

SECTION IV

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**Prepared foodstuffs; beverages, spirits
and vinegar; tobacco and manufactured
tobacco substitutes; products, whether or
not containing nicotine, intended for inhalation
without combustion; other nicotine containing
products intended for the intake of nicotine
into the human body**

Note.

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

Additional Note.

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

CHAPTER 16

★ **Preparations of meat, of fish, of crustaceans,
molluscs or other aquatic invertebrates, or of insects**

- ★ 1601 Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products
 - ★ 1602 Other prepared or preserved meat, meat offal, blood or insects
 - 1603 Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates
 - 1604 Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs
 - 1605 Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved
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Notes.

- ★ 1.- This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, as well as insects, prepared or preserved by the processes specified in Chapter 2 or 3, Note 6 to Chapter 4 or in 0504.00.00.
- ★ 2.- Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of 1902 or to the preparations of 2103 or 2104.

Subheading Notes.

- ★ 1.- For the purposes of 1602.10.00, “homogenised preparations” means preparations of meat, meat offal, blood or insects, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat, meat offal or insects. That subheading takes precedence over all other subheadings of 1602.
- 2.- The fish, crustaceans, molluscs and other aquatic invertebrates specified in the subheadings of 1604 or 1605 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 16/3

R.8

Reference Number	Statistical Code/Unit	Goods	Rate #
★ 1601.00.00	01 kg	SAUSAGES AND SIMILAR PRODUCTS, OF MEAT, MEAT OFFAL, BLOOD OR INSECTS; FOOD PREPARATIONS BASED ON THESE PRODUCTS	5% DCS:4% DCT:5%
★ 1602		OTHER PREPARED OR PRESERVED MEAT, MEAT OFFAL, BLOOD OR INSECTS:	
1602.10.00	02 kg	- Homogenised preparations	5% DCS:4% CA:Free DCT:5%
1602.20.00	03 kg	- Of liver of any animal	5% DCS:4% CA:Free DCT:5%
1602.3		- Of poultry of 0105:	
1602.31.00	46 kg	-- Of turkeys	Free
1602.32.00	44 kg	-- Of fowls of the species <i>Gallus domesticus</i>	Free
1602.39.00	45 kg	-- Other	Free
1602.4		- Of swine:	
1602.41.00		-- Hams and cuts thereof	5% DCS:4% CA:Free DCT:5%
	10 kg	<i>Vacuum sealed pouch</i>	
	90 kg	<i>Other</i>	
1602.42.00		-- Shoulders and cuts thereof	5% DCS:4% CA:Free DCT:5%
	10 kg	<i>Vacuum sealed pouch</i>	
	90 kg	<i>Other</i>	
1602.49.00		-- Other, including mixtures	5% DCS:4% CA:Free DCT:5%
		<i>Bellies</i>	
	40 kg	<i>.Vacuum sealed pouch</i>	
	49 kg	<i>.Other</i>	
		<i>Middles</i>	
	50 kg	<i>.Vacuum sealed pouch</i>	
	59 kg	<i>.Other</i>	
		<i>Ribs</i>	
	60 kg	<i>.Vacuum sealed pouch</i>	
	69 kg	<i>.Other</i>	
		<i>Loins</i>	
	70 kg	<i>.Vacuum sealed pouch</i>	
	79 kg	<i>.Other</i>	
	90 kg	<i>Other</i>	

