31, 2204.21.32, 2204.21.33, 2204.21.41, 2204.21.42, 2204.21.43, 2204.21.51, 2204.21.52, 2204.21.53, 2204.21.54, 2204.21.61, 2204.21.62, 2204.21.63, 2204.21.64, 2204.21.71, 2204.21.72, 2204.21.73, 2204.21.81, 2204.21.82, 2204.21.83, 2204.22.11, 2204.22.12, 2204.22.19, 2204.22.21, 2204.22.22, 2204.22.29, 2204.22.31, 2204.22.32, 2204.22.39, 2204.22.41, 2204.22.42, 2204.22.51, 2204.22.52, 2204.29.11, 2204.29.12, 2204.29.19, 2204.29.21, 2204.29.22, 2204.29.29, 2204.29.31, 2204.29.32, 2204.29.39, 2204.29.41, 2204.29.42, 2204.29.51, 2204.29.52, 2204.30.10, 2204.30.20 or 2204.30.30.

– – In containers holding 2 litres or less

– – – Sherry, in containers of a capacity of not more than 750 ml

22.04.11A	l al	. . . . Containing not more than 14%vol.	<i>per l al</i>	\$29.00
22.04.12B	l al	. . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00
22.04.13C	l al	. . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65
		– – – Sherry, in other containers		
22.04.14D	l al	. . . . Containing not more than 14%vol.	<i>per l al</i>	\$29.00
22.04.15E	l al	. . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00
22.04.16F	l al	. . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65
		– – – Port, in containers of a capacity of not more than 750 ml		
22.04.17G	l al	. . . . Containing not more than 14%vol.	<i>per l al</i>	\$29.00
22.04.18A	l al	. . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00
22.04.19B	l al	. . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65

**Wine of fresh grapes, including fortified wines, etc. -continued**

– Other wine; grape must with fermentation prevented or, etc. -continued

– – In containers holding 2 litres or less, etc. -continued

– – – Port, in other containers

22.04.21C	l al	. . . . Containing not more than 14%vol.	<i>per l al</i>	\$29.00
22.04.22D	l al	. . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00
22.04.23E	l al	. . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65
		– – – Wine in containers of a capacity of not more than 750 ml		
22.04.24F	l al	. . . . White, containing not more than 14%vol.	<i>per l al</i>	\$29.00
22.04.25G	l al	. . . . White, containing more than 14% vol.	<i>per l al</i>	\$29.00
22.04.26A	l al	. . . . Red, containing not more than 14%vol.	<i>per l al</i>	\$29.00
22.04.27B	l al	. . . . Red, containing more than 14% vol.	<i>per l al</i>	\$29.00
		– – – Wine, in other containers		
22.04.28C	l al	. . . . White, containing not more than 14%vol.	<i>per l al</i>	\$29.00
22.04.29D	l al	. . . . White, containing more than 14% vol.	<i>per l al</i>	\$29.00
22.04.30E	l al	. . . . Red, containing not more than 14%vol.	<i>per l al</i>	\$29.00
22.04.31F	l al	. . . . Red, containing more than 14% vol.	<i>per l al</i>	\$29.00

– – – Other, in containers of a capacity of not more than 750 ml

22.04.32G	l al	. . . . Containing not more than 14%vol.	<i>per l al</i>	\$29.00
22.04.33A	l al	. . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00
22.04.34B	l al	. . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65
		– – – Other, in other containers		
22.04.35C	l al	. . . . Containing not more than 14%vol.	<i>per l al</i>	\$29.00
22.04.36D	l al	. . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00
22.04.37E	l al	. . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65

– – In containers holding more than 2 litres but not more than 10 litres.

– – – Containing not more than 14 % vol., fortified by the addition of spirits or any substance containing spirit.

22.04.41F	l al	. . . . Sherry	<i>per l al</i>	\$29.00
22.04.42G	l al	. . . . Port	<i>per l al</i>	\$29.00
22.04.43A	l al	. . . . Other Kinds	<i>per l al</i>	\$29.00

– – – Containing more than 14 % vol., but not more than 23% fortified by the addition of spirits or any substance containing spirit

