

# Chapter 99

## Excise Table

### NOTES:

1. Subject to these Notes, interpretation of this table shall governed 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.
4. Duties specified in this chapter are excise duties imposed under Part 9 of the Customs Revenue and Border Protection Act 2012.

## Goods Manufactured in the Cook Islands

1. This Chapter does not cover:
  - (a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
  - (b) Sea water (heading 25.01);
  - (c) Distilled or conductivity water or water of similar purity (heading 28.53);
  - (d) Acetic acid of a concentration exceeding 10 % by weight of acetic acid (heading 29.15);
  - (e) Medicaments of heading 30.03 or 30.04; or
  - (f) Perfumery or toilet preparations (Chapter 33).
2. For the purposes of this Chapter and of Chapters 20 and 21, the alcoholic strength by volume shall be determined at a temperature of 20 °C.
3. For the purposes of heading 22.02, the term non-alcoholic beverages means beverages of an alcoholic strength by volume not exceeding 0.5 % vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

### SUBHEADING NOTE:

1. For the purposes of subheading 2204.10, the expression sparkling wine means wine which, when kept at a temperature of 20 °C in closed containers, has an excess pressure of not less than 3 bars.

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Excise Number	Statistical Unit	Goods Description	Excise Rates
99.02		<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 2202.10.02, 2202.10.03, 2202.10.15, 220210.19, 2202.90.01, or 2202.90.09:</b>	
9902.10		– Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:	

Excise Number	Statistical Unit	Goods Description	Excise Rates
		-- In metal containers	
		--- Flavoured	
9902.10.02	kg		\$9.37 per kilogram of sugar
9902.10.03	kg	--- Other	\$9.37 per kilogram of sugar
		-- Other	
9902.10.15	kg	--- Flavoured	\$9.37 per kilogram of sugar
9902.10.19	kg	--- Other	\$9.37 per kilogram of sugar
9902.90		- Other:	
9902.90.01	kg	-- In metal containers	\$9.37 per kilogram of sugar
9902.90.09	kg	-- Other	\$9.37 per kilogram of sugar
<b>99.03</b>			
9903.00		<b>Beer made from malt which if imported, would be classified within tariff item 2203.00.02, 2203.00.03, 2203.00.12, 2203.00.13, 2203.00.22, 2203.00.23, 2203.00.31, 2203.00.32, 2203.00.39, or 2203.00.40.</b>	
		- Containing not more than 1.15 % vol.	
9903.00.02	l al	-- Cans	\$7.25 per l al
9903.00.03	l al	-- Other	\$7.25 per l al
		- Containing more than 1.15 % vol., but not more than 2.5 % vol.	
9903.00.12	l al	-- Cans	\$7.25 per l al
9903.00.13	l al	-- Other	\$7.25 per l al
		- Containing more than 2.5 % vol., but not more than 4.35 % vol.	
9903.00.22	l al	-- Cans	\$7.25 per l al
9903.00.23	l al	-- Other	\$7.25 per l al
		- Containing more than 4.35 % vol., but not more than 5 % vol.	
9903.00.31	l al	-- Cans	\$7.25 per l al
9903.00.32	l al	-- Other	\$7.25 per l al
		- Containing more than 5 % vol.	
9903.00.39	l al	-- Cans	\$7.25 per l al

Excise Number	Statistical Unit	Goods Description	Excise Rates
9903.00.40	l al	-- Other	\$7.25 <i>per l al</i>
<b>99.04</b>		<b>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 2204.10.01, 2204.10.04, , 2204.10.10, 2204.10.11, 2204.10.13, 2204.10.14, 2204.10.16, 2204.10.17, 2204.10.19, 2204.10.20, 2204.10.27 or 2204.10.28,</b>	
<b>9904.10</b>		-- Sparkling wine:	
		-- Champagne	
9904.10.01	l al	--- Containing more than 4% vol., but not more than 14% vol.	\$29.00 <i>per l al</i>
9904.10.04	l al	--- Containing more than 14% vol.	\$29.00 <i>per l al</i>
		-- Other:	
9904.10.10	l al	--- Containing more than 4% vol., but not more than 14% vol.	\$29.00 <i>per l al</i>
9904.10.11	l al	--- Containing more than 14% vol.	\$29.00 <i>per l al</i>
9904.10		--- For further manufacture in a licensed manufacturing area;	
		---- White	
9904.10.13	l al	----- Containing more than 4% vol., but not more than 14% vol.	\$29.00 <i>per l al</i>
9904.10.14	l al	----- Containing more than 14% vol.	\$29.00 <i>per l al</i>
		---- Red	
9904.10.16	l al	----- Containing more than 4% vol., but not more than 14% vol.	\$29.00 <i>per l al</i>
9904.10.17	l al	----- Containing more than 14% vol.	\$29.00 <i>per l al</i>
		--- Other; Red	
9904.10.19	l al	----- Containing more than 4% vol., but not more than 14% vol.	\$29.00 <i>per l al</i>
9904.10.20	l al	----- Containing more than 14% vol.	\$29.00 <i>per l al</i>
		---- White	
9904.10.27	l al	----- Containing more than 4% vol., but not more than 14% vol.	\$29.00 <i>per l al</i>
9904.10.28	l al	----- Containing more than 14% vol.	\$29.00 <i>per l al</i>

