



**Beer**

**PRODUCTION OF AUSTRALIAN BEER BY CONTAINER 1983/84 TO 1996/97**

'000 LITRES

YEAR	BULK	%	CANNED	%	BOTTLED	%	TOTAL		
							THIS YEAR	LAST YEAR	%+-
1983/84	647294	34.95	426232	23.02	778363	42.03	1851889	NA	NA
1984/85	624850	33.69	416095	22.43	813875	43.88	1854820	1851889	0.16
1985/86	603736	32.41	462618	24.84	796362	42.75	1862711	1854820	0.43
1986/87	583382	31.38	501451	26.97	774187	41.64	1859020	1862711	-0.20
1987/88	583486	30.85	529559	28.00	778198	41.15	1891243	1859020	1.73
1988/89	577942	29.63	566230	29.03	806579	41.35	1950751	1891243	3.15
1989/90	555945	28.58	580681	29.85	808725	41.57	1945351	1950751	-0.28
1990/91	532305	27.78	595586	31.08	788514	41.15	1916405	1945351	-1.49
1991/92	504129	27.07	551818	29.63	806358	43.30	1862305	1916405	-2.82
1992/93	49089	27.15	500947	27.75	814027	45.10	1805113	1862305	-3.07
1993/94	461875	26.33	452458	25.82	838398	47.85	1752231	1805113	-2.93
1994/95	449929	25.17	474209	26.53	863434	48.30	1787572	1752231	2.02
1995/96	444112	25.49	426376	24.47	871878	50.04	1742366	1787572	-2.53
1996/97	435091	25.08	460723	26.56	839129	48.37	1734943	1742366	-0.43

**NOTE:**

*IN JULY 1997 A.B.S. COMMENCED RECORDING BEER IN CLEARANCES AND IN A DIFFERENT FORMAT*

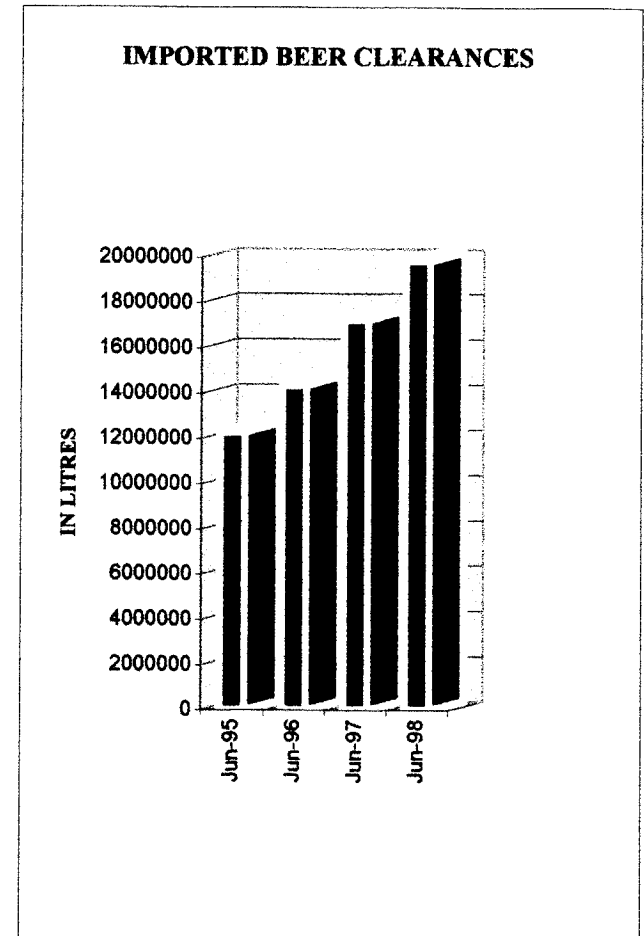
**CLEARANCES OF AUSTRALIAN BEER 1997/98 TO**

'000 LITRES

MONTH	BEER >1.5% <3.8% ALC/VOL			BEER >3.8% ALC/VOL			TOTAL		
	97/98	98/99	99/00	97/98	98/99	99/00	97/98	98/99	99/00
JULY	35784			102966			138750	0	0
AUGUST	25892			84160			110052		
SEPTEMBER	32809			93659			126468		
OCTOBER	39237			116044			155281		
NOVEMBER	42071			13655			155726		
DECEMBER	64411			162052			226463		
JANUARY	33783			87063			120846		
FEBRUARY	38396			104283			142679		
MARCH	43225			112017			155242		
APRIL	35665			96000			131665		
MAY	32099			81434			113533		
JUNE	35412			109673			145085		
<b>TOTAL</b>	<b>458784</b>			<b>1263006</b>			<b>1721790</b>		

