



**Australian
BORDER FORCE**

Australian Customs Notice No. 2021/12

Amendments to the Customs Tariff Act 1995

Customs Tariff Amendment (Incorporation of Proposals and Other Measures) Act 2021

The *Customs Tariff Amendment (Incorporation of Proposals and Other Measures) Act 2021* (the Amendment Act) received the Royal Assent on 1 March 2021. The amendments to the *Customs Tariff Act 1995* (the Customs Tariff Act) made by the Amendment Act commence on two dates, as shown below.

Retrospective commencement – 1 February 2020

Part 1 of the Amendment Act incorporates Customs Tariff Proposal (No. 1) 2020 and Customs Tariff Proposal (No. 2) 2020. This measure commences retroactively on 1 February 2020, reflecting the commencement of concessional Item 57 to Schedule 4 of the Customs Tariff Act. From 1 February 2020, Item 57, and then Item 57A, provided concessional treatment for prescribed hygiene and medical supplies to respond to the COVID-19 pandemic.

Importers should be aware that the commencement of this measure does not change the existing administrative requirements for importing goods under the relevant concessional items. Importers must continue to enter the relevant Schedule 4 Item number, Instrument number and the Treatment Code as outlined in [ACN 2020/20](#), [ACN 2020/30](#) and [ACN 2020/53](#).

29 March 2021 Commencement

Removal of the \$12,000 special duty on used and second-hand motor vehicles

The Amendment Act removes the \$12,000 special duty on used and second-hand motor vehicles under the Peru-Australia Free Trade Agreement (PAFTA) and the Comprehensive and Progressive Agreement for Trans Pacific Partnership (CPTPP). This measure aligns the customs duty payable for these goods with their treatment across the Customs Tariff Act and under other Free Trade Agreements to which Australia is a Party.

New tariff classifications for formulated caffeinated beverages, formulated sports food and formulated supplementary foods

Tariff subheadings 2202.10.00, 2106.90.10 and 2106.90.90 to Schedule 3 of the Customs Tariff Act are repealed. Goods previously classified to these repealed tariff subheadings will be classified under new tariff subheadings for formulated caffeinated beverages, formulated sports food and formulated supplementary foods. New Additional Notes to Chapters 21 and 22 of Schedule 3 of the Customs Tariff Act define these products by reference to the Australia New Zealand Food Standards Code.

The following concordance table lists the new tariff classifications for these goods from 29 March 2021:

Prior to 29 March 2021	From 29 March 2021
2202.10.00	2202.10.50
	2202.10.90
2106.90.10	2106.90.15
	2106.90.16
	2106.90.19
2106.90.90	2106.90.95
	2106.90.96
	2106.90.99

Tariff precedents 19656900 and 19670600 will be remade in line with the commencing measures.

No Tariff Concession Orders will be revoked.

Vitamin and mineral products

The Amendment Act creates new Additional Notes to Section IV and Chapter 30 to Schedule 3 of the Customs Tariff Act. These notes will provide guidance on when vitamin and mineral products may be considered medicaments for the purposes of tariff classification. This will ensure that the treatment of these products is consistent with the international classification practice of the World Customs Organization.

Wheeled garbage bins

A new Additional Note to Chapter 87 of Schedule 3 of the Customs Tariff Act will exclude wheeled garbage bins from classification as non-mechanically propelled vehicles of Chapter 87. The note will provide guidance on the classification of plastic and metal 'wheelie bins' reflecting the international treatment of these products.

Metal profiles and pipes

New Additional Notes to Chapters 73, 76, 83 and 94 of Schedule 3 to the Customs Tariff Act will exclude metal plates, rods, angles, shapes, sections, tubes, pipes and similar articles, requiring further modification prior to use, from classification as: parts of structures, or for use in structures; or as articles suitable for furniture, fixtures or furniture parts (headings 7308, 7610, 8302 and 9403). Tubes and pipes for conveying water, oil or gas will also be excluded from heading 7308 through the new Additional Note to Chapter 73. The amendments will ensure that Australia's domestic classification practice conforms to international practice, and, in some cases, that anti-dumping measures continue to apply to these goods as intended.

Technical amendments

The Amendment Act makes a number of minor technical amendments. It will remove items in the tables to Schedules 5, 6, 7, 8, 9, 10, 11 and 12 of the Customs Tariff Act, where the rate of customs duty for these items has since been phased to 'Free'.

The Additional Notes created by the Amendment Act may change the classification of goods for which a Tariff Advice (TA) has previously been issued. The TAs for these goods and for goods previously classified to tariff subheadings 2202.10.00, 2106.90.10 and 2106.90.90 will be made void on 29 March 2021. Importers may check the status of their TA through TAPIN. Where a TA has been voided and an importer wishes to re-apply, details on how to do this are available [here](#).

Statistical Code Changes 1 April 2021

The Australian Bureau of Statistics has advised that new statistical codes will commence for onions and shallots of tariff subheading 0703.10.00 and garlic of tariff subheading 0703.20.00. These will improve the identification of onions, shallots and garlic where these goods are imported for the purposes of sowing or planting. New statistical codes will also be created for tariff subheading 1209.91.00. These will better identify *Lactuca*, *Spinacia*, and *Daucus* vegetable seed types.

New Tariff Working pages reflecting the statistical code changes and amendments made by the Amendment Act are available at [Attachment A](#).

Updates to the Online Tariff will be made on 29 March 2021 and 1 April 2021.

For any questions related to this notice, please contact tradepolicy1@abf.gov.au.

[signed]

Suzanne Ford
A/g Assistant Secretary
Customs and Trade Policy
Customs Branch
18 March 2021

Attachment A – Working Pages

**CUSTOMS TARIFF
SCHEDULE 3**

Section 2
Chapter 7/3

R.5

Reference Number	Statistical Code/Unit		Goods	Rate #
0701			POTATOES, FRESH OR CHILLED:	
0701.10.00	01	t	- Seed	Free
0701.90.00	02	t	- Other	Free
0702.00.00	03	kg	TOMATOES, FRESH OR CHILLED	Free
0703			ONIONS, SHALLOTS, GARLIC, LEEKS AND OTHER ALLIACEOUS VEGETABLES, FRESH OR CHILLED:	
★★ 0703.10.00			- Onions and shallots	Free
	32	t	<i>Onions and shallots, for sowing or planting</i>	
	33	t	<i>Other</i>	
★★ 0703.20.00			- Garlic	Free
	41	t	<i>Garlic, for sowing or planting</i>	
	42	t	<i>Other</i>	
0703.90.00	07	t	- Leeks and other alliaceous vegetables	Free
0704			CABBAGES, CAULIFLOWERS, KOHLRABI, KALE AND SIMILAR EDIBLE BRASSICAS, FRESH OR CHILLED:	
0704.10.00	08	kg	- Cauliflowers and headed broccoli	Free
0704.20.00	09	kg	- Brussels sprouts	Free
0704.90.00	10	kg	- Other	Free
0705			LETTUCE (<i>Lactuca sativa</i>) AND CHICORY (<i>Cichorium spp.</i>), FRESH OR CHILLED:	
0705.1			- Lettuce:	
0705.11.00	11	kg	-- Cabbage lettuce (head lettuce)	Free
0705.19.00	12	kg	-- Other	Free
0705.2			- Chicory:	
0705.21.00	13	kg	-- Witloof chicory (<i>Cichorium intybus var. foliosum</i>)	Free
0705.29.00	14	kg	-- Other	Free
0706			CARROTS, TURNIPS, SALAD BEETROOT, SALSIFY, CELERIAC, RADISHES AND SIMILAR EDIBLE ROOTS, FRESH OR CHILLED:	
0706.10.00	15	kg	- Carrots and turnips	Free
0706.90.00	16	kg	- Other	Free
0707.00.00	17	kg	CUCUMBERS AND GHERKINS, FRESH OR CHILLED	Free

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

★★S Operative 1/4/21

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to this Act.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 2
Chapter 7/4

Reference Number	Statistical Code/Unit	Goods	Rate #
0708		LEGUMINOUS VEGETABLES, SHELLED OR UNSHELLED, FRESH OR CHILLED:	
0708.10.00	18 kg	- Peas (<i>Pisum sativum</i>)	Free
0708.20.00	19 kg	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	Free
0708.90.00	20 kg	- Other leguminous vegetables	Free
0709		OTHER VEGETABLES, FRESH OR CHILLED:	
0709.20.00	22 kg	- Asparagus	Free
0709.30.00	23 kg	- Aubergines (egg-plants)	Free
0709.40.00	24 kg	- Celery other than celeriac	Free
0709.5		- Mushrooms and truffles:	
0709.51.00	60 kg	-- Mushrooms of the genus <i>Agaricus</i>	5% DCS:4% DCT:5%
0709.59.00	62 kg	-- Other	5% DCS:4% DCT:5%
0709.60.00	27 kg	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	Free
0709.70.00	28 kg	- Spinach, New Zealand spinach and orache spinach (garden spinach)	Free
0709.9		- Other:	
0709.91.00	31 kg	-- Globe artichokes	Free
0709.92.00	32 kg	-- Olives	Free
0709.93.00	33 kg	-- Pumpkins, squash and gourds (<i>Cucurbita spp.</i>)	Free
0709.99.00	39 kg	-- Other	Free