Excise Number	Statistical Unit	Goods Description	Excise Rates
		– Other wine; grape must with fermentation prevented or arrested by the addition of alcohol <b>which if imported, would be classified within tariff item 2204.21.01, 2204.21.02, 2204.21.03, 2204.21.05, 2204.21.06, 2204.21.08, 2204.21.09, 2204.21.11, 2204.21.12, 2204.21.14, 2204.21.15, 2204.21.17, 2204.21.18, 2204.21.20, 2204.21.21, 2204.21.23, 2204.21.24, 2204.21.26, 2204.21.27, 2204.21.29, 2204.21.30, 2204.21.31, 2204.21.32, 2204.21.33, 2204.21.34, 2204.21.35, 2204.21.36, 2204.21.37, 2204.21.38, 2204.21.39, 2204.21.40, 2204.21.41, 2204.21.42, 2204.21.43, 2204.21.44, 2204.21.45, 2204.21.47, 2204.21.48, 2204.21.50, 2204.21.51, 2204.21.53, 2204.21.54, 2204.29.02, 2204.29.03, 2204.29.04, 2204.29.05, 2204.29.06, 2204.29.13, 2204.29.14, 2204.29.15, 2204.29.16, 2204.29.17, 2204.29.18, 2204.29.19, 2204.29.20, 2204.29.22, 2204.29.23, 2204.29.25 or 2204.29.28,</b>	
9904.21		– – In containers holding 2 litres or less	
9904.21.01	l al	– – – For further manufacture in a licensed manufacturing area	\$29.00 <i>per l al</i>
		– – – – – White:	
		– – – – – In containers of a capacity of not more than 750 ml	
9904.21.02	l al	– – – – – Containing more than 4% vol., but not more than 14% vol.	\$29.00 <i>per l al</i>
9904.21.03	l al	– – – – – Containing more than 14% vol.	\$29.00 <i>per l al</i>
		– – – – – In other containers	
9904.21.05	l al	– – – – – Containing more than 4% vol., but not more than 14% vol.	\$29.00 <i>per l al</i>
9904.21.06	l al	– – – – – Containing more than 14% vol.	\$29.00 <i>per l al</i>
		– – – – – Red:	
		– – – – – In containers of a capacity of not more than 750 ml	
9904.21.08	l al	– – – – – Containing more than 4% vol., but not more than 14% vol.	\$29.00 <i>per l al</i>
9904.21.09	l al	– – – – – Containing more than 14% vol.	\$29.00 <i>per l al</i>
		– – – – – In other containers	
9904.21.11	l al	– – – – – Containing more than 4% vol., but not more than 14% vol.	\$29.00 <i>per l al</i>
9904.21.12	l al	– – – – – Containing more than 14% vol.	\$29.00 <i>per l al</i>
		– – – – – Other:	
		– – – – – Sherry:	
		– – – – – In containers of a capacity of not more than 750 ml	
9904.21.14	l al	– – – – – Containing more than 4% vol., but not more than 14% vol.	\$29.00 <i>per l al</i>

<b>Excise Number</b>	<b>Statistical Unit</b>	<b>Goods Description</b>	<b>Excise Rates</b>
9904.21.15	l al	----- Containing more than 14% vol.	\$29.00 <i>per l al</i>
		----- In other containers	
9904.21.17	l al	----- Containing more than 4% vol., but not more than 14% vol.	\$29.00 <i>per l al</i>
9904.21.18	l al	----- Containing more than 14% vol.	\$29.00 <i>per l al</i>
		----- Port: ----- In containers of a capacity of not more than 750 ml	
9904.21.20	l al	----- Containing more than 4% vol., but not more than 14% vol.	\$29.00 <i>per l al</i>
9904.21.21	l al	----- Containing more than 14% vol.	\$29.00 <i>per l al</i>
		----- In other containers	
9904.21.23	l al	----- Containing more than 4% vol., but not more than 14% vol.	\$29.00 <i>per l al</i>
9904.21.24	l al	----- Containing more than 14% vol.	\$29.00 <i>per l al</i>
		----- Other kinds: ----- In containers of a capacity of not more than 750 ml	
9904.21.26	l al	----- Containing more than 4% vol., but not more than 14% vol.	\$29.00 <i>per l al</i>
9904.21.27	l al	----- Containing more than 14% vol.	\$29.00 <i>per l al</i>
		----- In other containers	
9904.21.29	l al	----- Containing more than 4% vol., but not more than 14% vol.	\$29.00 <i>per l al</i>
9904.21.30	l al	----- Containing more than 14% vol.	\$29.00 <i>per l al</i>
		----- Other: ----- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	
		----- Sherry ----- In containers of a capacity of not more than 750 ml	
9904.21.32	l al	----- Containing more than 14% vol., but not more than 23% vol	\$29.00 <i>per l al</i>

Excise Number	Statistical Unit	Goods Description	Excise Rates
9904.21.33	l al	----- Containing more than 23%vol.	\$42.65per l al
		----- In other containers	
9904.21.34	l al	----- Containing more than 14% vol., but not more than 23% vol	\$29.00 per l al
9904.21.35	l al	----- Containing more than 23%vol.	\$42.65per l al
		----- Port: ----- In containers of a capacity of not more than 750 ml	
9904.21.36	l al	----- Containing more than 14% vol., but not more than 23% vol	\$29.00 per l al
9904.21.37	l al	----- Containing more than 23%vol.	\$42.65per l al
		----- In other containers	
9904.21.38	l al	----- Containing more than 14% vol., but not more than 23% vol	\$29.00 per l al
9904.21.39	l al	----- Containing more than 23%vol.	\$42.65per l al
		----- Other kinds: ----- In containers of a capacity of not more than 750 ml	
9904.21.40	l al	----- Containing more than 14% vol., but not more than 23% vol	\$29.00 per l al
9904.21.41	l al	----- Containing more than 23%vol.	\$42.65per l al
		----- In other containers	
9904.21.42	l al	----- Containing more than 14% vol., but not more than 23% vol	\$29.00 per l al
9904.21.43	l al	----- Containing more than 23%vol.	\$42.65per l al
		----- Other	
		----- White: ----- In containers of a capacity of not more than 750 ml	
9904.21.44	l al	----- Containing more than 4% vol., but not more than 14% vol.	\$29.00 per l al

<b>Excise Number</b>	<b>Statistical Unit</b>	<b>Goods Description</b>	<b>Excise Rates</b>
9904.21.45	l al	----- Containing more than 14% vol.	\$29.00 <i>per l al</i>
		----- In other containers	
9904.21.47	l al	----- Containing more than 4% vol., but not more than 14% vol.	\$29.00 <i>per l al</i>
9904.21.48	l al	----- Containing more than 14% vol.	\$29.00 <i>per l al</i>
		----- Red: ----- In containers of a capacity of not more than 750 ml	
9904.21.50	l al	----- Containing more than 4% vol., but not more than 14% vol.	\$29.00 <i>per l al</i>
9904.21.51	l al	----- Containing more than 14% vol.	\$29.00 <i>per l al</i>
		----- In other containers	
9904.21.53	l al	----- Containing more than 4% vol., but not more than 14% vol.	\$29.00 <i>per l al</i>
9904.21.54	l al	----- Containing more than 14% vol.	\$29.00 <i>per l al</i>
9904.29		-- Other: --- For further manufacture in a licensed manufacturing area ----- Containing not more than 14 % vol.:	
9904.29.02	l al	----- White	\$29.00 <i>per l al</i>
9904.29.03	l al	----- Red	\$29.00 <i>per l al</i>
		----- Other:	
9904.29.04	l al	----- Sherry	\$29.00 <i>per l al</i>
9904.29.05	l al	----- Port	\$29.00 <i>per l al</i>
9904.29.06	l al	----- Other kinds	\$29.00 <i>per l al</i>
		--- Other: ----- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit ----- Sherry	

