



Australian Customs Notice

No. 2022/05

Indexation of customs duty rates on excise-equivalent goods on 1 February 2022

This notice sets out the new customs duty rates for certain excise-equivalent goods, including spirits, beers and fuel products, operative from 1 February 2022.

Section 19 of the *Customs Tariff Act 1995* (Customs Tariff Act) provides for customs duty rates for certain excise-equivalent goods to be indexed biannually, in February and August, to the Consumer Price Index (CPI).

The new rates are determined by the application of an indexation factor. This indexation factor is calculated by dividing the most recent June or December Quarter CPI number by the previous highest June or December Quarter CPI number occurring after the June 1983 Quarter. The June 2021 Quarter CPI figure (118.8) will be used to determine the indexation factor for the duty rate increase applied on 1 February 2022, as it is higher than the previously used December 2020 Quarter CPI figure (refer to ACN 2021/30).

On 25 January 2022, the Australian Bureau of Statistics released the December 2021 Quarter CPI figure (121.3).

The figures used to calculate the indexation factor for February 2022 are set out in the table below:

Most recent CPI number	Highest previous June or December Quarter	Indexation Factor
December Quarter 2021	June Quarter 2021	
121.3	118.8	1.021

As the indexation factor for February 2022 (1.021) is greater than one, customs duty rates for certain excise-equivalent goods, in Schedule 3 of the Customs Tariff, will increase by the application of this factor.

The rates of customs duty for excise-equivalent goods, operative from 1 February 2022, are set out in Table 1 below and supersede the rates outlined in Australian Customs Notice 2021/30.

The rates referenced above also apply to goods subject to indexation in:

- Schedule 4A (Singaporean originating goods)
- Schedule 5 (US originating goods)
- Schedule 6 (Thai originating goods)
- Schedule 6A (Peruvian originating goods)
- Schedule 7 (Chilean originating goods)

- Schedule 8 (ASEAN-Australia-New Zealand originating goods)
- Schedule 8A (Pacific Island originating goods)
- Schedule 8B (Trans-Pacific Partnership originating goods)
- Schedule 9 (Malaysian originating goods)
- Schedule 9A (Indonesian originating goods)
- Schedule 10 (Korean originating goods)
- Schedule 11 (Japanese originating goods)
- Schedule 12 (Chinese originating goods)
- Schedule 13 (Hong Kong originating goods), and
- Schedule 14 (Regional Comprehensive Economic Partnership originating goods) in the Customs Tariff Act.

The Australian Border Force (ABF) will arrange for the publication of a *Notice of Substituted Rates of Customs Duty for Excise-Equivalent Goods (No.1) 2022* in the Gazette.

The Australian Taxation Office (ATO) will make equivalent changes to the rates of duty on goods subject to excise. Further information can be found on the ATO website via the following links: ato.gov.au/alcoholexciserates and ato.gov.au/fuelexciserates.

Please direct any inquiries concerning these matters to the following contacts:

For customs duty rates	For excise duty rates
Assistant Director Trade and Tariff Policy Australian Border Force Ph: (02) 6264 2143	Director Indirect Tax, Revenue Performance Australian Taxation Office Ph: (02) 6216 1397

Changes to the Online Tariff available on www.abf.gov.au, to reflect the new rates, will be available on commencement of the rates. Relevant revised Customs Tariff Working Pages are at [Attachment A](#).

[Signed]

Kimberlee Stamatis
Assistant Secretary
Customs and Trade Policy Branch
Customs Group
25 January 2022

Table 1: *Customs Tariff Act 1995* – Tariff subheadings affected by 1 February 2022 indexation

Customs Tariff Subheading		New excise-equivalent customs duty rates
2203.00.64	2206.00.73	\$ 46.02 per litre of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2203.00.66	2206.00.77	\$ 53.59 per litre of alcohol, calculated on that alcohol content by which by which the percentage by volume of alcohol of the goods exceeds 1.15
2203.00.69	2206.00.79	\$ 53.59 per litre of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2203.00.63	2206.00.72	\$ 9.20 per litre of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2203.00.71	2206.00.82	
2203.00.65	2206.00.76	\$ 28.82 per litre of alcohol, calculated on that alcohol content by which by which the percentage by volume of alcohol of the goods exceeds 1.15
2203.00.72	2206.00.83	
2203.00.67	2206.00.78	\$ 37.76 per litre of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2203.00.79	2206.00.89	
2203.00.91	2206.00.14	\$ 90.78 per litre of alcohol
2203.00.99	2206.00.92	
2206.00.13	2206.00.99	
2204.10.23	2206.00.23	\$ 90.78 per litre of alcohol, plus customs duty where applicable
2204.10.29	2206.00.24	
2204.10.83	2206.00.52	
2204.10.89	2206.00.59	
2204.21.30	2206.00.62	
2204.21.90	2206.00.69	
2204.22.30	2207.10.00	
2204.22.90	2208.20.90	
2204.29.30	2208.30.00	
2204.29.90	2208.40.00	
2205.10.30	2208.50.00	
2205.10.90	2208.60.00	
2205.90.30	2208.70.00	
2205.90.90	2208.90.20	
2206.00.21	2208.90.90	
2206.00.22		
2208.20.10		\$ 84.78 per litre of alcohol, plus customs duty where applicable

Customs Tariff Subheading (Continued)		New excise-equivalent customs duty rates (Continued)
2207.20.10	2710.91.69	\$ 0.442 per litre of petroleum fuels including diesel, ethanol and biodiesel, and blends thereof, plus customs duty where applicable
2707.10.00	2710.91.70	
2707.20.00	2710.91.80	
2707.30.00	2710.99.16	
2707.50.00	2710.99.22	
2709.00.90	2710.99.28	
2710.12.62	2710.99.51	
2710.12.69	2710.99.52	
2710.12.70	2710.99.53	
2710.19.16	2710.99.62	
2710.19.22	2710.99.69	
2710.19.28	2710.99.70	
2710.19.51	2710.99.80	
2710.19.52	2902.20.00	
2710.19.53	2902.30.00	
2710.19.70	2902.41.00	
2710.20.00	2902.42.00	
2710.91.16	2902.43.00	
2710.91.22	2902.44.00	
2710.91.28	3817.00.10	
2710.91.51	3824.99.30	
2710.91.52	3824.99.40	
2710.91.53	3826.00.10	
2710.91.62	3826.00.20	
2711.11.00		\$ 0.303 per kilogram of liquefied natural gas
2711.21.10		\$ 0.303 per kilogram of compressed natural gas
2711.12.10	2711.13.10	\$ 0.144 per litre of liquefied petroleum gas

Attachment A

Revised Customs Tariff Working Pages

Please note that due to the timing of the release only the Schedule 3 working pages are attached.