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1/1/12

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to this Act.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

**Section 2
Chapter 12/3**

R.7				Chapter 12/3
Reference Number	Statistical Code/Unit		Goods	Rate #
1201			SOYA BEANS, WHETHER OR NOT BROKEN:	
1201.10.00	13	kg	- Seed	Free
1201.90.00	15	kg	- Other	Free
1202			GROUND-NUTS, NOT ROASTED OR OTHERWISE COOKED, WHETHER OR NOT SHELLLED OR BROKEN:	
1202.30.00	19	kg	- Seed	5% DCS:4% DCT:5%
1202.4			- Other:	
1202.41.00	25	kg	-- In shell	5% DCS:4% DCT:5%
1202.42.00	26	kg	-- Shelled, whether or not broken	5% DCS:4% DCT:5%
1203.00.00	04	kg	COPRA	Free
1204.00.00	05	kg	LINSEED, WHETHER OR NOT BROKEN	Free
1205			RAPE OR COLZA SEEDS, WHETHER OR NOT BROKEN:	
1205.10.00	45	kg	- Low erucic acid rape or colza seeds	Free
1205.90.00	49	kg	- Other	Free
1206.00.00	07	kg	SUNFLOWER SEEDS, WHETHER OR NOT BROKEN	Free
1207			OTHER OIL SEEDS AND OLEAGINOUS FRUITS, WHETHER OR NOT BROKEN:	
1207.10.00	35	kg	- Palm nuts and kernels	Free
1207.2			- Cotton seeds:	
1207.21.00	42	kg	-- Seed	Free
1207.29.00	47	kg	-- Other	Free

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1/1/12

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to this Act.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

**Section 2
Chapter 12/4**

Reference Number	Statistical Code/Unit		Goods	Rate #
1207.30.00	21	kg	- Castor oil seeds	Free
1207.40.00	11	kg	- Sesamum seeds	Free
1207.50.00	12	kg	- Mustard seeds	Free
1207.60.00	31	kg	- Safflower (<i>Carthamus tinctorius</i>) seeds	Free
1207.70.00	33	kg	- Melon seeds	Free
1207.9			- Other:	
1207.91.00	14	kg	-- Poppy seeds	Free
1207.99.00	60	kg	-- Other	Free
1208			FLOURS AND MEALS OF OIL SEEDS OR OLEAGINOUS FRUITS, OTHER THAN THOSE OF MUSTARD:	
1208.10.00	17	t	- Of soya beans	Free
1208.90.00	18	t	- Other	Free
1209			SEEDS, FRUIT AND SPORES, OF A KIND USED FOR SOWING:	
1209.10.00	50	kg	- Sugar beet seeds	Free
1209.2			- Seeds of forage plants:	
1209.21.00	21	kg	-- Lucerne (alfalfa) seeds	Free
1209.22.00	30	kg	-- Clover (<i>Trifolium spp.</i>) seeds	Free
1209.23.00	31	kg	-- Fescue seeds	Free
1209.24.00	27	kg	-- Kentucky blue grass (<i>Poa pratensis L.</i>) seeds	Free
1209.25.00	28	kg	-- Rye grass (<i>Lolium multiflorum Lam.</i> , <i>Lolium perenne L.</i>) seeds	Free
1209.29.00	90	kg	-- Other	Free
1209.30.00	10	kg	- Seeds of herbaceous plants cultivated principally for their flowers	Free
1209.9			- Other:	
★★ 1209.91.00			-- Vegetable seeds	Free
	04	kg	<i>Lactuca spp. Seed</i>	
	05	kg	<i>Spinacia spp. Seed</i>	
	06	kg	<i>Daucus spp. Seed</i>	
	07	kg	<i>Other</i>	
1209.99.00	75	kg	-- Other	Free

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

★★S Operative 1/4/21

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to this Act.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

SECTION IV

**Prepared foodstuffs; beverages, spirits
and vinegar; tobacco and manufactured
tobacco substitutes**

Note.

- 1.- In this Section, "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

Additional Note.

- ★ 1.- Goods that are excluded from headings 3003 and 3004 by Additional Note 2 or 3 to Chapter 30 must be classified under heading 2106 unless classifiable under another heading.

R.5

CHAPTER 21

Miscellaneous edible preparations

- 2101 Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof
 - 2102 Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of 3002); prepared baking powders
 - 2103 Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard
 - 2104 Soups and broths and preparations therefor; homogenised composite food preparations
 - 2105 Ice cream and other edible ice, whether or not containing cocoa
 - 2106 Food preparations not elsewhere specified or included
-

Notes.

- 1.- This Chapter does not cover:
 - (a) Mixed vegetables of 0712;
 - (b) Roasted coffee substitutes containing coffee in any proportion (0901);
 - (c) Flavoured tea of 0902;
 - (d) Spices or other products of 0904 to 0910;
 - (e) Food preparations, other than the products described in 2103 or 2104, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (f) Yeast put up as a medicament or other products of 3003 or 3004; or
 - (g) Prepared enzymes of 3507.
- 2.- Extracts of the substitutes referred to in Note 1(b) above are to be classified in 2101.
- 3.- For the purposes of 2104, "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables, fruit or nuts, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

Additional Notes.

- 1.- Heading 2103 includes salsas.
- ★ 2.- For the purposes of 2106.90.15 and 2106.90.95, "formulated supplementary food" has the same meaning as in the Australia New Zealand Food Standards Code (within the meaning of the *Food Standards Australia New Zealand Act 1991*) as in force from time to time.
- ★ 3.- For the purposes of 2106.90.16 and 2106.90.96, "formulated supplementary sports food" has the same meaning as in the Australia New Zealand Food Standards Code (within the meaning of the *Food Standards Australia New Zealand Act 1991*) as in force from time to time.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 21/3

R.5

Reference Number	Statistical Code/Unit	Goods	Rate #
2101		EXTRACTS, ESSENCES AND CONCENTRATES, OF COFFEE, TEA OR MATE AND PREPARATIONS WITH A BASIS OF THESE PRODUCTS OR WITH A BASIS OF COFFEE, TEA OR MATE; ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES, AND EXTRACTS, ESSENCES AND CONCENTRATES THEREOF:	
2101.1		- Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:	
2101.11.00		- - Extracts, essences and concentrates	Free
		<i>In packs not exceeding 30 kg:</i>	
	36 kg	.Decaffeinated	
	37 kg	.Other	
	48 kg	<i>In packs exceeding 30 kg</i>	
2101.12.00	40 kg	- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	Free
2101.20.00	06 kg	- Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	Free
2101.30.00	49 kg	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Free
2102		YEASTS (ACTIVE OR INACTIVE); OTHER SINGLE-CELL MICRO-ORGANISMS, DEAD (BUT NOT INCLUDING VACCINES OF 3002); PREPARED BAKING POWDERS:	
2102.10.00	50 kg	- Active yeasts	Free
2102.20.00	51 kg	- Inactive yeasts; other single-cell micro-organisms, dead	Free
2102.30.00	13 kg	- Prepared baking powders	Free
2103		SAUCES AND PREPARATIONS THEREFOR; MIXED CONDIMENTS AND MIXED SEASONINGS; MUSTARD FLOUR AND MEAL AND PREPARED MUSTARD:	
2103.10.00	14 L	- Soya sauce	Free
2103.20.00	15 L	- Tomato ketchup and other tomato sauces	Free
2103.30.00	16 kg	- Mustard flour and meal and prepared mustard	Free
2103.90.00		- Other	Free
	17 kg	<i>Mixed condiments and mixed seasonings</i>	
	18 ..	<i>Sauces and preparations therefor</i>	

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1/1/12

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to this Act.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

