

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 22/5

R.47

Reference Number	Statistical Code/Unit	Goods	Rate #
2201		WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED; ICE AND SNOW:	
2201.10.00	01 ..	- Mineral waters and aerated waters	Free
2201.90.00	02 ..	- Other	Free
2202		WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED, AND OTHER NON-ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT OR VEGETABLE JUICES OF 2009:	
2202.10.00	03 L	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	5% DCS:4% DCT:5%
2202.90.00	04 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:	
★ 2203.00.61 *	01 L al † and L	--- Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 3.0% vol	\$41.16/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ/PG/Fl/DC/ LDC/SG: \$41.16/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, Fl, DC, LDC and SG rates are Free.

★ Operative 1/8/16

Unless otherwise indicated general rate applies for CA.

Unless indicated in Schedules 5, 6, 7, 8, 9, 10, 11 or 12 rates for US, Thai, Chilean, AANZ, Malaysian, Korean, Japanese and Chinese originating goods, respectively, are Free.

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

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

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

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 22/6

Reference Number	Statistical Code/Unit	Goods	Rate #
★ 2203.00.62 *	11 L al † and L	---- Having an alcoholic strength by volume exceeding 3.0% vol but not exceeding 3.5% vol	\$47.95/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: \$47.95/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 2203.00.69 *	20 L al † and L	---- Other	\$47.95/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: \$47.95/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 1/8/16

Unless otherwise indicated general rate applies for CA.

Unless indicated in Schedules 5, 6, 7, 8, 9, 10, 11 or 12 rates for US, Thai, Chilean, AANZ, Malaysian, Korean, Japanese and Chinese originating goods, respectively, are Free.

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

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

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

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 22/7

R.47

Reference Number	Statistical Code/Unit	Goods	Rate #
2203.00.7		--- Other beer, as defined in Additional Note 9 to this Chapter, packaged in an individual container exceeding 48 L:	
★ 2203.00.71 *	30 <i>L al † and L</i>	---- Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 3.0% vol	\$8.23/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ/PG/FI/DC/LDC/SG: \$8.23/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 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	\$25.78/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: \$25.78/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 1/8/16

Unless otherwise indicated general rate applies for CA.

Unless indicated in Schedules 5, 6, 7, 8, 9, 10, 11 or 12 rates for US, Thai, Chilean, AANZ, Malaysian, Korean, Japanese and Chinese originating goods, respectively, are Free.

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

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

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

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 22/8

Reference Number	Statistical Code/Unit	Goods	Rate #
★ 2203.00.79 *	50 <i>L al † and L</i>	---- Other	\$33.77/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ/PG/FI/DC/LDC/SG: \$33.77/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2203.00.9		--- 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	\$81.21/L of alcohol NZ/PG/FI/DC/LDC/SG: \$81.21/L of alcohol
★ 2203.00.99 *	18 <i>L al †† and L</i>	---- Other	\$81.21/L of alcohol NZ/PG/FI/DC/LDC/SG: \$81.21/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 1/8/16

Unless otherwise indicated general rate applies for CA.

Unless indicated in Schedules 5, 6, 7, 8, 9, 10, 11 or 12 rates for US, Thai, Chilean, AANZ, Malaysian, Korean, Japanese and Chinese originating goods, respectively, are Free.

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

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

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

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 22/9

R.47

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 \$81.21/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$81.21/L of alcohol DCS:4%, and \$81.21/L of alcohol DCT:5%, and \$81.21/L of alcohol
★ 2204.10.29 *	29 L al † and L	---- Other	5%, and \$81.21/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$81.21/L of alcohol DCS:4%, and \$81.21/L of alcohol DCT:5%, and \$81.21/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 1/8/16

Unless otherwise indicated general rate applies for CA.

Unless indicated in Schedules 5, 6, 7, 8, 9, 10, 11 or 12 rates for US, Thai, Chilean, AANZ, Malaysian, Korean, Japanese and Chinese originating goods, respectively, are Free.