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 4
Chapter 16/4**

Reference Number	Statistical Code/Unit	Goods	Rate #
1602.50.00	48 kg	- Of bovine animals	5% DCS:4% CA:Free DCT:5%
1602.90.00	49 kg	- Other, including preparations of blood of any animal	5% DCS:4% CA:Free DCT:5%
1603.00.00	18 kg	EXTRACTS AND JUICES OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES	Free
1604		PREPARED OR PRESERVED FISH; CAVIAR AND CAVIAR SUBSTITUTES PREPARED FROM FISH EGGS:	
1604.1		- Fish, whole or in pieces, but not minced:	
1604.11.00	50 kg	-- Salmon	Free
1604.12.00	51 kg	-- Herrings	Free
1604.13.00	52 kg	-- Sardines, sardinella and brisling or sprats	Free
★ 1604.14.00		-- Tunas, skipjack tuna and bonito (<i>Sarda spp.</i>)	5%
	25 kg	<i>Packed in air-tight cans, bottles, jars or similar containers</i>	
	26 kg	<i>Other</i>	
1604.15.00	53 kg	-- Mackerel	Free
1604.16.00	54 kg	-- Anchovies	Free
1604.17.00	65 kg	-- Eels	Free
1604.18.00	67 kg	-- Shark fins	Free
1604.19.00	35 kg	-- Other	Free
1604.20.00		- Other prepared or preserved fish	Free
	66 kg	<i>Fishballs, cakes, sausages and the like, NSA</i>	
	70 kg	<i>Other</i>	
1604.3		- Caviar and caviar substitutes:	
1604.31.00	75 kg	-- Caviar	Free
1604.32.00	78 kg	-- Caviar substitutes	Free

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★ Operative 1/1/22

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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 17/3

R.7

Reference Number	Statistical Code/Unit	Goods	Rate #
1701		CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM:	
1701.1		- Raw sugar not containing added flavouring or colouring matter:	
1701.12.00	02 kg	-- Beet sugar	Free
1701.13.00	13 kg	-- Cane sugar specified in Subheading Note 2 to this Chapter	Free
1701.14.00	14 kg	-- Other cane sugar	Free
1701.9		- Other:	
1701.91.00	03 kg	-- Containing added flavouring or colouring matter	Free
1701.99.00		-- Other	Free
	05 kg	<i>Chemically pure sucrose derived from other than sugar cane or sugar beet</i>	
	06 kg	<i>Other</i>	
1702		OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CAMEL:	
1702.1		- Lactose and lactose syrup:	
1702.11.00	30 t	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	Free
1702.19.00	31 t	-- Other	Free
1702.20.00	32 kg	- Maple sugar and maple syrup	5% DCS:Free CA:Free
1702.30.00		- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	4%
	08 t	<i>Dextrose (chemically pure glucose)</i>	
	09 kg	<i>Other</i>	

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

1/1/12

Unless otherwise indicated general rate applies for CA.

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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 17/4

(Chapter 18 follows)

Reference Number	Statistical Code/Unit	Goods	Rate #
1702.40.00	10 kg	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	4% DCS:Free
1702.50.00	11 kg	- Chemically pure fructose	Free
1702.60.00	12 kg	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	5% DCS:4% DCT:5%
1702.90		- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:	
1702.90.10	23 kg	--- Goods, as follows: (a) liquid sugars and invert sugars derived from sugar cane or sugar beet; (b) golden syrup	Free
1702.90.90	40 kg	--- Other	5% DCS:4% DCT:5%
1703		MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR:	
1703.10.00	30 kg	- Cane molasses	Free
1703.90.00	31 kg	- Other	Free
1704		SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA:	
1704.10.00	42 kg	- Chewing gum, whether or not sugar-coated	5%
★★ 1704.90.00	45 kg	- Other	5%

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

★★ S 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.

CHAPTER 18
Cocoa and cocoa preparations

- 1801 Cocoa beans, whole or broken, raw or roasted
 - 1802 Cocoa shells, husks, skins and other cocoa waste
 - 1803 Cocoa paste, whether or not defatted
 - 1804 Cocoa butter, fat and oil
 - 1805 Cocoa powder, not containing added sugar or other sweetening matter
 - 1806 Chocolate and other food preparations containing cocoa
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Notes.

- ★ 1.- This Chapter does not cover:
 - (a) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16); or
 - (b) Preparations of 0403, 1901, 1902, 1904, 1905, 2105.00.00, 2202, 2208, 3003 or 3004.
- 2.- 1806 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

CHAPTER 19

Preparations of cereals, flour, starch or milk;
pastrycooks' products

- 1901 Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included
- 1902 Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared
- 1903 Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms
- 1904 Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included
- 1905 Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products
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Notes.

1.- This Chapter does not cover:

- ★ (a) Except in the case of stuffed products of 1902, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
- (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (2309); or
- (c) Medicaments or other products of Chapter 30.