**Section 4
Chapter 21/4**

Reference Number	Statistical Code/Unit	Goods	Rate #
2104		SOUPS AND BROTHS AND PREPARATIONS THEREFOR; HOMOGENISED COMPOSITE FOOD PREPARATIONS:	
2104.10.00		- Soups and broths and preparations therefor	4% DCS:Free
	19 kg	<i>In liquid form</i>	
	20 kg	<i>Other</i>	
2104.20.00	21 kg	- Homogenised composite food preparations	4% DCS:Free CA:Free
2105.00.00	52 L	ICE CREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA	4% DCS:Free
2106		FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED:	
2106.10		- Protein concentrates and textured protein substances:	
2106.10.10	32 kg	--- Protein concentrates	Free
2106.10.20	33 kg	--- Textured protein substances	5% DCS:4% DCT:5%
2106.90		- Other:	
★ 2106.90.1		--- Goods, as follows: (a) compound alcoholic preparations of a kind used for the manufacture of beverages; (b) food preparations of flour or meal; (c) hydrolysed protein	
★ ★ 2106.90.15	01 kg	---- Formulated supplementary food, as defined in Additional Note 2 to this Chapter	5% DCS:4% DCT:5%
★ ★ 2106.90.16	01 kg	---- Formulated supplementary sports food, as defined in Additional Note 3 to this Chapter	5% DCS:4% DCT:5%
★ ★ 2106.90.19		---- Other	5% DCS:4% DCT:5%
	90 L al	<i>Compound alcoholic preparations of a kind used for the manufacture of beverages</i>	
	91 kg	<i>Other</i>	
2106.90.20	39 ..	--- Preparations for oral consumption, such as tablets and chewing gum containing nicotine, intended to assist smokers to stop smoking	Free

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to this Act.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

★ Operative 29/3/21

★★ S Operative 29/3/21

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 21/5

(Chapter 22 follows)

R.1

Reference Number	Statistical Code/Unit	Goods	Rate #
★ 2106.90.9		--- Other:	
★ 2106.90.95	01 kg	---- Formulated supplementary food, as defined in Additional Note 2 to this Chapter	4% DCS:Free
★★ 2106.90.96	01 kg	---- Formulated supplementary sports food, as defined in Additional Note 3 to this Chapter	4% DCS:Free
★ 2106.90.99	90 kg	---- Other	4% DCS:Free
★★			

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to this Act.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

★ Operative 29/3/21

★★ S Operative 29/3/21

- 5.- For the purposes of 2206.00.30, "cider or perry" is a beverage that:
- (a) has an alcoholic strength by volume exceeding 1.15% vol; and
 - (b) is the product of the complete or partial fermentation of the juice or must of apples or pears; and
 - (c) has not had added to it, at any time, any ethyl alcohol from any other source; and
 - (d) has not had added to it, at any time, any liquor or substance (other than water or the juice or must of apples or pears) that gives colour or flavour.
- 6.- For the purposes of 2206.00.30 and 2206.00.4, "fruit or vegetable wine" is a beverage that:
- (a) is the product of the complete or partial fermentation of the juice or must of fruit or vegetables, or products derived solely from fruit or vegetables; and
 - (b) has an alcoholic strength by volume of at least 8% vol but not exceeding 22% vol; and
 - (c) has not had added to it, at any time, any ethyl alcohol from any other source, except ethyl alcohol from grape spirit or neutral spirit may be added, but only if the resulting beverage has an alcoholic content by volume of at least 15% vol and not exceeding 22% vol; and
 - (d) has not had added to it, at any time, any liquor or substance that gives colour or flavour.
- 7.- For the purposes of 2206.00.30 and 2206.00.4, "mead" is a beverage that:
- (a) has an alcoholic strength by volume exceeding 1.15% vol; and
 - (b) is the product of the complete or partial fermentation of honey; and
 - (c) has not had added to it, at any time, any ethyl alcohol from any other source, except ethyl alcohol from grape spirit or neutral spirit may be added, but only if the resulting beverage has an alcoholic content by volume of at least 15% vol and not exceeding 22% vol; and
 - (d) has not had added to it, at any time, any liquor or substance (other than honey) that gives colour or flavour, except as follows:
 - (i) herbs or spices added during or after the production;
 - (ii) caramel added after the fermentation process is complete;
 - (iii) fruit, or product derived entirely from fruit, used as set out in Additional Note 7A.
- 7A.- For the purposes of subparagraph (d)(iii) of Additional Note 7, fruit, or product derived entirely from fruit, may be used in the production of mead only if:
- (a) the fruit or product has not been fermented; and
 - (b) the fruit or product is added before the fermentation process is complete; and
 - (c) after the addition of the fruit or product, and before fermentation, the beverage will contain not less than 14% by volume of honey; and
 - (d) after the addition of the fruit or product, and before fermentation, the fruit or product will constitute not more than 30% by volume of the beverage; and
 - (e) after the addition of the fruit or product and after fermentation, the beverage will have an ethyl alcohol content by volume of not less than 8%, and not greater than 22%.

**CUSTOMS TARIFF
SCHEDULE 3**

**Section 4
Chapter 22/4**

7B.- For the purposes of Additional Note 7A, if:

- (a) a product derived from fruit is added; and
- (b) the product contains concentrated fruit juice or concentrated fruit pulp;

the proportion of fruit or product in the beverage is to be worked out by assuming that the concentrated fruit juice or concentrated fruit pulp has been diluted according to the recommendations of its manufacturer.

8.- For the purposes of 2206.00.30, "sake" is a beverage that:

- (a) has an alcoholic strength by volume exceeding 1.15% vol; and
- (b) is the product of the complete or partial fermentation of rice; and
- (c) has not had added to it, at any time, any ethyl alcohol from any other source; and
- (d) has not had added to it, at any time, any liquor or substance that gives colour or flavour.

9.- For the purposes of 2203.00.6, 2203.00.7, 2206.00.7 and 2206.00.8, "beer" is a brewed beverage that:

- (a) is the product of the yeast fermentation of an aqueous extract, being predominantly an aqueous extract of cereals:
 - (i) whether the cereals are malted or unmalted; and
 - (ii) whether or not the aqueous extract contains other sources of carbohydrates; and
- (b) contains:
 - (i) hops, or extracts of hops, such that the beverage has international bitterness units of not less than 4.0; or
 - (ii) other bitters such that the beverage has a bitterness comparable to that of a beverage mentioned in subparagraph (i); and
- (c) contains not more than 4.0% by weight of sugars; and
- (d) has not had added to it, at any time, artificial sweetener; and
- (e) may have had added to it, at any time, other substances, including flavours, but only if, in the case of substances that contain alcohol (other than spirit distilled from beer), the alcohol did not add more than 0.5% to the total volume of the final beverage; and
- (f) may have had added to it, at any time, spirit distilled from beer, but only if that spirit did not add more than 0.5% to the total volume of the final beverage.

10.- For the purposes of paragraph (c) of Additional Note 9, "sugar" means:

- (a) monosaccharide; or
- (b) disaccharide.

11.- For the purposes of 2207.20.10, denatured ethanol must contain no less than 1% and no more than 1.5% by volume of gasoline (or other petroleum products). Otherwise, classification is in 2710 or 3824 as appropriate.

- ★ 12.- For the purposes of 2202.10.50, "formulated caffeinated beverage" has the same meaning as in the Australia New Zealand Food Standards Code (within the meaning of the *Food Standards Australia New Zealand Act 1991*) as in force from time to time.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 22/5

R.58

Reference Number	Statistical Code/Unit	Goods	Rate #
2201		WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED; ICE AND SNOW:	
2201.10.00	01 ..	- Mineral waters and aerated waters	Free
2201.90.00	02 ..	- Other	Free
2202		WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED, AND OTHER NON-ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT OR VEGETABLE JUICES OF 2009:	
★ 2202.10		- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:	
★ ★ 2202.10.50	01 L	--- Formulated caffeinated beverages, as defined in Additional Note 12 to this Chapter, containing at least 145mg/L of caffeine	5% DCS:4% DCT:5%
★ ★ 2202.10.90	91 L	--- Other	5% DCS:4% DCT:5%
2202.9		- Other:	
2202.91.00	05 L	- - Non-alcoholic beer	5% DCS:4% DCT:5%
2202.99.00	06 L	- - Other	5% DCS:4% DCT:5%
2203		BEER MADE FROM MALT:	
2203.00.20	10 L	--- Having an alcoholic strength by volume not exceeding 1.15% vol	Free
2203.00.6		--- Other beer, as defined in Additional Note 9 to this Chapter, packaged in an individual container not exceeding 48 L:	

†Litres of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15.

