

Budget Statement 2003

Annex G – Current and New Excise Duties for Liquors

HS Codes	Product Description	Current Excise Duties	New Excise Duties
21069062	Alcoholic preparations to be used as raw material, for the manufacture of alcoholic beverages, in other forms	\$74 per kg	\$82 per kg
21069065	Composite concentrates of alcoholic preparations, for the manufacture of alcoholic beverages, in other forms	\$74 per kg	\$82 per kg
22041000	Sparkling wine	\$13 per litre	\$10.40 per litre
22060020	Sake (rice wine)	\$48 per litre of alcohol	\$59 per litre of alcohol
22060040	Shandy of an alcoholic strength by volume exceeding 0.5% but not exceeding 1%	\$1 per litre	\$0.80 per litre
22060050	Shandy of an alcoholic strength by volume exceeding 1% but not exceeding 3%	\$1.20 per litre	\$1.30 per litre
22089010	Medicated samsoo of an alcoholic strength by volume not exceeding 40%	\$36 per litre of alcohol	\$53 per litre of alcohol
22089020	Medicated samsoo of an alcoholic strength by volume exceeding 40%	\$36 per litre of alcohol	\$53 per litre of alcohol
22089030	Other samsoo of an alcoholic strength by volume not exceeding 40%	\$36 per litre of alcohol	\$53 per litre of alcohol
22089040	Other samsoo of an alcoholic strength by volume exceeding 40%	\$36 per litre of alcohol	\$53 per litre of alcohol
22089050	Arrack and pineapple spirit of an alcoholic strength by volume not exceeding 40%	\$40 per litre of alcohol	\$55 per litre of alcohol
22089060	Arrack and pineapple spirit of an alcoholic strength by volume exceeding 40%	\$40 per litre of alcohol	\$55 per litre of alcohol
33021020	Odoriferous alcoholic preparations of a kind used for the manufacture of alcoholic beverages, in other forms	\$74 per kg	\$82 per kg