



## ANALYSIS

Title  
1. Short Title and commencement

2. Alterations to Tariff in respect of duty  
equivalent to excise duty  
3. Tariff  
Schedule

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1989, No. 48

**An Act to amend the Tariff Act 1988**

BE IT ENACTED by the Parliament of New Zealand as follows:

[28 July 1989]

**1. Short Title and commencement**—(1) This Act may be cited as the Tariff Amendment Act 1989, and shall be read together with and deemed part of the Tariff Act 1988 (hereinafter referred to as the principal Act).

(2) This Act shall come into force on the 28th day of July 1989.

**2. Alterations to Tariff in respect of duty equivalent to excise duty**—(1) The principal Act is hereby amended by inserting, after section 9, the following section:

“9A. Where any rate of excise duty on any goods is amended pursuant to an Order in Council made under section 118CB of the Customs Act 1966, the Governor-General may, at the same time or any later time, by Order in Council, amend the Tariff in respect of the duty payable on those goods to the extent that the duty is the equivalent of the excise duty on like goods when produced in New Zealand.”

(2) Section 11 (1) of the principal Act is hereby amended by inserting, after the expression “section 9”, the expression “or section 9A”.

**3. Tariff**—(1) The First Schedule to the principal Act is hereby amended by repealing so much of Part I as relates to items 2203.00.01, 2203.00.11, 2203.00.19, 2203.00.21, 2203.00.29, 2203.00.31, 2203.00.39, 2204.10.01, 2204.10.09.

2204.10.19, 2204.10.28, 2204.21.05, 2204.21.09, 2204.21.15,  
2204.21.19, 2204.21.25, 2204.21.29, 2204.29.05, 2204.29.09,  
2204.29.15, 2204.29.19, 2204.29.25, 2204.29.29, 2205.10.11,  
2205.10.19, 2205.10.25, 2205.10.29, 2205.10.35, 2205.10.39,  
2205.10.45, 2205.10.49, 2205.90.11, 2205.90.19, 2205.90.25,  
2205.90.29, 2205.90.35, 2205.90.39, 2205.90.45, 2205.90.49,  
2206.00.01, 2206.00.09, 2206.00.11, 2206.00.19, 2206.00.21,  
2206.00.29, 2206.00.31, 2206.00.39, 2206.00.41, 2206.00.49,  
2206.00.51, 2206.00.59, 2206.00.61, 2206.00.69, 2207.10.19,  
2207.10.29, 2207.20.29, 2207.20.39, 2208.10.01, 2208.10.09,  
2208.10.11, 2208.10.19, 2208.20.09, 2208.20.19, 2208.20.29,  
2208.30.09, 2208.30.19, 2208.40.09, 2208.40.19, 2208.50.09,  
2208.50.19, 2208.90.01, 2208.90.09, 2208.90.11, 2208.90.19,  
2208.90.21, 2208.90.29, 2208.90.31, 2208.90.39, 2208.90.41,  
2208.90.49, 2208.90.51, 2208.90.59, 2208.90.61, 2208.90.69,  
2402.10.00, 2402.20.01, 2402.20.09, 2402.90.01, 2402.90.11,  
2402.90.19, 2403.10.09, 2403.91.09, 2403.99.01, 2403.99.19,  
2710.00.63, 2710.00.67, 4813.10.00, 4813.20.09, and  
4813.90.19, and substituting the items, rates of duty, and  
statistical keys specified in the Schedule to this Act.

(2) Part I of the Tariff is hereby further amended by  
repealing New Zealand Note 1 to Chapter 24.

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**SCHEDULE**  
**TARIFF**  
**ITEMS, RATES OF DUTY, AND EXEMPTIONS FROM DUTY SUBSTITUTED**

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
<b>Chapter 22</b>					
<b>Beverages, spirits and vinegar</b>					
<b>22.03</b>					
2203.00	<b>Beer made from malt:</b>				
2203.00.02			- Containing not more than 1.15 % vol.	<i>per l</i>	30.10¢
					AU Free LLDC Free Pac Free
	01L	l	. . Cans		
	09F	l	. . Other		
2203.00.12			- Containing more than 1.15 % vol., but not more than 2.5 % vol.	<i>per l</i>	43.07¢ <sup>1</sup>
					AU 22¢ <sup>1</sup> CA 38.35¢ <sup>1</sup> LLDC 22¢ <sup>1</sup> Pac 22¢ <sup>1</sup>
	01F	l	. . Cans		
	09A	l	. . Other		