Excise Number	Statistical Unit	Goods Description	Excise Rates
9904.29.13	l al	----- Containing more than 14% vol., but not more than 23% vol	\$29.00 <i>per l al</i>
9904.29.14	l al	----- Containing more than 23% vol.	\$42.65 <i>per l al</i>
		----- Port	
9904.29.15	l al	----- Containing more than 14% vol., but not more than 23% vol	\$29.00 <i>per l al</i>
9904.29.16	l al	----- Containing more than 23% vol.	\$42.65 <i>per l al</i>
		----- Other kinds	
9904.29.17	l al	----- Containing more than 14% vol., but not more than 23% vol	\$29.00 <i>per l al</i>
9904.29.18	l al	----- Containing more than 23% vol.	\$42.65 <i>per l al</i>
		----- Other	
		----- White	
9904.29.19	l al	----- Containing more than 4% vol., but not more than 14% vol.	\$29.00 <i>per l al</i>
9904.29.20	l al	----- Containing more than 14% vol.	\$29.00 <i>per l al</i>
		----- Red	
9904.29.22	l al	----- Containing more than 4% vol., but not more than 14% vol.	\$29.00 <i>per l al</i>
9904.29.23	l al	----- Containing more than 14% vol.	\$29.00 <i>per l al</i>
		----- Other grape must	
9904.29.25	l al	----- Containing more than 4% vol., but not more than 14% vol.	\$29.00 <i>per l al</i>
9904.29.28	l al	----- Containing more than 14% vol.	\$29.00 <i>per l al</i>
<b>99.05</b>		<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances substances which if imported, would be classified within tariff item 2205.10.01, 2205.10.02, 2205.10.03, 2205.10.04, 2205.10.05, 2205.10.12, 2205.10.13, 2205.10.19, 2205.10.19, 2205.10.21, 2205.10.22, 2205.10.23, 2205.10.24, 2205.10.25, 2205.10.26, 2205.10.27, 2205.10.33, 2205.10.34, 2205.10.38, 2205.90.00, 2205.90.01, 2205.90.02, 2205.90.03, 2205.90.04, 2205.90.05, 2205.90.06, 2205.90.12, 2205.90.13, 2205.90.19, 2205.90.21, 2205.90.22, 2205.90.23, 2205.90.24, 2205.90.25, 2205.90.26, 2205.90.29, 2205.90.33, 2205.90.35, or 2205.90.38</b>	
9905.10		- In containers holding 2 litres or less: -- Vermouth --- For further manufacture in a licensed manufacturing area ---- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	
9905.10.01	l al	----- Containing more than 14% vol., but not more than 23% vol	\$29.00 <i>per l al</i>



Excise Number	Statistical Unit	Goods Description	Excise Rates
9905.10.02	l al	----- Containing more than 23%vol.	\$42.65per l al
		----- Other:	
9905.10.03	l al	----- Containing not more than 6 % vol.	\$29.00 per l al
9905.10.04	l al	----- Containing more than 6 % vol., but not more than 9.5 % vol.	\$29.00 per l al
9905.10.05	l al	----- Containing more than 9.5 % vol., but not more than 14% vol	\$29.00 per l al
		---- Other:	
		----- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	
9905.10.12	l al	----- Containing more than 14% vol., but not more than 23% vol	\$29.00 per l al
9905.10.13	l al	----- Containing more than 23%vol.	\$42.65per l al
9905.10.19	l al	----- Other	\$42.65per l al
		-- Other:	
		--- For further manufacture in a licensed manufacturing area	
		----- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	
9905.10.21	l al	----- Containing more than 14% vol., but not more than 23% vol	\$29.00 per l al
9905.10.22	l al	----- Containing more than 23%vol.	\$42.65per l al
		---- Other:	
9905.10.23	l al	----- Containing not more than 6 % vol.	\$29.00 per l al
9905.10.24	l al	----- Containing more than 6 % vol., but not more than 9.5 % vol.	\$29.00 per l al
9905.10.25	l al	----- Containing more than 9.5 % vol., but not more than 14% vol.	\$29.00 per l al
9905.10.26	l al	----- Containing more than 14% vol., but not more than 23% vol	\$29.00 per l al
9905.10.27	l al	----- Containing more than 23%vol.	\$42.65per l al
		---- Other:	
		----- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	
9905.10.33	l al	----- Containing more than 14% vol., but not more than 23% vol	\$29.00 per l al
9905.10.34	l al	----- Containing more than 23%vol.	\$42.65per l al
9905.10.38	l al	----- Other	\$42.65per l al
9905.90		- Other:	
		-- Vermouth:	
		--- For further manufacture in a licensed manufacturing area	
		----- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	
9905.90.00	l al	----- Containing more than 14% vol., but not more than 23% vol	\$29.00 per l al
9905.90.01	l al	----- Containing more than 23%vol.	\$42.65per l al
		---- Other:	
9905.90.02	l al	----- Containing not more than 6 % vol.	\$29.00 per l al