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**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 22/5

R.61

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, NUT 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	07 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 1/1/22

★★ S Operative 1/1/22

**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	\$9.20/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: \$9.20/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	\$46.02/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: \$46.02/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	\$28.82/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: \$28.82/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.

★ Operative 1/2/22

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.59				Section 4 Chapter 22/7
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	\$53.59/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: \$53.59/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15	
★ 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	\$37.76/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: \$37.76/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.

★ Operative 1/2/22

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	\$53.59/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: \$53.59/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	\$9.20/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: \$9.20/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
	†	<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.

★ Operative 1/2/21

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.

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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.59					
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			\$28.82/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: \$28.82/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			\$37.76/ 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: \$37.76/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			\$90.78/L of alcohol NZ/PG/FI/DC/LDC/SG: \$90.78/L of alcohol
★ 2203.00.99 *	18 <i>L al †† and L</i>	---- Other			\$90.78/L of alcohol NZ/PG/FI/DC/LDC/SG: \$90.78/L of alcohol
		† Litres 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.

★ Operative 1/2/22

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.

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**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 \$90.78/L of alcohol NZ/PG/FI/DC/LDC/SG: \$90.78/L of alcohol DCS:4%, and \$90.78/L of alcohol DCT:5%, and \$90.78/L of alcohol
★ 2204.10.29 *	29 L al † and L	---- Other	5%, and \$90.78/L of alcohol NZ/PG/FI/DC/LDC/SG: \$90.78/L of alcohol DCS:4%, and \$90.78/L of alcohol DCT:5%, and \$90.78/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.

★ Operative 1/2/22

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.50				
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 \$90.78/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$90.78/L of alcohol	
★ 2204.10.89 *	49 <i>L al † and L</i>	---- Other	5%, and \$90.78/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$90.78/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 \$90.78/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$90.78/L of alcohol	
★ 2204.21.90 *	83 <i>L al † and L</i>	--- Other	5%, and \$90.78/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$90.78/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. ★ Operative 1/2/22
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.
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**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	03 L al † and L	- - - Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5%, and \$90.78/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$90.78/L of alcohol
★ 2204.22.90	09 L al † and L	- - - Other	5%, and \$90.78/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$90.78/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 \$90.78/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$90.78/L of alcohol
★ 2204.29.90 *	44 L al † and L	- - - Other	5%, and \$90.78/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$90.78/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.

★ Operative 1/2/22

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.51	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 \$90.78/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$90.78/L of alcohol
★	2205.10.90 *	40 L al † and L	--- Other	5%, and \$90.78/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$90.78/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 \$90.78/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$90.78/L of alcohol
★	2205.90.90 *	14 L al † and L	--- Other	5%, and \$90.78/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$90.78/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.

★ Operative 1/2/22

Unless otherwise indicated general rate applies for CA.

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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	\$90.78/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$90.78/L of alcohol
★ 2206.00.14 *	23 <i>L al † and L</i>	---- Having an alcoholic strength by volume exceeding 10% vol	\$90.78/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$90.78/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 \$90.78/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$90.78/L of alcohol DCS:4%, and \$90.78/L of alcohol DCT:5%, and \$90.78/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.

★ Operative 1/2/22

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.48			Chapter 22/15	
Reference Number	Statistical Code/Unit	Goods	Rate #	
★ 2206.00.22 *	26 L al † and L	---- Containing goods which, if imported separately, would be classified in 2207, having an alcoholic strength by volume exceeding 10% vol	5%, and \$90.78/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$90.78/L of alcohol DCS:4%, and \$90.78/L of alcohol DCT:5%, and \$90.78/L of alcohol	
★ 2206.00.23 *	27 L al † and L	---- Containing goods which, if imported separately, would be classified in 2208, having an alcoholic strength by volume not exceeding 10% vol	5%, and \$90.78/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$90.78/L of alcohol DCS:3%, and \$90.78/L of alcohol	
★ 2206.00.24 *	28 L al † and L	---- Containing goods which, if imported separately, would be classified in 2208, having an alcoholic strength by volume exceeding 10% vol	5%, and \$90.78/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$90.78/L of alcohol DCS:3%, and \$90.78/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.

★ Operative 1/2/22

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.51					
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 \$90.78/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$90.78/L of alcohol DCS:4%, and \$90.78/L of alcohol DCT:5%, and \$90.78/L of alcohol
★ 2206.00.59 *	47 <i>L al † and L</i>	---- Other			5%, and \$90.78/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$90.78/L of alcohol DCS:4%, and \$90.78/L of alcohol DCT:5%, and \$90.78/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 \$90.78/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$90.78/L of alcohol DCS:3%, and \$90.78/L of alcohol
★ 2206.00.69 *	52 <i>L al † and L</i>	---- Other			5%, and \$90.78/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$90.78/L of alcohol DCS:3%, and \$90.78/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.

★ Operative 1/2/22

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	\$9.20/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: \$9.20/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	\$46.02/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: \$46.02/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.

★ Operative 1/2/22

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.53	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	\$28.82/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: \$28.82/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	\$53.59/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: \$53.59/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	\$37.76/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: \$37.76/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.

★ Operative 1/2/22

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	\$53.59/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: \$53.59/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	\$9.20/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: \$9.20/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.

★ Operative 1/2/22

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.48					
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		\$28.82/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: \$28.82/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		\$37.76/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: \$37.76/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		\$90.78/L of alcohol NZ/PG/FI/DC/LDC/SG: \$90.78/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.

★ Operative 1/2/22

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	\$90.78/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$90.78/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 \$90.78/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$90.78/L of alcohol DCS:4%, and \$90.78/L of alcohol DCT:5%, and \$90.78/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 \$0.442/L NZ/PG/FI/DC/ LDC/SG: \$0.442/L DCS:4%, and \$0.442/L DCT:5%, and \$0.442/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.

★ Operative 1/2/22

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.31

Reference Number	Statistical Code/Unit	Goods	Rate #
★ 2208.20.10 *		--- Brandy made wholly from grape wine	5%, and \$84.78/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$84.78/L of alcohol DCS:3%, and \$84.78/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 \$90.78/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$90.78/L of alcohol DCS:3%, and \$90.78/L of alcohol
★ 2208.30.00 *		- Whiskies	5%, and \$90.78/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$90.78/L of alcohol DCS:3%, and \$90.78/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.

