

## Part D

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter.  - Other:  -- Other:				
	0402.991	--- In liquid form containing sugar	Gram	Specific duty per gram	3 cents per gram of sugar	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	0402.999	--- Other	"	"	0%	"
04.03		Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.  - Yogurt:				
	0403.101	--- In liquid form containing sugar	"	"	3 cents per gram of sugar	"
	0403.109	--- Other	"	"	0%	"
		- Other:				
	0403.901	--- In liquid form containing sugar	"	"	3 cents per gram of sugar	"
	0403.909	--- Other	"	"	0%	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
22.02		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.				
		- Other:				
	2202.902	--- Aloe vera drinks	Gram	Specific duty per gram	3 cents per gram of sugar	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	2202.904	--- Almond milk	"	"	3 cents per gram of sugar	"
	2202.905	--- Oat milk	"	"	3 cents per gram of sugar	"
	2202.906	--- Rice milk	"	"	3 cents per gram of sugar	"
	2202.907	--- Other beverages of milk, tea, coffee, cocoa and chocolate	"	"	3 cents per gram of sugar	"
20.09		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.				
		- Orange juice:				
	2009.11	-- Frozen	"	"	3 cents per gram of sugar	"
	2009.12	-- Not frozen, of a Brix value not exceeding 20	"	"	3 cents per gram of sugar	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
	2009.19	-- Other	Gram	Specific duty per gram	3 cents per gram of sugar	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
		- Grapefruit (including pomelo) juice:				
	2009.21	-- Of a Brix value not exceeding 20	"	"	3 cents per gram of sugar	"
	2009.29	-- Other	"	"	3 cents per gram of sugar	"
		- Juice of any other single citrus fruit:				
	2009.31	-- Of a Brix value not exceeding 20	"	"	3 cents per gram of sugar	"
	2009.39	-- Other	"	"	3 cents per gram of sugar	"
		- Pineapple juice:				
	2009.41	-- Of a Brix value not exceeding 20	"	-- Of a Brix value not exceeding 20:		"
	2009.49	-- Other	"	"	3 cents per gram of sugar	"
	2009.50	- Tomato juice	"	"	3 cents per gram of sugar	"
		- Grape juice (including grape must):				
			"	"	3 cents per gram of sugar	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
	2009.611	--- Grape juice and grape must for wine-making	Gram	Specific duty per gram	0%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	2009.619	--- Other	"	"	3 cents per gram of sugar	"
		-- Other :				
	2009.691	--- Grape juice and grape must for wine-making	"	"	0%	"
	2009.699	--- Other	"	"	3 cents per gram of sugar	"
		- Apple juice:				
	2009.71	-- Of a Brix value not exceeding 20	"	"	3 cents per gram of sugar	"
	2009.79	-- Other	"	"	3 cents per gram of sugar	"
		- Juice of any other single fruit or vegetable :				
	2009.81	-- Cranberry ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i> ) juice	"	"	3 cents per gram of sugar	"
	2009.89	-- Other	"	"	3 cents per gram of sugar	"
	2009.90	- Mixtures of juices	"	"	3 cents per gram of sugar	"