Excise Number	Statistical Unit	Goods Description	Excise Rates
9905.90.03	l al	----- Containing more than 6 % vol., but not more than 9.5 % vol.	\$29.00 <i>per l al</i>
9905.90.04	l al	----- Containing more than 9.5 % vol., but not more than 14% vol.	\$29.00 <i>per l al</i>
9905.90.05	l al	----- Containing more than 14% vol., but not more than 23% vol	\$29.00 <i>per l al</i>
9905.90.06	l al	----- Containing more than 23%vol., but not more than 57% vol	\$42.65 <i>per l al</i>
		---- Other:	
		----- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	
9905.90.12	l al	----- Containing more than 14% vol., but not more than 23% vol	\$29.00 <i>per l al</i>
9905.90.13	l al	----- Containing more than 23%vol.	\$42.65 <i>per l al</i>
9905.90.19	l al	---- Other	\$42.65 <i>per l al</i>
		-- Other:	
		---- For further manufacture in a licensed manufacturing area	
		----- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	
9905.90.21	l al	----- Containing more than 14% vol., but not more than 23% vol	\$29.00 <i>per l al</i>
9905.90.22	l al	----- Containing more than 23%vol.	\$42.65 <i>per l al</i>
		---- Other:	
9905.90.23	l al	----- Containing not more than 6 % vol.	\$29.00 <i>per l al</i>
9905.90.24	l al	----- Containing more than 6 % vol., but not more than 9.5 % vol.	\$29.00 <i>per l al</i>
9905.90.25	l al	----- Containing more than 9.5 % vol., but not more than 14% vol.	\$29.00 <i>per l al</i>
9905.90.26	l al	----- Containing more than 14% vol., but not more than 23% vol	\$29.00 <i>per l al</i>
9905.90.29	l al	----- Containing more than 23%vol.	\$42.65 <i>per l al</i>
		---- Other:	
		----- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	
9905.90.33	l al	----- Containing more than 14% vol., but not more than 23% vol	\$29.00 <i>per l al</i>
9905.90.35	l al	----- Containing more than 23%vol.	\$42.65 <i>per l al</i>
9905.90.38	l al	---- Other	\$42.65 <i>per l al</i>
<b>99.06</b>		<b>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 2206.00.08, 2206.00.09, 2206.00.10, 2206.00.15, 2206.00.16, 2206.00.17, 2206.00.18, 2206.00.19, 2206.00.20, 2206.00.21, 2206.00.28, 2206.00.31, 2206.00.32, 2206.00.37, 2206.00.38, 2206.00.47, 2206.00.48, 2206.00.57, 2206.00.58, 2206.00.68, 2206.00.69, 2206.00.78, 2206.00.79, 2206.00.81 or 2206.00.89.</b>	
9906.00		– Fruit wine and vegetable wine:	
		-- Containing not more than 14% vol.:	
		--- Kiwifruit wine:	
9906.00.08	<b>l al</b>	----- Sparkling	\$7.25 <i>per l al</i>

Excise Number	Statistical Unit	Goods Description	Excise Rates
		<b>Other fermented beverages, etc. - continued</b>	
		– Fruit wine and vegetable wine <i>etc.</i> - <i>continued</i>	
		– – Containing not more than 14% vol. <i>etc.</i> - <i>continued</i>	
		– – – Kiwifruit wine <i>etc.</i> - <i>continued</i>	
9906.00.09	l al	– – – – Other	\$7.25 <i>per l al</i>
9906.00.10	l al	– – – Other	\$7.25 <i>per l al</i>
		– – Containing more than 14 % vol., but not more than 23 %	
		– – – Kiwifruit wine:	
9906.00.16	l al	– – – – Sparkling	\$7.25 <i>per l al</i>
9906.00.17	l al	– – – – Other	\$7.25 <i>per l al</i>
9906.00.18	l al	– – – Other	\$7.25 <i>per l al</i>
		– – Containing more than 23% vol.	
		– – – Kiwifruit wine:	
9906.00.19	l al	– – – – Sparkling	\$10.66 <i>per l al</i>
9906.00.20	l al	– – – – Other	\$10.66 <i>per l al</i>
9906.00.21	l al	– – – Other	\$10.66 <i>per l al</i>
		– Other:	
		– – Containing not more than 1.15 % vol.	
9906.00.31	l al	– – – Sparkling	\$7.25 <i>per l al</i>
9906.00.32	l al	– – – Other	\$7.25 <i>per l al</i>
		– – Containing more than 1.15 % vol., but not more than 2.5 % vol.:	
9906.00.37	l al	– – – Sparkling	\$7.25 <i>per l al</i>
9906.00.38	l al	– – – Other	\$7.25 <i>per l al</i>
		– – Containing more than 2.5 % vol., but not more than 6 %	
9906.00.47	l al	– – – Sparkling	\$7.25 <i>per l al</i>
9906.00.48	l al	– – – Other	\$7.25 <i>per l al</i>
		– – Containing more than 6 % vol., but not more than 9% vol.:	
9906.00.57	l al	– – – Sparkling	\$7.25 <i>per l al</i>
9906.00.58	l al	– – – Other	\$7.25 <i>per l al</i>
		<b>Other fermented beverages, etc. -continued</b>	
		– Fruit wine and vegetable wine, etc. - <i>continued</i>	
		– – Containing more than 9 % vol., but not more than 14 % vol.:	
9906.00.68	l al	– – – Sparkling	\$7.25 <i>per l al</i>

Excise Number	Statistical Unit	Goods Description	Excise Rates
		<b>Other fermented beverages, etc. -continued</b>	
		– Fruit wine and vegetable wine, etc. -continued	
		– – Containing more than 9 % vol., but not more than 14 % vol.:	
9906.00.68	l al	– – – Sparkling	\$7.25 <i>per l al</i>
9906.00.69	l al	– – – Other	\$7.25 <i>per l al</i>
		– – Containing more than 14 % vol., but not more than 23 % vol.:	
9906.00.78	l al	– – – Sparkling	\$7.25 <i>per l al</i>
9906.00.79	l al	– – – Other	\$7.25 <i>per l al</i>
9906.00.89	l al	– – Other:	\$10.66 <i>per lal</i>
<b>99.07</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 2207.10.11, 2207.10.19, 2207.10.21, 2207.10.29, 2207.20.01, 2207.20.12, 2207.20.18, 2207.20.23, 2207.20.27, 2207.20.28, 2207.20.29, 2207.20.30, 2207.20.33, 2207.20.35, 2207.20.36, 2207.20.37, 2207.20.38, 2207.20.39, 2207.20.41, or 2207.20.49</b>	
9907.10		– Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher:	
		– – Rectified spirits of wine:	
9907.10.11	l al	– – – For manufacture in a licensed manufacturing area	\$51.23 <i>per l al</i>
9907.10.19	l al	– – – Other	\$51.23 <i>per l al</i>
		– – Other kinds:	
9907.10.21	l al	– – – For manufacture in a licensed manufacturing area	\$51.23 <i>per l al</i>
9907.10.29	l al	– – – Other	\$51.23 <i>per l al</i>
9907.20		– Ethyl alcohol and other spirits, denatured, of any strength:	
9907.20.01	ltr	– – Ethyl alcohol, denatured in accordance with a formula approved by the Comptroller of the Cook Islands Customs Service	\$51.23 <i>per ltrl</i>
		– – Ethyl alcohol, denatured, to which has been blended ethyl ether, benzolor approved petroleum products in such proportions as may be approved by the Comptroller of the Cook Islands Customs Service and under such conditions as the Comptroller of the Cook Islands Customs Service may approve:	
9907.20.12	ltr	– – – For manufacture in a licensed manufacturing area	\$51.23 <i>per ltr</i>
		– – – Other:	
9907.20.18	ltr	– – – – Aviation spirit	\$51.23 <i>per ltr</i>
		– – – – Other:	
9907.20.23	l ms	– – – – – Further blended with motor spirit and that can be used as a fuel for engines	\$51.23 <i>per l al</i>
		Further blended with diesel, biodiesel, or other substances andthat can be used as a fuel for engines	
9907.20.27	ltr	– – – – – Further blended with automotive diesel	\$51.23 <i>per ltr</i>
9907.20.28	ltr	– – – – – Further blended with marine diesel	\$51.23 <i>per ltr</i>
9907.20.29	ltr	– – – – – Further blended with biodiesel	\$51.23 <i>per ltr</i>

