

Section IV

**PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR;
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES**

Note.

1. In this Section the term "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.

Chapter 22

BEVERAGES, SPIRITS AND VINEGAR

Notes.

1. This Chapter does not cover:
 - (a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
 - (b) Sea water (heading 25.01);
 - (c) Distilled or conductivity water or water of similar purity (heading 28.51);
 - (d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading 29.15);
 - (e) Medicaments of heading 30.03 or 30.04; or
 - (f) Perfumery or toilet preparations (Chapter 33).
2. For the purpose 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 purpose of heading 22.02, the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

Subheading Note.

1. For the purpose of subheading 2204.10, the expression "sparkling wine" means wine which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 3 bars.

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|-------------|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|------------|-------------------------------------------------------------------------|
| 22.01 | | 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 | | -Mineral waters and aerated waters | | Free | UST, CCCT, LDCT, GPT, MT, CT, CRT: Free |
| | 10 | ---- <i>-Natural mineral water.....</i> | LTR | | |
| | 90 | ---- <i>-Other.....</i> | LTR | | |
| 2201.90.00 | 00 | -Other | LTR | 6.5% | UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 3% |
| 22.02 | | 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 heading 20.09. | | | |
| 2202.10.00 | | -Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured | | 11% | UST, CCCT, LDCT, MT, CT, CRT: Free NZT: 8.5% AUT: 8.5% GPT: 5% |
| | | ---- <i>-Carbonated soft drinks:</i> | | | |
| | 11 | ----- <i>-Containing high-intensity sweeteners.....</i> | LTR | | |
| | 19 | ----- <i>-Other.....</i> | LTR | | |
| | 90 | ---- <i>-Other.....</i> | LTR | | |
| 2202.90 | | -Other | | | |
| 2202.90.10 | 00 | -- <i>-Non-alcoholic beer</i> | LTR | 3.3¢/litre | UST, CCCT, LDCT, GPT, MT, CT, CRT: Free |
| 2202.90.20 | 00 | -- <i>-Non-alcoholic wine</i> | LTR | 3.3¢/litre | UST, CCCT, LDCT, MT, CT, CRT: Free |
| | | -- <i>-Juices, not concentrated, fortified with vitamins or minerals:</i> | | | |
| 2202.90.31 | | --- <i>-Of any single fruit or vegetable</i> | | 11% | UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 7% |
| | 10 | ---- <i>-Orange juice.....</i> | LTR | | |
| | 90 | ---- <i>-Other.....</i> | LTR | | |
| 2202.90.32 | 00 | --- <i>-Of mixtures of fruits or vegetables</i> | LTR | 11% | UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 7% |
| | | -- <i>-Beverages containing milk:</i> | | | |
| 2202.90.41 | 00 | --- <i>-Chocolate milk</i> | LTR | 11% | UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 11% |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|-------------------|----|-------------------------------------------------------------------------------------------------------------------|---------------|-----------------------------------|-------------------------------------------------|
| 2202.90.42 | 00 | ---Other, containing 50% or more by weight of dairy content, not put up for retail sale, within access commitment | LTR | 7.5% | UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 7.5% |
| 2202.90.43 | 00 | ---Other, containing 50% or more by weight of dairy content, not put up for retail sale, over access commitment | HLT | 256% but not less than \$36.67/hl | |
| 2202.90.49 | 00 | ---Other | LTR | 11% | UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 7% |