★ Operative 1/2/22

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 \$90.78/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$90.78/L of alcohol DCS:3%, and \$90.78/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 \$90.78/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$90.78/L of alcohol DCS:3%, and \$90.78/L of alcohol
★ 2208.60.00 *	68 L al †	- Vodka	5%, and \$90.78/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$90.78/L of alcohol DCS:3%, and \$90.78/L of alcohol
★ 2208.70.00 *	76 L al †	- Liqueurs and cordials	5%, and \$90.78/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$90.78/L of alcohol DCS:3%, and \$90.78/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.

★ Operative 1/2/22

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**

R.31
(Chapter 23 follows)

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 \$90.78/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$90.78/L of alcohol DCS:3%, and \$90.78/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 \$90.78/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$90.78/L of alcohol DCS:3%, and \$90.78/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.

★ Operative 1/2/22

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 5
Chapter 27/5

R.43			Section 5 Chapter 27/5	
Reference Number	Statistical Code/Unit		Goods	Rate #
2701			COAL; BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL:	
2701.1			- Coal, whether or not pulverised, but not agglomerated:	
2701.11.00	01	t	-- Anthracite	Free
2701.12.00	02	t	-- Bituminous coal	Free
2701.19.00	03	t	-- Other coal	Free
2701.20.00	04	t	- Briquettes, ovoids and similar solid fuels manufactured from coal	Free
2702			LIGNITE, WHETHER OR NOT AGGLOMERATED, EXCLUDING JET:	
2702.10.00	05	t	- Lignite, whether or not pulverised, but not agglomerated	Free
2702.20.00	06	t	- Agglomerated lignite	Free
2703.00.00	07	t	PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED	Free
2704.00.00	08	t	COKE AND SEMI-COKE OF COAL, OF LIGNITE OR OF PEAT, WHETHER OR NOT AGGLOMERATED; RETORT CARBON	Free
2705.00.00	09	kg	COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS	5% DCS:Free
2706.00.00	13	kg	TAR DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT, AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS	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 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 5
Chapter 27/6

Reference Number	Statistical Code/Unit	Goods	Rate #
2707		OILS AND OTHER PRODUCTS OF THE DISTILLATION OF HIGH TEMPERATURE COAL TAR; SIMILAR PRODUCTS IN WHICH THE WEIGHT OF THE AROMATIC CONSTITUENTS EXCEEDS THAT OF THE NON-AROMATIC CONSTITUENTS:	
★ 2707.10.00 *	84 L	- Benzol (benzene)	\$0.442/L NZ/PG/FI/DC/ LDC/SG: \$0.442/L
★ 2707.20.00 *	25 L	- Toluol (toluene)	\$0.442/L NZ/PG/FI/DC/ LDC/SG: \$0.442/L
★ 2707.30.00 *	30 L	- Xylol (xylenes)	\$0.442/L NZ/PG/FI/DC/ LDC/SG: \$0.442/L
2707.40.00	14 L	- Naphthalene	Free
★ 2707.50.00 *	40 L	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method)	\$0.442/L NZ/PG/FI/DC/ LDC/SG: \$0.442/L

* 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.

★ Operative 1/2/22

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 5
Chapter 27/7

R.41

Reference Number	Statistical Code/Unit		Goods	Rate #
2707.9			- Other:	
2707.91.00	18	L	-- Creosote oils	Free
2707.99			-- Other:	
2707.99.10	30	L	--- Phenols	5% DCS:4% DCT:5%
2707.99.90	31	L	--- Other	Free
2708			PITCH AND PITCH COKE, OBTAINED FROM COAL TAR OR FROM OTHER MINERAL TARS:	
2708.10.00	20	kg	- Pitch	Free
2708.20.00	21	t	- Pitch coke	Free
2709			PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE:	
2709.00.10	52	L	--- For use as a petroleum refinery feedstock at a factory specified in a licence granted pursuant to Part IV of the <i>Excise Act 1901</i>	Free
★ 2709.00.90 *	45	L	--- Other	\$0.442/L NZ/PG/Fl/DC/ LDC/SG: \$0.442/L

* 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.

★ Operative 1/2/22

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 5
Chapter 27/8

Reference Number	Statistical Code/Unit	Goods	Rate #
2710		PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY WEIGHT 70% OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS; WASTE OILS:	
2710.1		- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:	
2710.12		-- Light oils and preparations:	
2710.12.6		--- Gasoline:	
2710.12.61 *	07 L	---- For use as fuel in aircraft	\$0.03556/L NZ/PG/FI/DC/ LDC/SG: \$0.03556/L
★ 2710.12.62		---- Blends of gasoline and ethanol	\$0.442/L of gasoline plus \$0.442/L of ethanol plus \$0.442/L of other substances (if any) in the blend NZ/PG/FI/DC/ LDC/SG: \$0.442/L of gasoline plus \$0.442/L of ethanol plus \$0.442/L of other substances (if any) in the blend
	25 L	(Rate No. 001) <i>Volume of gasoline #</i>	
	26 L	(Rate No. 002) <i>Volume of ethanol #</i>	
	27 L	(Rate No. 003) <i>Volume of other substances (if any) in the blend #</i>	
	#	For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code opposite that rate number and the relevant volume in litres.	

* 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.

★ Operative 1/2/22

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 5
Chapter 27/9

R.35					
Reference Number	Statistical Code/Unit		Goods		Rate #
★ 2710.12.69 *	08	L	- - - - Other		\$0.442/L NZ/PG/FI/DC/ LDC/SG: \$0.442/L
★ 2710.12.70 *	09	L	- - - Other refined or partly refined petroleum products; mineral turpentine		\$0.442/L NZ/PG/FI/DC/ LDC/SG: \$0.442/L
2710.12.90	10	L	- - - Other		Free

* 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.