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

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

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

**CUSTOMS TARIFF
SCHEDULE 3**

**Section 4
Chapter 22/10**

Reference Number	Statistical Code/Unit	Goods	Rate #
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%
★ 2204.10.83 *	43 L al † and L	---- Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5%, and \$81.21/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$81.21/L of alcohol
★ 2204.10.89 *	49 L al † and L	---- Other	5%, and \$81.21/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$81.21/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 L	--- 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 L	White table wine	
	76 L	Red table wine	
	77 L	Other	
★ 2204.21.30 *	50 L al † and L	--- Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5%, and \$81.21/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$81.21/L of alcohol
★ 2204.21.90 *	83 L al † and L	--- Other	5%, and \$81.21/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$81.21/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 1/8/16

Unless otherwise indicated general rate applies for CA.

Unless indicated in Schedules 5, 6, 7, 8, 9, 10, 11 or 12 rates for US, Thai, Chilean, AANZ, Malaysian, Korean, Japanese and Chinese originating goods, respectively, are Free.

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

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

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

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 22/11

R.37

Reference Number	Statistical Code/Unit	Goods	Rate #
2204.29		-- Other:	
2204.29.10	10 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	15 L	--- Grape wine as defined in Additional Note 3 to this Chapter	5%
★ 2204.29.30 *	31 L al † and L	--- Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5%, and \$81.21/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$81.21/L of alcohol
★ 2204.29.90 *	41 L al † and L	--- Other	5%, and \$81.21/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$81.21/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 1/8/16

Unless otherwise indicated general rate applies for CA.

Unless indicated in Schedules 5, 6, 7, 8, 9, 10, 11 or 12 rates for US, Thai, Chilean, AANZ, Malaysian, Korean, Japanese and Chinese originating goods, respectively, are Free.

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

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

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

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 22/12

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 <i>L al † and L</i>	--- Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5%, and \$81.21/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$81.21/L of alcohol
★ 2205.10.90 *	40 <i>L al † and L</i>	--- Other	5%, and \$81.21/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$81.21/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 <i>L al † and L</i>	--- Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5%, and \$81.21/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$81.21/L of alcohol
★ 2205.90.90 *	14 <i>L al † and L</i>	--- Other	5%, and \$81.21/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$81.21/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 1/8/16

Unless otherwise indicated general rate applies for CA.

Unless indicated in Schedules 5, 6, 7, 8, 9, 10, 11 or 12 rates for US, Thai, Chilean, AANZ, Malaysian, Korean, Japanese and Chinese originating goods, respectively, are Free.

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

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

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

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 22/13

R.39

Reference Number	Statistical Code/Unit	Goods	Rate #
2206		OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY, MEAD); 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	\$81.21/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$81.21/L of alcohol
★ 2206.00.14 *	23 <i>L al † and L</i>	---- Having an alcoholic strength by volume exceeding 10% vol	\$81.21/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$81.21/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 1/8/16

Unless otherwise indicated general rate applies for CA.

Unless indicated in Schedules 5, 6, 7, 8, 9, 10, 11 or 12 rates for US, Thai, Chilean, AANZ, Malaysian, Korean, Japanese and Chinese originating goods, respectively, are Free.

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

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

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

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 22/14

Reference Number	Statistical Code/Unit	Goods	Rate #
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 \$81.21/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$81.21/L of alcohol DCS:4%, and \$81.21/L of alcohol DCT:5%, and \$81.21/L of alcohol
★ 2206.00.22 *	26 <i>L al † and L</i>	---- Containing goods which, if imported separately, would be classified in 2207, having an alcoholic strength by volume exceeding 10% vol	5%, and \$81.21/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$81.21/L of alcohol DCS:4%, and \$81.21/L of alcohol DCT:5%, and \$81.21/L of alcohol
★ 2206.00.23 *	27 <i>L al † and L</i>	---- Containing goods which, if imported separately, would be classified in 2208, having an alcoholic strength by volume not exceeding 10% vol	5%, and \$81.21/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$81.21/L of alcohol DCS:3%, and \$81.21/L of alcohol
★ 2206.00.24 *	28 <i>L al † and L</i>	---- Containing goods which, if imported separately, would be classified in 2208, having an alcoholic strength by volume exceeding 10% vol	5%, and \$81.21/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$81.21/L of alcohol DCS:3%, and \$81.21/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 1/8/16

Unless otherwise indicated general rate applies for CA.

Unless indicated in Schedules 5, 6, 7, 8, 9, 10, 11 or 12 rates for US, Thai, Chilean, AANZ, Malaysian, Korean, Japanese and Chinese originating goods, respectively, are Free.