Excise Number	Statistical Unit	Goods Description	Excise Rates
9907.20.30	ltr	----- Further blended with other substances	\$51.23 <i>per ltr</i>
9907.20.32	ltr	----- Other	\$51.23 <i>per ltr</i>
9907.20.33	l al	-- Ethyl alcohol, denatured, otherwise blended, that can be used as a fuel for engines: --- For manufacture in a licensed manufacturing area	\$51.23 <i>per l al</i>
9907.20.35	l ms	--- Other: ---- Blended with motor spirit	\$51.23 <i>per l al</i>
9907.20.36	ltr	---- Other ----- Blended with automotive diesel	\$51.23 <i>per ltr</i>
9907.20.37	ltr	----- Blended with marine diesel	\$51.23 <i>per ltr</i>
9907.20.38	ltr	----- Blended with biodiesel	\$51.23 <i>per ltr</i>
9907.20.39	ltr	----- Blended with other substances	\$51.23 <i>per ltr</i>
9907.20.41	l al	-- Other kinds: --- For manufacture in a licensed manufacturing area	\$51.23 <i>per l al</i>
9907.20.49	l al	--- Other	\$51.23 <i>per l al</i>

**99.08**

**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 2208.20.01, 2208.20.02, 2208.20.03, 2208.20.04, 2208.20.05, 2208.20.06, 2208.20.07, 2208.20.08, 2208.20.09, 2208.20.10, 2208.20.11, 2208.20.12, 2208.20.13, 2208.20.14, 2208.20.15, 2208.20.16, 2208.20.17, 2208.20.18, 2208.20.19, 2208.20.20, 2208.20.21, 2208.20.22, 2208.20.23, 2208.20.24, 2208.20.29, 2208.20.30, 2208.20.31, 2208.20.39, 2208.30.01, 2208.30.02, 2208.30.03, 2208.30.04, 2208.30.05, 2208.30.06, 2208.30.11, 2208.30.12, 2208.30.13, 2208.30.14, 2208.30.19, 2208.30.20, 2208.30.21, 2208.30.29, 2208.40.01, 2208.40.02, 2208.40.03, 2208.40.04, 2208.40.05, 2208.40.06, 2208.40.07, 2208.40.08, 2208.40.09, 2208.40.10, 2208.40.11, 2208.40.12, 2208.40.13, 2208.40.14, 2208.40.15, 2208.40.16, 2208.40.19, 2208.40.20, 2208.40.21, 2208.40.29, 2208.50.02, 2208.50.03, 2208.50.04, 2208.50.05, 2208.50.11, 2208.50.12, 2208.50.13, 2208.50.14, 2208.50.19, 2208.50.20, 2208.50.21, 2208.50.29, 2208.60.11, 2208.60.12, 2208.60.19, 2208.60.20, 2208.60.21, 2208.60.22, 2208.60.29, 2208.60.30, 2208.60.91, 2208.60.92, 2208.60.93, 2208.60.94, 2208.60.95, 2208.60.96, 2208.60.97, 2208.60.99, 2208.70.10, 2208.70.20, 2208.70.30, 2208.70.40, 2208.70.50, 2208.70.60, 2208.70.71, 2208.70.80, 2208.70.89, 2208.90.02, 2208.90.06, 2208.90.08, 2208.90.42, 2208.90.43, 2208.90.44, 2208.90.45, 2208.90.46, 2208.90.47, 2208.90.48, 2208.90.49, 2208.90.50, 2208.90.51, 2208.90.52, 2208.90.53, 2208.90.54, 2208.90.55, 2208.90.56, 2208.90.57, 2208.90.58, 2208.90.59, 2208.90.60, 2208.90.61, 2208.90.62, 2208.90.63, 2208.90.64, 2208.90.65, 2208.90.66, 2208.90.67, 2208.90.68, 2208.90.69, 2208.90.70, 2208.90.71, 2208.90.72, 2208.90.73, 2208.90.74, 2208.90.75, 2208.90.76, 2208.90.77, 2208.90.78, 2208.90.79, 2208.90.80, 2208.90.81, 2208.90.82, 2208.90.83, 2208.90.84, 2208.90.85, 2208.90.86, 2208.90.87, 2208.90.88, 2208.90.89, 2208.90.90, 2208.90.91, 2208.90.92, 2208.90.93, 2208.90.94, 2208.90.95, 2208.90.97 or 2208.90.99**

<b>Excise Number</b>	<b>Statistical Unit</b>	<b>Goods Description</b>	<b>Excise Rates</b>
9908.20		– Spirits obtained by distilling grape wine or grape marc: – – The strength of which can be ascertained by OIML hydrometer: – – – Brandy: – – – – For further manufacture in a licensed manufacturing area – – – – – In containers of a capacity of less than 180 litres:	
9908.20.01	l al	– – – – – In bottles	\$42.65 <i>per l al</i>
9908.20.02	l al	– – – – – Otherwise packed	\$42.65 <i>per l al</i>
9908.20.03	l al	– – – – – In other containers	\$42.65 <i>per l al</i>
		– – – – – Other	
9908.20.04	l al	– – – – – In containers of a capacity of less than 180 litres: – – – – – In bottles	\$42.65 <i>per l al</i>
9908.20.05	l al	– – – – – Otherwise packed	\$42.65 <i>per l al</i>
9908.20.06	l al	– – – – – In other containers	\$42.65 <i>per l al</i>
		– – – – – Other: – – – – – For further manufacture in a licensed manufacturing area – – – – – In containers of a capacity of less than 180 litres:	
9908.20.07	l al	– – – – – In bottles	\$42.65 <i>per l al</i>
9908.20.08	l al	– – – – – Otherwise packed	\$42.65 <i>per l al</i>
9908.20.09	l al	– – – – – In other containers	\$42.65 <i>per l al</i>
		– – – – – Other	
9908.20.10	l al	– – – – – In containers of a capacity of less than 180 litres: – – – – – In bottles	\$42.65 <i>per l al</i>
9908.20.11	l al	– – – – – Otherwise packed	\$42.65 <i>per l al</i>
9908.20.12	l al	– – – – – In other containers	\$42.65 <i>per l al</i>
		– – – – – Other: – – – – – For further manufacture in a licensed manufacturing area – – – – – In containers of a capacity of less than 180 litres:	
9908.20.13	l al	– – – – – In bottles	\$42.65 <i>per l al</i>
9908.20.14	l al	– – – – – Otherwise packed	\$42.65 <i>per l al</i>