**When quoting this tariff subheading on an Import Declaration, the Rate Number 001 must be quoted on that Import Declaration.*

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

★ Operative 29/3/21

★★ S Operative 29/3/21

**CUSTOMS TARIFF
SCHEDULE 3**

**Section 4
Chapter 22/6**

Reference Number	Statistical Code/Unit	Goods	Rate #
2203.00.63 *	01 L al † and L	---- In a container of 8 litres or more which is designed to be connected to a pressurised gas delivery system or pump delivery system, and having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 3.0% vol	\$8.89/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ/PG/FI/DC/ LDC/SG: \$8.89/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2203.00.64 *	01 L al † and L	---- Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 3.0% vol	\$44.45/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ/PG/FI/DC/ LDC/SG: \$44.45/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2203.00.65 *	01 L al † and L	---- In a container of 8 litres or more which is designed to be connected to a pressurised gas delivery system or pump delivery system, and having an alcoholic strength by volume exceeding 3.0% vol but not exceeding 3.5% vol	\$27.84/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ/PG/FI/DC/ LDC/SG: \$27.84/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

†Litres of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15.

**When quoting this tariff subheading on an Import Declaration, the Rate Number 001 must be quoted on that Import Declaration.*

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

29/3/21

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 22/7

R.57

Reference Number	Statistical Code/Unit	Goods	Rate #
2203.00.66 *	01 L al † and L	---- Other, having an alcoholic strength by volume exceeding 3.0% vol but not exceeding 3.5% vol	<p>\$51.77/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15</p> <p>NZ/PG/FI/DC/LDC/SG: \$51.77/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15</p>
2203.00.67 *	01 L al † and L	---- In a container of 8 litres or more which is designed to be connected to a pressurised gas delivery system or pump delivery system, and having an alcoholic strength by volume exceeding 3.5% vol	<p>\$36.47/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15</p> <p>NZ/PG/FI/DC/LDC/SG: \$36.47/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15</p>
	†	Litres of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15.	
	*	When quoting this tariff subheading on an Import Declaration, the Rate Number 001 must be quoted on that Import Declaration.	

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

29/3/21

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

**Section 4
Chapter 22/8**

Reference Number	Statistical Code/Unit	Goods	Rate #
2203.00.69 *	21 <i>L al † and L</i>	---- Other	\$51.77/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ/PG/FI/DC/ LDC/SG: \$51.77/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2203.00.7		--- Other beer, as defined in Additional Note 9 to this Chapter, packaged in an individual container exceeding 48 L:	
2203.00.71 *	30 <i>L al † and L</i>	---- Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 3.0% vol	\$8.89/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ/PG/FI/DC/ LDC/SG: \$8.89/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
<p>† <i>Litres of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15.</i></p> <p>* When quoting this tariff subheading on an Import Declaration, the Rate Number 001 must be quoted on that Import Declaration.</p>			

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

29/3/21

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 22/9

R.57

Reference Number	Statistical Code/Unit	Goods	Rate #
2203.00.72 *	40 <i>L al † and L</i>	---- Having an alcoholic strength by volume exceeding 3.0% vol but not exceeding 3.5% vol	\$27.84/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ/PG/FI/DC/LDC/SG: \$27.84/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2203.00.79 *	50 <i>L al † and L</i>	---- Other	\$36.47/ of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ/PG/FI/DC/LDC/SG: \$36.47/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2203.00.9		--- Other:	
2203.00.91 *	17 <i>L al †† and L</i>	---- Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	\$87.68/L of alcohol NZ/PG/FI/DC/LDC/SG: \$87.68/L of alcohol
2203.00.99 *	18 <i>L al †† and L</i>	---- Other	\$87.68/L of alcohol NZ/PG/FI/DC/LDC/SG: \$87.68/L of alcohol
	†	<i>Litres of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15.</i>	
	††	<i>Litres of alcohol calculated on the total alcohol content of the goods.</i>	
	*	When quoting this tariff subheading on an Import Declaration, the Rate Number 001 must be quoted on that Import Declaration.	

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

29/3/21

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 22/10

Reference Number	Statistical Code/Unit	Goods	Rate #
2204		WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER THAN THAT OF 2009:	
2204.10		- Sparkling wine:	
2204.10.2		--- In which the natural effervescence is produced solely by secondary fermentation in the bottle:	
2204.10.21	21 L	---- Having an alcoholic strength by volume not exceeding 1.15% vol	5% DCS:4% DCT:5%
2204.10.22	22 L	---- Grape wine as defined in Additional Note 3 to this Chapter	5% DCS:4% DCT:5%
2204.10.23 *	23 L al † and L	---- Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5%, and \$87.68/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$87.68/L of alcohol DCS:4%, and \$87.68/L of alcohol DCT:5%, and \$87.68/L of alcohol
2204.10.29 *	29 L al † and L	---- Other	5%, and \$87.68/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$87.68/L of alcohol DCS:4%, and \$87.68/L of alcohol DCT:5%, and \$87.68/L of alcohol
2204.10.8		--- Other:	
2204.10.81	41 L	---- Having an alcoholic strength by volume not exceeding 1.15% vol	5%
2204.10.82	42 L	---- Grape wine as defined in Additional Note 3 to this Chapter	5%

† Litres of alcohol calculated on the total alcohol content of the goods.

* When quoting this tariff subheading on an Import Declaration, the Rate Number 001 must be quoted on that Import Declaration.

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

29/3/21

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 22/11

R.48

Reference Number	Statistical Code/Unit	Goods	Rate #
2204.10.83 *	43 <i>L al † and L</i>	---- Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5%, and \$87.68/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$87.68/L of alcohol
2204.10.89 *	49 <i>L al † and L</i>	---- Other	5%, and \$87.68/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$87.68/L of alcohol
2204.2		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	
2204.21		- - In containers holding 2 L or less:	
2204.21.10	54 <i>L</i>	--- Goods, as follows: (a) having an alcoholic strength by volume not exceeding 1.15% vol; (b) grape must, not potable	5%
2204.21.20		--- Grape wine as defined in Additional Note 3 to this Chapter	5%
	75 <i>L</i>	<i>White table wine</i>	
	76 <i>L</i>	<i>Red table wine</i>	
	77 <i>L</i>	<i>Other</i>	
2204.21.30 *	50 <i>L al † and L</i>	--- Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5%, and \$87.68/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$87.68/L of alcohol
2204.21.90 *	83 <i>L al † and L</i>	--- Other	5%, and \$87.68/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$87.68/L of alcohol
2204.22		- - In containers holding more than 2 L but not more than 10 L:	

† *Litres of alcohol calculated on the total alcohol content of the goods.*
* When quoting this tariff subheading on an Import Declaration, the Rate Number 001 must be quoted on that Import Declaration.

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

29/3/21

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

**Section 4
Chapter 22/12**

Reference Number	Statistical Code/Unit	Goods	Rate #
2204.22.10	01 L	- - - Goods, as follows: (a) having an alcoholic strength by volume not exceeding 1.15% vol; (b) grape must, not potable	5%
2204.22.20	02 L	- - - Grape wine as defined in Additional Note 3 to this Chapter	5%
2204.22.30	L al † and L	- - - Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5%, and \$87.68/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$87.68/L of alcohol
2204.22.90	09 L al † and L	- - - Other	5%, and \$87.68/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$87.68/L of alcohol
2204.29		- - Other:	
2204.29.10	16 L	- - - Goods, as follows: (a) having an alcoholic strength by volume not exceeding 1.15% vol; (b) grape must, not potable	5%
2204.29.20	17 L	- - - Grape wine as defined in Additional Note 3 to this Chapter	5%
2204.29.30 *	32 L al † and L	- - - Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5%, and \$87.68/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$87.68/L of alcohol
2204.29.90 *	44 L al † and L	- - - Other	5%, and \$87.68/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$87.68/L of alcohol
2204.30		- Other grape must:	
2204.30.10	50 L	- - - Grape wine as defined in Additional Note 3 to this Chapter	5%
2204.30.90	60 L	- - - Other	5%

† Litres of alcohol calculated on the total alcohol content of the goods.
* When quoting this tariff subheading on an Import Declaration, the Rate Number 001 must be quoted on that Import Declaration.

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

29/3/21

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 22/13

R.49

Reference Number	Statistical Code/Unit		Goods	Rate #
2205			VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES:	
2205.10			- In containers holding 2 L or less:	
2205.10.10	20	L	--- Having an alcoholic strength by volume not exceeding 1.15% vol	5%
2205.10.20	25	L	--- Grape wine product as defined in Additional Note 4 to this Chapter	5%
2205.10.30 *	30	L al † and L	--- Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5%, and \$87.68/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$87.68/L of alcohol
2205.10.90 *	40	L al † and L	--- Other	5%, and \$87.68/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$87.68/L of alcohol
2205.90			- Other:	
2205.90.10	11	L	--- Having an alcoholic strength by volume not exceeding 1.15% vol	5%
2205.90.20	12	L	--- Grape wine product as defined in Additional Note 4 to this Chapter	5%
2205.90.30 *	13	L al † and L	--- Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5%, and \$87.68/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$87.68/L of alcohol
2205.90.90 *	14	L al † and L	--- Other	5%, and \$87.68/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$87.68/L of alcohol

† Litres of alcohol calculated on the total alcohol content of the goods.