## CLEARANCES OF IMPORTED BEER FOR THE LAST 4 YEARS BY COUNTRY OF ORIGIN

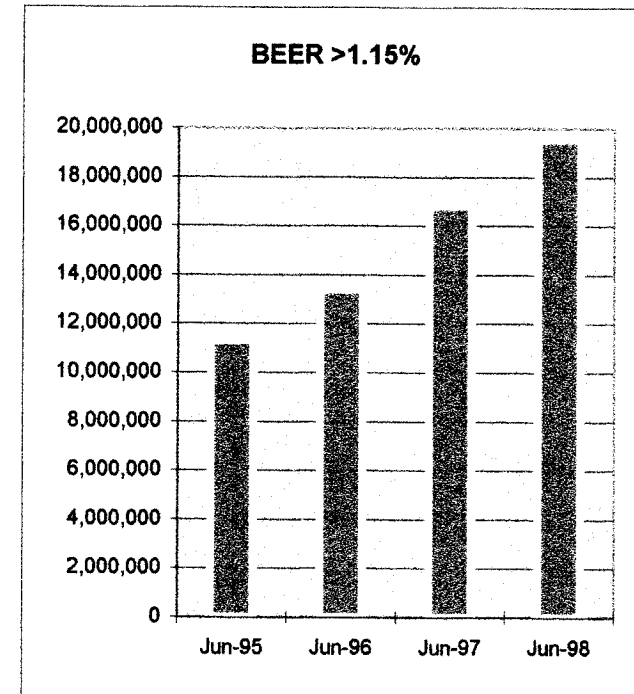
IN LITRES							
COUNTRY OF ORIGIN	Jun-95	Jun-96	Jun-97	Jun-98	3 YEAR AVG%		
2203.00.10/97							
2203.00.10/98							
2203.00.90/07							
BEER							
AUSTRIA	23719	29812	11705	23748	102.89	9.21	
BELGIUM/LUX	272131	349086	273187	515195	88.59	72.81	
CANADA	163911	139563	143109	169576	13.49	13.92	
CHINA	39766	75585	98992	91783	-7.28	28.46	
CYPRUS	2814	0	1224	4372	257.19	224.81	
CZECHOSLOVAKIA	38063	55838	93517	155695	66.49	149.22	
DENMARK	159593	168083	222667	192042	-13.75	4.68	
FRANCE	124892	43425	55684	92523	66.16	23.91	
GERMANY	659274	680079	1015375	983928	-3.10	25.36	
IRELAND	0	211533	788459	3509251	345.08	952.78	
ITALY	477708	399841	446759	563779	26.19	27.71	
JAPAN	254517	405468	236663	318953	34.77	6.72	
MAURITIUS	7	0	0	0	#DIV/0!	-100	
MEXICO	2460891	2524902	4021398	3562985	-11.40	13.67	
NETHERLANDS	1786305	2131097	2879704	2791369	-3.07	23.2	
NEW ZEALAND	871206	653776	887848	857048	-3.47	6.56	
PHILIPPINES	72013	105046	25068	54112	115.86	-19.69	
PAPUA N.G	415	214	48	0	-100.00	-100	
POLAND	12797	48720	53455	74634	39.62	94.74	
PORTUGAL	9851	25591	396	29225	7280.05	144.64	
SINGAPORE	28955	25003	110262	147055	33.37	168.64	
SWITZERLAND	0	165	0	801	#DIV/0!	1356.4	
THAILAND	59616	67264	181386	82042	-54.77	-20.16	
UNITED KINGDOM	2912722	2744623	3250813	3218804	-0.98	8.4	
U.S.A	1556224	3355008	2307191	1962165	-14.95	-18.45	
ALL OTHER	274317	108795	132793	434408	227.13	152.61	
<b>TOTAL</b>	<b>12261707</b>	<b>14348517</b>	<b>17237703</b>	<b>19835493</b>	<b>15.07</b>	<b>35.71</b>	