Excise Order 2018

2018/05

22.04.44B	l al	. . . . Sherry	<i>per l al</i>	\$29.00
22.04.45C	l al	. . . . Port	<i>per l al</i>	\$29.00
22.04.46D	l al	. . . . Other Kinds	<i>per l al</i>	\$29.00
		--- Containing more than 23% fortified by the addition of spirits or any substance containing spirit		
22.04.47E	l al	. . . . Sherry	<i>per l al</i>	\$42.65
22.04.48F	l al	. . . . Port	<i>per l al</i>	\$42.65
22.04.49G	l al	. . . . Other Kinds	<i>per l al</i>	\$42.65
		--- Other wine, containing not more than 14 % v/al.		
22.04.50A	l al	. . . . White:	<i>per l al</i>	\$29.00
22.04.51B	l al	. . . . Red	<i>per l al</i>	\$29.00
		--- Other wine, containing more than 14 % vol.		
22.04.52C	l al	. . . . White:	<i>per l al</i>	\$29.00
22.04.53D	l al	. . . . Red	<i>per l al</i>	\$29.00
22.04.54E		-- Other:		
		--- Fortified by the addition of spirits or any substance containing spirit, containing not more than 14 % vol.		
22.04.61A	l al	. . . . Sherry	<i>per l al</i>	\$29.00
22.04.62B	l al	. . . . Port	<i>per l al</i>	\$29.00
22.04.63C	l al	. . . . Other Kinds	<i>per l al</i>	\$29.00
		--- Fortified by the addition of spirits or any substance containing spirit, containing more than 14 % vol, but not more than 23% vol.		
22.04.64D	l al	. . . . Sherry	<i>per l al</i>	\$29.00
22.04.65E	l al	. . . . Port	<i>per l al</i>	\$29.00
22.04.66F	l al	. . . . Other Kinds	<i>per l al</i>	\$29.00
		<b>Wine of fresh grapes, including fortified wines, etc. -continued</b>		
		-- Other wine; grape must with fermentation prevented or, etc. -continued		
		--- Other, etc. -continued		
		--- Fortified by the addition of spirits or any substance containing spirit, containing more than 23% vol.		
22.04.67G	l al	. . . . Sherry	<i>per l al</i>	\$42.65
22.04.68A	l al	. . . . Port	<i>per l al</i>	\$42.65
22.04.69B	l al	. . . . Other Kinds	<i>per l al</i>	\$42.65
		--- Other, containing not more than 14 % vol.		
22.04.70C	l al	. . . . White:	<i>per l al</i>	\$29.00
22.04.71D	l al	. . . . Red	<i>per l al</i>	\$29.00
		--- Other, containing more than 14 % vol.		
22.04.72E	l al	. . . . White:	<i>per l al</i>	\$29.00
22.04.73F	l al	. . . . Red	<i>per l al</i>	\$29.00
		-- Other grape must		
22.04.74E	l al	--- Containing not more than 14% vol.	<i>per l al</i>	\$29.00
22.04.75G	l al	--- Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00
22.04.76A	l al	--- Containing more than 23% vol	<i>per l al</i>	\$42.65
<b>22.05</b>		<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances which if imported, would be classified within tariff item 2205.10.11, 2205.10.12, 2205.10.13, 2205.10.21, 2205.10.22, 2205.10.23, 2205.10.31, 2205.10.32, 2205.10.33, 2205.10.41, 2205.10.42, 2205.10.43, 2205.90.11, 2205.90.12, 2205.90.13, 2205.90.21, 2205.90.22, 2205.90.23, 2205.90.31, 2205.90.32, 2205.90.33, 2205.90.41, 2205.90.42, or 2205.90.43.</b>		
		-- In containers holding 2 litres or less:		
		--- Vermouth		
		--- Containing fortified by the addition of spirits or any substance containing spirit		
22.05.11A	l al	. . . . Containing not more than 14%vol.	<i>per l al</i>	\$29.00
22.05.12B	l al	. . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00
22.05.13C	l al	. . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65
		--- Other		



22.05.14D	l al	. . . . Containing not more than 14%vol.	<i>per l al</i>	\$29.00
22.05.15E	l al	. . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00
22.05.16F	l al	. . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65
		-- Other		
		--- Other, containing fortified by the addition of spirits or any substance containing spirit		
22.05.21A	l al	. . . . Containing not more than 14%vol.	<i>per l al</i>	\$29.00
22.05.22B	l al	. . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00
22.05.23C	l al	. . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65
		--- Other		
22.05.24D	l al	. . . . Containing not more than 14%vol.	<i>per l al</i>	\$29.00
22.05.25E	l al	. . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00
22.05.26F	l al	. . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65
		- Other:		
		-- Vermouth		
		--- Containing fortified by the addition of spirits or any substance containing spirit		
22.05.31A	l al	. . . . Containing not more than 14%vol.	<i>per l al</i>	\$29.00
22.05.32B	l al	. . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00
22.05.33C	l al	. . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65
		--- Other		
22.05.34D	l al	. . . . Containing not more than 14%vol.	<i>per l al</i>	\$29.00
22.05.35E	l al	. . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00
22.05.36F	l al	. . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65

**Vermouth and other wine of fresh grapes, etc. -Continued**

- Other, etc. -continued.