* When quoting this tariff subheading on an Import Declaration, the Rate Number 001 must be quoted on that Import Declaration.

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

29/3/21

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 22/14

Reference Number	Statistical Code/Unit	Goods	Rate #
2206		OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY, MEAD, SAKÉ); MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES, NOT ELSEWHERE SPECIFIED OR INCLUDED:	
2206.00.1		--- Grape wine-based beverages: (a) that are goods of neither 2205 nor 2206.00.2; and (b) that include a flavour mentioned in paragraph (a) of Additional Note 4 to this Chapter:	
2206.00.13 *	22 <i>L al † and L</i>	---- Having an alcoholic strength by volume not exceeding 10% vol	\$87.68/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$87.68/L of alcohol
2206.00.14 *	23 <i>L al † and L</i>	---- Having an alcoholic strength by volume exceeding 10% vol	\$87.68/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$87.68/L of alcohol
2206.00.2		--- Grape wine-based beverages: (a) that are not goods of 2205; and (b) to which subparagraph (b)(ii) of Additional Note 4B to this Chapter applies; and (c) that do not comply with the requirements set out in paragraph (b) of Additional Note 4 to this Chapter:	
2206.00.21 *	25 <i>L al † and L</i>	---- Containing goods which, if imported separately, would be classified in 2207, having an alcoholic strength by volume not exceeding 10% vol	5%, and \$87.68/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$87.68/L of alcohol DCS:4%, and \$87.68/L of alcohol DCT:5%, and \$87.68/L of alcohol

† *Litres of alcohol calculated on the total alcohol content of the goods.*

* When quoting this tariff subheading on an Import Declaration, the Rate Number 001 must be quoted on that Import Declaration.

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

29/3/21

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 22/15

R.46

Reference Number	Statistical Code/Unit	Goods	Rate #
2206.00.22 *	26 <i>L al † and L</i>	---- Containing goods which, if imported separately, would be classified in 2207, having an alcoholic strength by volume exceeding 10% vol	5%, and \$87.68/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$87.68/L of alcohol DCS:4%, and \$87.68/L of alcohol DCT:5%, and \$87.68/L of alcohol
2206.00.23 *	27 <i>L al † and L</i>	---- Containing goods which, if imported separately, would be classified in 2208, having an alcoholic strength by volume not exceeding 10% vol	5%, and \$87.68/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$87.68/L of alcohol DCS:3%, and \$87.68/L of alcohol
2206.00.24 *	28 <i>L al † and L</i>	---- Containing goods which, if imported separately, would be classified in 2208, having an alcoholic strength by volume exceeding 10% vol	5%, and \$87.68/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$87.68/L of alcohol DCS:3%, and \$87.68/L of alcohol

† Litres of alcohol calculated on the total alcohol content of the goods.

*** When quoting this tariff subheading on an Import Declaration, the Rate Number 001 must be quoted on that Import Declaration.

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

29/3/21

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 22/16

Reference Number	Statistical Code/Unit	Goods	Rate #
2206.00.30	24 L	<p>--- Beverages, as follows:</p> <p>(a) grape wine as defined in Additional Note 3 to this Chapter, other than goods of 2204, but not containing goods which, if imported separately, would be classified in 2208;</p> <p>(b) grape wine product as defined in Additional Note 4 to this Chapter, other than goods of 2205, but not containing goods which, if imported separately, would be classified in 2207 or 2208;</p> <p>(c) cider or perry as defined in Additional Note 5 to this Chapter;</p> <p>(d) fruit or vegetable wine as defined in Additional Note 6 to this Chapter but not containing goods which, if imported separately, would be classified in 2207 or 2208;</p> <p>(e) mead as defined in Additional Note 7 to this Chapter but not containing goods which, if imported separately, would be classified in 2207 or 2208;</p> <p>(f) sake as defined in Additional Note 8 to this Chapter</p>	Free
2206.00.4		<p>--- Beverages, containing goods which, if imported separately, would be classified in 2207 or 2208, as follows:</p> <p>(a) grape wine as defined in Additional Note 3 to this Chapter, other than goods of 2204;</p> <p>(b) grape wine product as defined in Additional Note 4 to this Chapter, other than goods of 2205;</p> <p>(c) fruit or vegetable wine as defined in Additional Note 6 to this Chapter;</p> <p>(d) mead as defined in Additional Note 7 to this Chapter;</p>	
2206.00.41	29 L al † and L	---- Containing goods which, if imported separately, would be classified in 2207	5% DCS:4% DCT:5%
2206.00.42	30 L al † and L	---- Containing goods which, if imported separately, would be classified in 2208	5% DCS:3%
2206.00.5		--- Beverages, NSA, containing goods which, if imported separately, would be classified in 2207:	
2206.00.51	45 L al † and L	---- Having an alcoholic strength by volume not exceeding 1.15% vol	5% DCS:4% DCT:5%

† Litres of alcohol calculated on the total alcohol content of the goods.

* When quoting this tariff subheading on an Import Declaration, the Rate Number 001 must be quoted on that Import Declaration.

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

29/3/21

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 22/17

R.49

Reference Number	Statistical Code/Unit	Goods	Rate #
2206.00.52 *	46 <i>L al † and L</i>	---- Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5%, and \$87.68/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$87.68/L of alcohol DCS:4%, and \$87.68/L of alcohol DCT:5%, and \$87.68/L of alcohol
2206.00.59 *	47 <i>L al † and L</i>	---- Other	5%, and \$87.68/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$87.68/L of alcohol DCS:4%, and \$87.68/L of alcohol DCT:5%, and \$87.68/L of alcohol
2206.00.6		--- Beverages, NSA, containing goods which, if imported separately, would be classified in 2208:	
2206.00.61	50 <i>L al † and L</i>	---- Having an alcoholic strength by volume not exceeding 1.15% vol	5% DCS:3%
2206.00.62 *	51 <i>L al † and L</i>	---- Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5%, and \$87.68/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$87.68/L of alcohol DCS:3%, and \$87.68/L of alcohol
2206.00.69 *	52 <i>L al † and L</i>	---- Other	5%, and \$87.68/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$87.68/L of alcohol DCS:3%, and \$87.68/L of alcohol
	†	<i>Litres of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15.</i>	
	*	When quoting this tariff subheading on an Import Declaration, the Rate Number 001 must be quoted on that Import Declaration.	

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

29/3/21

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 22/18

Reference Number	Statistical Code/Unit	Goods	Rate #
2206.00.7		--- Beer, as defined in Additional Note 9 to this Chapter, other than that of 2203, packaged in an individual container not exceeding 48 L, NSA:	
2206.00.71	01 L	---- Having an alcoholic strength by volume not exceeding 1.15% vol	Free
2206.00.72 *	01 L al † and L	---- In a container of 8 litres or more which is designed to be connected to a pressurised gas delivery system or pump delivery system, and having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 3.0% vol	\$8.89/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ/PG/FI/DC/LDC/SG: \$8.89/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2206.00.73 *	01 L al † and L	---- Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 3.0% vol	\$44.45/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ/PG/FI/DC/LDC/SG: \$44.45/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

† Litres of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15.

* When quoting this tariff subheading on an Import Declaration, the Rate Number 001 must be quoted on that Import Declaration.

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

29/3/21

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 22/19

R.51

Reference Number	Statistical Code/Unit	Goods	Rate #
2206.00.76 *	01 L al † and L	---- In a container of 8 litres or more which is designed to be connected to a pressurised gas delivery system or pump delivery system, and having an alcoholic strength by volume exceeding 3.0% vol but not exceeding 3.5% vol	\$27.84/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ/PG/FI/DC/ LDC/SG: \$27.84/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2206.00.77 *	01 L al † and L	---- Other, having an alcoholic strength by volume exceeding 3.0% vol but not exceeding 3.5% vol	\$51.77/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ/PG/FI/DC/ LDC/SG: \$51.77/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2206.00.78 *	01 L al † and L	---- In a container of 8 litres or more which is designed to be connected to a pressurised gas delivery system or pump delivery system, and having an alcoholic strength by volume exceeding 3.5% vol	\$36.47/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ/PG/FI/DC/LDC/SG: \$36.47/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
	†	Litres of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15.	
	*	When quoting this tariff subheading on an Import Declaration, the Rate Number 001 must be quoted on that Import Declaration.	

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

29/3/21

Unless otherwise indicated general rate applies for CA. .