★ Operative 1/2/22

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 5
Chapter 27/10

Reference Number	Statistical Code/Unit		Goods	Rate #
2710.19			-- Other:	
2710.19.1			--- Crudes, topped or enriched:	
2710.19.14	21	L	---- For use as a petroleum refinery feedstock at a factory specified in a licence granted under Part IV of the <i>Excise Act 1901</i>	Free
★ 2710.19.16 *	32	L	---- Other	\$0.442/L NZ/PG/FI/DC/ LDC/SG: \$0.442/L
2710.19.2			--- Diesel, other than blends of 2710.20.00:	
★ 2710.19.22			---- Blends of diesel and ethanol	\$0.442/L of diesel plus \$0.442/L of ethanol plus \$0.442/L of other substances (if any) in the blend NZ/PG/FI/DC/ LDC/SG: \$0.442/L of diesel plus \$0.442/L of ethanol plus \$0.442/L of other substances (if any) in the blend
Marine diesel fuel (ships' bunkers):				
04	L	(Rate No. 001) .Volume of diesel #		
05	L	(Rate No. 002) .Volume of ethanol #		
06	L	(Rate No. 003) .Volume of other substances (if any) in the blend #		
Other:				
14	L	(Rate No. 001) .Volume of diesel #		
15	L	(Rate No. 002) .Volume of ethanol #		
16	L	(Rate No. 003) .Volume of other substances (if any) in the blend #		
#	For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code opposite that rate number and the relevant volume in litres.			
*	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.

★ Operative 1/2/22

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 5
Chapter 27/11

R.28

Reference Number	Statistical Code/Unit		Goods	Rate #
★ 2710.19.28 *			---- Other	\$0.442/L NZ/PG/FI/DC/ LDC/SG: \$0.442/L
	30	L	Marine diesel fuel (ships' bunkers)	
	31	L	Other	
2710.19.40 *	52	L	--- Kerosene for use as fuel in aircraft	\$0.03556/L NZ/PG/FI/DC/ LDC/SG: \$0.03556/L
2710.19.5			--- Goods, as follows: (a) heating oil; (b) kerosene, other than goods of 2710.19.40; (c) fuel oil having the characteristics as defined in Additional Note 1 to this Chapter:	
★ 2710.19.51 *	60	L	---- Heating oil	\$0.442/L NZ/PG/FI/DC/ LDC/SG: \$0.442/L
★ 2710.19.52 *	65	L	---- Kerosene, other than goods of 2710.19.40	\$0.442/L NZ/PG/FI/DC/ LDC/SG: \$0.442/L
★ 2710.19.53 *			---- Fuel oil having the characteristics as defined in Additional Note 1 to this Chapter	\$0.442/L NZ/PG/FI/DC/ LDC/SG: \$0.442/L
	73	L	Heavy fuel oil (ships' bunkers)	
	74	L	Other	
★ 2710.19.70 *	75	L	--- Other refined or partly refined petroleum products other than lubricants (including lubricant base oils), hydraulic oils, transformer oils and bitumen; mineral turpentine	\$0.442/L NZ/PG/FI/DC/ LDC/SG: \$0.442/L

* 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.

★ Operative 1/2/22

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 5
Chapter 27/12

Reference Number	Statistical Code/Unit	Goods	Rate #
2710.19.9		--- Other:	
2710.19.91 *	59 L	---- Petroleum based oils, other than grease of 2710.19.92, including: (a) lubricant base oils; (b) prepared lubricant additives containing carrier oils; (c) lubricants for engines, gear sets, pumps and bearings; (d) hydraulic fluids; (e) brake fluids; (f) transmission oils; (g) transformer and heat transfer oils	\$0.085/L NZ/PG/Fl/DC/ LDC/SG: \$0.085/L
2710.19.92 *	80 kg	---- Petroleum based greases	\$0.085/kg NZ/PG/Fl/DC/ LDC/SG: \$0.085/kg
2710.19.99	85 L	---- Other	Free
★ 2710.20.00		- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	\$0.442/L of biodiesel plus \$0.442/L of ethanol (if any) plus \$0.442/L of other substances in the blend NZ/PG/Fl/DC/ LDC/SG: \$0.442/L of biodiesel plus \$0.442/L of ethanol (if any) plus \$0.442/L of other substances in the blend
	31 L	(Rate No. 001) <i>Volume of biodiesel #</i>	
	32 L	(Rate No. 002) <i>Volume of ethanol (if any) #</i>	
	33 L	(Rate No. 003) <i>Volume of other substances in the blend #</i>	
	#	For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code opposite that rate number and the relevant volume in litres.	
	*	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, Fl, DC, LDC and SG rates are Free.

★ Operative 1/2/22

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 5
Chapter 27/13

R.28

Reference Number	Statistical Code/Unit		Goods	Rate #
2710.9			- Waste oils:	
2710.91			-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs):	
2710.91.1			--- Crudes, topped or enriched:	
2710.91.14	12	L	---- For use as a petroleum refinery feedstock at a factory specified in a licence granted under Part IV of the <i>Excise Act 1901</i>	Free
★ 2710.91.16 *	15	L	---- Other	\$0.442/L NZ/PG/FI/DC/ LDC/SG: \$0.442/L
2710.91.2			--- Diesel, other than blends of 2710.91.80:	
★ 2710.91.22			---- Blends of diesel and ethanol	\$0.442/L of diesel plus \$0.442/L of ethanol plus \$0.442/L of other substances (if any) in the blend NZ/PG/FI/DC/ LDC/SG: \$0.442/L of diesel plus \$0.442/L of ethanol plus \$0.442/L of other substances (if any) in the blend
	20	L	(Rate No. 001) <i>Volume of diesel #</i>	
	21	L	(Rate No. 002) <i>Volume of ethanol #</i>	
	22	L	(Rate No. 003) <i>Volume of other substances (if any) in the blend #</i>	
	#		For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code opposite that rate number and the relevant volume in litres.	
★ 2710.91.28 *	23	L	---- Other	\$0.442/L NZ/PG/FI/DC/ LDC/SG: \$0.442/L

* 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.

★ Operative 1/2/22

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 5
Chapter 27/14**

Reference Number	Statistical Code/Unit	Goods	Rate #
2710.91.40 *	97 L	--- Kerosene for use as fuel in aircraft	\$0.03556/L NZ/PG/FI/DC/ LDC/SG: \$0.03556/L
2710.91.5		--- Goods, as follows: (a) heating oil; (b) kerosene, other than goods of 2710.91.40; (c) fuel oil having the characteristics as defined in Additional Note 1 to this Chapter:	
★ 2710.91.51 *	26 L	---- Heating oil	\$0.442/L NZ/PG/FI/DC/ LDC/SG: \$0.442/L
★ 2710.91.52 *	28 L	---- Kerosene, other than goods of 2710.91.40	\$0.442/L NZ/PG/FI/DC/ LDC/SG: \$0.442/L
★ 2710.91.53 *	46 L	---- Fuel oil having the characteristics as defined in Additional Note 1 to this Chapter	\$0.442/L NZ/PG/FI/DC/ LDC/SG: \$0.442/L

* 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.

