



Starting January 1, 2023, importers who want to take advantage of Craft Beverage Modernization Act (CBMA) assigned tax benefits must pay the full tax rate to CBP and then subsequently submit a claim to TTB for a refund. Use these codes for consumption entries on or after January 1, 2023 when the filer has or reasonably expects to have a CBMA tax benefit assignment from the foreign producer and expects to file a refund claim with TTB based on the assigned lower Internal Revenue Tax (IRT) rate or credit. See Revision No. 81 to the CBP and Trade Automated Interface Requirements (CATAIR) document, dated October 6, 2022. When paying tax to CBP, compute the revenue using the IRT rates at 26 U.S.C. 5001(a)(1) for distilled spirits (including any credit for eligible wine or flavor content under 26 U.S.C. 5010), 26 U.S.C. 5041(b) for wine, or 26 U.S.C. 5051(a)(1)(A)(ii) for beer.

CBMA Tax Rates https://www.ttb.gov/tax_audit/taxrates.shtml			ACE CBMA Flag (40-Record)	ACE CBMA Product Detail (54-Record; Type=05)		Full IRT Rate
Product	Tax Benefit Category For TTB Refund	TTB Tax Rate (USD\$) (Effective Tax Rate After TTB Refund)	Product Claim Code (c=CBMA)	CBMA Rate Designation Code	TTB Tax Rate (Confirmation)(Effective Tax Rate After TTB Refund)	Full Tax Rate

Beer

Beer	First 6,000,000 beer barrels	\$16.00/beer barrel	C	B01010	00160000	\$18.00/beer barrel
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Wine

Still Wine. 16% and under alcohol by volume (0.392g CO2/100mL or less)	First 30,000 wine gallons	\$0.07/wine gallon	C	W01010	00000700	\$1.07/wine gallon
Still Wine. 16% and under alcohol by volume (0.392g CO2/100mL or less)	Over 30,000 up to 130,000 wine gallons	\$0.17/wine gallon	C	W01020	00001700	\$1.07/wine gallon
Still Wine. 16% and under alcohol by volume (0.392g CO2/100mL or less)	Over 130,000 up to 750,000 wine gallons	\$0.535/wine gallon	C	W01030	00005350	\$1.07/wine gallon
Still Wine. Over 16 - 21% alcohol by volume (0.392g CO2/100mL or less)	First 30,000 wine gallons	\$0.57/wine gallon	C	W02010	00005700	\$1.57/wine gallon
Still Wine. Over 16 - 21% alcohol by volume (0.392g CO2/100mL or less)	Over 30,000 up to 130,000 wine gallons	\$0.67/wine gallon	C	W02020	00006700	\$1.57/wine gallon
Still Wine. Over 16 - 21% alcohol by volume (0.392g CO2/100mL or less)	Over 130,000 up to 750,000 wine gallons	\$1.035/wine gallon	C	W02030	00010350	\$1.57/wine gallon
Still Wine. Over 21 - 24% alcohol by volume (0.392g CO2/100mL or less)	First 30,000 wine gallons	\$2.15/wine gallon	C	W03010	00021500	\$3.15/wine gallon
Still Wine. Over 21 - 24% alcohol by volume (0.392g CO2/100mL or less)	Over 30,000 up to 130,000 wine gallons	\$2.25/wine gallon	C	W03020	00022500	\$3.15/wine gallon
Still Wine. Over 21 - 24% alcohol by volume (0.392g CO2/100mL or less)	Over 130,000 up to 750,000 wine gallons	\$2.615/wine gallon	C	W03030	00026150	\$3.15/wine gallon