| 2202.90.90 | -- | Other | | 11% | UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 7% |
| | 10 | ----Nectars | LTR | | |
| | 90 | ----Other | LTR | | |
| 2203.00.00 | | Beer made from malt. | | Free | UST, CCCT, LDCT, GPT, MT, CIAT, CT, CRT: Free |
| | 10 | ----Of an alcoholic strength by volume not exceeding 1.2% vol | LTR | | |
| | 20 | ----Of an alcoholic strength by volume exceeding 1.2% vol but not exceeding 2.5% vol | LTR | | |
| | | ----Of an alcoholic strength by volume exceeding 2.5% vol: | | | |
| | 31 | ----Lager | LTR | | |
| | 32 | ----Porter or stout..... | LTR | | |
| | 39 | ----Other | LTR | | |
| 22.04 | | Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09. | | | |
| 2204.10 | | -Sparkling wine | | | |
| 2204.10.10 | 00 | --Of an alcoholic strength by volume not exceeding 22.9% vol | LTR | 37.4¢/litre | UST, CCCT, LDCT, MT, CT, CRT: Free |
| 2204.10.90 | 00 | --Other | LTR | 37.4¢/litre | UST, CCCT, LDCT, MT, CT, CRT: Free |
| | | -Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: | | | |
| 2204.21 | | --In containers holding 2 litres or less | | | |
| 2204.21.10 | -- | Wine, of an alcoholic strength by volume not exceeding 13.7% vol | | 3.74¢/litre | UST, CCCT, LDCT, MT, CT, CRT: Free |
| | 10 | ----Icewine | LTR | | |
| | | ----Other: | | | |
| | 91 | ----White | LTR | | |
| | 92 | ----Red..... | LTR | | |
| | 99 | ----Other | LTR | | |
| | -- | Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9%: | | | |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|-------------|----|---------------------------------------------------------------------------------------|---------------|--------------|----------------------------------------------------------------------------------------------------------------------------|
| 2204.21.21 | 00 | ---Of an alcoholic strength by volume not exceeding 14.9% vol | LTR | 9.35¢/litre | UST, CCCT, LDCT, MT, CT, CRT: Free NZT: 2.75¢/litre AUT: 2.75¢/litre |
| 2204.21.22 | 00 | ---Of an alcoholic strength by volume exceeding 14.9% vol but not exceeding 15.9% vol | LTR | 10.33¢/litre | UST, CCCT, LDCT, MT, CT, CRT: Free NZT: 2.58¢/litre AUT: 2.58¢/litre |
| 2204.21.23 | | ---Of an alcoholic strength by volume exceeding 15.9% vol but not exceeding 16.9% vol | | 11.31¢/litre | UST, CCCT, LDCT, MT, CT, CRT: Free NZT: 2.4¢/litre AUT: 2.4¢/litre |
| | 10 | ---- <i>-Sherry</i> | LTR | | |
| | 90 | ---- <i>-Other</i> | LTR | | |
| 2204.21.24 | | ---Of an alcoholic strength by volume exceeding 16.9% vol but not exceeding 17.9% vol | | 12.29¢/litre | UST, CCCT, LDCT, MT, CT, CRT: Free NZT: 2.23¢/litre AUT: 2.23¢/litre |
| | 10 | ---- <i>-Sherry</i> | LTR | | |
| | 20 | ---- <i>-Madeira</i> | LTR | | |
| | 90 | ---- <i>-Other</i> | LTR | | |
| 2204.21.25 | | ---Of an alcoholic strength by volume exceeding 17.9% vol but not exceeding 18.9% vol | | 13.28¢/litre | UST, CCCT, LDCT, MT, CT, CRT: Free NZT: 2.06¢/litre AUT: 2.06¢/litre |
| | 10 | ---- <i>-Sherry</i> | LTR | | |
| | 20 | ---- <i>-Port</i> | LTR | | |
| | 90 | ---- <i>-Other</i> | LTR | | |
| 2204.21.26 | | ---Of an alcoholic strength by volume exceeding 18.9% vol but not exceeding 19.9% vol | | 14.25¢/litre | UST, CCCT, LDCT, MT, CT, CRT: Free NZT: 1.88¢/litre AUT: Less than 19.5% vol 1.88¢/litre; 19.5% vol or more Free |
| | 10 | ---- <i>-Sherry</i> | LTR | | |
| | 20 | ---- <i>-Madeira</i> | LTR | | |
| | 30 | ---- <i>-Port</i> | LTR | | |
| | 90 | ---- <i>-Other</i> | LTR | | |
| 2204.21.27 | | ---Of an alcoholic strength by volume exceeding 19.9% vol but not exceeding 20.9% vol | | 15.24¢/litre | UST, CCCT, LDCT, MT, CT, CRT: Free NZT: 6.1¢/litre AUT: Not more than 20.6% vol Free; more than 20.6% vol 6.1¢/litre |