★ Operative 1/2/22

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 5
Chapter 27/15

R.23

Reference Number	Statistical Code/Unit		Goods	Rate #
2710.91.6			--- Gasoline:	
2710.91.61 *	99	L	---- For use as fuel in aircraft	\$0.03556/L NZ/PG/FI/DC/ LDC/SG: \$0.03556/L
★ 2710.91.62			---- Blends of gasoline and ethanol	\$0.442/L of gasoline plus \$0.442/L of ethanol plus \$0.442/L of other substances (if any) in the blend NZ/PG/FI/DC/ LDC/SG: \$0.442/L of gasoline plus \$0.442/L of ethanol plus \$0.442/L of other substances (if any) in the blend
	35	L	(Rate No. 001) <i>Volume of gasoline #</i>	
	36	L	(Rate No. 002) <i>Volume of ethanol #</i>	
	37	L	(Rate No. 003) <i>Volume of other substances (if any) in the blend #</i>	
			# For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code opposite that rate number and the relevant volume in litres.	
★ 2710.91.69 *	38	L	---- Other	\$0.442/L NZ/PG/FI/DC/ LDC/SG: \$0.442/L
★ 2710.91.70 *	19	L	--- Other refined or partly refined petroleum products other than lubricants (including lubricant base oils), hydraulic oils, transformer oils and bitumen; mineral turpentine	\$0.442/L NZ/PG/FI/DC/ LDC/SG: \$0.442/L

* 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.

★ Operative 1/2/22

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 5
Chapter 27/16

Reference Number	Statistical Code/Unit	Goods	Rate #
★ 2710.91.80		--- Blends of biodiesel and other substances	\$0.442/L of biodiesel plus \$0.442/L of ethanol (if any) plus \$0.442/L of other substances in the blend NZ/PG/FI/DC/ LDC/SG: \$0.442/L of biodiesel plus \$0.442/L of ethanol (if any) plus \$0.442/L of other substances in the blend
	82 L	(Rate No. 001) <i>Volume of biodiesel #</i>	
	83 L	(Rate No. 002) <i>Volume of ethanol (if any) #</i>	
	84 L	(Rate No. 003) <i>Volume of other substances in the blend #</i>	
	#	For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code opposite that rate number and the relevant volume in litres.	
2710.91.9		--- Other:	
2710.91.91 *	08 L	---- Petroleum based oils, other than grease of 2710.91.92, including: (a) lubricant base oils; (b) prepared lubricant additives containing carrier oils; (c) lubricants for engines, gear sets, pumps and bearings; (d) hydraulic fluids; (e) brake fluids; (f) transmission oils; (g) transformer and heat transfer oils	\$0.085/L NZ/PG/FI/DC/ LDC/SG: \$0.085/L
2710.91.92 *	09 kg	---- Petroleum based greases	\$0.085/kg NZ/PG/FI/DC/ LDC/SG: \$0.085/kg
2710.91.99	10 L	---- Other	Free

* 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.

★ Operative 1/2/22

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 5
Chapter 27/17

R.24

Reference Number	Statistical Code/Unit		Goods	Rate #
2710.99			-- Other:	
2710.99.1			--- Crudes, topped or enriched:	
2710.99.14	87	L	---- For use as a petroleum refinery feedstock at a factory specified in a licence granted under Part IV of the <i>Excise Act 1901</i>	Free
★ 2710.99.16 *	88	L	---- Other	\$0.442/L NZ/PG/FI/DC/ LDC/SG: \$0.442/L
2710.99.2			--- Diesel, other than blends of 2710.99.80:	
★ 2710.99.22			---- Blends of diesel and ethanol	\$0.442/L of diesel plus \$0.442/L of ethanol plus \$0.442/L of other substances (if any) in the blend NZ/PG/FI/DC/ LDC/SG: \$0.442/L of diesel plus \$0.442/L of ethanol plus \$0.442/L of other substances (if any) in the blend
	10	L	(Rate No. 001) <i>Volume of diesel #</i>	
	11	L	(Rate No. 002) <i>Volume of ethanol #</i>	
	12	L	(Rate No. 003) <i>Volume of other substances (if any) in the blend #</i>	
	#	For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code opposite that rate number and the relevant volume in litres.		
★ 2710.99.28 *	13	L	---- Other	\$0.442/L NZ/PG/FI/DC/ LDC/SG: \$0.442/L

* 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.

★ Operative 1/2/22

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 5
Chapter 27/18

Reference Number	Statistical Code/Unit	Goods	Rate #
2710.99.40 *	26 L	--- Kerosene for use as fuel in aircraft	\$0.03556/L NZ/PG/FI/DC/ LDC/SG: \$0.03556/L
2710.99.5		--- Goods, as follows: (a) heating oil; (b) kerosene, other than goods of 2710.99.40; (c) fuel oil having the characteristics as defined in Additional Note 1 to this Chapter:	
★ 2710.99.51 *	74 L	---- Heating oil	\$0.442/L NZ/PG/FI/DC/ LDC/SG: \$0.442/L
★ 2710.99.52 *	77 L	---- Kerosene, other than goods of 2710.99.40	\$0.442/L NZ/PG/FI/DC/ LDC/SG: \$0.442/L
★ 2710.99.53 *	29 L	---- Fuel oil having the characteristics as defined in Additional Note 1 to this Chapter	\$0.442/L NZ/PG/FI/DC/ LDC/SG: \$0.442/L

* 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.

★ Operative 1/2/22

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 5
Chapter 27/19

R.22

Reference Number	Statistical Code/Unit		Goods	Rate #
2710.99.6			--- Gasoline:	
2710.99.61 *	28	L	---- For use as fuel in aircraft	\$0.03556/L NZ/PG/FI/DC/ LDC/SG: \$0.03556/L
★ 2710.99.62			---- Blends of gasoline and ethanol	\$0.442/L of gasoline plus \$0.442/L of ethanol plus \$0.442/L of other substances (if any) in the blend NZ/PG/FI/DC/ LDC/SG: \$0.442/L of gasoline plus \$0.442/L of ethanol plus \$0.442/L of other substances (if any) in the blend
	40	L	(Rate No. 001) <i>Volume of gasoline #</i>	
	41	L	(Rate No. 002) <i>Volume of ethanol #</i>	
	42	L	(Rate No. 003) <i>Volume of other substances (if any) in the blend #</i>	
			# For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code opposite that rate number and the relevant volume in litres.	
★ 2710.99.69 *	43	L	---- Other	\$0.442/L NZ/PG/FI/DC/ LDC/SG: \$0.442/L
★ 2710.99.70 *	76	L	--- Other refined or partly refined petroleum products other than lubricants (including lubricant base oils), hydraulic oils, transformer oils and bitumen; mineral turpentine	\$0.442/L NZ/PG/FI/DC/ LDC/SG: \$0.442/L

* 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.