2.- For the purposes of 1901:

- (a) "Groats" means cereal groats of Chapter 11;
- (b) "Flour" and "meal" mean:
- (1) Cereal flour and meal of Chapter 11, and
- (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (0712), of potatoes (1105) or of dried leguminous vegetables (1106).

3.- 1904 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of 1806 (1806).

4.- For the purposes of 1904, "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

**CUSTOMS TARIFF
SCHEDULE 3**

**Section 4
Chapter 19/2**

Additional Note.

- 1.- For the purposes of 1902, “pasta” includes kneaded noodle dough formed into sheets or other specific shapes (for example, rice noodles, wonton skins, Udon noodles and buckwheat noodles), whether or not cooked or stuffed or otherwise prepared.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 19/3

R.12

Reference Number	Statistical Code/Unit	Goods	Rate #
1901		MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, GROATS, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA OR CONTAINING LESS THAN 40% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF 0401 TO 0404, NOT CONTAINING COCOA OR CONTAINING LESS THAN 5% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED:	
1901.10.00	29 kg	- Preparations suitable for infants or young children, put up for retail sale	Free
1901.20.00	30 kg	- Mixes and doughs for the preparation of bakers' wares of 1905	5% DCS:4% DCT:5%
★★ 1901.90.00	45 kg	- Other	5% DCS:4% DCT:5%
1902		PASTA, WHETHER OR NOT COOKED OR STUFFED (WITH MEAT OR OTHER SUBSTANCES) OR OTHERWISE PREPARED, SUCH AS SPAGHETTI, MACARONI, NOODLES, LASAGNE, GNOCCHI, RAVIOLI, CANNELLONI; COUSCOUS, WHETHER OR NOT PREPARED:	
1902.1		- Uncooked pasta, not stuffed or otherwise prepared:	
1902.11.00	06 kg	-- Containing eggs	5% DCS:4% DCT:5%
1902.19.00		-- Other	5% DCS:4% DCT:5%
	34 kg	<i>Fresh ramen noodles</i>	
	35 kg	<i>Other fresh Asian style noodles</i>	
	40 kg	<i>Other</i>	
1902.20.00	08 kg	- Stuffed pasta, whether or not cooked or otherwise prepared	5% DCS:4% DCT:5%
1902.30.00		- Other pasta	5% DCS:4% DCT:5%
	03 kg	<i>Instant Asian style noodles including instant ramen noodles</i>	
	04 kg	<i>Other instant noodles</i>	
	09 kg	<i>Other pasta</i>	

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

★★ S 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 4
Chapter 19/4

Reference Number	Statistical Code/Unit	Goods	Rate #
1902.40.00	10 kg	- Couscous	Free
1903.00.00	11 kg	TAPIOCA AND SUBSTITUTES THEREFOR PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS, SIFTINGS OR IN SIMILAR FORMS	Free
1904		PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS (FOR EXAMPLE, CORN FLAKES); CEREALS (OTHER THAN MAIZE (CORN)) IN GRAIN FORM OR IN THE FORM OF FLAKES OR OTHER WORKED GRAINS (EXCEPT FLOUR, GROATS AND MEAL), PRE-COOKED OR OTHERWISE PREPARED, NOT ELSEWHERE SPECIFIED OR INCLUDED:	
1904.10.00	41 kg	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	5% DCS:4% DCT:5%
1904.20		- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:	
1904.20.10	35 kg	--- "Muesli" type preparations	5%
1904.20.90	36 kg	--- Other	5% DCS:4% DCT:5%
1904.30.00	50 kg	- Bulgur wheat	4% DCS:Free
1904.90.00	55 kg	- Other	4% DCS:Free
1905		BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKERS' WARES, WHETHER OR NOT CONTAINING COCOA; COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS:	
1905.10.00	16 kg	- Crispbread	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.

CHAPTER 20

Preparations of vegetables, fruit, nuts
or other parts of plants

- 2001 Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid
 - 2002 Tomatoes prepared or preserved otherwise than by vinegar or acetic acid
 - 2003 Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid
 - 2004 Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of 2006
 - 2005 Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of 2006
 - 2006 Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised)
 - 2007 Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter
 - 2008 Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included
 - ★ 2009 Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter
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Notes.