| | 10 | ---- <i>-Sherry</i> | LTR | | |
| | 20 | ---- <i>-Port</i> | LTR | | |
| | 90 | ---- <i>-Other</i> | LTR | | |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|----------------|----|------------------------------------------------------------------------------------------------|---------------|-----------------------|----------------------------------------------------------------------------|
| 2204.21.28 | 00 | - - - -Of an alcoholic strength by volume exceeding 20.9% vol but not exceeding 21.9% vol | LTR | 16.22¢/litre | UST, CCCT, LDCT, MT, CT, CRT: Free NZT: 5.94¢/litre AUT: 5.94¢/litre |
| | | - - -Wine, of an alcoholic strength by volume exceeding 21.9% vol: | | | |
| 2204.21.31 | | - - - -Of an alcoholic strength by volume exceeding 21.9% vol but not exceeding 22.9% vol | | 17.2¢/litre | UST, CCCT, LDCT, MT, CT, CRT: Free NZT: 5.76¢/litre AUT: 5.76¢/litre |
| | 10 | - - - -Sherry..... | LTR | | |
| | 20 | - - - -Madeira..... | LTR | | |
| | 30 | - - - -Port..... | LTR | | |
| | 90 | - - - -Other..... | LTR | | |
| 2204.21.32 | | - - - -Of an alcoholic strength by volume exceeding 22.9% vol | | 17.2¢/litre | UST, CCCT, LDCT, MT, CT, CRT: Free |
| | 10 | - - - -Sherry..... | LTR | | |
| | 20 | - - - -Madeira..... | LTR | | |
| | 30 | - - - -Port..... | LTR | | |
| | 90 | - - - -Other..... | LTR | | |
| | | - - -Grape must with fermentation prevented or arrested by the addition of alcohol: | | | |
| 2204.21.41 | 00 | - - - -Of an alcoholic strength by volume not exceeding 22.9% vol | LTR | \$1.10/litre plus 15% | UST, CCCT, LDCT, MT, CT, CRT: Free |
| 2204.21.49 | 00 | - - - -Other | LTR | \$1.10/litre plus 15% | UST, CCCT, LDCT, MT, CT, CRT: Free |
| 2204.29 | | - -Other | | | |
| 2204.29.10 | | - - -Wine, of an alcoholic strength by volume not exceeding 13.7% vol | | 2.82¢/litre | UST, CCCT, LDCT, MT, CT, CRT: Free |
| | 10 | - - - -White..... | LTR | | |
| | 20 | - - - -Red..... | LTR | | |
| | 90 | - - - -Other..... | LTR | | |
| | | - - -Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: | | | |
| 2204.29.21 | 00 | - - - -Of an alcoholic strength by volume not exceeding 14.9% vol | LTR | 7.04¢/litre | UST, CCCT, LDCT, MT, CT, CRT: Free NZT: 0.44¢/litre AUT: 0.44¢/litre |
| 2204.29.22 | 00 | - - - -Of an alcoholic strength by volume exceeding 14.9% vol but not exceeding 15.9% vol | LTR | 7.78¢/litre | UST, CCCT, LDCT, MT, CT, CRT: Free NZT: 0.03¢/litre AUT: 0.03¢/litre |
| 2204.29.23 | 00 | - - - -Of an alcoholic strength by volume exceeding 15.9% vol but not exceeding 16.9% vol | LTR | 8.52¢/litre | NZT, UST, AUT, CCCT, LDCT, MT, CT, CRT: Free |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|----------------|----|----------------------------------------------------------------------------------------------|---------------|-----------------------|------------------------------------------------------------------------------------------------------------------------------|
| 2204.29.24 | 00 | - - - -Of an alcoholic strength by volume exceeding 16.9% vol but not exceeding 17.9% vol | LTR | 9.25¢/litre | NZT, UST, AUT, CCCT, LDCT, MT, CT, CRT: Free |
| 2204.29.25 | 00 | - - - -Of an alcoholic strength by volume exceeding 17.9% vol but not exceeding 18.9% vol | LTR | 10¢/litre | NZT, UST, AUT, CCCT, LDCT, MT, CT, CRT: Free |
| 2204.29.26 | 00 | - - - -Of an alcoholic strength by volume exceeding 18.9% vol but not exceeding 19.9% vol | LTR | 10.73¢/litre | NZT, UST, AUT, CCCT, LDCT, MT, CT, CRT: Free |
| 2204.29.27 | 00 | - - - -Of an alcoholic strength by volume exceeding 19.9% vol but not exceeding 20.9% vol | LTR | 11.48¢/litre | UST, CCCT, LDCT, MT, CT, CRT: Free NZT: 2.36¢/litre AUT: Not more than 20.6% vol Free; more than 20.6% vol 2.36¢/litre |