-- Other

--- Containing fortified by the addition of spirits or any substance containing spirit

22.05.37G	l al	. . . . Containing not more than 14%vol.	<i>per l al</i>	\$29.00
22.05.38A	l al	. . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00
22.05.39B	l al	. . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65
		--- Other		
22.05.40C	l al	. . . . Containing not more than 14%vol.	<i>per l al</i>	\$29.00
22.05.41D	l al	. . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00
22.05.42E	l al	. . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65

**22.06**

**Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included which if imported, would be classified within tariff item 2206.00.11, 2206.00.12, 2206.00.19, 2206.00.21, 2206.00.22, 2206.00.29, 2206.00.31, 2206.00.32, 2206.00.39, 2206.00.91, 2206.00.92, or 2206.00.99.**

--- Ginger beer and herb beer

22.06.11A	l al	. . . . Containing not more than 14 % vol.:	<i>per l al</i>	\$29.00
22.06.12B	l al	. . . . Containing more than 14 % vol., but not more than 23 % vol.	<i>per l al</i>	\$29.00
22.06.13C	l al	. . . . Other	<i>per l al</i>	\$42.65
		--- Other fermented beverages, sparkling		
22.06.14D	l al	. . . . Containing not more than 14 % vol.:	<i>per l al</i>	\$29.00
22.06.15E	l al	. . . . Containing more than 14 % vol., but not more than 23 % vol.	<i>per l al</i>	\$29.00
22.06.16F	l al	. . . . Other	<i>per l al</i>	\$42.65
		--- Other fermented beverages, still		
22.06.17G	l al	. . . . Containing not more than 14 % vol.:	<i>per l al</i>	\$29.00
22.06.18A	l al	. . . . Containing more than 14 % vol., but not more than 23 % vol.	<i>per l al</i>	\$29.00
22.06.19B	l al	. . . . Other	<i>per l al</i>	\$42.65

Excise Order 2018

2018/05

		--- Other		
22.06.20C	l al	. . . . Containing not more than 14 % vol.:	<i>per l al</i>	\$29.00
22.06.21D	l al	. . . . Containing more than 14 % vol., but not more than 23 % vol.	<i>per l al</i>	\$29.00
22.06.22E	l al	. . . . Other	<i>per l al</i>	\$42.65
<b>22.07</b>		<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher; ethyl alcohol and other spirits, denatured, of any strength which if imported, would be classified within tariff item 2207.10.00 or 2207.20.00.</b>		
22.07.10A	l al	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher:	<i>per l al</i>	\$51.23
22.07.20B	l al	- Ethyl alcohol and other spirits, denatured, of any strength:	<i>per l al</i>	\$51.23
<b>22.08</b>		<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages which if imported, would be classified within tariff item 2208.20.13, 2208.20.14, 2208.20.15, 2208.20.21, 2208.20.22, 2208.20.29, 2208.20.31, 2208.20.32, 2208.20.39, 2208.20.41, 2208.20.42, 2208.20.49, 2208.30.12, 2208.30.13, 2208.30.19, 2208.30.92, 2208.30.93, 2208.30.99, 2208.40.12, 2208.40.13, 2208.40.19, 2208.40.92, 2208.40.93, 2208.40.99, 2208.50.12, 2208.50.13, 2208.50.19, 2208.50.92, 2208.50.93, 2208.50.99, 2208.60.12, 2208.60.13, 2208.60.19, 2208.60.92, 2208.60.93, 2208.60.99, 2208.70.10, 2208.70.20, 2208.70.30, 2208.70.40, 2208.70.50, 2208.70.60, 2208.70.91, 2208.70.99, 2208.90.12, 2208.90.13, 2208.90.19, 2208.90.92, 2208.90.93, or 2208.90.99.</b>		
		- Spirits obtained by distilling grape wine or grape marc:		
		--- Brandy		
		---- Not exceeding 57% vol:		
		----- In containers of a capacity less than 180 litres:		
22.08.01A	l al	. . . . . In bottles	<i>per l al</i>	\$42.65
22.08.02B	l al	. . . . . Otherwise packed	<i>per l al</i>	\$42.65
22.08.03C	l al	----- In other containers	<i>per l al</i>	\$42.65
		<b>Undenatured ethyl alcohol of an alcoholic strength, etc. -Continued.</b>		
		- Spirits obtained by distilling grape wine or grape marc, etc. -continued.		
		--- Brandy		
		---- Exceeding 57% vol:		
		----- In containers of a capacity less than 180 litres:		
22.08.04D	l al	. . . . . In bottles	<i>per l al</i>	\$51.23
22.08.05E	l al	. . . . . Otherwise packed	<i>per l al</i>	\$51.23
22.08.06F	l al	----- In other containers	<i>per l al</i>	\$51.23
		--- Other		
		---- Not exceeding 57% vol:		
		----- In containers of a capacity less than 180 litres:		
22.08.07G	l al	. . . . . In bottles	<i>per l al</i>	\$42.65
22.08.08A	l al	. . . . . Otherwise packed	<i>per l al</i>	\$42.65
22.08.09B	l al	----- In other containers	<i>per l al</i>	\$42.65
		---- Exceeding 57% vol:		
		----- In containers of a capacity less than 180 litres:		
22.08.10C	l al	. . . . . In bottles	<i>per l al</i>	\$51.23
22.08.11D	l al	. . . . . Otherwise packed	<i>per l al</i>	\$51.23
22.08.12E	l al	----- In other containers	<i>per l al</i>	\$51.23
		- Whiskies:		
		---- Not exceeding 57% vol:		
		----- In containers of a capacity of less than 180 litres:		
22.08.21F	l al	. . . . . In bottles	<i>per l al</i>	\$42.65
22.08.22G	l al	. . . . . Otherwise packed	<i>per l al</i>	\$42.65
22.08.23A	l al	----- In other containers	<i>per l al</i>	\$42.65
		--- Other		
		----- In containers of a capacity of less than 180 litres:		
22.08.24B	l al	. . . . . In bottles	<i>per l al</i>	\$51.23
22.08.25C	l al	. . . . . Otherwise packed	<i>per l al</i>	\$51.23