## IMPORTS OF BEER 1994/5 TO 1997/8

IN LITRES COUNTRY OF ORIGIN	Jun-95	Jun-96	Jun-97	Jun-98	97/8 Vs. 96/7 %	3 YEAR AVG%
<b>BEER &gt;115%</b>						
AUSTRIA	23,101	29,812	11,705	23,748	102.89	10.25
BELGIUM/LUX	246,584	224,397	351,923	533,879	51.70	94.63
CANADA	124,273	129,975	180,219	149,209	-17.21	3.03
CHINA	37,619	109,007	81,435	76,318	-6.28	0.39
CZECHOSLOVAKIA	76,967	36,297	194,830	172,059	-11.69	67.54
DENMARK	159,366	152,341	186,220	204,764	9.96	23.37
FRANCE	77,925	58,358	44,375	72,298	62.93	20.06
GERMANY	668,997	698,247	970,687	1,051,328	8.31	34.90
ITALY	306,207	547,612	377,934	672,353	77.90	63.76
JAPAN	175,969	404,874	274,086	366,476	33.71	28.60
MEXICO	2,059,214	2,545,989	3,847,526	3,280,047	-14.75	16.41
NETHERLANDS	1,268,024	2,346,223	2,488,696	2,857,114	14.80	40.45
NEW ZEALAND	844,858	660,003	894,621	859,598	-3.91	7.47
PHILIPPINES	68,389	107,689	8,196	80,282	879.53	30.70
PAPUA N.G.	505	214	48	0	-100.00	-100.00
SINGAPORE	62,650	113,290	137,675	155,863	13.21	49.10
THAILAND	59,616	69,602	69,552	99,518	43.08	50.20
UNITED KINGDOM	3,133,822	2,653,903	3,342,487	3,148,942	-5.79	3.47
U.S.A.	1,608,681	2,132,621	2,371,553	1,686,978	-28.87	-17.21
YUGOSLAVIA	0	0	0	41,997	#DIV/0!	#DIV/0!
ALL OTHER	324,472	374,942	1,006,987	4,022,022	299.41	607.11
<b>TOTAL</b>	<b>11,327,239</b>	<b>13,395,396</b>	<b>16,840,755</b>	<b>19,554,793</b>	<b>16.12</b>	<b>41.14</b>

<b>BEER &lt;115%</b>						
GERMANY	24,326	41,778	15,691	14,629	-6.77	-46.35
UNITED KINGDOM	199	9	0	871	#DIV/0!	156.25
U.S.A.	519	578	500	0	-100.00	-100.00
ALL OTHER	3,338	7,519	13,245	4,448	-66.42	-44.64
<b>TOTAL</b>	<b>28,382</b>	<b>49,884</b>	<b>29,436</b>	<b>19,948</b>	<b>-32.23</b>	<b>-44.44</b>