SCHEDULE—*continued*

TARIFF—*continued*

ITEMS, RATES OF DUTY, AND EXEMPTIONS FROM DUTY SUBSTITUTED—  
*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
<b>Beer made from malt, etc.—<i>continued</i></b>					
2203.00.22			- Containing more than 2.5 % vol., but not more than 4.35 % vol. <span style="float: right;">per ℓ</span>	81.15¢ <sup>2</sup>	AU 60¢ <sup>2</sup> CA 76.43¢ <sup>2</sup> LLDC 60¢ <sup>2</sup> Pac 60¢ <sup>2</sup>
	01A	ℓ	. . Cans		
	09G	ℓ	. . Other		
2203.00.31			- Containing more than 4.35 % vol., but not more than 5 % vol. <span style="float: right;">per ℓ</span>	98.16¢ <sup>3</sup>	AU 72¢ <sup>3</sup> CA 93.44¢ <sup>3</sup> LLDC 72¢ <sup>3</sup> Pac 72¢ <sup>3</sup>
	01L	ℓ	. . Cans		
	09F	ℓ	. . Other		
2203.00.39			- Containing more than 5 % vol. <span style="float: right;">per ℓ</span>	\$1.3824 <sup>4</sup>	AU \$1.05 <sup>4</sup> CA \$1.3352 <sup>4</sup> LLDC \$1.05 <sup>4</sup> Pac \$1.05 <sup>4</sup>
	01A	ℓ	. . Cans		
	09G	ℓ	. . Other		

<sup>1</sup> Includes an amount of 22 cents per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<sup>2</sup> Includes an amount of 60 cents per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<sup>3</sup> Includes an amount of 72 cents per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<sup>4</sup> Includes an amount of \$1.05 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<b>22.04</b>			<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09:</b>			
2204.10			- Sparkling wine:			
2204.10.01	00H	ℓ	-- Champagne	<i>per ℓ</i>	\$1.70 <sup>1</sup>	..
			-- Other:			
			--- Having a f.o.b. value of less than \$2.00 per litre:			
			---- As may be approved by the Minister and under such conditions as the Minister may prescribe:			
2204.10.09			----- Other	<i>per ℓ</i>	\$1.67 <sup>1</sup> plus 23.75 7/90 \$1.50 <sup>1</sup> plus 25	AU \$1.67 <sup>1</sup> 7/90 \$1.50 <sup>1</sup> LDC \$2.18 <sup>1</sup> plus 10 LLDC \$1.50 <sup>1</sup> Pac \$1.50 <sup>1</sup>
	01G	ℓ	. . . . . Red			
	09B	ℓ	. . . . . White			
			---- Other:			
2204.10.19			----- Other	<i>per ℓ</i>	\$4.35 <sup>1</sup> plus 20	AU \$2.22 <sup>1</sup> 7/90 \$1.50 <sup>1</sup> LDC \$4.35 <sup>1</sup> plus 10 LLDC \$1.50 <sup>1</sup> Pac \$1.50 <sup>1</sup>
	01B	ℓ	. . . . . Red			
	09H	ℓ	. . . . . White			

**SCHEDULE—continued**  
**TARIFF—continued**  
**ITEMS, RATES OF DUTY, AND EXEMPTIONS FROM DUTY SUBSTITUTED—**  
*continued*

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Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff

**Wine of fresh grapes, including fortified, etc.—continued**

- Sparkling wine—*continued*

-- Other—*continued*

--- Other kinds:

2204.10.28

---- Other

<i>per l</i>	\$1.67 <sup>1</sup>	AU \$1.67 <sup>1</sup>
	<i>plus 23.75</i>	7/90 \$1.50 <sup>1</sup>
	7/90 \$1.50 <sup>1</sup>	LDC \$2.18 <sup>1</sup>
	<i>plus 25</i>	<i>plus 10</i>
		LLDC \$1.50 <sup>1</sup>
		Pac \$1.50 <sup>1</sup>

01A	l	.....	Red
09G	l	.....	White

- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:

2204.21

-- In containers holding 2 litres or less:

--- Having a f.o.b. value of less than \$2.00 per litre:

---- As may be approved by the Minister and under such conditions as the Minister may prescribe:

----- Other:

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2204.21.05

----- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit

per ℓ \$2.87<sup>2</sup>  
plus 23.75  
7/90 \$2.70<sup>2</sup>  
plus 25

AU \$2.87<sup>2</sup>  
7/90 \$2.70<sup>2</sup>  
LDC \$3.38<sup>2</sup>  
plus 10  
LLDC \$2.70<sup>2</sup>  
Pac \$2.70<sup>2</sup>

- 01k ℓ . . . . . Sherry:  
. . . . . In containers of a capacity of not more than 750 ml
- 09E ℓ . . . . . In other containers
- 11G ℓ . . . . . Port:  
. . . . . In containers of a capacity of not more than 750 ml
- 19B ℓ . . . . . In other containers
- 21D ℓ . . . . . Other kinds:  
. . . . . In containers of a capacity of not more than 750 ml
- 29K ℓ . . . . . In other containers

2204.21.09

----- Other

per ℓ \$1.67<sup>1</sup>  
plus 23.75  
7/90 \$1.50<sup>1</sup>  
plus 25

AU \$1.67<sup>1</sup>  
7/90 \$1.50<sup>1</sup>  
LDC \$2.18<sup>1</sup>  
plus 10  
LLDC \$1.50<sup>1</sup>  
Pac \$1.50<sup>1</sup>

- 01E ℓ . . . . . White:  
. . . . . In containers of a capacity of not more than 750 ml
- 09L ℓ . . . . . In other containers
- 11B ℓ . . . . . Red:  
. . . . . In containers of a capacity of not more than 750 ml
- 19H ℓ . . . . . In other containers

SCHEDULE—*continued*TARIFF—*continued*ITEMS, RATES OF DUTY, AND EXEMPTIONS FROM DUTY SUBSTITUTED—  
*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
			Wine of fresh grapes, including fortified, etc.— <i>continued</i>		
			- Other wine; grape must with fermentation, etc.— <i>continued</i>		
			-- In containers holding 2 litres or, etc.— <i>continued</i>		
			--- Having a f.o.b. value of less than \$2.00 per, etc.— <i>continued</i>		
			---- Other:		
2204.21.15			----- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	per ℓ \$5.55 <sup>2</sup> plus 20	AU \$3.42 <sup>2</sup> 7/90 \$2.70 <sup>2</sup> LDC \$5.55 <sup>2</sup> plus 10 LLDC \$2.70 <sup>2</sup> Pac \$2.70 <sup>2</sup>
			..... Sherry:		
	01E	ℓ	..... In containers of a capacity of not more than 750 ml		
	09L	ℓ	..... In other containers		



		Port:			
11B	ℓ	. . . . . In containers of a capacity of not more than 750 ml			
19H	ℓ	. . . . . In other containers			
		. . . . . Other kinds:			
21K	ℓ	. . . . . In containers of a capacity of not more than 750 ml			
29E	ℓ	. . . . . In other containers			
2204.21.19		----- Other	<i>per ℓ</i>	\$4.35 <sup>1</sup> <i>plus 20</i>	AU \$2.22 <sup>1</sup> 7/90 \$1.50 <sup>1</sup> LDC \$4.35 <sup>1</sup> <i>plus 10</i> LLDC \$1.50 <sup>1</sup> Pac \$1.50 <sup>1</sup>
		. . . . . White:			
01L	ℓ	. . . . . In containers of a capacity of not more than 750 ml			
09F	ℓ	. . . . . In other containers			
		. . . . . Red:			
11H	ℓ	. . . . . In containers of a capacity of not more than 750 ml			
19C	ℓ	. . . . . In other containers			

SCHEDULE—*continued*  
TARIFF—*continued*  
ITEMS, RATES OF DUTY, AND EXEMPTIONS FROM DUTY SUBSTITUTED—  
*continued*

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Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff

**Wine of fresh grapes, including fortified, etc.—*continued***  
— Other wine; grape must with fermentation, etc.—*continued*  
-- In containers holding 2 litres or, etc.—*continued*

--- Other kinds:

---- Other:

2204.21.25

----- Containing more than 14 % vol., fortified by the  
addition of spirits or any substance containing  
spirit

<i>per l</i>	\$2.87 <sup>2</sup>	AU \$2.87 <sup>2</sup>
	<i>plus</i> 23.75	7/90 \$2.70 <sup>2</sup>
	7/90 \$2.70 <sup>2</sup>	LDC \$3.38 <sup>2</sup>
	<i>plus</i> 25	<i>plus</i> 10
		LLDC \$2.70 <sup>2</sup>
		Pac \$2.70 <sup>2</sup>