1.- This Chapter does not cover:

- (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
- ★ (b) Vegetable fats and oils (Chapter 15);
- ★ (c) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
- (d) Bakers' wares and other products of 1905; or
- (e) Homogenised composite food preparations of 2104.

2.- 2007 and 2008 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (1704) or chocolate confectionery (1806).

3.- 2001, 2004 and 2005 cover, as the case may be, only those products of Chapter 7 or of 1105 or 1106 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1(a).

4.- Tomato juice the dry weight content of which is 7% or more is to be classified in 2002.

5.- For the purposes of 2007, "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.

6.- For the purposes of 2009, "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% vol.

**CUSTOMS TARIFF
SCHEDULE 3**

**Section 4
Chapter 20/2**

Subheading Notes.

- 1.- For the purposes of 2005.10.00, "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. 2005.10.00 takes precedence over all other subheadings of 2005.
- 2.- For the purposes of 2007.10.00, "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. 2007.10.00 takes precedence over all other subheadings of 2007.
- 3.- For the purposes of 2009.12.00, 2009.21.00, 2009.31, 2009.41.00, 2009.61.00 and 2009.71.00, "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20 °C or corrected for 20 °C if the reading is made at a different temperature.

Additional Notes.

- 1.- For the purposes of 2009, "TSS" means total soluble solids as determined by the International Federation of Fruit Juice Producers analysis method No. 8B, 1968.
- 2.- For the purposes of 2009 and 2009.1, "juice" shall be taken to include products of oranges, regardless of method of derivation.

★ Paragraphs (c) and (d) of Note 1 have been relettered as (d) and (e) respectively.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 20/5

R.9			
Reference Number	Statistical Code/Unit	Goods	Rate #
2005.80.00	70 kg	- Sweet corn (<i>Zea mays var. saccharata</i>)	5%
2005.9		- Other vegetables and mixtures of vegetables:	
2005.91.00	79 kg	-- Bamboo shoots	5% CA:2%
2005.99.00		-- Other	5% CA:2%
	75 kg	<i>Packed in liquid or in air-tight containers</i>	
	76 kg	<i>Other</i>	
2006		VEGETABLES, FRUIT, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACE OR CRYSTALLISED):	
2006.00.10	01 kg	--- Vegetables, as follows: (a) beans; (b) olives; (c) sweet corn	Free
2006.00.20	02 kg	--- Vegetables, as follows: (a) peas (<i>Pisum sativum</i>); (b) asparagus	5% CA:2%
2006.00.3		--- Vegetables, NSA, and mixtures of vegetables:	
2006.00.31	03 kg	---- Frozen	Free
2006.00.39	04 kg	---- Other	5% CA:2%
2006.00.90	90 kg	--- Other	5%
2007		JAMS, FRUIT JELLIES, MARMALADES, FRUIT OR NUT PUREE AND FRUIT OR NUT PASTES, OBTAINED BY COOKING, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER:	
2007.10.00	19 kg	- Homogenised preparations	5%
2007.9		- Other:	
2007.91.00	20 kg	-- Citrus fruit	5%
2007.99.00	21 kg	-- Other	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 4
Chapter 20/6

Reference Number	Statistical Code/Unit	Goods	Rate #
2008		FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR SPIRIT, NOT ELSEWHERE SPECIFIED OR INCLUDED:	
2008.1		- Nuts, ground-nuts and other seeds, whether or not mixed together:	
2008.11.00	86 kg	-- Ground-nuts	5% DCS:Free
2008.19.00	42 kg	-- Other, including mixtures	5%
2008.20.00		- Pineapples	5%
	26 L	<i>Canned, in containers not exceeding 1 L</i>	
	27 L	<i>Canned, in containers exceeding 1 L</i>	
	28 kg	<i>Other</i>	
2008.30.00	29 kg	- Citrus fruit	Free
2008.40.00	49 kg	- Pears	5%
2008.50.00		- Apricots	5%
	30 kg	<i>Canned or bottled</i>	
	34 kg	<i>Other</i>	
2008.60.00	35 L	- Cherries	5% CA:2%
2008.70.00	51 kg	- Peaches, including nectarines	5%
2008.80.00	06 kg	- Strawberries	5% CA:Free
2008.9		- Other, including mixtures other than those of 2008.19.00:	
2008.91.00	07 kg	-- Palm hearts	Free
★ 2008.93.00	72 kg	-- Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>); lingonberries (<i>Vaccinium vitis-idaea</i>)	5% DCS:Free CA:Free
2008.97.00	75 kg	-- Mixtures	Free
2008.99.00	91 kg	-- Other	5% DCS:Free CA:Free

