

SCHEDULE OF CANADA

| Item | Article Description | Base Rate | Staging Category |
|------------|---|--|------------------|
| 22.07 | Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength. | | |
| 2207.10 | -Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher | | |
| 2207.10.10 | ---For use as a spirituous or alcoholic beverage or for the manufacture of spirituous or alcoholic beverages | 19.19¢ /litre of absolute ethyl alcohol | C |
| 2207.10.90 | ---Other | 7.68¢ /litre of absolute ethyl alcohol | C |
| 2207.20 | -Ethyl alcohol and other spirits, denatured, of any strength | | |
| | ---Ethyl alcohol: | | |
| 2207.20.11 | ----In accordance with the specifications prescribed by the <i>Excise Act</i> and the regulations made thereunder | 7.68¢ /litre of absolute ethyl alcohol | C |
| 2207.20.19 | ----Other | 19.19¢ /litre of absolute ethyl alcohol | C |
| 2207.20.90 | ----Other | 10.2% | C |