★ Operative 1/2/22

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 5
Chapter 27/20

Reference Number	Statistical Code/Unit	Goods	Rate #
★ 2710.99.80		--- Blends of biodiesel and other substances	\$0.442/L of biodiesel plus \$0.442/L of ethanol (if any) plus \$0.442/L of other substances in the blend NZ/PG/FI/DC/ LDC/SG: \$0.442/L of biodiesel plus \$0.442/L of ethanol (if any) plus \$0.442/L of other substances in the blend
	91 L	(Rate No. 001) <i>Volume of biodiesel #</i>	
	92 L	(Rate No. 002) <i>Volume of ethanol (if any) #</i>	
	93 L	(Rate No. 003) <i>Volume of other substances in the blend #</i>	
		# For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code opposite that rate number and the relevant volume in litres.	
2710.99.9		--- Other:	
2710.99.91 *	66 L	---- Petroleum based oils, other than grease of 2710.99.92, including: (a) lubricant base oils; (b) prepared lubricant additives containing carrier oils; (c) lubricants for engines, gear sets, pumps and bearings; (d) hydraulic fluids; (e) brake fluids; (f) transmission oils; (g) transformer and heat transfer oils	\$0.085/L NZ/PG/FI/DC/ LDC/SG: \$0.085/L
2710.99.92 *	67 kg	---- Petroleum based greases	\$0.085/kg NZ/PG/FI/DC/ LDC/SG: \$0.085/kg
2710.99.99	70 L	---- Other	Free

* 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.

★ Operative 1/2/22

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 5
Chapter 27/21

R.21

Reference Number	Statistical Code/Unit	Goods	Rate #
2711		PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS:	
2711.1		- Liquefied:	
★ 2711.11.00 *	13 kg	- - Natural gas	\$0.303/kg NZ/PG/FI/DC/ LDC/SG:\$0.303/kg

* 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.

★ Operative 1/2/22

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 5
Chapter 27/22

Reference Number	Statistical Code/Unit	Goods	Rate #
2711.12		-- Propane:	
★ 2711.12.10 *	01 L	--- LPG as defined in Additional Note 2 to this Chapter †	\$0.144/L NZ/PG/FI/DC/LDC /SG: \$0.144/L
2711.12.90 **	02 L	--- Other	Free

† Refer to notes under Chapter 27 Additional Note 2 and Additional Note 6 for information on conversion factors relating to LPG and CNG.

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

** Most propane and butane should be classified to 2711.12.10 or 2711.13.10. Treatment code 131 provides an exemption of customs duty for fuels not for transport use. For more details go to:

<http://www.border.gov.au/Customsnotices/Documents/acn201147alternativefuelsfinal.pdf>

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

★ Operative 1/2/22

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 5
Chapter 27/23

R.18

Reference Number	Statistical Code/Unit		Goods	Rate #
2711.13			-- Butanes:	
★ 2711.13.10 *	03	L	--- LPG as defined in Additional Note 2 to this Chapter †	\$0.144/L NZ/PG/FI/DC/ LDC/SG: \$0.144/L
2711.13.90 **	04	L	--- Other	Free
2711.14.00	16	kg	-- Ethylene, propylene, butylene and butadiene	Free
2711.19.00	17	kg	-- Other	Free

† Refer to notes under Chapter 27 Additional Note 2 and Additional Note 6 for information on conversion factors relating to LPG and CNG.

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

** Most propane and butane should be classified to 2711.12.10 or 2711.13.10. Treatment code 131 provides an exemption of customs duty for fuels not for transport use. For more details go to:

<http://www.border.gov.au/Customsnotices/Documents/acn201147alternativefuelsfinal.pdf>

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

★ Operative 1/2/22

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 5
Chapter 27/24**

Reference Number	Statistical Code/Unit	Goods	Rate #
2711.2		- In gaseous state:	
2711.21		-- Natural gas:	
★ 2711.21.10 *	05 kg	--- CNG as defined in Additional Note 5 to this Chapter †	\$0.303/kg NZ/PG/FI/DC/ LDC/SG: \$0.303/kg
2711.21.90	08 kg	--- Other	Free
2711.29.00	40 kg	-- Other	Free

† Refer to notes under Chapter 27 Additional Note 2 and Additional Note 6 for information on conversion factors relating to LPG and CNG.

* 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.

★ Operative 1/2/22

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 5
Chapter 27/25

R.2

Reference Number	Statistical Code/Unit		Goods	Rate #
2712			PETROLEUM JELLY; PARAFIN WAX, MICRO-CRYSTALLINE PETROLEUM WAX, SLACK WAX, OZOKERITE, LIGNITE WAX, PEAT WAX, OTHER MINERAL WAXES, AND SIMILAR PRODUCTS OBTAINED BY SYNTHESIS OR BY OTHER PROCESSES, WHETHER OR NOT COLOURED:	
2712.10.00	20	kg	- Petroleum jelly	Free
2712.20.00	21	kg	- Paraffin wax containing by weight less than 0.75% of oil	Free
2712.90.00			- Other	Free
	22	kg	<i>Paraffin wax</i>	
	23	kg	<i>Other</i>	
2713			PETROLEUM COKE, PETROLEUM BITUMEN AND OTHER RESIDUES OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS:	
2713.1			- Petroleum coke:	
2713.11.00	24	t	-- Not calcined	Free
2713.12.00	25	t	-- Calcined	Free
2713.20.00	26	t	- Petroleum bitumen	Free
2713.90.00	27	kg	- Other residues of petroleum oils or of oils obtained from bituminous minerals	Free
2714			BITUMEN AND ASPHALT, NATURAL; BITUMINOUS OR OIL SHALE AND TAR SANDS; ASPHALTITES AND ASPHALTIC ROCKS:	
2714.10.00	28	kg	- Bituminous or oil shale and tar sands	Free
2714.90.00	29	kg	- Other	Free
2715.00.00	32	kg	BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, ON NATURAL BITUMEN, ON PETROLEUM BITUMEN, ON MINERAL TAR OR ON MINERAL TAR PITCH (FOR EXAMPLE, BITUMINOUS MASTICS, CUT-BACKS)	5% DCS:4% CA:Free DCT:5%