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 4
Chapter 20/7

R.5

Reference Number	Statistical Code/Unit	Goods	Rate #
★ 2009		FRUIT OR NUT JUICES (INCLUDING GRAPE MUST AND COCONUT WATER) AND VEGETABLE JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER:	
2009.1		- Orange juice:	
2009.11.00	39 kg † TSS	-- Frozen	5%
2009.12.00	87 L	-- Not frozen, of a Brix value not exceeding 20	5%
2009.19.00	88 L	-- Other	5%
★ 2009.2		- Grapefruit juice; pomelo juice:	
2009.21.00	89 kg † TSS	-- Of a Brix value not exceeding 20	5%, or, if lower, \$0.45/kg TSS
2009.29.00	90 kg † TSS	-- Other	5%, or, if lower, \$0.45/kg TSS
2009.3		- Juice of any other single citrus fruit:	
2009.31		-- Of a Brix value not exceeding 20:	
2009.31.10	91 kg	--- Lime juice, unsweetened	Free
2009.31.20	92 L	--- Mandarin (including tangerine and satsuma) juice or the juice of clementines, wilkings and similar citrus hybrids	5%
2009.31.90	93 kg † TSS	--- Other	5%, or, if lower, \$0.45/kg TSS
2009.39		-- Other:	
2009.39.10	94 kg	--- Lime juice, unsweetened	Free
2009.39.20	95 L	--- Mandarin (including tangerine and satsuma) juice or the juice of clementines, wilkings and similar citrus hybrids	5%
2009.39.90	96 kg † TSS	--- Other	5%, or, if lower, \$0.45/kg TSS
2009.4		- Pineapple juice:	
2009.41.00	97 L	-- Of a Brix value not exceeding 20	5%
2009.49.00	98 L	-- Other	5%
2009.50.00	21 L	- Tomato juice	5%

† The weight to be expressed in kilograms is defined in Additional Note 1 to this Chapter.

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 4
Chapter 20/8

(Chapter 21 follows)

Reference Number	Statistical Code/Unit	Goods	Rate #
2009.6		- Grape juice (including grape must):	
2009.61.00	99 L	-- Of a Brix value not exceeding 30	5%
2009.69.00	01 L	-- Other	5%
2009.7		- Apple juice:	
2009.71.00	02 L	-- Of a Brix value not exceeding 20	5%
2009.79.00	09 L	-- Other	5%
★ 2009.8		- Juice of any other single fruit, nut or vegetable:	
★ 2009.81.00	76 L	-- Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>) juice; lingonberry (<i>Vaccinium vitis-idaea</i>) juice	5%
2009.89.00	90 L	-- Other	5%
2009.90.00	85 L	- Mixtures of juices	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.

R.6

CHAPTER 21

Miscellaneous edible preparations

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

Notes.

1.- This Chapter does not cover:

- (a) Mixed vegetables of 0712;
- (b) Roasted coffee substitutes containing coffee in any proportion (0901);
- (c) Flavoured tea of 0902;
- (d) Spices or other products of 0904 to 0910;
- ★ (e) Food preparations, other than the products described in 2103 or 2104, containing more than 20% by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
- ★ (f) Products of 2404;
- (g) Yeast put up as a medicament or other products of 3003 or 3004; or
- (h) Prepared enzymes of 3507.

2.- Extracts of the substitutes referred to in Note 1(b) above are to be classified in 2101.

3.- For the purposes of 2104, "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables, fruit or nuts, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

Additional Notes.

1.- Heading 2103 includes salsas.

2.- For the purposes of 2106.90.15 and 2106.90.95, "formulated supplementary food" has the same meaning as in the Australia New Zealand Food Standards Code (within the meaning of the *Food Standards Australia New Zealand Act 1991*) as in force from time to time.