Excise Number	Statistical Unit	Goods Description	Excise Rates
9908.20.15	l al	----- In other containers	\$42.65 <i>per l al</i>
		----- Other	
		----- In containers of a capacity of less than 180 litres:	
9908.20.16	l al	----- In bottles	\$42.65 <i>per l al</i>
9908.20.17	l al	----- Otherwise packed	\$42.65 <i>per l al</i>
9908.20.18	l al	----- In other containers	\$42.65 <i>per l al</i>
		--- Other:	
9908.20.19	l al	--- For further manufacture in a licensed manufacturing area	\$42.65 <i>per l al</i>
		---- Not exceeding 57 % vol.:	
9908.20.21	l al	----- In containers of a capacity of less than 180 litres	\$42.65 <i>per l al</i>
9908.20.22	l al	----- In other containers	\$42.65 <i>per l al</i>
		---- Other:	
9908.20.23	l al	----- In containers of a capacity of less than 180 litres	\$51.23 <i>per l al</i>
9908.20.24	l al	----- In other containers	\$51.23 <i>per l al</i>
		--- Other	
		---- Not exceeding 57 % vol.:	
9908.20.29	l al	----- In containers of a capacity of less than 180 litres	\$42.65 <i>per l al</i>
9908.20.30	l al	----- In other containers	\$42.65 <i>per l al</i>
		---- Other:	
9908.20.31	l al	----- In containers of a capacity of less than 180 litres	\$51.23 <i>per l al</i>
9908.20.39	l al	----- In other containers	\$51.23 <i>per l al</i>
9908.30		-- Whiskies: -- The strength of which can be ascertained by OIML hydrometer:	
		---- For further manufacture in a licensed manufacturing area	
		----- In containers of a capacity of less than 180 litres:	
9908.30.01	l al	----- In bottles	\$42.65 <i>per l al</i>
9908.30.02	l al	----- Otherwise packed	\$42.65 <i>per l al</i>
9908.30.03	l al	----- In other containers	\$42.65 <i>per l al</i>
		---- Other	
		----- In containers of a capacity of less than 180 litres:	

Excise Number	Statistical Unit	Goods Description	Excise Rates
9908.30.04	l al	----- In bottles	\$42.65 <i>per l al</i>
9908.30.05	l al	----- Otherwise packed	\$42.65 <i>per l al</i>
9908.30.06	l al	----- In other containers	\$42.65 <i>per l al</i>
		--- Other:	
		--- For further manufacture in a licensed manufacturing area	
		---- Not exceeding 57 % vol.:	
9908.30.11	l al	----- In containers of a capacity of less than 180 litres	\$42.65 <i>per l al</i>
9908.30.12	l al	----- In other containers	\$42.65 <i>per l al</i>
		---- Other:	
9908.30.13	l al	----- In containers of a capacity of less than 180 litres	\$51.23 <i>per l al</i>
9908.30.14	l al	----- In other containers	\$51.23 <i>per l al</i>
		---- Other	
		---- Not exceeding 57 % vol.:	
9908.30.19	l al	----- In containers of a capacity of less than 180 litres	\$42.65 <i>per l al</i>
9908.30.20	l al	----- In other containers	\$42.65 <i>per l al</i>
		---- Other:	
9908.30.21	l al	----- In containers of a capacity of less than 180 litres	\$51.23 <i>per l al</i>
9908.30.29	l al	----- In other containers	\$51.23 <i>per l al</i>
9908.40		- Rum and other spirits obtained by distilling fermented sugar cane products:	
		-- The strength of which can be ascertained by OIML hydrometer	
		---- For further manufacture in a licensed manufacturing area	
		----- In containers of a capacity of less than 180 litres:	
9908.40.01	l al	----- In bottles	\$42.65 <i>per l al</i>
9908.40.02	l al	----- Otherwise packed	\$42.65 <i>per l al</i>
9908.40.03	l al	----- In other containers	\$42.65 <i>per l al</i>
		---- Other	
		----- In containers of a capacity of less than 180 litres:	
9908.40.04	l al	----- In bottles	\$42.65 <i>per l al</i>



<b>Excise Number</b>	<b>Statistical Unit</b>	<b>Goods Description</b>	<b>Excise Rates</b>
9908.40.05	l al	----- Otherwise packed	\$42.65 <i>per l al</i>
9908.40.06	l al	----- In other containers	\$42.65 <i>per l al</i>
		--- Other: ---- For further manufacture in a licensed manufacturing area	
9908.40.07	l al	----- In containers of a capacity of less than 180 litres: ----- In bottles	\$42.65 <i>per l al</i>
9908.40.08	l al	----- Otherwise packed	\$42.65 <i>per l al</i>
9908.40.09	l al	----- In other containers	\$42.65 <i>per l al</i>
		---- Other ----- In containers of a capacity of less than 180 litres:	
9908.40.10	l al	----- In bottles	\$42.65 <i>per l al</i>
9908.40.11	l al	----- Otherwise packed	\$42.65 <i>per l al</i>
9908.40.12	l al	----- In other containers	\$42.65 <i>per l al</i>
		-- Other: --- For further manufacture in a licensed manufacturing area	
9908.40.13	l al	----- Not exceeding 57 % vol.: ----- In containers of a capacity of less than 180 litres	\$42.65 <i>per l al</i>
9908.40.14	l al	----- In other containers	\$42.65 <i>per l al</i>
		---- Other: ----- In containers of a capacity of less than 180 litres	
9908.40.15	l al	----- In containers of a capacity of less than 180 litres	\$51.23 <i>per l al</i>
9908.40.146	l al	----- In other containers	\$51.23 <i>per l al</i>
		--- Other ---- Not exceeding 57 % vol.:	
9908.40.19	l al	----- In containers of a capacity of less than 180 litres	\$42.65 <i>per l al</i>
9908.40.20	l al	----- In other containers	\$42.65 <i>per l al</i>
		---- Other: ----- In containers of a capacity of less than 180 litres	
9908.40.21	l al	----- In containers of a capacity of less than 180 litres	\$51.23 <i>per l al</i>
9908.40.29	l al	----- In other containers	\$51.23 <i>per l al</i>
9908.50		- Gin and Geneva:	

