

**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.

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**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		<b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.</b>			
2201.10.00		<b>-Mineral waters and aerated waters</b>		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	<b>-Other</b>	LTR	6.5%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 3%
22.02		<b>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.</b>			
2202.10.00		<b>-Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured</b>		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		<b>-Other</b>			
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		
<b>2203.00.00</b>		<b>Beer made from malt.</b>		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		
<b>22.04</b>		<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.</b>			
<b>2204.10</b>		<b>-Sparkling wine</b>			
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
		<b>-Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:</b>			
<b>2204.21</b>		<b>--In containers holding 2 litres or less</b>			
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
<b>2204.29</b>		<b>- -Other</b>			
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
I 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
<b>2204.30</b>		<b>-Other grape must</b>			
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
<b>22.05</b>		<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</b>			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
<b>2205.10</b>		<b>-In containers holding 2 litres or less</b>			
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
<b>2205.90</b>		<b>-Other</b>			
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
<b>2206.00</b>		<b>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.</b>			
	--	-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
<b>22.07</b>		<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.</b>			
<b>2207.10</b>		<b>-Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher</b>			
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
<b>2207.20</b>		<b>-Ethyl alcohol and other spirits, denatured, of any strength</b>			
		--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%
<b>22.08</b>		<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.</b>			
<b>2208.20.00</b>		<b>-Spirits obtained by distilling grape wine or grape marc</b>		Free	UST, CCCT, LDCT, GPT, MT, CIAT, CT, CRT: Free
	10	----In bulk.....	LPA		
	90	----Other.....	LPA		
<b>2208.30.00</b>		<b>-Whiskies</b>		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		
<b>2208.40</b>		<b>-Rum and tafia</b>			
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
<b>2208.50.00</b>		<b>-Gin and Geneva</b>		4.92¢/litre of absolute ethyl alcohol	UST, CCCT, LDCT, GPT, MT, CIAT, CT, CRT: Free
	10	----In bulk.....	LPA		
	90	----Other.....	LPA		
<b>2208.60.00</b>	00	<b>-Vodka</b>	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