**CUSTOMS TARIFF
SCHEDULE 3**

**Section 4
Chapter 21/2**

- 3.- For the purposes of 2106.90.16 and 2106.90.96, “formulated supplementary sports food” has the same meaning as in the Australia New Zealand Food Standards Code (within the meaning of the *Food Standards Australia New Zealand Act 1991*) as in force from time to time.

★ Paragraphs (f) and (g) of Note 1 have been relettered as (g) and (h) respectively.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 21/3

R.6

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

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

1/1/12

Unless otherwise indicated general rate applies for CA.

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

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

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

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

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

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 21/4

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

★ Subheading 2106.90.20 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 this Act.

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

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

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

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 21/5

(Chapter 22 follows)

R.2

Reference Number	Statistical Code/Unit	Goods	Rate #
2106.90.9		--- Other:	
2106.90.95	01 kg	---- Formulated supplementary food, as defined in Additional Note 2 to this Chapter	4% DCS:Free
2106.90.96	01 kg	---- Formulated supplementary sports food, as defined in Additional Note 3 to this Chapter	4% DCS:Free
★★ 2106.90.99	91 kg	---- Other	4% DCS:Free

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

★★ S 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 this Act.

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

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

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

CHAPTER 22
Beverages, spirits and vinegar

- 2201 Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow
- ★ 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
- 2203 Beer made from malt
- 2204 Wine of fresh grapes, including fortified wines; grape must other than that of 2009
- 2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances
- 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
- 2207 Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength
- 2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages
- 2209 Vinegar and substitutes for vinegar obtained from acetic acid
-

Notes.

- 1.- This Chapter does not cover:
- (a) Products of this Chapter (other than those of 2209.00.00) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally 2103);
 - (b) Sea water (2501.00.00);
 - (c) Distilled or conductivity water or water of similar purity (2853);
 - (d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (2915);
 - (e) Medicaments of 3003 or 3004; or
 - (f) Perfumery or toilet preparations (Chapter 33).
- 2.- For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20 °C.
- 3.- For the purposes of 2202, "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in 2203 to 2206 or 2208 as appropriate.

**CUSTOMS TARIFF
SCHEDULE 3**

**Section 4
Chapter 22/2**

Subheading Note.

- 1.- For the purposes of 2204.10, "sparkling wine" means wine which, when kept at a temperature of 20 °C in closed containers, has an excess pressure of not less than 300 kPa.

Additional Notes.

- 1.- For the purposes of this Chapter except for 2207, a reference to "alcoholic strength by volume" is a reference to the strength by volume of ethyl alcohol.
- 2.- For the purposes of this Chapter and of Chapters 20 and 21, specific gravity calculations for determining the volume of alcohol, or the alcoholic strength by volume, shall be made on the basis that, at a temperature of 20 °C and in vacuum, the specific gravity of ethyl alcohol is 0.79067.

- 3.- For the purposes of this Chapter, except 2208.20, "grape wine" is a beverage that:

- (a) has an alcoholic strength by volume exceeding 1.15% vol but not exceeding 22% vol; and
- (b) is the product of the complete or partial fermentation of fresh grapes or products derived solely from fresh grapes.

A beverage does not cease to be the product of the complete or partial fermentation of fresh grapes or products derived solely from fresh grapes merely because grape spirit, brandy, or both grape spirit and brandy, have been added to it.

- 4.- For the purposes of this Chapter, "grape wine product" is a grape wine-based beverage that:

- (a) has not had added to it, at any time, the flavour of any alcoholic beverage (other than wine) (whether the flavour is natural or artificial); and
- (b) if the beverage has had added to it ethyl alcohol used in preparing vegetable extracts, as mentioned in subparagraph (b)(ii) of Additional Note 4B - complies with the following requirements:
 - (i) the ethyl alcohol must only be used to extract flavours from vegetable matter;
 - (ii) the ethyl alcohol must be essential to the extraction process;
 - (iii) the ethyl alcohol must not add more than one percentage point to the alcoholic strength by volume of the beverage.