Excise Number	Statistical Unit	Goods Description	Excise Rates
		-- The strength of which can be ascertained by OIML hydrometer	
		---- For further manufacture in a licensed manufacturing area	
9908.50.02	l al	----- In bottles	\$42.65 <i>per l al</i>
9908.50.03	l al	----- Otherwise packed	\$42.65 <i>per l al</i>
		---- Other	
9908.50.04	l al	----- In bottles	\$42.65 <i>per l al</i>
9908.50.05	l al	----- Otherwise packed	\$42.65 <i>per l al</i>
		-- Other:	
		--- For further manufacture in a licensed manufacturing area	
		---- Not exceeding 57 % vol.:	
9908.50.11	l al	----- In containers of a capacity of less than 180 litres	\$42.65 <i>per l al</i>
9908.50.12	l al	----- Other containers	\$42.65 <i>per l al</i>
		---- Other:	
9908.50.13	l al	----- In containers of a capacity of less than 180 litres	\$51.23 <i>per l al</i>
9908.50.14	l al	----- In other containers	\$51.23 <i>per l al</i>
		--- Other	
		---- Not exceeding 57 % vol.:	
9908.50.19	l al	----- In containers of a capacity of less than 180 litres	\$42.65 <i>per l al</i>
9908.50.20	l al	----- In other containers	\$42.65 <i>per l al</i>
		---- Other:	
9908.50.21	l al	----- In containers of a capacity of less than 180 litres	\$51.23 <i>per l al</i>
9908.50.29	l al	----- In other containers	\$51.23 <i>per l al</i>
9908.60		- Vodka	
		-- The strength of which can be ascertained by OIML hydrometer:	
		---- For further manufacture in a licensed manufacturing area	
9908.60.11	l al	----- In bottles	\$42.65 <i>per l al</i>
9908.60.12	l al	----- Otherwise packed	\$42.65 <i>per l al</i>

Excise Number	Statistical Unit	Goods Description	Excise Rates
9908.60.19	l al	----- Other ----- In bottles	\$42.65 <i>per l al</i>
9908.60.20	l al	----- Otherwise packed	\$42.65 <i>per l al</i>
9908.60.21	l al	----- Other: ----- For further manufacture in a licensed manufacturing area ----- In bottles	\$42.65 <i>per l al</i>
9908.60.22	l al	----- Otherwise packed	\$42.65 <i>per l al</i>
9908.60.29	l al	----- Other ----- In bottles	\$42.65 <i>per l al</i>
9908.60.30	l al	----- Otherwise packed	\$42.65 <i>per l al</i>
9908.60.91	l al	----- Other: ----- For further manufacture in a licensed manufacturing area ----- Not exceeding 57 % vol.: ----- containers of a capacity of less than 180 litres	\$42.65 <i>per l al</i>
9908.60.92	l al	----- In other containers	\$42.65 <i>per l al</i>
9908.60.93	l al	----- Other: ----- In containers of a capacity of less than 180 litres	\$51.23 <i>per l al</i>
9908.60.94	l al	----- In other containers	\$51.23 <i>per l al</i>
9908.60.95	l al	----- Other ----- Not exceeding 57 % vol.: ----- In containers of a capacity of less than 180 litres	\$42.65 <i>per l al</i>
9908.60.96	l al	----- In other containers	\$42.65 <i>per l al</i>
9908.60.97	l al	----- Other: ----- In containers of a capacity of less than 180 litres	\$51.23 <i>per l al</i>
9908.60.99	l al	----- In other containers	\$51.23 <i>per l al</i>
9908.70.10	l al	-- Liqueurs and cordials: -- For further manufacture in a licensed manufacturing area	\$29.00 <i>per l al</i>
9908.70.20	l al	-- Other: --- Containing not more than 1.15 % vol.	\$29.00 <i>per l al</i>
9908.70.30	l al	--- Containing more than 1.15 % vol., but not more than 2.5 % vol.	\$29.00 <i>per l al</i>
9908.70.40	l al	--- Containing more than 2.5 % vol., but not more than 6 % vol.	\$29.00 <i>per l al</i>

<b>Excise Number</b>	<b>Statistical Unit</b>	<b>Goods Description</b>	<b>Excise Rates</b>
9908.70.50	l al	--- Containing more than 6 % vol., but not more than 9 % vol.	\$29.00 <i>per l al</i>
9908.70.60	l al	--- Containing more than 9 % vol., but not more than 14 % vol.	\$29.00 <i>per l al</i>
9908.70.71	l al	---- Containing more than 4% vol., but not more than 14% vol.	\$29.00 <i>per l al</i>
9908.70.80	l al	--- Other ---- Containing more than 23 % vol., but not more than 57% vol.	\$42.65 <i>per l al</i>
9908.70.89	l al	---- Other	\$42.65 <i>per l al</i>
9908.90		- Other:	
9908.90.02	l al	-- Bitters: --- For further manufacture in a licensed manufacturing area	\$29.00 <i>per l al</i>
9908.90.06	l al	--- Other: ---- Containing not more than 23 % vol.	\$29.00 <i>per l al</i>
9908.90.08	l al	---- Other	\$42.65 <i>per l al</i>
		-- Spirits and spirituous beverages the strength of which can be ascertained by OIML hydrometer: --- For further manufacture in a licensed manufacturing area ---- In bottles	
9908.90.42	l al	----- Containing more than 4% vol., but not more than 14% vol.	\$29.00 <i>per l al</i>
9908.90.43	l al	----- Containing more than 4% vol., but not more than 14% vol.	\$29.00 <i>per l al</i>
9908.90.44	l al	----- Containing more than 23% vol.	\$42.65 <i>per l al</i>
		---- Otherwise packed	
9908.90.45	l al	----- Containing more than 4% vol., but not more than 14% vol.	\$29.00 <i>per l al</i>
9908.90.46	l al	----- Containing more than 4% vol., but not more than 14% vol.	\$29.00 <i>per l al</i>
9908.90.47	l al	----- Containing more than 23% vol.	\$42.65 <i>per l al</i>
		--- Other ---- In bottles	
9908.90.48	l al	----- Containing more than 4% vol., but not more than 14% vol.	\$29.00 <i>per l al</i>
9908.90.49	l al	----- Containing more than 4% vol., but not more than 14% vol.	\$29.00 <i>per l al</i>