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

**Section 4
Chapter 22/20**

Reference Number	Statistical Code/Unit	Goods	Rate #
2206.00.79 *	01 <i>L al † and L</i>	---- Other	\$51.77/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ/PG/FI/DC/ LDC/SG: \$51.77/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2206.00.8		--- Beer, as defined in Additional Note 9 to this Chapter, other than that of 2203, packaged in an individual container exceeding 48 L, NSA:	
2206.00.81	30 <i>L</i>	---- Having an alcoholic strength by volume not exceeding 1.15% vol	Free
2206.00.82 *	35 <i>L al † and L</i>	---- Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 3.0% vol	\$8.89/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ/PG/FI/DC/ LDC/SG: \$8.89/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

† *Litres of alcohol calculated on the total alcohol content of the goods.*

* When quoting this tariff subheading on an Import Declaration, the Rate Number 001 must be quoted on that Import Declaration.

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

29/3/21

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 22/21

R.46

Reference Number	Statistical Code/Unit	Goods	Rate #
2206.00.83 *	40 <i>L al † and L</i>	---- Having an alcoholic strength by volume exceeding 3.0% vol but not exceeding 3.5% vol	\$27.84/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ/PG/FI/DC/ LDC/SG: \$27.84/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2206.00.89 *	50 <i>L al † and L</i>	---- Other	\$36.47/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ/PG/FI/DC/ LDC/SG: \$36.47/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2206.00.9		--- Other:	
2206.00.91	60 <i>L</i>	---- Having an alcoholic strength by volume not exceeding 1.15% vol	Free
2206.00.92 *	61 <i>L al † and L</i>	---- Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	\$87.68/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$87.68/L of alcohol
	†	<i>Litres of alcohol calculated on the total alcohol content of the goods.</i>	
	*	When quoting this tariff subheading on an Import Declaration, the Rate Number 001 must be quoted on that Import Declaration.	

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

29/3/21

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 22/22

Reference Number	Statistical Code/Unit	Goods	Rate #
2206.00.99 *	62 <i>L al † and L</i>	---- Other	\$87.68/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$87.68/L of alcohol
2207		UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80% VOL OR HIGHER; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH:	
2207.10.00 *	07 <i>L al †</i>	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	5%, and \$87.68/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$87.68/L of alcohol DCS:4%, and \$87.68/L of alcohol DCT:5%, and \$87.68/L of alcohol
2207.20		- Ethyl alcohol and other spirits, denatured, of any strength:	
2207.20.10 *	41 <i>L</i>	--- Ethanol for use as fuel in an internal combustion engine	5%, and \$0.427/L NZ/PG/FI/DC/ LDC/SG: \$0.427/L DCS:4%, and \$0.427/L DCT:5%, and \$0.427/L
2207.20.90	42 <i>L</i>	--- Other	5% DCS:4% DCT:5%
2208		UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80% VOL; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES:	
2208.20		- Spirits obtained by distilling grape wine or grape marc:	

† *Litres of alcohol calculated on the total alcohol content of the goods.*
* When quoting this tariff subheading on an Import Declaration, the Rate Number 001 must be quoted on that Import Declaration.

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

29/3/21

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 22/23

R.29

Reference Number	Statistical Code/Unit	Goods	Rate #
2208.20.10 *		--- Brandy made wholly from grape wine	5%, and \$81.89/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$81.89/L of alcohol DCS:3%, and \$81.89/L of alcohol
	75 L al †	Packaged in bond in containers less than 5 litres	
	76 L al †	Packaged overseas in containers less than 5 litres	
	77 L al †	Other	
2208.20.90 *	74 L al †	--- Other	5%, and \$87.68/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$87.68/L of alcohol DCS:3%, and \$87.68/L of alcohol
2208.30.00 *		- Whiskies	5%, and \$87.68/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$87.68/L of alcohol DCS:3%, and \$87.68/L of alcohol
	49 L al †	Having an alcoholic strength by volume not exceeding 57% vol	
	75 L al †	Other	
	†	Litres of alcohol calculated on the total alcohol content of the goods.	
	*	When quoting this tariff subheading on an Import Declaration, the Rate Number 001 must be quoted on that Import Declaration.	

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

29/3/21

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

**Section 4
Chapter 22/24**

Reference Number	Statistical Code/Unit	Goods	Rate #
2208.40.00 *		- Rum and other spirits obtained by distilling fermented sugar-cane products	5%, and \$87.68/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$87.68/L of alcohol DCS:3%, and \$87.68/L of alcohol
	52 L al †	Having an alcoholic strength by volume not exceeding 57% vol	
	76 L al †	Other	
2208.50.00 *	57 L al †	- Gin and Geneva	5%, and \$87.68/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$87.68/L of alcohol DCS:3%, and \$87.68/L of alcohol
2208.60.00 *	68 L al †	- Vodka	5%, and \$87.68/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$87.68/L of alcohol DCS:3%, and \$87.68/L of alcohol
2208.70.00 *	76 L al †	- Liqueurs and cordials	5%, and \$87.68/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$87.68/L of alcohol DCS:3%, and \$87.68/L of alcohol
2208.90		- Other:	
2208.90.10	30 L al †	--- Having an alcoholic strength by volume not exceeding 1.15% vol	5% DCS:3%

† Litres of alcohol calculated on the total alcohol content of the goods.

* When quoting this tariff subheading on an Import Declaration, the Rate Number 001 must be quoted on that Import Declaration.

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

29/3/21

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 22/25

Reference Number	Statistical Code/Unit	Goods	Rate #
2208.90.20 *		--- Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5%, and \$87.68/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$87.68/L of alcohol DCS:3%, and \$87.68/L of alcohol
	35 L al †	Bitters	
		Other:	
	36 L al †	.Distilled alcoholic beverages	
	37 L al †	.Spirituos beverages	
2208.90.90 *		--- Other	5%, and \$87.68/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$87.68/L of alcohol DCS:3%, and \$87.68/L of alcohol
		Having an alcoholic strength by volume exceeding 10% vol but not exceeding 57% vol:	
	41 L al †	.Bitters	
		.Other:	
	42 L al †	..Distilled alcoholic beverages	
	43 L al †	..Spirituos beverages	
	44 L al †	Other	
2209.00.00	34 L	VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID	Free
	†	Litres of alcohol calculated on the total alcohol content of the goods.	
	*	When quoting this tariff subheading on an Import Declaration, the Rate Number 001 must be quoted on that Import Declaration.	

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

29/3/21

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

- 2.- 3003.60 and 3004.60 cover medicaments containing artemisinin (INN) for oral ingestion combined with other pharmaceutical active ingredients, or containing any of the following active principles, whether or not combined with other pharmaceutical active ingredients: amodiaquine (INN); artelinic acid or its salts; artanimol (INN); artemotil (INN); artemether (INN); artesunate (INN); chloroquine (INN); dihydroartemisinin (INN); lumefantrine (INN); mefloquine (INN); piperaquine (INN); pyrimethamine (INN) or sulfadoxine (INN).

Additional Notes.

- 1.- 3005 does not cover:
- (a) incontinence pads, whether or not having an adhesive strip (9619); or
 - (b) pants or napkins for adults (9619).
- ★ 2.- Goods that contain vitamins or other products of heading 2936 are excluded from headings 3003 and 3004 unless the goods are goods to which Schedule 2, 3, 4 or 8 to the current Poisons Standard (within the meaning of the *Therapeutic Goods Act 1989* and as in force from time to time) applies. Medicaments prepared for intravenous, sub-cutaneous or intramuscular use are excluded from this Note.
- ★ 3.- Goods that are dietary or other supplements containing:
- (a) chemicals or compounds of Chapter 28 or 29; or
 - (b) plants, or parts of plants, of heading 1211;
- are excluded from headings 3003 and 3004 unless the goods are goods to which Schedule 2, 3, 4 or 8 to the current Poisons Standard (within the meaning of the *Therapeutic Goods Act 1989* and as in force from time to time) applies. Medicaments prepared for intravenous, sub-cutaneous or intramuscular use are excluded from this Note.

CHAPTER 73
Articles of iron or steel

- 7301 Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel
- 7302 Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails
- 7303 Tubes, pipes and hollow profiles, of cast iron
- 7304 Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel
- 7305 Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel
- 7306 Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel
- 7307 Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel
- 7308 Structures (excluding prefabricated buildings of 9406.00.00) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel
- 7309 Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment
- 7310 Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment
- 7311 Containers for compressed or liquefied gas, of iron or steel
- 7312 Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated
- 7313 Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel
- 7314 Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel
- 7315 Chain and parts thereof, of iron or steel
- 7316 Anchors, grapnels and parts thereof, of iron or steel
- 7317 Nails, tacks, drawing pins, corrugated nails, staples (other than those of 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper
- 7318 Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel

**CUSTOMS TARIFF
SCHEDULE 3**

**Section 15
Chapter 73/2**

- 7319 Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included
- 7320 Springs and leaves for springs, of iron or steel
- 7321 Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel
- 7322 Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel
- 7323 Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel
- 7324 Sanitary ware and parts thereof, of iron or steel
- 7325 Other cast articles of iron or steel
- 7326 Other articles of iron or steel
-

Notes.