| 2204.29.28 | 00 | - - - -Of an alcoholic strength by volume exceeding 20.9% vol but not exceeding 21.9% vol | LTR | 12.21¢/litre | UST, CCCT, LDCT, MT, CT, CRT: Free NZT: 1.93¢/litre AUT: 1.93¢/litre |
| | | - - -Wine, of an alcoholic strength by volume exceeding 21.9% vol: | | | |
| 2204.29.31 | 00 | - - - -Of an alcoholic strength by volume exceeding 21.9% vol but not exceeding 22.9% vol | LTR | 12.95¢/litre | UST, CCCT, LDCT, MT, CT, CRT: Free NZT: 1.52¢/litre AUT: 1.52¢/litre |
| 2204.29.32 | 00 | - - - -Of an alcoholic strength by volume exceeding 22.9% vol | LTR | 12.95¢/litre | UST, CCCT, LDCT, MT, CT, CRT: Free |
| | | - - -Grape must with fermentation prevented or arrested by the addition of alcohol: | | | |
| 2204.29.41 | 00 | - - - -Of an alcoholic strength by volume not exceeding 22.9% vol | LTR | \$1.41/litre plus 19% | UST, CCCT, LDCT, MT, CT, CRT: Free |
| 2204.29.49 | 00 | - - - -Other | LTR | \$1.41/litre plus 19% | UST, CCCT, LDCT, MT, CT, CRT: Free |
| 2204.30 | | -Other grape must | | | |
| 2204.30.10 | 00 | - - - -Of an alcoholic strength by volume not exceeding 22.9% vol | LTR | \$1.41/litre plus 19% | UST, CCCT, LDCT, MT, CT, CRT: Free |
| 2204.30.90 | 00 | - - - -Other | LTR | \$1.41/litre plus 19% | UST, CCCT, LDCT, MT, CT, CRT: Free |
| 22.05 | | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances. | | | |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|----------------|--------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|--------------|------------------------------------|
| 2205.10 | | -In containers holding 2 litres or less | | | |
| 2205.10.10 | -- | -Of an alcoholic strength by volume not exceeding 18.3% vol | | 2.11¢/litre | UST, CCCT, LDCT, MT, CT, CRT: Free |
| 10 | ---- | <i>Vermouth, white</i> | LTR | | |
| 20 | ---- | <i>Vermouth, red</i> | LTR | | |
| 30 | ---- | <i>Vermouth, rosé</i> | LTR | | |
| 90 | ---- | <i>Other</i> | LTR | | |
| 2205.10.20 | 00 -- | -Of an alcoholic strength by volume exceeding 18.3% vol but not exceeding 22.9% vol | LTR | 16% | UST, CCCT, LDCT, MT, CT, CRT: Free |
| 2205.10.30 | 00 -- | -Of an alcoholic strength by volume exceeding 22.9% vol | LPA | 16% | UST, CCCT, LDCT, MT, CT, CRT: Free |
| 2205.90 | | -Other | | | |
| 2205.90.10 | 00 -- | -Of an alcoholic strength by volume not exceeding 18.3% vol | LTR | 2.11¢/litre | UST, CCCT, LDCT, MT, CT, CRT: Free |
| 2205.90.20 | 00 -- | -Of an alcoholic strength by volume exceeding 18.3% vol but not exceeding 22.9% vol | LTR | 16% | UST, CCCT, LDCT, MT, CT, CRT: Free |
| 2205.90.30 | 00 -- | -Of an alcoholic strength by volume exceeding 22.9% vol | LPA | 16% | UST, CCCT, LDCT, MT, CT, CRT: Free |
| 2206.00 | | 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. | | | |
| | -- | -Cider: | | | |
| 2206.00.11 | 00 --- | -Sparkling, of an alcoholic strength by volume not exceeding 22.9% vol | LTR | 28.16¢/litre | UST, CCCT, LDCT, MT, CT, CRT: Free |
| 2206.00.12 | 00 --- | -Other sparkling | LTR | 28.16¢/litre | UST, CCCT, LDCT, MT, CT, CRT: Free |
| 2206.00.18 | 00 --- | -Other cider, of an alcoholic strength by volume not exceeding 22.9% vol | LTR | 3% | UST, CCCT, LDCT, MT, CT, CRT: Free |
| 2206.00.19 | 00 --- | -Other | LTR | 3% | UST, CCCT, LDCT, MT, CT, CRT: Free |
| | -- | -Prune wine: | | | |
| 2206.00.21 | --- | -Of an alcoholic strength by volume not exceeding 22.9% vol | | 7.74¢/litre | UST, CCCT, LDCT, MT, CT, CRT: Free |
| 10 | ---- | <i>Of an alcoholic strength by volume exceeding 0.5% vol but not exceeding 1.2% vol</i> | LTR | | |
| 20 | ---- | <i>Of an alcoholic strength by volume exceeding 1.2% vol but not exceeding 7.0% vol</i> | LTR | | |
