



AUSTRALIAN CUSTOMS NOTICE NO. 2009/06

Indexation of certain customs and excise tariff duty rates – February 2009

The Australian Bureau of Statistics released the December Quarter 2008 Consumer Price Index (CPI) figures on 28 January 2009. In accordance with the indexation provisions in section 19 of the *Customs Tariff Act 1995* and section 6A of the *Excise Tariff Act 1921*, the rates of customs and excise duties on certain spirits, beer and tobacco will increase on 2 February 2009. The new rates are set out in tables 1 to 4 of this Notice.

The new rates of customs and excise duty listed in those tables are calculated by multiplying the previous rates by an indexation factor. The indexation factor is calculated by dividing the most recent CPI number, ie the December Quarter 2008 number, by the previous highest December or June Quarter number occurring after December 1983. Accordingly, the December 2008 index number (166.0) has been divided by the June 2008 index number (164.6) to establish an indexation factor of 1.009. As this factor is more than one, rates of customs and excise duty have been increased by the application of this factor.

Any inquiries concerning these matters should be directed to:

for customs duty rates:

Manager
Tariff Legislation
Australian Customs Service
5 Constitution Avenue
CANBERRA ACT 2601
Ph: (02) 6275 6486

for excise duty rates:

National Director
Excise Risk and Intelligence
Australian Taxation Office
Genge Street
CANBERRA ACT 2601
Ph: (02) 6216 6752

Customs Tariff pages to be issued in connection with these changes are:

Schedule 3

22/5 (R.30)	22/11 (R.21)	22/17 (R.23)	24/3 (R.30)
22/7 (R.30)	22/13 (R.22)	22/19 (R.23)	
22/9 (R.31)	22/15 (R.20)	22/21 (R.20)	

Schedule 5

5/1 (R.12)
5/3 (R.13)

Schedule 6

6/1 (R.11)
6/3 (R.12)

The above tariff reprint pages will be issued in the week commencing 9 February 2009.

Please note that excise amendments are no longer available in hard copy through the Customs Amendments Service. To download a copy of the Excise Tariff Working Pages and By-laws from the internet, please go to the Australian Taxation Office's web page at www.ato.gov.au/businesses and follow the prompts for Tax Topics A-Z/D-E/Excise/Excise Rates/Excise tariff working pages (including current duty rates) and by-laws.

(Signed)
Jennifer Reimitz
A/g National Manager
Trade Services
for Chief Executive Officer
29 January 2009

**TABLE 1: CUSTOMS TARIFF ACT 1995: SCHEDULE 3
February 2009 CPI Duty Rate Changes**

Column 1	Column 2
Customs Tariff Subheading	New Rate of Duty operative from 2 February 2009
2203.00.31	\$69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:\$69.16/L of alcohol
2203.00.39	\$69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:\$69.16/L of alcohol
2203.00.61	\$35.03/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ/PG/FI/DC/LDC/SG:\$35.03/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2203.00.62	\$40.82/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ/PG/FI/DC/LDC/SG:\$40.82/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2203.00.69	\$40.82/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ/PG/FI/DC/LDC/SG:\$40.82/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2203.00.71	\$6.99/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ/PG/FI/DC/LDC/SG:\$6.99/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2203.00.72	\$21.96/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ/PG/FI/DC/LDC/SG:\$21.96/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2203.00.79	\$28.74/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ/PG/FI/DC/LDC/SG:\$28.74/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

**TABLE 1: CUSTOMS TARIFF ACT 1995: SCHEDULE 3
February 2009 CPI Duty Rate Changes**

Column 1	Column 2
Customs Tariff Subheading	New Rate of Duty operative from 2 February 2009
2204.10.23	5%, and \$69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:\$69.16/L of alcohol DCS:4%, and \$69.16/L of alcohol DCT:5%, and \$69.16/L of alcohol
2204.10.29	5%, and \$69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:\$69.16/L of alcohol DCS:4%, and \$69.16/L of alcohol DCT:5%, and \$69.16/L of alcohol
2204.10.83	5%, and \$69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:\$69.16/L of alcohol
2204.10.89	5%, and \$69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:\$69.16/L of alcohol
2204.21.30	5%, and \$69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:\$69.16/L of alcohol
2204.21.90	5%, and \$69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:\$69.16/L of alcohol
2204.29.30	5%, and \$69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:\$69.16/L of alcohol
2204.29.90	5%, and \$69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:\$69.16/L of alcohol
2205.10.30	5%, and \$69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:\$69.16/L of alcohol
2205.10.90	5%, and \$69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:\$69.16/L of alcohol
2205.90.30	5%, and \$69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:\$69.16/L of alcohol
2205.90.90	5%, and \$69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:\$69.16/L of alcohol
2206.00.52	5%, and \$69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:\$69.16/L of alcohol DCS:4%, and \$69.16/L of alcohol DCT:5%, and \$69.16/L of alcohol
2206.00.59	5%, and \$69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:\$69.16/L of alcohol DCS:4%, and \$69.16/L of alcohol DCT:5%, and \$69.16/L of alcohol