- 4A.- For the purposes of paragraph (a) of Additional Note 4, "wine" means:

- (a) grape wine, as defined in Additional Note 3; or
- (b) cider or perry, as defined in Additional Note 5; or
- (c) fruit or vegetable wine, as defined in Additional Note 6; or
- (d) mead, as defined in Additional Note 7; or
- (e) sake, as defined in Additional Note 8.

- 4B.- For the purposes of this Chapter, "grape wine-based beverage" is a beverage that:

- (a) is not grape wine, but contains at least 700 ml of grape wine per litre; and
- (b) has not had added to it, at any time, any ethyl alcohol from any other source, except:
 - (i) grape spirit; or
 - (ii) alcohol used in preparing vegetable extracts (including spices, herbs and grasses); and
- (c) has an alcoholic strength by volume of at least 8% vol but not exceeding 22% vol.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 22/5

R.60

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	\$9.01/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: \$9.01/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	\$45.07/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: \$45.07/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	\$28.23/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: \$28.23/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.

2/8/21

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.

CHAPTER 23

**Residues and waste from the food industries;
prepared animal fodder**

- 2301 Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves
- 2302 Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants
- 2303 Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets
- 2304 Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil
- 2305 Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil
- ★ 2306 Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of 2304.00.00 or 2305.00.00
- 2307 Wine lees; argol
- 2308 Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included
- 2309 Preparations of a kind used in animal feeding
-

Note.

- 1.- 2309 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

Subheading Note.

- 1.- For the purposes of 2306.41.00, "low erucic acid rape or colza seeds" means seeds as defined in Subheading Note 1 to Chapter 12.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 23/3

R.6

Reference Number	Statistical Code/Unit	Goods	Rate #
2301		FLOURS, MEALS AND PELLETS, OF MEAT OR MEAT OFFAL, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, UNFIT FOR HUMAN CONSUMPTION; GREAVES:	
2301.10.00	01 kg	- Flours, meals and pellets, of meat or meat offal; greaves	Free
2301.20.00	31 kg	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	Free
2302		BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF CEREALS OR OF LEGUMINOUS PLANTS:	
2302.10.00	04 kg	- Of maize (corn)	Free
2302.30.00	06 kg	- Of wheat	Free
2302.40.00	03 kg	- Of other cereals	Free
2302.50.00	08 kg	- Of leguminous plants	Free
2303		RESIDUES OF STARCH MANUFACTURE AND SIMILAR RESIDUES, BEET-PULP, BAGASSE AND OTHER WASTE OF SUGAR MANUFACTURE, BREWING OR DISTILLING DREGS AND WASTE, WHETHER OR NOT IN THE FORM OF PELLETS:	
2303.10.00	09 kg	- Residues of starch manufacture and similar residues	Free
2303.20.00	10 kg	- Beet-pulp, bagasse and other waste of sugar manufacture	Free
2303.30.00	11 kg	- Brewing or distilling dregs and waste	Free
2304.00.00	12 t	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SOYA-BEAN OIL	Free
2305.00.00	13 kg	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUND-NUT OIL	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 4
Chapter 23/4

(Chapter 24 follows)

Reference Number	Statistical Code/Unit	Goods	Rate #
★ 2306		OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF VEGETABLE OR MICROBIAL FATS OR OILS, OTHER THAN THOSE OF 2304.00.00 OR 2305.00.00:	
2306.10.00	14 kg	- Of cotton seeds	Free
2306.20.00	15 kg	- Of linseed	Free
2306.30.00	16 kg	- Of sunflower seeds	Free
2306.4		- Of rape or colza seeds:	
2306.41.00	40 kg	-- Of low erucic acid rape or colza seeds	Free
2306.49.00	45 kg	-- Other	Free
2306.50.00	18 kg	- Of coconut or copra	Free
2306.60.00	19 kg	- Of palm nuts or kernels	Free
2306.90.00	47 kg	- Other	Free
2307.00.00	21 kg	WINE LEES; ARGOL	Free
2308.00.00	49 kg	VEGETABLE MATERIALS AND VEGETABLE WASTE, VEGETABLE RESIDUES AND BY-PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS, OF A KIND USED IN ANIMAL FEEDING, NOT ELSEWHERE SPECIFIED OR INCLUDED	Free
2309		PREPARATIONS OF A KIND USED IN ANIMAL FEEDING:	
2309.10.00		- Dog or cat food, put up for retail sale	Free
	24 kg	<i>Canned cat food</i>	
	25 kg	<i>Other</i>	
2309.90.00		- Other	Free
	26 kg	<i>Feed supplements</i>	
		<i>Other:</i>	
	27 kg	<i>.Fish food</i>	
	28 kg	<i>.Other</i>	

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.