	ANTARCTICA	AUSTRIA	BANGLADESH	BAHRAIN	BRUNEI	CANADA	CAMBODIA	CHINA	CHRISTMAS ISL	COCOS ISL
1988/89	6580	0	3600	24579	0	106821	0	0	8327	0
1989/90	0	0	0	50319	0	3321	0	0	24120	0
1990/91	4351	0	0	51462	0	27561	0	0	1890	0
1991/92	729	0	0	41035	0	8301	0	0	0	0
1992/93	0	0	0	71251	0	27761	71145	24462	0	1969
1993/94	0	0	0	41814	0	37567	0	0	19105	0
1994/95	0	0	0	43443	0	9900	0	0	28964	4983
1995/96	0	0	720	4562	0	0	0	280431	8588	810
1996/97	0	0	0	15349	0	13482	900	107640	10853	2522
1997/98	1720	0	3600	85759	0	26490	0	75478	45337	1986
	DENMARK	EGYPT	GERMANY	FIJI	FRANCE	GIBRALTAR	GREECE	GUAM	HONG KONG	INDONESIA
1988/89	0	0	0	450	0	0	0	134271	72392	8976
1989/90	0	0	0	0	0	0	0	123259	64647	26588
1990/91	0	0	0	0	0	0	0	108713	137468	33420
1991/92	0	0	0	0	0	0	0	73607	189959	9890
1992/93	0	0	0	0	0	0	0	40734	147521	23312
1993/94	0	0	5400	39096	3780	0	0	33339	319178	24783
1994/95	0	0	7560	47587	38274	0	0	40950	434612	25228
1995/96	0	0	11520	159402	0	0	0	9320	1234543	35749
1996/97	11835	0	178870	50985	19840	0	0	26622	742959	59830
1997/98	17010	0	4860	48536	0	0	0	21956	871057	8585
	INDIA	IRELAND	JAPAN	KOREA	KIRIBATI	MALAYSIA	MALDIVES	MALTA	NAURU	NEW CALEDONIA
1988/89	0	0	689218	0	0	43974	0	0	45810	18540
1989/90	0	0	338633	0	0	20691	0	0	0	0
1990/91	0	0	290940	0	0	11970	0	0	0	0
1991/92	0	0	368480	0	0	11990	0	0	0	0
1992/93	6390	0	220062	0	0	34155	0	0	51630	810
1993/94	2700	0	321904	385522	0	56831	0	0	24990	1800
1994/95	7200	0	262401	119793	12834	157536	0	0	201240	4154
1995/96	4725	0	173967	247110	0	97056	0	0	62856	10242
1996/97	16366	0	110946	371430	0	108450	0	0	2880	3185
1997/98	29613	0	31860	31860	0	171971	0	0	540	15255
	NZ	NETHERLANDS	NORFOLK ISL	OMAN	PAKISTAN	PHILLIPINES	PAPUA N.G	QATAR	SAMOA AMERICAN	SAUDI ARABIA
1988/89	506607	0	45167	16992	0	0	3886	4491	16650	1546929
1989/90	1161477	0	8510	0	0	0	0	5002	1650	960099
1990/91	1632497	0	5040	0	0	248	0	0	0	88144
1991/92	1662338	0	6420	0	0	0	0	15030	1688	437166
1992/93	1502467	1800	47282	41181	0	450	540	52600	0	10710
1993/94	883949	0	135738	17339	0	810	4020	76932	0	389592
1994/95	2087275	0	159318	14940	1710	0	4356	90540	0	0
1995/96	3513781	0	169867	7650	14670	0	3004	165276	0	0
1996/97	3099461	0	192955	10800	10665	28187	5375	186003	0	0
1997/98	4292744	360	189241	10800	5850	0	9391	163512	225	326349

	SHIPS STORES	SINGAPORE	SOLOMON ISL	SPAIN	SRI LANKA	SWITZERLAND	TAIWAN	THAILAND	TONGA	TT PACIFIC ISL
1988/89	1690B	16852	10656	0	1728	5158	0	7200	0	17100
1989/90	182325	47408	10466	0	0	0	0	0	0	1800
1990/91	158984	20100	56598	0	0	0	34470	0	0	0
1991/92	15142	11052	122131	0	0	0	18583	0	0	0
1992/93	149569	258930	82683	0	0	18432	48249	669	0	0
1993/94	201945	320454	8403	0	0	49584	309223	360	540	0
1994/95	221720	100269	13950	0	0	11232	2162484	3150	26208	0
1995/96	303708	162774	10350	0	16204	2781	524340	21495	96724	0
1996/97	248261	178420	3600	0	0	86247	462259	40620	2700	0
1997/98	214914	62275	7650	0	0	810	19884	12596	720	0

	TURKEY	TUVULU	UNITED EMERITES	U.K	U.S.A	RUSSIA	VANUATU	WALLIS ISLAND	WESTERN SAMOA	YUGOSLAVIA
1988/89	0	0	267047	196909	10004482	0	39237	900	6300	0
1989/90	0	0	176219	92611	9552541	0	13788	0	0	0
1990/91	0	0	161883	143178	11821100	0	13590	0	900	0
1991/92	0	0	203805	532213	9203567	0	900	0	450	0
1992/93	0	6300	250976	428764	3416307	0	2308	2700	0	0
1993/94	0	4500	271567	623016	2387717	798413	10726	2264	540	0
1994/95	0	9000	296766	165941	2313932	1356230	13410	1350	0	0
1995/96	0	9000	214902	233059	1437636	752941	33075	3150	0	0
1996/97	0	8550	384201	304896	916637	216752	69890	450	0	0
1997/98	0	5400	477905	277769	892844	116604	51660	0	0	0

	ZAMBIA	ALL OTHER	TOTAL
1988/89	360	24195	14071397
1989/90	0	451952	1317426
1990/91	0	217441	17714948
1991/92	0	755447	13825928
1992/93	0	277747	7321866
1993/94	0	41178	7856619
1994/95	0	276272	10776712
1995/96	0	191500	10270538
1996/97	0	243915	8583788
1997/98	0	1097082	9448959

