

14/9/9



CUSTOMS TARIFF AMENDMENT (ALCOHOL AND TOBACCO) ORDER 2008

Woodwin K. B. E.
Queen's Representative

ORDER IN EXECUTIVE COUNCIL

At Avarua this *8th* day of *July* 2008

Present:

HIS EXCELLENCY THE QUEEN'S REPRESENTATIVE
IN EXECUTIVE COUNCIL

PURSUANT to sections 7 and 9 of the Customs Tariff Act 1980, His Excellency the Queen's Representative, acting by and with the advice and consent of the Executive Council, hereby makes the following Order:

ANALYSIS

- | | |
|---------------------------|-----------------------|
| 1. Title and commencement | 2. Amendment Schedule |
|---------------------------|-----------------------|

ORDER

1. Short Title and commencement - (1) This Order may be cited as the Customs Tariff Amendment (Alcohol and Tobacco) Order 2008, and shall be read together with and deemed part of the Customs Tariff Amendment Order 1989 (herein referred to as "the principal Order").

(2) This Order shall come into effect on the 1st day of July 2008.

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Tariff Item	Description	Unit Qty	Duty Rate	Import Levy
22.03	Beer made from malt			
2203.0010	- Containing not more than 1.15% Volume of alcohol	lt	Free	80%
2203.0020	-Containing more than 1.15% but not exceeding 2.5% volume of alcohol	lt	Free	\$0.90 per lt
2203.0030	-Containing more than 2.5% but not exceeding 4.35% volume of alcohol	lt	Free	\$22.592 per lal
2203.0090	-Containing more than 4.35% volume of alcohol	lt	Free	\$22.592 per lal
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09			
	-Sparkling wine			
2204.1010	-- Champagne	lt	Free	\$4.00 per lt
2204.1090	-- Other sparkling wines	lt	Free	\$4.00 per lt
2204.21	- In containers holding 2 litres or less: - Containing more than 14% volume of alcohol, fortified by the additions of spirits or any substance containing spirits;			
2204.2101	- Sherry	lt	Free	\$4.00 per lt
2204.2102	- Port	lt	Free	\$4.00 per lt
2204.2103	- Other Kinds	lt	Free	\$4.00 per lt
2204.2108	- Other - White	lt	Free	\$4.00 per lt
2204.2109	- Red	lt	Free	\$4.00 per lt
2204.29	- Other:			
	- Containing more than 14% volume of alcohol, fortified by the additions of spirits or any substance containing spirits;			
2204.2911	- Sherry	lt	Free	\$4.00 per lt
2204.2912	- Port	lt	Free	\$4.00 per lt

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Tariff Item	Description	Unit Qty	Duty Rate	Import Levy
2204.2913	- Other kinds	lt	Free	\$4.00 per lt
2204.2918	- Other - White	lt	Free	\$4.00 per lt
2204.2919	- Red	lt	Free	\$4.00 per lt
2204.3000	-Other grape must	lt	Free	\$4.00 per lt
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances			
2205.10	- In containers holding 2 litres or less: - Vermouth:			
2205.1010	- Containing more than 14% volume of alcohol, fortified by the addition of spirits or any substance containing spirits	lt	Free	\$4.00 per lt
2205.1020	- Other	lt	Free	\$4.00 per lt
	- Other			
2205.1030	- Containing more than 14% volume of alcohol, fortified by the addition of spirits or any substance containing spirits.	Lt	Free	\$4.00 per lt
2205.1040	- Other	lt	Free	\$4.00 per lt
2205.9011	- Containing more than 14% volume of alcohol, fortified by the addition of spirits or any substances containing spirits	lt	Free	\$4.00 per lt
2205.9012	-Other	lt	Free	\$4.00 per lt
	- Other			
2205.9018	- Containing more than 14% volume of alcohol fortified by the addition of spirits or any substances containing spirits	lt	Free	\$4.00 per lt
2205.9019	- Other	lt	Free	\$4.00 per lt
22.06	Other fermented beverages (for example, cider, perry, mead) - Fruit wine and vegetable wine			
2206.0011	- Containing more than 14% volume of alcohol fortified by the addition of spirits or any substances containing spirits	lt	Free	\$4.00 per lt