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 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 6
Chapter 29/7

R.31

Reference Number	Statistical Code/Unit	Goods	Rate #
SUB-CHAPTER I			
HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
2901		ACYCLIC HYDROCARBONS:	
2901.10.00	<i>01 kg</i>	- Saturated	Free
2901.2		- Unsaturated:	
2901.21.00	<i>02 kg</i>	-- Ethylene	Free
2901.22.00	<i>03 kg</i>	-- Propene (propylene)	Free
2901.23.00	<i>04 t</i>	-- Butene (butylene) and isomers thereof	Free
2901.24.00	<i>05 t</i>	-- Buta-1,3-diene and isoprene	Free
2901.29.00	<i>06 kg</i>	-- Other	Free
2902		CYCLIC HYDROCARBONS:	
2902.1		- Cyclanes, cyclenes and cycloterpenes:	
2902.11.00	<i>07 kg</i>	-- Cyclohexane	Free
2902.19.00	<i>08 kg</i>	-- Other	Free
★ 2902.20.00 *	<i>70 L</i>	- Benzene	\$0.442/L NZ/PG/FI/DC/ LDC/SG: \$0.442/L
★ 2902.30.00 *	<i>71 L</i>	- Toluene	\$0.442/L NZ/PG/FI/DC/ LDC/SG: \$0.442/L

* 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.

★ Operative 1/2/22

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 6
Chapter 29/8

Reference Number	Statistical Code/Unit		Goods	Rate #
2902.4			- Xylenes:	
★ 2902.41.00 *	72	L	-- <i>o</i> -Xylene	\$0.442/L NZ/PG/FI/DC/ LDC/SG: \$0.442/L
★ 2902.42.00 *	73	L	-- <i>m</i> -Xylene	\$0.442/L NZ/PG/FI/DC/ LDC/SG: \$0.442/L
★ 2902.43.00 *	74	L	-- <i>p</i> -Xylene	\$0.442/L NZ/PG/FI/DC/ LDC/SG: \$0.442/L
★ 2902.44.00 *	75	L	-- Mixed xylene isomers	\$0.442/L NZ/PG/FI/DC/ LDC/SG: \$0.442/L
2902.50.00	15	kg	- Styrene	5%
2902.60.00	16	kg	- Ethylbenzene	Free
2902.70.00	17	kg	- Cumene	Free
2902.90.00	18	kg	- Other	Free
2903			HALOGENATED DERIVATIVES OF HYDROCARBONS:	
2903.1			- Saturated chlorinated derivatives of acyclic hydrocarbons:	
2903.11.00	19	kg	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	Free
2903.12.00	20	t	-- Dichloromethane (methylene chloride)	Free
2903.13.00	21	L	-- Chloroform (trichloromethane)	Free
2903.14.00	22	t	-- Carbon tetrachloride	Free
2903.15.00	23	kg	-- Ethylene dichloride (ISO) (1,2-dichloroethane)	Free
2903.19.00			-- Other	Free
	04	kg	1,1,1-Trichloroethane (methyl chloroform)	
	05	kg	Other	

* 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.

★ Operative 1/2/22

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 6
Chapter 38/11

R.24				
Reference Number	Statistical Code/Unit	Goods	Rate #	
3815.19.00	19 kg	-- Other	5%	
3815.90.00	20 kg	- Other	5%	
3816		REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS, INCLUDING DOLOMITE RAMMING MIX, OTHER THAN PRODUCTS OF 3801:		
3816.00.10	01 kg	--- Dolomite ramming mix	Free	
3816.00.90	90 kg	--- Other	5%	
3817		MIXED ALKYL BENZENES AND MIXED ALKYL NAPHTHALENES, OTHER THAN THOSE OF 2707 OR 2902:		
★ 3817.00.10 *	60 L	--- Mixed alkylbenzenes	5%, and \$0.442/L NZ/PG/FI/DC/ LDC/SG: \$0.442/L	
3817.00.20	38 kg	--- Mixed alkyl naphthalenes	Free	
3818.00.00	27 ..	CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS, IN THE FORM OF DISCS, WAFERS OR SIMILAR FORMS; CHEMICAL COMPOUNDS DOPED FOR USE IN ELECTRONICS	Free	
3819.00.00 *	28 L	HYDRAULIC BRAKE FLUIDS AND OTHER PREPARED LIQUIDS FOR HYDRAULIC TRANSMISSION, NOT CONTAINING OR CONTAINING LESS THAN 70% BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS	5%, and \$0.085/L NZ/PG/FI/DC/ LDC/SG: \$0.085/L	
3820.00.00	32 L	ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS	5%	
3821		PREPARED CULTURE MEDIA FOR THE DEVELOPMENT OR MAINTENANCE OF MICRO-ORGANISMS (INCLUDING VIRUSES AND THE LIKE) OR OF PLANT, HUMAN OR ANIMAL CELLS:		
3821.00.10	40 ..	--- Prepared culture media for the development or maintenance of plant, human or animal cells	5%	
3821.00.90	41 ..	--- Other	Free	

* 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.

★ Operative 1/2/22

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 6
Chapter 38/12

Reference Number	Statistical Code/Unit	Goods	Rate #
★ 3822		DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING, PREPARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT ON A BACKING, WHETHER OR NOT PUT UP IN THE FORM OF KITS, OTHER THAN THOSE OF 3006; CERTIFIED REFERENCE MATERIALS:	
★ 3822.1		- Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits:	
★ 3822.11		-- For malaria:	
★ 3822.11.10	01 ..	--- Diagnostic test kits	Free
★ 3822.11.2		--- Immunological products:	
★ 3822.11.21	02 ..	---- Unmodified immunological products, being polyethers in the primary forms described in Note 6 to Chapter 39	5%
★ 3822.11.29	03 ..	---- Other	Free
★ 3822.12		-- For Zika and other diseases transmitted by mosquitoes of the genus <i>Aedes</i> :	
★ 3822.12.10	11 ..	--- Unmodified immunological products, being polyethers in the primary forms described in Note 6 to Chapter 39	5%
★ 3822.12.20	12 kg	--- Goods that are: (a) on a backing of cellulose, in the forms described in Note 10 to Chapter 39; or (b) indicator paper and paperboard of specifications mentioned in Additional Note 1 to this Chapter	Free
★ 3822.12.30	13 kg	--- Goods that are: (a) on a backing of plastics other than cellulose, in the forms described in Note 10 to Chapter 39; or (b) on a backing of paper or paperboard of specifications not mentioned in Additional Note 1 to this Chapter	5%
★ 3822.12.40	14 kg	--- Goods that are: (a) on a backing of plastics, NSA; or (b) of specifications mentioned in Additional Note 1 to this Chapter, NSA	5% CA: Free
★ 3822.12.90	19 ..	--- Other	Free
★ 3822.13.00	30 ..	-- For blood-grouping	Free
★ 3822.19		-- Other:	
★ 3822.19.10	41 ..	--- Unmodified immunological products, being polyethers in the primary forms described in Note 6 to Chapter 39	5%