| 30 | ---- | <i>Of an alcoholic strength by volume exceeding 7.0% vol but not exceeding 22.9% vol</i> | LTR | | |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|-------------|----|-----------------------------------------------------------------------------------------------------------------------------|---------------|--------------|------------------------------------|
| 2206.00.22 | 00 | ---Of an alcoholic strength by volume exceeding 22.9% vol | LTR | 7.74¢/litre | UST, CCCT, LDCT, MT, CT, CRT: Free |
| | | -- -Perry, sparkling: | | | |
| 2206.00.31 | 00 | ---Of an alcoholic strength by volume not exceeding 22.9% vol | LTR | 21.12¢/litre | UST, CCCT, LDCT, MT, CT, CRT: Free |
| 2206.00.39 | 00 | ---Other | LTR | 21.12¢/litre | UST, CCCT, LDCT, MT, CT, CRT: Free |
| | | -- -Other wine, sparkling: | | | |
| 2206.00.41 | 00 | ---Of an alcoholic strength by volume not exceeding 22.9% vol | LTR | 28.16¢/litre | UST, CCCT, LDCT, MT, CT, CRT: Free |
| 2206.00.49 | 00 | ---Other | LTR | 28.16¢/litre | UST, CCCT, LDCT, MT, CT, CRT: Free |
| 2206.00.50 | | ---Sake and other wine, not sparkling, of an alcoholic strength by volume not exceeding 13.7% vol | | 2.82¢/litre | UST, CCCT, LDCT, MT, CT, CRT: Free |
| | | ---- -Fruit: | | | |
| | 11 | ---- -Kosher, blackberry | LTR | | |
| | 19 | ---- -Other | LTR | | |
| | 90 | ---- -Other | LTR | | |
| | | -- -Sake and other wine, not sparkling, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: | | | |
| 2206.00.61 | 00 | ---Of an alcoholic strength by volume not exceeding 14.9% vol | LTR | 7.04¢/litre | UST, CCCT, LDCT, MT, CT, CRT: Free |
| 2206.00.62 | 00 | ---Of an alcoholic strength by volume exceeding 14.9% vol but not exceeding 15.9% vol | LTR | 7.78¢/litre | UST, CCCT, LDCT, MT, CT, CRT: Free |
| 2206.00.63 | 00 | ---Of an alcoholic strength by volume exceeding 15.9% vol but not exceeding 16.9% vol | LTR | 8.52¢/litre | UST, CCCT, LDCT, MT, CT, CRT: Free |
| 2206.00.64 | | ---Of an alcoholic strength by volume exceeding 16.9% vol but not exceeding 17.9% vol | | 9.25¢/litre | UST, CCCT, LDCT, MT, CT, CRT: Free |
| | 10 | ---- -Fruit | LTR | | |
| | 90 | ---- -Other | LTR | | |
| 2206.00.65 | 00 | ---Of an alcoholic strength by volume exceeding 17.9% vol but not exceeding 18.9% vol | LTR | 10¢/litre | UST, CCCT, LDCT, MT, CT, CRT: Free |
| 2206.00.66 | 00 | ---Of an alcoholic strength by volume exceeding 18.9% vol but not exceeding 19.9% vol | LTR | 10.73¢/litre | UST, CCCT, LDCT, MT, CT, CRT: Free |
| 2206.00.67 | 00 | ---Of an alcoholic strength by volume exceeding 19.9% vol but not exceeding 20.9% vol | LTR | 11.48¢/litre | UST, CCCT, LDCT, MT, CT, CRT: Free |
| 2206.00.68 | 00 | ---Of an alcoholic strength by volume exceeding 20.9% vol but not exceeding 21.9% vol | LTR | 12.21¢/litre | UST, CCCT, LDCT, MT, CT, CRT: Free |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|----------------|----|--------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|----------------------------------------|-----------------------------------------|
| | | -- Sake and other wine, not sparkling, of an alcoholic strength by volume exceeding 21.9% vol: | | | |
| 2206.00.71 | 00 | ---Of an alcoholic strength by volume not exceeding 22.9% vol | LTR | 12.95¢/litre | UST, CCCT, LDCT, MT, CT, CRT: Free |
| 2206.00.72 | 00 | ---Of an alcoholic strength by volume exceeding 22.9% vol | LTR | 12.95¢/litre | UST, CCCT, LDCT, MT, CT, CRT: Free |
| 2206.00.80 | 00 | -- Ginger beer and herbal beer | LTR | 2.11¢/litre | UST, CCCT, LDCT, GPT, MT, CT, CRT: Free |
| | | -- Other: | | | |
| 2206.00.91 | 00 | ---Mead | LPA | 12.28¢/litre of absolute ethyl alcohol | UST, CCCT, LDCT, GPT, MT, CT, CRT: Free |