<b>Excise Number</b>	<b>Statistical Unit</b>	<b>Goods Description</b>	<b>Excise Rates</b>
9908.90.50	l al	----- Containing more than 23%vol.  ----- Otherwise packed	
9908.90.51	l al	----- Containing more than 4% vol., but not more than 14% vol.	\$29.00 <i>per l al</i>
9908.90.52	l al	----- Containing more than 4% vol., but not more than 14% vol.	\$29.00 <i>per l al</i>
2208.90.53	l al	----- Containing more than 23%vol.	\$42.65 <i>per l al</i>
9908.90.54	l al	----- Other: --- For further manufacture in a licensed manufacturing area ----- Other: ----- Containing not more than 1.15 % vol.	\$29.00 <i>per l al</i>
9908.90.55	l al	----- Spirituous beverages containing spirits obtained by distilling grape wine or grape marc: ----- Containing brandy	\$29.00 <i>per l al</i>
9908.90.56	l al	----- Other	\$29.00 <i>per l al</i>
9908.90.57	l al	----- Spirituous beverages containing whisky (whiskey)	\$29.00 <i>per l al</i>
9908.90.58	l al	----- Spirituous beverages containing rum	\$29.00 <i>per l al</i>
9908.90.59	l al	----- Spirituous beverages containing gin	\$29.00 <i>per l al</i>
9908.90.60	l al	----- Spirituous beverages containing vodka	\$29.00 <i>per l al</i>
9908.90.61	l al	----- Other  ----- Containing more than 1.15 % vol., but not more than 2.5 % vol.	\$29.00 <i>per l al</i>
9908.90.62	l al	----- Spirituous beverages containing spirits obtained by distilling grape wine or grape marc: ----- Containing brandy	\$29.00 <i>per l al</i>
9908.90.63	l al	----- Other	\$29.00 <i>per l al</i>
9908.90.64	l al	----- Spirituous beverages containing whisky (whiskey)	\$29.00 <i>per l al</i>
9908.90.65	l al	----- Spirituous beverages containing rum	\$29.00 <i>per l al</i>

<b>Excise Number</b>	<b>Statistical Unit</b>	<b>Goods Description</b>	<b>Excise Rates</b>
9908.90.66	l al	----- Spirituous beverages containing gin	\$29.00 <i>per l al</i>
9908.90.67	l al	----- Spirituous beverages containing vodka	\$29.00 <i>per l al</i>
9908.90.68	l al	----- Other	\$29.00 <i>per l al</i>
		----- Containing more than 2.5 % vol., but not more than 6% vol.	
		----- Spirituous beverages containing spirits obtained by distilling grape wine or grape marc:	
9908.90.69	l al	----- Containing brandy	\$29.00 <i>per l al</i>
9908.90.70	l al	----- Other	\$29.00 <i>per l al</i>
9908.90.71	l al	----- Spirituous beverages containing whisky (whiskey)	\$29.00 <i>per l al</i>
9908.90.72	l al	----- Spirituous beverages containing rum	\$29.00 <i>per l al</i>
9908.90.73	l al	----- Spirituous beverages containing gin	\$29.00 <i>per l al</i>
9908.90.74	l al	----- Spirituous beverages containing vodka	\$29.00 <i>per l al</i>
9908.90.75	l al	----- Other	\$29.00 <i>per l al</i>
		----- Containing more than 6 % vol., but not more than 9% vol.	
		----- Spirituous beverages containing spirits obtained by distilling grape wine or grape marc:	
9908.90.76	l al	----- Containing brandy	\$29.00 <i>per l al</i>
9908.90.77	l al	----- Other	\$29.00 <i>per l al</i>
9908.90.78	l al	----- Spirituous beverages containing whisky (whiskey)	\$29.00 <i>per l al</i>
9908.90.79	l al	----- Spirituous beverages containing rum	\$29.00 <i>per l al</i>
9908.90.80	l al	----- Spirituous beverages containing gin	\$29.00 <i>per l al</i>
9908.90.81	l al	----- Spirituous beverages containing vodka	\$29.00 <i>per l al</i>
9908.90.82	l al	----- Other	\$29.00 <i>per l al</i>
		----- Containing more than 9 % vol., but not more than 14 % vol.	
		----- Spirituous beverages containing spirits obtained by	

9908.90.83	l al	distilling grape wine or grape marc: ----- Containing brandy	\$29.00 <i>per l al</i>
9908.90.84	l al	----- Other	\$29.00 <i>per l al</i>
9908.90.85	l al	----- Spirituous beverages containing whisky (whiskey)	\$29.00 <i>per l al</i>
9908.90.86	l al	----- Spirituous beverages containing rum	\$29.00 <i>per l al</i>
9908.90.87	l al	----- Spirituous beverages containing gin	\$29.00 <i>per l al</i>
9908.90.88	l al	----- Spirituous beverages containing vodka	\$29.00 <i>per l al</i>
9908.90.89	l al	----- Other	\$29.00 <i>per l al</i>
		----- Containing more than 14 % vol., but not more than 23 % vol.	
		----- Spirituous beverages containing spirits obtained by distilling grape wine or grape marc:	
9908.90.90	l al	----- Containing brandy	\$29.00 <i>per l al</i>
9908.90.91	l al	----- Other	\$29.00 <i>per l al</i>
9908.90.92	l al	----- Spirituous beverages containing whisky (whiskey)	\$29.00 <i>per l al</i>
9908.90.93	l al	----- Spirituous beverages containing rum	\$29.00 <i>per l al</i>
9908.90.94	l al	----- Spirituous beverages containing gin	\$29.00 <i>per l al</i>
9908.90.95	l al	----- Spirituous beverages containing vodka	\$29.00 <i>per l al</i>
9908.90.96	l al	----- Other	\$29.00 <i>per l al</i>
		----- Other	
		----- Spirituous beverages containing spirits obtained by distilling grape wine or grape marc:	
		----- Containing brandy, whiskey, rum, gin, vodka, other	
9908.90.97	l al	----- In bottles	\$42.65 <i>per l al</i>
9908.90.99	l al	----- Otherwise packed	\$42.65 <i>per l al</i>