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Details of specific excise duties

Taxation proposals tabled on 22 February 2012

Tariff item	Tariff subheading	Article Description	Rate of Duty	
			Excise	Customs
104.00		PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO		
104.01	19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 per cent by mass of cocoa calculated on a 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 a totally defatted basis not elsewhere specified or included:		
104.01.10	1901.90.20	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:		
104.10.10	2203.00.05	Traditional African beer as defined in Additional Note 1 to Chapter 22	7.82c/li	7.82c/li
104.10.20	2203.00.90	Other	R59.36/li aa	R59.36/li aa
104.15	22.04	Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09):		
104.15.01	2204.10	Sparkling wine	R7.53/li	R7.53/li
104.15	2204.21	In containers holding 2 li or less:		
104.15	2204.21.4	Unfortified wine:		
104.15.03	2204.21.41	With an alcoholic strength by volume exceeding 6.5 per cent vol. but not exceeding 16.5 per cent vol.	R2.50/li	R2.50/li
104.15.04	2204.21.42	Other	R111.64/li aa	R111.64/li aa
104.15	2204.21.5	Fortified wine:		
104.15.05	2204.21.51	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	R4.59/li	R4.59/li
104.15.06	2204.21.52	Other	R111.64/li aa	R111.64/li aa
104.15	2204.29	Other:		
104.15	2204.29.4	Unfortified wine:		
104.15.07	2204.29.41	With an alcoholic strength by volume exceeding 6.5 per cent vol. but not exceeding 16.5 per cent vol.	R2.50/li	R2.50/li
104.15.08	2204.29.42	Other	R111.64/li aa	R111.64/li aa

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			Excise	Customs
104.15	2204.29.5	Fortified wine:		
104.15.09	2204.29.51	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	R4.59/li	R4.59/li
104.15.10	2204.29.52	Other	R111.64/li aa	R111.64/li aa
104.16	22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:		
104.16	2205.10	In containers holding 2 li or less:		
104.16.01	2205.10.10	Sparkling	R7.53/li	R7.53/li
104.16	2205.10.2	Unfortified:		
104.16.03	2205.10.21	With an alcoholic strength by volume exceeding 6.5 per cent vol. but not exceeding 15 per cent vol.	R2.50/li	R2.50/li
104.16.04	2205.10.22	Other	R111.64/li aa	R111.64/li aa
104.16	2205.10.3	Fortified:		
104.16.05	2205.10.31	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	R4.59/li	R4.59/li
104.16.06	2205.10.32	Other	R111.64/li aa	R111.64/li aa
104.16	2205.90	Other:		
104.16	2205.90.2	Unfortified:		
104.16.09	2205.90.21	With an alcoholic strength by volume exceeding 6.5 per cent vol. but not exceeding 15 per cent vol.	R2.50/li	R2.50/li
104.16.10	2205.90.22	Other	R111.64/li aa	R111.64/li aa
104.16	2205.90.3	Fortified:		
104.16.11	2205.90.31	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	R4.59/li	R4.59/li
104.16.12	2205.90.32	Other	R111.64/li aa	R111.64/li aa
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:		
104.17.03	2206.00.05	Sparkling beverages	R7.53/li	R7.53/li
104.17.05	2206.00.15	Traditional African beer as defined in Additional Note 1 to Chapter 22	7.82c/li	7.82c/li
104.17.15	2206.00.81	Other fermented beverages, unfortified, with an alcoholic strength by volume not exceeding 9 per cent vol.	R2.97/li	R2.97/li
104.17.16	2206.00.82	Other fermented beverages, unfortified, with an alcoholic strength by volume exceeding 9 per cent vol. but not exceeding 15 per cent vol.	R2.97/li	R2.97/li
104.17.17	2206.00.83	Other fermented beverages, fortified, with an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	R45.60/li aa	R45.60/li aa
104.17.22	2206.00.85	Other, mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, with an alcoholic strength by volume not exceeding 9 per cent vol.	R2.97/li	R2.97/li
104.17.25	2206.00.87	Other, mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, with an alcoholic strength by volume exceeding 9 per cent vol. but not exceeding 15 per cent vol.	R2.97/li	R2.97/li
104.17.90	2206.00.90	Other	R111.64/li aa	R111.64/li aa
104.21	22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher; ethyl alcohol and other spirits, denatured, of any strength:		
104.21.01	2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	R111.64/li aa	R111.64/li aa
104.21.03	2207.20	Ethyl alcohol and other spirits, denatured of any strength	R111.64/li aa	R111.64/li aa