| 2206.00.92 | | ---Other, of an alcoholic strength by volume not exceeding 22.9% vol | | 12.28¢/litre of absolute ethyl alcohol | UST, CCCT, LDCT, GPT, MT, CT, CRT: Free |
| | | 10 ---Of an alcoholic strength by volume exceeding 0.5% vol but not exceeding 1.2% vol | LPA | | |
| | | 20 ---Of an alcoholic strength by volume exceeding 1.2% vol but not exceeding 7.0% vol | LPA | | |
| | | 30 ---Of an alcoholic strength by volume exceeding 7.0% vol but not exceeding 22.9% vol | LPA | | |
| 2206.00.93 | 00 | ---Other, of an alcoholic strength by volume exceeding 22.9% vol | LPA | 12.28¢/litre of absolute ethyl alcohol | UST, CCCT, LDCT, GPT, MT, CT, CRT: Free |
| 22.07 | | 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 | | -Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher | | | |
| 2207.10.10 | 00 | -- For use as a spirituous or alcoholic beverage or for use in the manufacture of spirituous or alcoholic beverages | LPA | 12.28¢/litre of absolute ethyl alcohol | UST, CCCT, LDCT, MT, CT, CRT: Free |
| 2207.10.90 | 00 | -- Other | LPA | 4.92¢/litre of absolute ethyl alcohol | UST, CCCT, LDCT, MT, CT, CRT: Free |
| 2207.20 | | -Ethyl alcohol and other spirits, denatured, of any strength | | | |
| | | -- Ethyl alcohol: | | | |
| 2207.20.11 | 00 | ---Specially denatured alcohol, within the meaning of the Excise Act, 2001 | LPA | 4.92¢/litre of absolute ethyl alcohol | UST, CCCT, LDCT, MT, CT, CRT: Free |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|-------------------|----|---------------------------------------------------------------------------------------------------------------------------------------------|---------------|----------------------------------------|-------------------------------------------------------------------------------------|
| 2207.20.12 | 00 | ---Denatured alcohol, within the meaning of the Excise Act, 2001 | LPA | 4.92¢/litre of absolute ethyl alcohol | UST, CCCT, LDCT, MT, CT, CRT: Free |
| → 2207.20.19 | 00 | ---Other | LPA | 12.28¢/litre of absolute ethyl alcohol | UST, CCCT, LDCT, MT, CT, CRT: Free |
| 2207.20.90 | 00 | ---Other | LPA | 6.5% | UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 5% |
| 22.08 | | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages. | | | |
| 2208.20.00 | | -Spirits obtained by distilling grape wine or grape marc | | Free | UST, CCCT, LDCT, GPT, MT, CIAT, CT, CRT: Free |
| | 10 | ----In bulk..... | LPA | | |
| | 90 | ----Other..... | LPA | | |
| 2208.30.00 | | -Whiskies | | Free | UST, CCCT, LDCT, GPT, MT, CT, CRT: Free |
| | | ----Bourbon: | | | |
| | 11 | ----In bulk..... | LPA | | |
| | 19 | ----Other..... | LPA | | |
| | | ----Scotch: | | | |
| | 21 | ----In bulk..... | LPA | | |
| | 29 | ----Other..... | LPA | | |
| | 30 | ----Irish..... | LPA | | |
| | 40 | ----Rye..... | LPA | | |
| | | ----Other: | | | |
| | 91 | ----In bulk..... | LPA | | |
| | 99 | ----Other..... | LPA | | |
| 2208.40 | | -Rum and tafia | | | |
| 2208.40.10 | | --Rum | | 24.56¢/litre of absolute ethyl alcohol | UST, CCCT, LDCT, GPT, MT, CIAT, CT, CRT: Free |
| | 10 | ----In bulk..... | LPA | | |
| | 90 | ----Other..... | LPA | | |
| 2208.40.20 | 00 | --Tafia | LPA | 12.28¢/litre of absolute ethyl alcohol | UST, CCCT, LDCT, GPT, MT, CIAT, CT, CRT: Free |
| 2208.50.00 | | -Gin and Geneva | | 4.92¢/litre of absolute ethyl alcohol | UST, CCCT, LDCT, GPT, MT, CIAT, CT, CRT: Free |
| | 10 | ----In bulk..... | LPA | | |
| | 90 | ----Other..... | LPA | | |
| 2208.60.00 | 00 | -Vodka | LPA | 12.28¢/litre of absolute ethyl alcohol | UST, CCCT, LDCT, MT, CIAT, CT, CRT: Free GPT: 6¢/litre of absolute ethyl alcohol |

