

Annex 5: Excise Duties and Taxes

Excise Duties

The following goods are subject to a customs duty that is based on the excise duty:

Liquors

Whiskey

Gin

Rum

Brandy

Liqueurs

Van der Hum

Spirituous or Alcoholic liquors

Vodka

Tequila

Ethyl alcohol in various forms*

Ale, beer, porter and stout

Cigars

Cigarettes

Tobacco in various forms

* There may be products under this heading which are exempt from customs duty based on excise duty. For further information contact one of the regional excise offices listed in Annex 6.