	ANTARCTICA	AUSTRIA	BANGLADESH	BAHRAIN	BRUNEI	CANADA	CHINA	CHRISTMAS ISL	COCOS ISLANDS	COOK ISLAND
1988/89	14616	13656	18000	1475789	0	1634601	14004	27540	31698	51633
1989/90	0	6660	64620	1401282	76824	2313567	21042	30510	7480	37080
1990/91	0	13690	18540	1823301	2700	1901099	15786	80505	17565	18540
1991/92	0	9990	15317	1717716	579	209448	4930	90108	28647	73798
1992/93	18393	13320	317506	1856148	0	42255	939367	126333	35154	55080
1993/94	16088	16650	323928	1619604	2997	29250	1064801	208965	30312	55080
1994/95	14652	9990	261882	855450	3240	5094	39078	148534	25740	74160
1995/96	9630	3330	386379	676620	14490	7164	388219	169532	15774	18540
1996/97	7506	0	455427	1764156	0	1053	400	118054	16928	13640
1997/98		0	619524	2152127	6302	0	57204	85204	18326	363087
	DENMARK	EGYPT	GERMANY	FIJI	FRANCE	GIBRALTAR	GREECE	GUAM	HONG KONG	INDONESIA
1988/89	18513	55602	13320	145855	18000	54000	9081	88470	651696	133803
1989/90	13986	37071	0	171936	1332	0	6659	104594	862560	663039
1990/91	4662	37080	0	375174	0	0	5328	146754	1038103	51886
1991/92	9324	55452	0	453125	0	0	1998	184304	1156237	677582
1992/93	4662	20538	0	396362	0	0	2664	100305	1605656	785392
1993/94	0	37080	0	647251	2628	0	0	50877	1220879	840202
1994/95	0	36900	0	580919	27203	0	0	27945	637033	868524
1995/96	0	36900	0	580198	7020	0	0	7290	744193	910260
1996/97	0	18450	0	382474	0	0	0	4725	351233	348158
1997/98		36900		402255			0	15003	387036	170661
	INDIA	IRELAND	JAPAN	KENYA	KIRIBATI	MALAYSIA	MALDIVES	MALTA	NAURU	NEW CALEDONIA
1988/89	45450	18432	10176799	2664	581400	98190	36000	36900	514530	2118888
1989/90	18900	18432	6020799	1332	925455	109741	37278	18270	854622	314216
1990/91	19206	0	4363729	2664	882335	185107	1080	18450	534213	164845
1991/92	49504	0	5584327	3330	752327	148376	7350	0	599238	12600
1992/93	32796	0	5607654	0	820440	179876	16047	0	980201	8262
1993/94	34650	0	8906438	3897	781439	145494	15750	0	593447	11070
1994/95	46575	0	20134335	0	816435	93474	0	0	508761	8190
1995/96	42975	0	6993356	18666	1000800	173025	55710	0	511830	16965
1996/97	71749	0	6382823	0	871880	154248	18540	0	562382	10890
1997/98	72993		3801201	0	964980	148366	0	0	368865	6210
	NZ	NETHERLANDS	NORFOLK ISL	OMAN	PAKISTAN	PHILLIPINES	PAPUA N.G	QATAR	SAMOA AMERICAN	SAUDI ARABIA
1988/89	8019694	90675	388326	1067760	32490	8280	141767	300213	86220	1513611
1989/90	601887	92250	315068	1154603	48240	23400	64785	203367	32670	1457436
1990/91	10556245	36891	288206	1367398	81902	4500	77839	230628	14850	855279
1991/92	12144711	36900	307026	908434	49527	9900	37405	162513	12160	391635
1992/93	10072739	50103	229527	869769	70596	12600	40590	283734	0	74160
1993/94	11251877	0	186210	845685	88974	27711	19845	263898	0	157203
1994/95	11307829	18180	128160	665676	83790	34200	2340	214767	0	37080
1995/96	11497369	0	127402	575190	49590	39060	18000	233676	0	0
1996/97	7757096	0	93600	567225	90306	37575	27045	363600	0	0
1997/98	10939421	0	135202	601950	87213	35145	36387	412245	0	130473