- 1.- In this Chapter "cast iron" applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1(d) to Chapter 72.
- 2.- In this Chapter "wire" means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

Additional Notes.

- 1.- In 7313.00.00, "twisted hoop" includes barbed obstacle tape, which may be presented in coils and/or in diamond concertina pattern.
- ★ 2.- Heading 7308 does not include:
- (a) plates, rods, angles, shapes, sections, tubes, pipes and the like, requiring further modification before use in structures, including, but not limited to, cutting, drilling and bending; or
 - (b) tubes, pipes and the like prepared for the conveyance of fluids (including water, oil and gas).

Subheading Notes.

1.- In this Chapter the following have the meanings hereby assigned to them:

(a) **Aluminium, not alloyed**

Metal containing by weight at least 99% of aluminium, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Element	Limiting content % by weight
Fe + Si (iron plus silicon)	1
Other elements ⁽¹⁾ , each	0.1 ⁽²⁾

⁽¹⁾ Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn.

⁽²⁾ Copper is permitted in a proportion greater than 0.1% but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05%.

(b) **Aluminium alloys**

Metallic substances in which aluminium predominates by weight over each of the other elements, provided that:

- (i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 1%.

2.- Notwithstanding the provisions of Chapter Note 1(c), for the purposes of 7616.91.00 "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

Additional Note.

- ★ 1.- Heading 7610 does not include plates, rods, angles, shapes, sections, tubes, pipes and the like, requiring further modification before use in structures, including, but not limited to, cutting, drilling and bending.

CHAPTER 83

Miscellaneous articles of base metal

-
- 8301 Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal
- 8302 Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal
- 8303 Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal
- 8304 Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of 9403
- 8305 Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal
- 8306 Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal
- 8307 Flexible tubing of base metal, with or without fittings
- 8308 Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist-watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal
- 8309 Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal
- 8310 Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of 9405
- 8311 Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying
-

Notes.

- 1.- For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of 7312, 7315, 7317, 7318 or 7320, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.
- 2.- For the purposes of 8302, "castors" means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

Additional Note.

- ★ 1.- Heading 8302 does not include plates, rods, angles, shapes, sections, tubes, pipes and the like, requiring further modification before use, including, but not limited to, cutting, drilling and bending.

**CUSTOMS TARIFF
SCHEDULE 3**

R.3

**Section 17
Chapter 87/3**

- 5.- For the purposes of 8703, "passenger motor vehicles" means motor cars and other motor vehicles (including station wagons) designed for the carriage of 2 or more persons (including the driver), other than:
- (a) ambulances;
 - (b) hearses;
 - (c) police vans;
 - (d) amphibious vehicles; or
 - (e) off-road vehicles.
- 6.- 8708 does not cover textile mats or textile carpets (Chapter 57).
- 7.- For the purposes of this Chapter, "g.v.w." (gross vehicle weight) is the road weight specified by the manufacturer as being the maximum design weight capacity of the vehicle. This weight is the combined weight of the vehicle, the maximum specified load, the driver and a tank full of fuel.
- ★ 8.- 8716 does not cover mobile garbage bins (including those commonly known as wheelie bins) and the like (Chapter 39 or Section XV).

★ Operative 29/3/21

SECTION XX

Miscellaneous manufactured articles

CHAPTER 94

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings

-
- 9401 Seats (other than those of 9402), whether or not convertible into beds, and parts thereof
- 9402 Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles
- 9403 Other furniture and parts thereof
- 9404 Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered
- 9405 Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included
- 9406 Prefabricated buildings
-

Notes.

- 1.- This Chapter does not cover:
- (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
 - (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of 7009;
 - (c) Articles of Chapter 71;
 - (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of 8303.00.00;
 - (e) Furniture specially designed as parts of refrigerating or freezing equipment of 8418; furniture specially designed for sewing machines (8452);
 - (f) Lamps or lighting fittings of Chapter 85;
 - (g) Furniture specially designed as parts of apparatus of 8518 (8518), of 8519 or 8521 (8522) or of 8525 to 8528 (8529);
 - (h) Articles of 8714;
 - (ij) Dentists' chairs incorporating dental appliances of 9018 or dentists' spittoons (9018);
 - (k) Articles of Chapter 91 (for example, clocks and clock cases);

**CUSTOMS TARIFF
SCHEDULE 3**

**Section 20
Chapter 94/2**

- (l) Toy furniture or toy lamps or lighting fittings (9503), billiard tables or other furniture specially constructed for games (9504), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (9505); or
 - (m) Monopods, bipods, tripods and similar articles (9620).
- 2.- The articles (other than parts) referred to in 9401 to 9403 are to be classified in those headings only if they are designed for placing on the floor or ground.
- The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:
- (a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;
 - (b) Seats and beds.
- 3.- (A) In 9401 to 9403 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.
- (B) Goods described in 9404, presented separately, are not to be classified in 9401, 9402 or 9403 as parts of goods.
- 4.- For the purposes of 9406, "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Additional Note.

- ★ 1.- Heading 9403 does not include plates, rods, angles, shapes, sections, tubes, pipes and the like, requiring further modification before use, including, but not limited to, cutting, drilling and bending (Section XV).

CUSTOMS TARIFF
SCHEDULE 4
CONCESSIONAL RATES OF DUTY

R.6

Schedule 4/15

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
<u>Item 35 – Vessel parts and materials</u>					
35	735	*		Parts of vessels, for use in the construction, modification or repair of vessels exceeding 150 gross construction tons as defined by by-law	Free
<u>Item 36 – Vehicles of an age of 30 years or more</u>					
36	736	*		Vehicles aged 30 years or more that are:	Free
				(a) utilities or pick-ups, having a g.v.w. (within the meaning of Additional Note 7 to Chapter 87 of Schedule 3) not exceeding 3.5 tonnes, classified under subheading 8704.21.10 or 8704.31.10 of Schedule 3; or	
				(b) passenger motor vehicles	
<u>Item 37 – Used or second-hand passenger motor vehicles</u>					
★ 37	737	*		Used or second-hand passenger motor vehicles, as prescribed by by-law	5% US:5% TH:5% CA:Free JP:5%

* Enter under tariff classification and statistical key requirements in Schedule 3.

★ Operative 29/3/21

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to this Act.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

CUSTOMS TARIFF
SCHEDULE 4
CONCESSIONAL RATES OF DUTY

Schedule 4/16

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
<u>Item 38 – Original equipment for the manufacture of vehicles over 3.5 tonnes</u>					
38	738	*		<p>Goods, as prescribed by by-law, where:</p> <p>(a) the goods are vehicle components for use as original equipment in the assembly or manufacture of vehicles; and</p> <p>(b) the vehicles are of a kind which, if imported, would be:</p> <p>(i) classified under heading 8702, 8704 or 8705, or subheading 8701.20.00, 8703.22.20, 8703.23.20, 8703.24.20, 8703.31.20, 8703.32.20, 8703.33.20, 8703.40.20 (except vehicles of a cylinder capacity not exceeding 1 000 cm³), 8703.50.20, 8703.60.20 (except vehicles of a cylinder capacity not exceeding 1 000 cm³), 8703.70.20, 8703.80.20 or 8703.90.20, of Schedule 3; or</p> <p>(ii) classified as tractors for dumpers under subheading 8701.91.90, 8701.92.90, 8701.93.90, 8701.94.90 or 8701.95.90 of Schedule 3</p>	Free
<u>Item 39 – Motor vehicle testing equipment</u>					
39	739	*		<p>Goods, as prescribed by by-law, that are for use in the testing, quality control, manufacturing evaluation or engineering development of:</p> <p>(a) motor vehicles manufactured by motor vehicle producers registered under the Automotive Transformation Scheme (within the meaning of the <i>Automotive Transformation Scheme Act 2009</i>) or original equipment components for inclusion in such motor vehicles; or</p> <p>(b) motor vehicles designed or engineered, or in the process of being designed or engineered, in Australia by motor vehicle producers or automotive service providers, registered under the Automotive Transformation Scheme (within the meaning of the <i>Automotive Transformation Scheme Act 2009</i>) or components for inclusion in such motor vehicles</p>	Free

* Enter under tariff classification and statistical key requirements in Schedule 3.