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

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

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

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 22/15

R.37

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%

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

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 Schedules 5, 6, 7, 8, 9, 10, 11 or 12 rates for US, Thai, Chilean, AANZ, Malaysian, Korean, Japanese and Chinese originating goods, respectively, are Free.
 DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to this Act.
 DCT denotes the rate for HK, KR, SG and TW.
 If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 22/16

Reference Number	Statistical Code/Unit	Goods	Rate #
2206.00.5		--- Beverages, NSA, containing goods which, if imported separately, would be classified in 2207:	
2206.00.51	45 <i>L al † and L</i>	---- Having an alcoholic strength by volume not exceeding 1.15% vol	5% DCS:4% DCT:5%
★ 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 \$81.21/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$81.21/L of alcohol DCS:4%, and \$81.21/L of alcohol DCT:5%, and \$81.21/L of alcohol
★ 2206.00.59 *	47 <i>L al † and L</i>	---- Other	5%, and \$81.21/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$81.21/L of alcohol DCS:4%, and \$81.21/L of alcohol DCT:5%, and \$81.21/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 \$81.21/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$81.21/L of alcohol DCS:3%, and \$81.21/L of alcohol
★ 2206.00.69 *	52 <i>L al † and L</i>	---- Other	5%, and \$81.21/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$81.21/L of alcohol DCS:3%, and \$81.21/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 1/8/16

Unless otherwise indicated general rate applies for CA.

Unless indicated in Schedules 5, 6, 7, 8, 9, 10, 11 or 12 rates for US, Thai, Chilean, AANZ, Malaysian, Korean, Japanese and Chinese originating goods, respectively, are Free.

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

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

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

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 22/17

R.39

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
★ 2206.00.74 *	05 L al † and L	---- Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 3.0% vol	\$41.16/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: \$41.16/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 2206.00.75 *	11 L al † and L	---- Having an alcoholic strength by volume exceeding 3.0% vol but not exceeding 3.5% vol	\$47.95/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: \$47.95/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 1/8/16

Unless otherwise indicated general rate applies for CA.

Unless indicated in Schedules 5, 6, 7, 8, 9, 10, 11 or 12 rates for US, Thai, Chilean, AANZ, Malaysian, Korean, Japanese and Chinese originating goods, respectively, are Free.

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

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

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

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 22/18

Reference Number	Statistical Code/Unit	Goods	Rate #
★ 2206.00.78 *	15 <i>L al † and L</i>	---- Other	\$47.95/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: \$47.95/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2206.00.8		--- Beer, as defined in Additional Note 9 to this Chapter, other than that of 2203, packaged in an individual container exceeding 48 L, NSA:	
2206.00.81	30 <i>L</i>	---- Having an alcoholic strength by volume not exceeding 1.15% vol	Free
★ 2206.00.82 *	35 <i>L al † and L</i>	---- Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 3.0% vol	\$8.23/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ/PG/FI/DC/LDC/SG: \$8.23/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 1/8/16

Unless otherwise indicated general rate applies for CA.

Unless indicated in Schedules 5, 6, 7, 8, 9, 10, 11 or 12 rates for US, Thai, Chilean, AANZ, Malaysian, Korean, Japanese and Chinese originating goods, respectively, are Free.

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

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

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

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 22/19

R.41

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	\$25.78/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: \$25.78/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	\$33.77/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ/PG/FI/DC/LDC/SG: \$33.77/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 1/8/16

Unless otherwise indicated general rate applies for CA.

Unless indicated in Schedules 5, 6, 7, 8, 9, 10, 11 or 12 rates for US, Thai, Chilean, AANZ, Malaysian, Korean, Japanese and Chinese originating goods, respectively, are Free.