**TABLE 1: CUSTOMS TARIFF ACT 1995: SCHEDULE 3
February 2009 CPI Duty Rate Changes**

Column 1	Column 2
Customs Tariff Subheading	New Rate of Duty operative from 2 February 2009
2206.00.62	5%, and \$69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:\$69.16/L of alcohol DCS:3%, and \$69.16/L of alcohol
2206.00.69	5%, and \$69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:\$69.16/L of alcohol DCS:3%, and \$69.16/L of alcohol
2206.00.74	\$35.03/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ/PG/FI/DC/LDC/SG:\$35.03/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2206.00.75	\$40.82/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ/PG/FI/DC/LDC/SG:\$40.82/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2206.00.78	\$40.82/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ/PG/FI/DC/LDC/SG:\$40.82/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2206.00.82	\$6.99/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ/PG/FI/DC/LDC/SG:\$6.99/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2206.00.83	\$21.96/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ/PG/FI/DC/LDC/SG:\$21.96/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2206.00.89	\$28.74/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ/PG/FI/DC/LDC/SG:\$28.74/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

**TABLE 1: CUSTOMS TARIFF ACT 1995: SCHEDULE 3
February 2009 CPI Duty Rate Changes**

Column 1	Column 2
Customs Tariff Subheading	New Rate of Duty operative from 2 February 2009
2206.00.92	\$69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:\$69.16/L of alcohol
2206.00.99	\$69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:\$69.16/L of alcohol
2207.10.00	5%, and \$69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:\$69.16/L of alcohol DCS:4%, and \$69.16/L of alcohol DCT:5%, and \$69.16/L of alcohol
2208.20.10	5%, and \$64.57/L of alcohol NZ/PG/FI/DC/LDC/SG:\$64.57/L of alcohol DCS:3%, and \$64.57/L of alcohol
2208.20.90	5%, and \$69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:\$69.16/L of alcohol DCS:3%, and \$69.16/L of alcohol
2208.30.00	5%, and \$69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:\$69.16/L of alcohol DCS:3%, and \$69.16/L of alcohol
2208.40.00	5%, and \$69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:\$69.16/L of alcohol DCS:3%, and \$69.16/L of alcohol
2208.50.00	5%, and \$69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:\$69.16/L of alcohol DCS:3%, and \$69.16/L of alcohol
2208.60.00	5%, and \$69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:\$69.16/L of alcohol DCS:3%, and \$69.16/L of alcohol
2208.70.00	5%, and \$69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:\$69.16/L of alcohol DCS:3%, and \$69.16/L of alcohol
2208.90.20	5%, and \$69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:\$69.16/L of alcohol DCS:3%, and \$69.16/L of alcohol
2208.90.90	5%, and \$69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:\$69.16/L of alcohol DCS:3%, and \$69.16/L of alcohol
2401.10.00	\$321.00/kg NZ/PG/FI/DC/LDC/SG:\$321.00/kg

**TABLE 1: CUSTOMS TARIFF ACT 1995: SCHEDULE 3
February 2009 CPI Duty Rate Changes**

Column 1	Column 2
Customs Tariff Subheading	New Rate of Duty operative from 2 February 2009
2401.20.00	\$321.00/kg of tobacco content NZ/PG/FI/DC/LDC/SG:\$321.00/kg of tobacco content
2401.30.00	\$321.00/kg of tobacco content NZ/PG/FI/DC/LDC/SG:\$321.00/kg of tobacco content
2402.10.20	\$0.25679/stick NZ/PG/FI/DC/LDC/SG:\$0.25679/stick
2402.10.80	\$321.00/kg of tobacco content NZ/PG/FI/DC/LDC/SG:\$321.00/kg of tobacco content
2402.20.20	\$0.25679/stick NZ/PG/FI/DC/LDC/SG:\$0.25679/stick
2402.20.80	\$321.00/kg of tobacco content NZ/PG/FI/DC/LDC/SG:\$321.00/kg of tobacco content
2403.10.30	\$0.25679/stick NZ/PG/FI/DC/LDC/SG:\$0.25679/stick
2403.10.70	\$321.00/kg of tobacco content NZ/PG/FI/DC/LDC/SG:\$321.00/kg of tobacco content
2403.91.00	\$321.00/kg of tobacco content NZ/PG/FI/DC/LDC/SG:\$321.00/kg of tobacco content
2403.99.80	\$321.00/kg of tobacco content NZ/PG/FI/DC/LDC/SG:\$321.00/kg of tobacco content