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to this Act.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

1/1/17

**CUSTOMS TARIFF
SCHEDULE 6A**

PERU-AUSTRALIA FREE TRADE AGREEMENT

R.1

Schedule 6A/25

Item	Heading or subheading in Schedule 3		Rate #
344	8538.90.11	From 11 February 2020 From 1 January 2021 From 1 January 2022	3.3% 1.7% Free
345	8538.90.13	From 11 February 2020 From 1 January 2021 From 1 January 2022	3.3% 1.7% Free
346	8539.10.90	From 11 February 2020 From 1 January 2021 From 1 January 2022	3.3% 1.7% Free
347	8544.30.00	From 11 February 2020 From 1 January 2021 From 1 January 2022	3.3% 1.7% Free
★ 348	8703.21.11	From 11 February 2020 From 29 March 2021	\$12,000 Free
★ 349	8703.22.11	From 11 February 2020 From 29 March 2021	\$12,000 Free
★ 350	8703.23.11	From 11 February 2020 From 29 March 2021	\$12,000 Free
★ 351	8703.24.11	From 11 February 2020 From 29 March 2021	\$12,000 Free
★ 352	8703.31.11	From 11 February 2020 From 29 March 2021	\$12,000 Free
★ 353	8703.32.11	From 11 February 2020 From 29 March 2021	\$12,000 Free
★ 354	8703.33.11	From 11 February 2020 From 29 March 2021	\$12,000 Free
★ 355	8703.40.11	From 11 February 2020 From 29 March 2021	\$12,000 Free
★ 356	8703.50.11	From 11 February 2020 From 29 March 2021	\$12,000 Free
★ 357	8703.60.11	From 11 February 2020 From 29 March 2021	\$12,000 Free
★ 358	8703.70.11	From 11 February 2020 From 29 March 2021	\$12,000 Free
★ 359	8703.80.11	From 11 February 2020 From 29 March 2021	\$12,000 Free
★ 360	8703.90.11	From 11 February 2020 From 29 March 2021	\$12,000 Free
361	8706.00.10	From 11 February 2020 From 1 January 2021 From 1 January 2022	3.3% 1.7% Free

Unless otherwise indicated rates for Peru originating goods are Free.

★ Operative 29/3/21

**CUSTOMS TARIFF
SCHEDULE 6A**

PERU-AUSTRALIA FREE TRADE AGREEMENT

Schedule 6A/26

Item	Heading or subheading in Schedule 3		Rate #
362	8706.00.91	From 11 February 2020 From 1 January 2021 From 1 January 2022	3.3% 1.7% Free
363	8706.00.99	From 11 February 2020 From 1 January 2021 From 1 January 2022	3.3% 1.7% Free
364	8707.10.10	From 11 February 2020 From 1 January 2021 From 1 January 2022	3.3% 1.7% Free
365	8707.10.91	From 11 February 2020 From 1 January 2021 From 1 January 2022	3.3% 1.7% Free
366	8707.10.99	From 11 February 2020 From 1 January 2021 From 1 January 2022	3.3% 1.7% Free
367	8707.90.10	From 11 February 2020 From 1 January 2021 From 1 January 2022	3.3% 1.7% Free
368	8707.90.90	From 11 February 2020 From 1 January 2021 From 1 January 2022	3.3% 1.7% Free
369	8708.10.90	From 11 February 2020 From 1 January 2021 From 1 January 2022	3.3% 1.7% Free
370	8708.21.10	From 11 February 2020 From 1 January 2021 From 1 January 2022	3.3% 1.7% Free
371	8708.21.90	From 11 February 2020 From 1 January 2021 From 1 January 2022	3.3% 1.7% Free
372	8708.30.12	From 11 February 2020 From 1 January 2021 From 1 January 2022	3.3% 1.7% Free
373	8708.30.19	From 11 February 2020 From 1 January 2021 From 1 January 2022	3.3% 1.7% Free
374	8708.30.93	From 11 February 2020 From 1 January 2021 From 1 January 2022	3.3% 1.7% Free
375	8708.30.99	From 11 February 2020 From 1 January 2021 From 1 January 2022	3.3% 1.7% Free
376	8708.40.42	From 11 February 2020 From 1 January 2021 From 1 January 2022	3.3% 1.7% Free
377	8708.40.43	From 11 February 2020 From 1 January 2021 From 1 January 2022	3.3% 1.7% Free

**CUSTOMS TARIFF
SCHEDULE 8B**

TRANS-PACIFIC PARTNERSHIP ORIGINATING GOODS

R.1

Schedule 8B/33

Item	Heading or subheading in Schedule 3		Rate #
494	8503.00.00	From 30 December 2018	2%
		From 1 January 2019	1%
		From 1 January 2020	Free
495	8507.10.10	From 30 December 2018	2%
		From 1 January 2019	1%
		From 1 January 2020	Free
496	8507.10.90	From 30 December 2018	2%
		From 1 January 2019	1%
		From 1 January 2020	Free
497	8507.20.00	From 30 December 2018	2%
		From 1 January 2019	1%
		From 1 January 2020	Free
498	8507.90.10	From 30 December 2018	2%
		From 1 January 2019	1%
		From 1 January 2020	Free
499	8512.20.00	From 30 December 2018	2%
		From 1 January 2019	1%
		From 1 January 2020	Free
500	8512.30.00	From 30 December 2018	2%
		From 1 January 2019	1%
		From 1 January 2020	Free
501	8512.40.00	From 30 December 2018	2%
		From 1 January 2019	1%
		From 1 January 2020	Free
502	8512.90.10	From 30 December 2018	2%
		From 1 January 2019	1%
		From 1 January 2020	Free
503	8525.80.90	From 30 December 2018	5%
		From 1 January 2021	Free
504	8527.99.00	From 30 December 2018	5%
		From 1 January 2021	Free
505	8531.10.91	From 30 December 2018	2%
		From 1 January 2019	1%
		From 1 January 2020	Free
506	8536.50.93	From 30 December 2018	2%
		From 1 January 2019	1%
		From 1 January 2020	Free
507	8536.70.11	From 30 December 2018	2%
		From 1 January 2019	1%
		From 1 January 2020	Free
508	8536.70.21	From 30 December 2018	2%
		From 1 January 2019	1%
		From 1 January 2020	Free
509	8538.90.11	From 30 December 2018	2%
		From 1 January 2019	1%
		From 1 January 2020	Free

**CUSTOMS TARIFF
SCHEDULE 8B**

TRANS-PACIFIC PARTNERSHIP ORIGINATING GOODS

Schedule 8B/34

Item	Heading or subheading in Schedule 3		Rate #
510	8538.90.13	From 30 December 2018	2%
		From 1 January 2019	1%
		From 1 January 2020	Free
511	8539.10.90	From 30 December 2018	2%
		From 1 January 2019	1%
		From 1 January 2020	Free
512	8544.30.00	From 30 December 2018	2%
		From 1 January 2019	1%
		From 1 January 2020	Free
★ 513	8703.21.11	From 30 December 2018	\$12,000 each
		From 29 March 2021	Free
★ 514	8703.22.11	From 30 December 2018	\$12,000 each
		From 29 March 2021	Free
★ 515	8703.23.11	From 30 December 2018	\$12,000 each
		From 29 March 2021	Free
★ 516	8703.24.11	From 30 December 2018	\$12,000 each
		From 29 March 2021	Free
★ 517	8703.31.11	From 30 December 2018	\$12,000 each
		From 29 March 2021	Free
★ 518	8703.32.11	From 30 December 2018	\$12,000 each
		From 29 March 2021	Free
★ 519	8703.33.11	From 30 December 2018	\$12,000 each
		From 29 March 2021	Free
★ 520	8703.40.11	From 30 December 2018	\$12,000 each
		From 29 March 2021	Free
★ 521	8703.50.11	From 30 December 2018	\$12,000 each
		From 29 March 2021	Free
★ 522	8703.60.11	From 30 December 2018	\$12,000 each
		From 29 March 2021	Free
★ 523	8703.70.11	From 30 December 2018	\$12,000 each
		From 29 March 2021	Free
★ 524	8703.80.11	From 30 December 2018	\$12,000 each
		From 29 March 2021	Free
★ 525	8703.90.11	From 30 December 2018	\$12,000 each
		From 29 March 2021	Free
526	8706.00.10	From 30 December 2018	2%
		From 1 January 2019	1%
		From 1 January 2020	Free
527	8706.00.91	From 30 December 2018	2%
		From 1 January 2019	1%
		From 1 January 2020	Free
528	8706.00.99	From 30 December 2018	2%
		From 1 January 2019	1%
		From 1 January 2020	Free
529	8707.10.10	From 30 December 2018	2%
		From 1 January 2019	1%
		From 1 January 2020	Free

Unless otherwise indicated rates for Trans-Pacific Partnership originating goods are Free.

★ Operative 29/3/21