	SHIPS STORES	SINGAPORE	SOLOMON ISL	SPAIN	SRI LANKA	SWITZERLAND	TAIWAN	THAILAND	TONGA	TT PACIFIC ISL
1988/89	1919840	1824793	2029780	145080	145116	39996	666	13643	585180	50931
1989/90	1650492	1678694	2080836	29880	34371	60660	0	194373	557694	33273
1990/91	2637777	2181941	2125008	28080	84692	13590	0	192799	386260	11700
1991/92	1717285	1576652	2057543	3960	65472	43839	0	162549	342281	0
1992/93	1815033	2163528	1924719	0	52824	39951	95035	125797	416520	0
1993/94	1792004	1304307	931475	0	115368	100341	60732	72564	428040	0
1994/95	1650225	1027537	636930	0	92160	73386	221810	58977	417690	0
1995/96	1657851	816809	1367550	0	81720	36360	331727	90936	305100	0
1996/97	1545714	1023688	1589814	0	58950	17622	18000	40140	243396	0
1997/98	1415684	856534	1269387	0	56880	0		23490	318780	0

	TURKEY	TUVULU	UNITED EMIRATES	U.K	U.S.A	U.S.S.R	VANUATU	WALLIS ISLAND	WESTERN SAMOA	YUGOSLAVIA
1988/89	5238	69300	2174785	5293305	11957960	0	1490490	80820	27990	477
1989/90	0	119700	1690028	2308776	13194102	39960	1489427	74034	1080	0
1990/91	0	146237	2077443	2755206	14277662	41960	768368	62226	4500	0
1991/92	0	129980	2206955	3046227	9890864	142200	789886	17072	0	0
1992/93	0	107100	2421984	251153	372935	210960	825858	159840	0	0
1993/94	0	135073	3100307	3085838	146016	902709	697734	168840	0	0
1994/95	0	80739	3542348	1530869	169062	0	667413	238140	540	0
1995/96	0	24840	3155660	1073302	70826	817523	450791	197550	540	0
1996/97	18540	46440	3644895	564197	110194	176652	378559	238140	0	0
1997/98		31500	3812028	444943	54360	0	403233	128520	0	

	ZAMBIA	ALL OTHER	TOTAL
1987/88	325235	#REF!	73551909
1988/89	18540	281916	58030782
1989/90	0	658292	49438665
1990/91	0	720682	54211711
1991/92	0	1318275	49706498
1992/93	0	831108	47222934
1993/94	0	6132930	48674458
1994/95	0	5978629	54102591
1995/96	0	5490573	41298811
1996/97	0	3809054	34114658
1997/98		1771345	32640964



	BAHRAIN	CHRISTMAS ISL	HONG KONG	N.Z	NORFOLK ISL	OMAN	SHIPS STORES
1988/89	115500	0	343500	630218	41200	297000	58228
1989/90	132000	0	308160	1479362	23250	242000	64224
1990/91	398520	0	553040	1563203	46400	318210	34403
1991/92	247500	0	564250	1286967	48021	181500	48018
1992/93	247500	0	501550	988082	50700	313500	46700
1993/94	296010	2575	591310	955167	46800	254040	48650
1994/95	228690	5735	519305	714840	40740	179685	29862
1995/96	261360	14541	653730	743917	27182	130680	21883
1996/97	245025	383	905510	754266	32175	163350	9172
1997/98	228690		541365	539575	21978	130680	7369
	UNITED EMIRATES	ALL OTHER	TOTAL				

1988/89	678750	32400	2196796
1989/90	563000	22139	2834135
1990/91	1051835	30797	3996408
1991/92	772830	30435	3179521
1992/93	858455	116099	3122586
1993/94	946249	155233	3296034
1994/95	980265	420696	3119818
1995/96	1029105	103695	2986093
1996/97	1437810	90861	3638552
1997/98	1796850	120740	3387247