Excise Order 2018

22.08.26D	l al	----- In other containers	<i>per l al</i>	\$51.23
		- Rum and other spirits obtained by distilling fermented sugar cane products:		
		---- Not exceeding 57% vol:		
		----- In containers of a capacity of less than 180 litres:		
22.08.31E	l al	. . . . . In bottles	<i>per l al</i>	\$42.65
22.08.32F	l al	. . . . . Otherwise packed	<i>per l al</i>	\$42.65
		---- Not exceeding 57% vol, etc. -continued		
22.08.33G	l al	----- In other containers	<i>per l al</i>	\$42.65
		---- Other		
		----- In containers of a capacity of less than 180 litres:		
22.08.34A	l al	. . . . . In bottles	<i>per l al</i>	\$51.23
22.08.35B	l al	. . . . . Otherwise packed	<i>per l al</i>	\$51.23
22.08.36C	l al	----- In other containers	<i>per l al</i>	\$51.23
		- Gin and Geneva:		
		---- Not exceeding 57% vol:		
		----- In containers of a capacity of less than 180 litres:		
	l al	. . . . . In bottles	<i>per l al</i>	\$42.65
22.08.41D	l al	. . . . . Otherwise packed	<i>per l al</i>	\$42.65
22.08.42E	l al	----- In other containers	<i>per l al</i>	\$42.65
		---- Other		
		----- In containers of a capacity of less than 180 litres:		
22.08.43F	l al	. . . . . In bottles	<i>per l al</i>	\$51.23
22.08.44G	l al	. . . . . Otherwise packed	<i>per l al</i>	\$51.23
22.08.45A	l al	----- In other containers	<i>per l al</i>	\$51.23

**Undenatured ethyl alcohol of an alcoholic strength, etc. -Continued.**

- Vodka

---- Not exceeding 57% vol:

----- In containers of a capacity of less than 180 litres:

22.08.51B	l al	. . . . . In bottles	<i>per l al</i>	\$42.65
22.08.52C	l al	. . . . . Otherwise packed	<i>per l al</i>	\$42.65
22.08.53D	l al	----- In other containers	<i>per l al</i>	\$42.65
		---- Other		

----- In containers of a capacity of less than 180 litres:

22.08.54E	l al	. . . . . In bottles	<i>per l al</i>	\$51.23
22.08.55F	l al	. . . . . Otherwise packed	<i>per l al</i>	\$51.23
22.08.56G	l al	----- In other containers	<i>per l al</i>	\$51.23