**TABLE 2: CUSTOMS TARIFF ACT 1995: SCHEDULE 5 (US originating goods)
February 2009 CPI Duty Rate Changes**

Column 1	Column 2	Column 3
Item	Customs Tariff Subheading	New Rate of Duty operative from 2 February 2009
1	2203.00.31	\$69.16/L of alcohol
2	2203.00.39	\$69.16/L of alcohol
3	2203.00.61	\$35.03/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
4	2203.00.62	\$40.82/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
5	2203.00.69	\$40.82/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
6	2203.00.71	\$6.99/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
7	2203.00.72	\$21.96/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
8	2203.00.79	\$28.74/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
9	2204.10.23	\$69.16/L of alcohol
10	2204.10.29	\$69.16/L of alcohol
11	2204.10.83	\$69.16/L of alcohol
12	2204.10.89	\$69.16/L of alcohol
13	2204.21.30	\$69.16/L of alcohol
14	2204.21.90	\$69.16/L of alcohol
15	2204.29.30	\$69.16/L of alcohol
16	2204.29.90	\$69.16/L of alcohol
17	2205.10.30	\$69.16/L of alcohol
18	2205.10.90	\$69.16/L of alcohol
19	2205.90.30	\$69.16/L of alcohol

**TABLE 2: CUSTOMS TARIFF ACT 1995: SCHEDULE 5 (US originating goods)
February 2009 CPI Duty Rate Changes**

Column 1	Column 2	Column 3
Item	Customs Tariff Subheading	New Rate of Duty operative from 2 February 2009
20	2205.90.90	\$69.16/L of alcohol
21	2206.00.52	\$69.16/L of alcohol
22	2206.00.59	\$69.16/L of alcohol
23	2206.00.62	\$69.16/L of alcohol
24	2206.00.69	\$69.16/L of alcohol
25	2206.00.74	\$35.03/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
26	2206.00.75	\$40.82/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
27	2206.00.78	\$40.82/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
28	2206.00.82	\$6.99/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
29	2206.00.83	\$21.96/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
30	2206.00.89	\$28.74/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
31	2206.00.92	\$69.16/L of alcohol
32	2206.00.99	\$69.16/L of alcohol
33	2207.10.00	\$69.16/L of alcohol
35	2208.20.10	\$64.57/L of alcohol
36	2208.20.90	\$69.16/L of alcohol
37	2208.30.00	\$69.16/L of alcohol
38	2208.40.00	\$69.16/L of alcohol
39	2208.50.00	\$69.16/L of alcohol

**TABLE 2: CUSTOMS TARIFF ACT 1995: SCHEDULE 5 (US originating goods)
February 2009 CPI Duty Rate Changes**

Column 1	Column 2	Column 3
Item	Customs Tariff Subheading	New Rate of Duty operative from 2 February 2009
40	2208.60.00	\$69.16/L of alcohol
41	2208.70.00	\$69.16/L of alcohol
42	2208.90.20	\$69.16/L of alcohol
43	2208.90.90	\$69.16/L of alcohol
43A	2401.10.00	\$321.00/kg
44	2401.20.00	\$321.00/kg of tobacco content
45	2401.30.00	\$321.00/kg of tobacco content
46	2402.10.20	\$0.25679/stick
47	2402.10.80	\$321.00/kg of tobacco content
48	2402.20.20	\$0.25679/stick
49	2402.20.80	\$321.00/kg of tobacco content
50	2403.10.30	\$0.25679/stick
51	2403.10.70	\$321.00/kg of tobacco content
52	2403.91.00	\$321.00/kg of tobacco content
54	2403.99.80	\$321.00/kg of tobacco content