CHAPTER 24

**Tobacco and manufactured tobacco substitutes; products,
whether or not containing nicotine, intended for inhalation without
combustion; other nicotine containing products intended for the
intake of nicotine into the human body**

- 2401 Unmanufactured tobacco; tobacco refuse
- 2402 Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes
- 2403 Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences
- ★ 2404 Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body
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Notes.

- 1.- This Chapter does not cover medicinal cigarettes (Chapter 30).
- ★ 2.- Any products classifiable in 2404 and any other heading of this Chapter are to be classified in 2404.
- ★ 3.- For the purposes of 2404, "inhalation without combustion" means inhalation through heated delivery or other means, without combustion.

Subheading Note.

- 1.- For the purposes of 2403.11.00, "water pipe tobacco" means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this subheading.

Additional Notes.

- 1.- "Bidis", "beedees", "beedies", or the like, which are made of roughly cut tobacco or from tobacco tailings, stalk or refuse and packaged in stick form, are to be classified in 2402.20.
- ★ 2.- For the purposes of 2404.11.00, any products containing tobacco and nicotine, or tobacco and other substances, are to be classified in 2404.11.00.
- ★ 3.- Only goods included in the Australian Register of Therapeutic Goods under the *Therapeutic Goods Act 1989* are to be classified in 2404.12.10, 2404.91.10, 2404.92.10 or 2404.99.10.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 24/5

R.33

Reference Number	Statistical Code/Unit	Goods	Rate #
2403.9		- Other:	
★★ 2403.91.00 *	32 kg	-- "Homogenised" or "reconstituted" tobacco	\$1,598.64/kg of tobacco content NZ/PG/FI/DC/ LDC/SG: \$1,598.64/kg of tobacco content
2403.99		-- Other:	
★★ 2403.99.10	33 kg	--- Not containing tobacco	Free
★★ 2403.99.80 *	34 kg	--- Other	\$1,598.64/kg of tobacco content NZ/PG/FI/DC/ LDC/SG: \$1,598.64/kg of tobacco content
★ 2404		PRODUCTS CONTAINING TOBACCO, RECONSTITUTED TOBACCO, NICOTINE, OR TOBACCO OR NICOTINE SUBSTITUTES, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY:	
★ 2404.1		- Products intended for inhalation without combustion:	
★ 2404.11.00	11 kg	-- Containing tobacco or reconstituted tobacco	\$1,598.64/kg of tobacco content NZ/PG/FI/DC/ LDC: \$1,598.64/kg of tobacco content
★ 2404.12		-- Other, containing nicotine:	
★ 2404.12.10	12 kg	--- Intended to assist tobacco use cessation	Free
★ 2404.12.90	90 kg	--- Other	5%
★ 2404.19		-- Other:	
★ 2404.19.10	21 kg	--- Smoking molasses or shisha not containing tobacco or nicotine	Free
★ 2404.19.90	91 kg	--- Other	5%

*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 24/6

(Section 5 follows)

Reference Number	Statistical Code/Unit	Goods	Rate #
★ 2404.9		- Other:	
★ 2404.91		-- For oral application:	
★ 2404.91.10	31 kg	--- Intended to assist tobacco use cessation	Free
★ 2404.91.90	92 kg	--- Other	5%
★ 2404.92		-- For transdermal application:	
★ 2404.92.10	41 kg	--- Intended to assist tobacco use cessation	Free
★ 2404.92.90	93 kg	--- Other	5%
★ 2404.99		-- Other:	
★ 2404.99.10	51 kg	--- Intended to assist tobacco use cessation	Free
★ 2404.99.90	94 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.