- Liqueurs and cordials:

22.02.57A	l al	---- Containing not more than 1.15 % vol.	<i>per l al</i>	\$29.00
22.08.58B	l al	---- Containing more than 1.15 % vol., but not more than 2.5 % vol.	<i>per l al</i>	\$29.00
22.08.59C	l al	---- Containing more than 2.5 % vol., but not more than 6 % vol.	<i>per l al</i>	\$29.00
22.08.60D	l al	---- Containing more than 6 % vol., but not more than 9 % vol.	<i>per l al</i>	\$29.00
22.08.61E	l al	---- Containing more than 9 % vol., but not more than 14 % vol.	<i>per l al</i>	\$29.00
22.08.62F	l al	---- Containing more than 14% vol., but not more than 23% vol.	<i>per l al</i>	\$29.00
		---- Other		
22.08.63G	l al	----- Containing more than 23% vol., but not more than 57% vol.	<i>per l al</i>	\$42.65
22.08.64A	l al	----- Other	<i>per l al</i>	\$51.23

- Other:

---- Bitters:

22.08.71B	l al	----- Containing not more than 23 % vol.	<i>per l al</i>	\$29.00
22.08.72C	l al	----- Containing more than 23% vol., but not more than 57% vol.	<i>per l al</i>	\$42.65
22.08.73D	l al	----- Other	<i>per l al</i>	\$51.23
		---- Other:		

## Excise Order 2018

2018/05

22.08.74E	l al	---- Containing not more than 23 % vol.	<i>per l al</i>	\$29.00
22.08.75F	l al	---- Containing more than 23% vol., but not more than 57% vol.	<i>per l al</i>	\$42.65
22.08.76G	l al	---- Other	<i>per l al</i>	\$51.23
<b>24.10</b>		<b>Unmanufactured tobacco; tobacco refuse which if imported, would be classified within tariff item 2401.10.00, 2401.20.00, or 2401.30.00.</b>		
24.10.10A	kg	- Tobacco, not stemmed/stripped:		\$724.71
24.10.20B	kg	- Tobacco, partly or wholly stemmed/stripped:		\$724.71
24.10.30C	kg	- Tobacco refuse:		\$724.71
<b>24.11</b>		<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes, which if imported, would be classified within tariff item 2402.10.00, 2402.20.00, 2402.90.10, 2402.90.20 or 2402.90.90.</b>		
24.11.10A	kg	- Cigars, cheroots and cigarillos, containing tobacco		\$724.71
24.11.20B	'000	- Cigarettes containing tobacco:		\$724.71
		- Other:		
24.11.30C	'000	---- Cigars, cheroots and cigarillos, of tobacco substitutes		\$724.71
24.11.40D	'000	---- Cigarettes containing tobacco:		\$724.71
24.11.50E	'000	---- Other		\$724.71
<b>24.12</b>		<b>Other manufactured tobacco and manufactured tobacco substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences, which if imported, would be classified within tariff item 2403.11.00, 2403.19.10, 2403.19.20, 2403.19.30, 2403.19.40, 2403.19.90, 2403.91.00, 2403.99.10, 2403.99.20, 2403.99.30 or 2403.99.90.</b>		
		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
24.12.11A	kg	-- Water pipe tobacco specified in Subheading Note I to this Chapter:		\$724.71
24.12.12B	kg	-- Other:		
24.12.13C	kg	---- Chewing tobacco		\$724.71
24.12.14D	kg	---- Twist tobacco		\$724.71
24.12.15E	kg	---- Stick tobacco		\$724.71
24.12.16F	kg	---- Coarse shredded tobacco for roll your own cigarettes		\$724.71
24.12.17G	kg	---- Other		\$724.71
		<b>Other manufactured tobacco and manufactured tobacco, etc. -continued</b>		
		- Other:		
24.12.18A	kg	-- Homogenised or reconstituted tobacco:		\$724.71
		-- Other:		
24.12.19B	kg	---- Tobacco extracts and essences		\$724.71
24.12.20C	kg	---- Snuff		\$724.71
24.12.21D	kg	---- Smoking mixtures, of tobacco substitutes		\$724.71
24.12.22E	kg	---- Other		\$724.71

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Aukino Taiera  
**Clerk of the Executive Council**

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This order is administered by the Revenue Management Division of the Ministry of Finance  
and Economic Management.

This order was made on the \_\_\_\_\_ day of \_\_\_\_\_ 2018.

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