→ Ethyl Alcohol, not denatured in accordance with the specifications prescribed by the Excise Act and Regulations, is classified under No. 2207.20.19 and subject to the additional duty of \$11.066/ltr of absolute ethyl alcohol, regardless of end-use.

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|-------------|----|-----------------------------------------------------------------------------------------------------------------------|---------------|----------------------------------------|-----------------------------------------------|
| 2208.70.00 | 00 | -Liqueurs and cordials | LPA | 12.28¢/litre of absolute ethyl alcohol | UST, CCCT, LDCT, GPT, MT, CIAT, CT, CRT: Free |
| 2208.90 | | -Other | | | |
| 2208.90.10 | 00 | -- -Tequila | LPA | Free | UST, CCCT, LDCT, GPT, MT, CIAT, CT, CRT: Free |
| | | -- -Undenatured ethyl alcohol: | | | |
| 2208.90.21 | 00 | --- -For use as a spirituous or alcoholic beverage or for use in the manufacture of spirituous or alcoholic beverages | LPA | 12.28¢/litre of absolute ethyl alcohol | UST, CCCT, LDCT, MT, CIAT, CT, CRT: Free |
| 2208.90.29 | 00 | --- -Other | LPA | 4.92¢/litre of absolute ethyl alcohol | UST, CCCT, LDCT, MT, CIAT, CT, CRT: Free |
| 2208.90.30 | 00 | -- -Angostura bitters | LTR | Free | UST, CCCT, LDCT, GPT, MT, CIAT, CT, CRT: Free |
| | | -- -Spirituous fruit juices of an alcoholic strength by volume not exceeding 14.3% vol: | | | |
| 2208.90.41 | 00 | --- -Packaged, of an alcoholic strength by volume not exceeding 7% vol | LTR | 35.2¢/litre | UST, CCCT, LDCT, GPT, MT, CIAT, CT, CRT: Free |
| 2208.90.49 | 00 | --- -Other | LTR | 35.2¢/litre | UST, CCCT, LDCT, GPT, MT, CIAT, CT, CRT: Free |
| | | -- -Other: | | | |
| 2208.90.92 | 00 | --- -Fruit brandies | LPA | Free | UST, CCCT, LDCT, GPT, MT, CIAT, CT, CRT: Free |
| 2208.90.98 | 00 | --- -Other, packaged, of an alcoholic strength by volume not exceeding 7% | LPA | 12.28¢/litre of absolute ethyl alcohol | UST, CCCT, LDCT, GPT, MT, CIAT, CT, CRT: Free |
| 2208.90.99 | 00 | --- -Other | LPA | 12.28¢/litre of absolute ethyl alcohol | UST, CCCT, LDCT, GPT, MT, CIAT, CT, CRT: Free |
| 2209.00.00 | 00 | Vinegar and substitutes for vinegar obtained from acetic acid. | LTR | 9.5% | UST, CCCT, LDCT, GPT, MT, CT, CRT: Free |