Mead. No more than 0.64g CO2/100mL; derived solely from honey and water; containing no fruit product or fruit flavoring; and containing less than (not equal to) 8.5% alcohol by volume	First 30,000 wine gallons	\$0.07/wine gallon	C	W04010	00000700	\$1.07/wine gallon
Mead. No more than 0.64g CO2/100mL; derived solely from honey and water; containing no fruit product or fruit flavoring; and containing less than (not equal to) 8.5% alcohol by volume	Over 30,000 up to 130,000 wine gallons	\$0.17/wine gallon	C	W04020	00001700	\$1.07/wine gallon
Mead. No more than 0.64g CO2/100mL; derived solely from honey and water; containing no fruit product or fruit flavoring; and containing less than (not equal to) 8.5% alcohol by volume	Over 130,000 up to 750,000 wine gallons	\$0.535/wine gallon	C	W04030	00005350	\$1.07/wine gallon
Low alcohol by volume wine. No more than 0.64g CO2/100mL; derived primarily from grapes or from grape juice concentrate and water; containing no fruit product or fruit flavoring other than grape; and containing less than (not equal to) 8.5% alcohol by volume	First 30,000 wine gallons	\$0.07/wine gallon	C	W05010	00000700	\$1.07/wine gallon
Low alcohol by volume wine. No more than 0.64g CO2/100mL; derived primarily from grapes or from grape juice concentrate and water; containing no fruit product or fruit flavoring other than grape; and containing less than (not equal to) 8.5% alcohol by volume	Over 30,000 up to 130,000 wine gallons	\$0.17/wine gallon	C	W05020	00001700	\$1.07/wine gallon
Low alcohol by volume wine. No more than 0.64g CO2/100mL; derived primarily from grapes or from grape juice concentrate and water; containing no fruit product or fruit flavoring other than grape; and containing less than (not equal to) 8.5% alcohol by volume	Over 130,000 up to 750,000 wine gallons	\$0.535/wine gallon	C	W05030	00005350	\$1.07/wine gallon
Artificially Carbonated Wine. Over 0.392g CO2/100mL - injected or otherwise added	First 30,000 wine gallons	\$2.30/wine gallon	C	W06010	00023000	\$3.30/wine gallon
Artificially Carbonated Wine. Over 0.392g CO2/100mL - injected or otherwise added	Over 30,000 up to 130,000 wine gallons	\$2.40/wine gallon	C	W06020	00024000	\$3.30/wine gallon

Artificially Carbonated Wine. Over 0.392g CO2/100mL - injected or otherwise added	Over 130,000 up to 750,000 wine gallons	\$2.765/wine gallon	C	W06030	00027650	\$3.30/wine gallon
Sparkling Wine. Over 0.392g CO2/100mL - naturally occurring	First 30,000 wine gallons	\$2.40/wine gallon	C	W07010	00024000	\$3.40/wine gallon
Sparkling Wine. Over 0.392g CO2/100mL - naturally occurring	Over 30,000 up to 130,000 wine gallons	\$2.50/wine gallon	C	W07020	00025000	\$3.40/wine gallon
Sparkling Wine. Over 0.392g CO2/100mL - naturally occurring	Over 130,000 up to 750,000 wine gallons	\$2.865/wine gallon	C	W07030	00028650	\$3.40/wine gallon
Hard Cider. No more than 0.64g CO2/100mL; derived primarily from apples/pears or apple/pear juice concentrate and water; containing no other fruit product or fruit flavoring other than apple/pear; and containing at least 0.5% and less than (not equal to) 8.5% alcohol by volume	First 30,000 wine gallons	\$0.164/wine gallon	C	W08010	00001640	\$0.226/wine gallon
Hard Cider. No more than 0.64g CO2/100mL; derived primarily from apples/pears or apple/pear juice concentrate and water; containing no other fruit product or fruit flavoring other than apple/pear; and containing at least 0.5% and less than (not equal to) 8.5% alcohol by volume	Over 30,000 up to 130,000 wine gallons	\$0.17/wine gallon	C	W08020	00001700	\$0.226/wine gallon
Hard Cider. No more than 0.64g CO2/100mL; derived primarily from apples/pears or apple/pear juice concentrate and water; containing no other fruit product or fruit flavoring other than apple/pear; and containing at least 0.5% and less than (not equal to) 8.5% alcohol by volume	Over 130,000 up to 750,000 wine gallons	\$0.193/wine gallon	C	W08030	00001930	\$0.226/wine gallon
Distilled Spirits						
Distilled spirits.	First 100,000 proof gallons	\$2.70/proof gallon	C	S01010	00027000	\$13.50/proof gallon*
Distilled spirits.	Over 100,000 up to 22,230,000 proof gallons	\$13.34/proof gallon	C	S01020	00133400	\$13.50/proof gallon*
<p>*Note: For distilled spirits, enter 'Y' in the 'Flavor Content Credit Indicator' field (54-Record; Type=05) when depositing tax with CBP at a lower effective tax rate based on an eligible wine and/or flavor content credit.</p>						