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104.23	22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent vol.; spirits, liqueurs and other spirituous beverages:		
104.23	2208.20	Spirits obtained by distilling grape wine or grape marc:		
104.23.01	2208.20.10	In containers holding 2 li or less	R111.64/li aa	R111.64/li aa
104.23.03	2208.20.90	Other	R111.64/li aa	R111.64/li aa
104.23	2208.30	Whiskies:		
104.23.05	2208.30.10	In containers holding 2 li or less	R111.64/li aa	R111.64/li aa
104.23.07	2208.30.90	Other	R111.64/li aa	R111.64/li aa
104.23	2208.40	Rum and other spirits obtained by distilling fermented sugarcane products:		
104.23.09	2208.40.10	In containers holding 2 li or less	R111.64/li aa	R111.64/li aa
104.23.11	2208.40.90	Other	R111.64/li aa	R111.64/li aa
104.23	2208.50	Gin and Geneva:		
104.23.13	2208.50.10	In containers holding 2 li or less	R111.64/li aa	R111.64/li aa
104.23.15	2208.50.90	Other	R111.64/li aa	R111.64/li aa
104.23	2208.60	Vodka:		
104.23.17	2208.60.10	In containers holding 2 li or less	R111.64/li aa	R111.64/li aa
104.23.19	2208.60.90	Other	R111.64/li aa	R111.64/li aa
104.23	2208.70	Liqueurs and cordials:		
104.23	2208.70.2	In containers holding 2 li or less:		
104.23.21	2208.70.21	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	R45.60/li aa	R45.60/li aa
104.23.22	2208.70.22	Other	R111.64/li aa	R111.64/li aa
104.23	2208.70.9	Other:		
104.23.23	2208.70.91	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	R45.60/li aa	R45.60/li aa
104.23.24	2208.70.92	Other	R111.64/li aa	R111.64/li aa
104.23	2208.90	Other:		
104.23	2208.90.2	In containers holding 2 li or less:		
104.23.25	2208.90.21	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	R45.60/li aa	R45.60/li aa
104.23.26	2208.90.22	Other	R111.64/li aa	R111.64/li aa
104.23	2208.90.9	Other:		
104.23.27	2208.90.91	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	R45.60/li aa	R45.60/li aa
104.23.28	2208.90.92	Other	R111.64/li aa	R111.64/li aa
104.30	24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:		
104.30	2402.10	Cigars, cheroots and cigarillos containing tobacco:		
104.30.01	2402.10.10	Imported from Switzerland		R2 306.48/kg net
104.30.03	2402.10.90	Other	R2 306.48/kg net	R2 306.48/kg net
104.30	2402.20	Cigarettes containing tobacco:		
104.30.05	2402.20.10	Imported from Switzerland		R5.16/10 cigarettes
104.30.07	2402.20.90	Other	R5.16/10 cigarettes	R5.16/10 cigarettes
104.30	2402.90.1	Cigars, cheroots and cigarillos of tobacco substitutes:		
104.30.09	2402.90.12	Imported from Switzerland		R2 306.48/kg net
104.30.11	2402.90.14	Other	R2 306.48/kg net	R2 306.48/kg net

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104.30	2402.90.2	Cigarettes of tobacco substitutes:		
104.30.13	2402.90.22	Imported from Switzerland		R5.16/10 cigarettes
104.30.15	2402.90.24	Other	R5.16/10 cigarettes	R5.16/10 cigarettes
104.35	24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:		
104.35	2403.1	Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
104.35.01	2403.11	Water pipe tobacco specified in Subheading Note 1 to Chapter 24	R128.69/kg net	R128.69/kg net
104.35	2403.19	Other:		
104.35.02	2403.19.10	Pipe tobacco, in immediate packings of a content of less than 5 kg	R128.69/kg net	R128.69/kg net
104.35.03	2403.19.20	Other pipe tobacco	R128.69/kg net	R128.69/kg net
104.35.05	2403.19.30	Cigarette tobacco	R221.04/kg	R221.04/kg
104.35	2403.99	Other:		
104.35.07	2403.99.30	Other cigarette tobacco substitutes	R221.04/kg	R221.04/kg
104.35.09	2403.99.40	Other pipe tobacco substitutes	R128.69/kg net	R128.69/kg net