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Tariff Item	Description	Unit Qty	Duty Rate	
2206.0012	- Other - Other	lt	Free	\$4.00 per lt
2206.0018	- Containing more than 14% volume of alcohol fortified by the addition of spirits or any substances containing spirits	lt	Free	\$4.00 per lt
2206.0019	- Other	lt	Free	\$4.00 per lt
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% volume or higher; ethyl alcohol and other spirits, denatured, of any strength			
2207.1019	- Other	l al	Free	\$8.04 per l al
2207.2000	- Ethyl alcohol and other spirits denatured, of any strength	lt	Free	40%
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% volume; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages.			
2208.1000	- Compound alcoholic preparations of a kind used for the manufacture of beverages	l al	Free	\$36.36 per l al
2208.20	- Spirits obtained by distilling grape wine or grape marc			
2208.2010	- Brandy	l al	Free	\$36.36 per l al
2208.2020	- Cognac	l al	Free	\$43.68 per l al
2208.2090	-- Other	l al	Free	\$36.36 per l al
2208.30	- Whiskies:			
2208.3010	- Containing less than 57% by volume of alcohol	l al	Free	\$36.36 per l al
2208.3020	- Containing 57% by volume of alcohol or more	l al	Free	\$43.68 per l al
2208.40	Rum and tafia:			
2208.4010	- Containing less than 57% by volume of alcohol	l al	Free	\$36.36 per l al
2208.4020	- Containing 57% by volume of alcohol or more	l al	Free	\$43.68 per l al
2208.50	Gin and geneva			

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Tariff Item	Description	Unit Qty	Duty Rate	Import Levy
2208.5010	- Containing less than 57% by volume of alcohol	l al	Free	\$36.36 per l al
2208.5020	- Containing 57% by volume of alcohol or more	l al	Free	\$43.68 per l al
2208.90	-Other - Cordial, liqueurs and bitters			
2208.9010	- Bitters - Other	lt	Free	\$15.60 per lt
2208.9020	- Containing less than 23% by volume of alcohol	lt	Free	\$15.60 per lt
2208.9030	- Containing 23% but less than 57% by volume of alcohol	lt	Free	\$15.60 per lt
2208.9040	- Containing 57% by volume of alcohol or more	lt	Free	\$19.20 per lt
	- Spirits and spirituous beverages the strength of which can be ascertained by OIML hydrometer			
2208.9050	- Vodka	l al	Free	\$36.36 per l al
2208.9060	- Other	l al	Free	\$36.36 per l al
	- Other:			
2208.9070	- Containing less than 23% by volume of alcohol	lt	Free	\$15.60 per lt
2208.9080	- Containing 23% but less than 57% by volume of alcohol	lt	Free	\$15.60 per lt
2208.9090	- Containing 57% by volume of alcohol or more	lt	Free	\$19.20 per lt
2401.0000	Unmanufactured tobacco; tobacco refuse	kg	Free	\$349.25 per kg
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes			
2402.1000	- Cigars, cheroots and cigarillos, containing tobacco	kg	Free	\$349.25 per kg
	- Cigarettes containing tobacco			
2402.2010	- Not exceeding in weight 1.134 kg per 1000 cigarettes	'000	Free	\$279.40 per '000

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Tariff Item	Description	Unit Qty	Duty Rate	Import Levy
2402.2020	- Exceeding in weight 1.134 kg per 1000 cigarettes	'000	Free	\$279.40 per '000
2402.9000	- Other	'000	Free	\$349.25 per '000
24.03	Other Manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences			
2403.0010	- Twist or stick tobacco	kg	Free	\$349.25 per kg
2403.0090	- Other	Kg	Free	\$349.25 per kg

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