**TABLE 3: CUSTOMS TARIFF ACT 1995: SCHEDULE 6 (Thai originating goods)
February 2009 CPI Duty Rate Changes**

Column 1	Column 2	Column 3
Item	Customs Tariff Subheading	New Rate of Duty operative from 2 February 2009
4	2203.00.31	\$69.16/L of alcohol
5	2203.00.39	\$69.16/L of alcohol
6	2203.00.61	\$35.03/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
7	2203.00.62	\$40.82/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
8	2203.00.69	\$40.82/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
9	2203.00.71	\$6.99/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
10	2203.00.72	\$21.96/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
11	2203.00.79	\$28.74/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
12	2204.10.23	\$69.16/L of alcohol
13	2204.10.29	\$69.16/L of alcohol
14	2204.10.83	\$69.16/L of alcohol
15	2204.10.89	\$69.16/L of alcohol
16	2204.21.30	\$69.16/L of alcohol
17	2204.21.90	\$69.16/L of alcohol
18	2204.29.30	\$69.16/L of alcohol
19	2204.29.90	\$69.16/L of alcohol
20	2205.10.30	\$69.16/L of alcohol

**TABLE 3: CUSTOMS TARIFF ACT 1995: SCHEDULE 6 (Thai originating goods)
February 2009 CPI Duty Rate Changes**

Column 1	Column 2	Column 3
Item	Customs Tariff Subheading	New Rate of Duty operative from 2 February 2009
21	2205.10.90	\$69.16/L of alcohol
22	2205.90.30	\$69.16/L of alcohol
23	2205.90.90	\$69.16/L of alcohol
24	2206.00.52	\$69.16/L of alcohol
25	2206.00.59	\$69.16/L of alcohol
26	2206.00.62	\$69.16/L of alcohol
27	2206.00.69	\$69.16/L of alcohol
28	2206.00.74	\$35.03/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
29	2206.00.75	\$40.82/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
30	2206.00.78	\$40.82/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
31	2206.00.82	\$6.99/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
32	2206.00.83	\$21.96/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
33	2206.00.89	\$28.74/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
34	2206.00.92	\$69.16/L of alcohol
35	2206.00.99	\$69.16/L of alcohol
36	2207.10.00	\$69.16/L of alcohol
38	2208.20.10	\$64.57/L of alcohol
39	2208.20.90	\$69.16/L of alcohol
40	2208.30.00	\$69.16/L of alcohol

**TABLE 3: CUSTOMS TARIFF ACT 1995: SCHEDULE 6 (Thai originating goods)
February 2009 CPI Duty Rate Changes**

Column 1	Column 2	Column 3
Item	Customs Tariff Subheading	New Rate of Duty operative from 2 February 2009
41	2208.40.00	\$69.16/L of alcohol
42	2208.50.00	\$69.16/L of alcohol
43	2208.60.00	\$69.16/L of alcohol
44	2208.70.00	\$69.16/L of alcohol
45	2208.90.20	\$69.16/L of alcohol
46	2208.90.90	\$69.16/L of alcohol
46A	2401.10.00	\$321.00/kg
47	2401.20.00	\$321.00/kg of tobacco content
48	2401.30.00	\$321.00/kg of tobacco content
49	2402.10.20	\$0.25679/stick
50	2402.10.80	\$321.00/kg of tobacco content
51	2402.20.20	\$0.25679/stick
52	2402.20.80	\$321.00/kg of tobacco content
53	2403.10.30	\$0.25679/stick
54	2403.10.70	\$321.00/kg of tobacco content
55	2403.91.00	\$321.00/kg of tobacco content
57	2403.99.80	\$321.00/kg of tobacco content

**TABLE 4: EXCISE TARIFF ACT 1921 - EXCISE ITEMS AFFECTED BY INDEXATION
February 2009 CPI Duty Rate Changes**

Column 1	Column 2
Excise Tariff Item / Subitem	New Rate of Duty operative from 2 February 2009
1	<p>Beer</p> <p>1.1 \$35.03 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15</p> <p>1.2 \$6.99 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15</p> <p>1.5 \$40.82 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15</p> <p>1.6 \$21.96 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15</p> <p>1.10 \$40.82 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15</p> <p>1.11 \$28.74 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15</p> <p>1.15 \$2.46 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15</p> <p>1.16 \$2.85 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15</p>
2	<p>Other excisable beverages not exceeding 10% by volume of alcohol</p> <p>2 \$69.16 per litre of alcohol</p>
3	<p>Spirits; Other excisable beverages exceeding 10% by volume of alcohol</p> <p>3.1 \$64.57 per litre of alcohol</p> <p>3.2 \$69.16 per litre of alcohol</p> <p>3.10 \$69.16 per litre of alcohol</p>
5	<p>Tobacco, cigars, cigarettes and snuff</p> <p>5.1 \$0.25679 per stick</p> <p>5.5 \$321.00 per kilogram of tobacco content</p>