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

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

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

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 22/20

Reference Number	Statistical Code/Unit	Goods	Rate #
2206.00.9		--- Other:	
2206.00.91	60 L	---- Having an alcoholic strength by volume not exceeding 1.15% vol	Free
★ 2206.00.92 *	61 L al † and L	---- Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	\$81.21/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$81.21/L of alcohol
★ 2206.00.99 *	62 L al † and L	---- Other	\$81.21/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$81.21/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 L al †	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	5%, and \$81.21/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$81.21/L of alcohol DCS:4%, and \$81.21/L of alcohol DCT:5%, and \$81.21/L of alcohol
2207.20		- Ethyl alcohol and other spirits, denatured, of any strength:	
★ 2207.20.10 *	41 L	--- Ethanol for use as fuel in an internal combustion engine	5%, and \$0.396/L NZ/PG/FI/DC/ LDC/SG: \$0.396/L DCS:4%, and \$0.396/L DCT:5%, and \$0.396/L
2207.20.90	42 L	--- Other	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.

★ Operative 1/8/16

Unless otherwise indicated general rate applies for CA.

Unless indicated in Schedules 5, 6, 7, 8, 9, 10, 11 or 12 rates for US, Thai, Chilean, AANZ, Malaysian, Korean, Japanese and Chinese originating goods, respectively, are Free.

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

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

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

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 22/21

R.36

Reference Number	Statistical Code/Unit	Goods	Rate #
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:	
★ 2208.20.10 *		--- Brandy made wholly from grape wine	5%, and \$75.85/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$75.85/L of alcohol DCS:3%, and \$75.85/L of alcohol
	75 L al †	<i>Packaged in bond in containers less than 5 litres</i>	
	76 L al †	<i>Packaged overseas in containers less than 5 litres</i>	
	77 L al †	<i>Other</i>	
★ 2208.20.90 *	74 L al †	--- Other	5%, and \$81.21/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$81.21/L of alcohol DCS:3%, and \$81.21/L of alcohol
★ 2208.30.00 *		- Whiskies	5%, and \$81.21/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$81.21/L of alcohol DCS:3%, and \$81.21/L of alcohol
	49 L al †	<i>Having an alcoholic strength by volume not exceeding 57% vol</i>	
	75 L al †	<i>Other</i>	

† 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 1/8/16

Unless otherwise indicated general rate applies for CA.

Unless indicated in Schedules 5, 6, 7, 8, 9, 10, 11 or 12 rates for US, Thai, Chilean, AANZ, Malaysian, Korean, Japanese and Chinese originating goods, respectively, are Free.

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

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

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

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 22/22

Reference Number	Statistical Code/Unit	Goods	Rate #
★ 2208.40.00 *		- Rum and other spirits obtained by distilling fermented sugar-cane products	5%, and \$81.21/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$81.21/L of alcohol DCS:3%, and \$81.21/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 \$81.21/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$81.21/L of alcohol DCS:3%, and \$81.21/L of alcohol
★ 2208.60.00 *	68 L al †	- Vodka	5%, and \$81.21/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$81.21/L of alcohol DCS:3%, and \$81.21/L of alcohol
★ 2208.70.00 *	76 L al †	- Liqueurs and cordials	5%, and \$81.21/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$81.21/L of alcohol DCS:3%, and \$81.21/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 1/8/16

Unless otherwise indicated general rate applies for CA.

Unless indicated in Schedules 5, 6, 7, 8, 9, 10, 11 or 12 rates for US, Thai, Chilean, AANZ, Malaysian, Korean, Japanese and Chinese originating goods, respectively, are Free.

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

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

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

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 22/21

R.19

Reference Number	Statistical Code/Unit	Goods	Rate #
2208.90		- Other:	
2208.90.10	30 L al †	--- Having an alcoholic strength by volume not exceeding 1.15% vol	5% DCS:3%
★ 2208.90.20 *		--- Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5%, and \$81.21/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$81.21/L of alcohol DCS:3%, and \$81.21/L of alcohol
	35 L al †	Bitters	
		Other:	
	36 L al †	.Distilled alcoholic beverages	
	37 L al †	.Spirituous beverages	
★ 2208.90.90 *		--- Other	5%, and \$81.21/L of alcohol NZ/PG/FI/DC/ LDC/SG: \$81.21/L of alcohol DCS:3%, and \$81.21/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 †	..Spirituous 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 1/8/16

Unless otherwise indicated general rate applies for CA.

Unless indicated in Schedules 5, 6, 7, 8, 9, 10, 11 or 12 rates for US, Thai, Chilean, AANZ, Malaysian, Korean, Japanese and Chinese originating goods, respectively, are Free.

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

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

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