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

★ Operative 1/1/22

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 6
Chapter 38/15

R.22				
Reference Number	Statistical Code/Unit	Goods	Rate #	
3824.86.00	36 kg	-- Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	5%	
3824.87.00	37 kg	-- Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	5%	
3824.88.00	38 kg	-- Containing tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers	5%	
★ 3824.89.00	40 kg	-- Containing short-chain chlorinated paraffins	5%	
3824.9		- Other:		
3824.91.00	39 kg	-- Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	5%	
★ 3824.92.00	41 kg	-- Polyglycol esters of methylphosphonic acid	5%	
3824.99		-- Other:		
★ 3824.99.10	15 kg	--- Goods, as follows: (a) case hardening preparations; (b) food preservatives; (c) organic derivatives of clay minerals; (d) Seger cones and other fusible ceramic firing testers; (e) naphthenic acids, their water-insoluble salts and their esters	Free	

★ Subheading 3824.99.20 has been repealed

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

★ Operative 1/1/22

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 6
Chapter 38/16

Reference Number	Statistical Code/Unit	Goods	Rate #
★ 3824.99.30		--- Blends of gasoline and ethanol, not being blends classified to 2710	<p>\$0.442/L of gasoline plus \$0.442/L of ethanol plus \$0.442/L of other substances (if any) in the blend</p> <p>NZ/PG/FI/DC/ LDC/SG: \$0.442/L of gasoline plus \$0.442/L of ethanol plus \$0.442/L of other substances (if any) in the blend</p>
	19 L	(Rate No. 001) <i>Volume of gasoline #</i>	
	31 L	(Rate No. 002) <i>Volume of ethanol #</i>	
	32 L	(Rate No. 003) <i>Volume of other substances (if any) in the blend #</i>	
★ 3824.99.40		--- Blends of diesel and ethanol, not being blends classified to 2710 test 09FEB2018	<p>\$0.442/L of diesel plus \$0.442/L of ethanol plus \$0.442/L of other substances (if any) in the blend</p> <p>NZ/PG/FI/DC/ LDC/SG: \$0.442/L of diesel plus \$0.442/L of ethanol plus \$0.442/L of other substances (if any) in the blend</p>
	17 L	(Rate No. 001) <i>Volume of diesel #</i>	
	18 L	(Rate No. 002) <i>Volume of ethanol #</i>	
	19 L	(Rate No. 003) <i>Volume of other substances (if any) in the blend #</i>	
	#	For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code opposite that rate number and the relevant volume in litres.	

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

★ Operative 1/2/22

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 6
Chapter 38/19

R.9

Reference Number	Statistical Code/Unit		Goods	Rate #
3825.50.00	76	kg	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	5%
3825.6			- Other wastes from chemical or allied industries:	
3825.61.00	78	kg	-- Mainly containing organic constituents	5%
3825.69.00	80	kg	-- Other	5%
3825.90.00	82	kg	- Other	5%
3826			BIODIESEL AND MIXTURES THEREOF, NOT CONTAINING OR CONTAINING LESS THAN 70% BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS:	
★ 3826.00.10 *	01	L	--- Biodiesel, other than goods of 2710 or 3826.00.20	\$0.442/L NZ/PG/FI/DC/ LDC/SG: \$0.442/L
★ 3826.00.20			--- Mixtures of biodiesel and other substances, not being blends classified to 2710	\$0.442/L of biodiesel plus \$0.442/L of ethanol (if any) plus \$0.442/L of other substances in the blend NZ/PG/FI/DC/ LDC/SG: \$0.442/L of biodiesel plus \$0.442/L of ethanol (if any) plus \$0.442/L of other substances in the blend
	02	L	(Rate No. 001) Volume of biodiesel #	
	03	L	(Rate No. 002) Volume of ethanol (if any) #	
	04	L	(Rate No. 003) Volume of other substances in the blend #	
			<i>For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code opposite that rate number and the relevant volume in litres.</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.

★ Operative 1/2/22

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 6
Chapter 38/20

Reference Number	Statistical Code/Unit	Goods	Rate #
★ 3827		MIXTURES CONTAINING HALOGENATED DERIVATIVES OF METHANE, ETHANE OR PROPANE, NOT ELSEWHERE SPECIFIED OR INCLUDED:	
★ 3827.1		- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs); containing hydrobromofluorocarbons (HBFCs); containing carbon tetrachloride; containing 1,1,1-trichloroethane (methyl chloroform):	
★ 3827.11.00	10 kg	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	Free
★ 3827.12		-- Containing hydrobromofluorocarbons (HBFCs):	
★ 3827.12.10	21 kg	--- Containing perhalogenated derivatives containing two or more different halogens	Free
★ 3827.12.90	29 kg	---Other	5%
★ 3827.13		-- Containing carbon tetrachloride:	
★ 3827.13.10	31 kg	--- Containing perhalogenated derivatives containing two or more different halogens	Free
★ 3827.13.90	39 kg	---Other	5%
★ 3827.14		-- Containing 1,1,1-trichloroethane (methyl chloroform):	
★ 3827.14.10	41 kg	--- Containing perhalogenated derivatives containing two or more different halogens	Free
★ 3827.14.90	49 kg	---Other	5%
★ 3827.20.00	50 kg	- Containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402)	Free
★ 3827.3		- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs):	
★ 3827.31		-- Containing substances of 2903.41.00 to 2903.48.00:	
★ 3827.31.10	51 kg	--- Containing perhalogenated derivatives containing two or more different halogens	Free
★ 3827.31.90	59 kg	--- Other	5%
★ 3827.32		-- Other, containing substances of 2903.71.00 to 2903.75.00:	
★ 3827.32.10	61 kg	--- Containing perhalogenated derivatives containing two or more different halogens	Free
★ 3827.32.90	69 kg	---Other	5%

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

★ Operative 1/1/22

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.