<table>
<thead>
<tr>
<th>COMMODITY DESCRIPTION</th>
<th>TARIFF Number</th>
<th>TARIFF DESCRIPTION</th>
<th>TARIFF CLASSIFICATION</th>
<th>DUTY RATE ( $ )</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Alcohol content in per can or bottle - Coruba Rum has 37.2 % alcohol content</td>
<td>2208.40</td>
<td>Beverages, spirit and vinegar</td>
<td>Rum and other spirits obtained by distilling fermented sugar cane products</td>
<td>per Lal</td>
</tr>
<tr>
<td>b. Volume or size of the bottle, can or packaging said to hold the beverage - 1 Litre bottle</td>
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<tr>
<td>c. Number of bottles, cans or packaging packed per carton or box - 8 bottles per carton</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>d. Total boxes or cartons ordered - 10 cartons ordered</td>
<td></td>
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</tr>
</tbody>
</table>

**STEP 1**
Calculate the total litres

1 litres x 8 bottles = 8 litres per carton
8 litres x 10 carton = 80 litres ordered

**STEP 2**
Calculate the litre or alcohol contained in a mixture by total litres

37.2% x 80 litres = 29.76 Lal

Import duty $42.65 per Lal
$42.65 x 29.76 = $1,269.26

**STEP 4**
Calculate total duty payable

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**SAMPLE: COMMODITY DETAILS**

**HS TARIFF 2017 REFERENCE**

**SAMPLE: CALCULATIONS**