# BEER EXCISE AND CUSTOMS DUTIES 1966--1998

DATE OF CHANGE	SALES TAX	EXCISE		CUSTOMS DUTY	
		AUST-REG	AUST-LOW	IMP-REG	IMP-LOW
CENTS PER LITRE					
Feb-66		25.2		28	
Aug-75		39.4		42.1	
Aug-78		52		54.7	
Aug-82		60		63	
Aug-83		63		65.7	
Feb-84		66		68.7	
Aug-84		66	58	68.7	60.7
Feb-85		67.716	59.508	70.416	62.208
Aug-85		70.289	61.769	72.989	64.469
Feb-86		73.31	64.425	76.01	67.125
Aug-86		76.243	67.002	78.943	69.702
Feb-87		80.513	70.754	83.213	73.454
Aug-87		83.331	73.23	86.031	75.93
Feb-88		85.414	75.061	88.14	77.761
Aug-88		88.403	77.688	91.03	80.388
Aug-88	20.00%	\$1.70 PER LAL ON ALCOHOL CONTENT EXCEEDING 1.5% (ON AUST BEER)---- FOR IMPORTED BEER ADD .027c PER LITRE.			
Feb-89	20.00%	\$2.17 PER LAL ON ALCOHOL CONTENT EXCEEDING 1.5% (ON AUST BEER)---- FOR IMPORTED BEER ADD .027c PER LITRE.			
Aug-89	20.00%	\$2.58 PER LAL ON ALCOHOL CONTENT EXCEEDING 1.5% (ON AUST BEER)---- FOR IMPORTED BEER ADD .027c PER LITRE.			
Feb-90	20.00%	\$3.11 PER LAL ON ALCOHOL CONTENT EXCEEDING 1.5% (ON AUST BEER)---- FOR IMPORTED BEER ADD .027c PER LITRE.			
Aug-90	20.00%	\$3.54 PER LAL ON ALCOHOL CONTENT EXCEEDING 1.5% (ON AUST BEER)---- FOR IMPORTED BEER ADD .027c PER LITRE.			
Feb-91	20.00%	\$4.00 PER LAL ON ALCOHOL CONTENT EXCEEDING 1.5% (ON AUST BEER)---- FOR IMPORTED BEER ADD .027c PER LITRE.			
Aug-91	20.00%	\$4.00 PER LAL ON ALCOHOL CONTENT EXCEEDING 1.5% (ON AUST BEER)---- FOR IMPORTED BEER ADD .027c PER LITRE.			
Feb-92	20.00%	\$4.21 PER LAL ON ALCOHOL CONTENT EXCEEDING 1.5% (ON AUST BEER)---- FOR IMPORTED BEER ADD .027c PER LITRE.			
Aug-92	20.00%	\$4.21 PER LAL ON ALCOHOL CONTENT EXCEEDING 1.5% (ON AUST BEER)---- FOR IMPORTED BEER ADD .027c PER LITRE.			
Feb-93	20.00%	\$4.25 PER LAL ON ALCOHOL CONTENT EXCEEDING 1.5% ON ALL BEER ---- THE PROTECTIVE DUTY OF .027c DROPPED JAN 93			
Aug-93	21.00%	\$4.44 PER LAL ON ALCOHOL CONTENT EXCEEDING 1.5% ON ALL BEER ---- THE PROTECTIVE DUTY OF .027c DROPPED JAN 93			
Feb-94	21.00%	\$4.53 PER LAL ON ALCOHOL CONTENT EXCEEDING 1.5% ON ALL BEER ---- THE PROTECTIVE DUTY OF .027c DROPPED JAN 93			
Aug-94	21.00%	\$4.69 PER LAL ON ALCOHOL CONTENT EXCEEDING 1.5% ON ALL BEER			
Feb-95	21.00%	\$4.90 PER LAL ON ALCOHOL CONTENT EXCEEDING 1.5% ON ALL BEER			
Aug-95	21.00%	\$5.35 PER LAL ON ALCOHOL CONTENT EXCEEDING 1.5% ON ALL BEER			
Feb-96	21.00%	\$5.66 PER LAL ON ALCOHOL CONTENT EXCEEDING 1.5% ON ALL BEER			
Aug-96	21.00%	\$5.83 PER LAL ON ALCOHOL CONTENT EXCEEDING 1.5% ON ALL BEER			
Feb-97	21.00%	\$5.89 PER LAL ON ALCOHOL CONTENT EXCEEDING 1.5% ON ALL BEER			
Aug-97	37.00%	\$5.89 PER LAL ON ALCOHOL CONTENT EXCEEDING 1.5% ON ALL BEER			
Feb-98	37.00%	\$5.89 PER LAL ON ALCOHOL CONTENT EXCEEDING 1.5% ON ALL BEER			
Aug-98	37.00%	\$5.99 PER LAL ON ALCOHOL CONTENT EXCEEDING 1.5% ON ALL BEER			

SALES TAX INCREASE WAS THE RESULT OF STATE  
LICENCE FEES MOVING TO FEDERAL TAXES