..... Sherry:

01L    l    ..... In containers of a capacity of not more than  
750 ml

09F    l    ..... In other containers

..... Port:

11H    l    ..... In containers of a capacity of not more than  
750 ml

19c    l    ..... In other containers

..... Other kinds:

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	21E	ℓ	. . . . . In containers of a capacity of not more than 750 ml			
	29L	ℓ	. . . . . In other containers			
2204.21.29			----- Other	per ℓ	\$1.67 <sup>1</sup> plus 23.75 7/90 \$1.50 <sup>1</sup> plus 25	AU \$1.67 <sup>1</sup> 7/90 \$1.50 <sup>1</sup> LDC \$2.18 <sup>1</sup> plus 10 LLDC \$1.50 <sup>1</sup> Pac \$1.50 <sup>1</sup>
			. . . . . White:			
	01F	ℓ	. . . . . In containers of a capacity of not more than 750 ml			
	09A	ℓ	. . . . . In other containers			
			. . . . . Red:			
	11c	ℓ	. . . . . In containers of a capacity of not more than 750 ml			
	19J	ℓ	. . . . . In other containers			
2204.29			-- Other:			
			--- Having a f.o.b. value of less than \$2.00 per litre:			
			---- As may be approved by the Minister and under such conditions as the Minister may prescribe:			
			----- Other:			
2204.29.05			----- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	per ℓ	\$2.87 <sup>2</sup> plus 23.75 7/90 \$2.70 <sup>2</sup> plus 25	AU \$2.87 <sup>2</sup> 7/90 \$2.70 <sup>2</sup> LDC \$3.38 <sup>2</sup> plus 10 LLDC \$2.70 <sup>2</sup> Pac \$2.70 <sup>2</sup>
	01F	ℓ	. . . . . Sherry			
	09A	ℓ	. . . . . Port			
	19J	ℓ	. . . . . Other kinds			

**SCHEDULE—continued**  
**TARIFF—continued**  
**ITEMS, RATES OF DUTY, AND EXEMPTIONS FROM DUTY SUBSTITUTED—**  
*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
			<b>Wine of fresh grapes, including fortified, etc.—continued</b>		
			- Other wine; grape must with fermentation, etc.—continued		
			-- Other—continued		
			--- Having a f.o.b. value of less than \$2.00 per, etc.—continued		
			---- As may be, etc.—continued		
			----- Other—continued		
2204.29.09			----- Other	<i>per ℓ</i> \$1.67 <sup>1</sup> <i>plus</i> 23.75 7/90 \$1.50 <sup>1</sup> <i>plus</i> 25	AU \$1.67 <sup>1</sup> 7/90 \$1.50 <sup>1</sup> LDC \$2.18 <sup>1</sup> <i>plus</i> 10 LLDC \$1.50 <sup>1</sup> Pac \$1.50 <sup>1</sup>
	01A	ℓ	. . . . . White		
	09G	ℓ	. . . . . Red		
			---- Other:		
			----- Other:		

2204.29.15			----- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	<i>per ℓ</i>	\$5.55 <sup>2</sup> plus 20	AU \$3.42 <sup>2</sup> 7/90 \$2.70 <sup>2</sup> LDC \$5.55 <sup>2</sup> plus 10 LLDC \$2.70 <sup>2</sup> Pac \$2.70 <sup>2</sup>
	01A	ℓ	. . . . . Sherry			
	09G	ℓ	. . . . . Port			
	19D	ℓ	. . . . . Other kinds			
2204.29.19			----- Other	<i>per ℓ</i>	\$4.35 <sup>1</sup> plus 20	AU \$2.22 <sup>1</sup> 7/90 1.50 <sup>1</sup> LDC \$4.35 <sup>1</sup> plus 10 LLDC \$1.50 <sup>1</sup> Pac \$1.50 <sup>1</sup>
	01G	ℓ	. . . . . White			
	09B	ℓ	. . . . . Red			
			--- Other kinds:			
			---- Other:			
2204.29.25			----- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	<i>per ℓ</i>	\$2.87 <sup>2</sup> plus 23.75 7/90 \$2.70 <sup>2</sup> plus 25	AU \$2.87 <sup>2</sup> 7/90 \$2.70 <sup>2</sup> LDC \$3.38 <sup>2</sup> plus 10 LLDC \$2.70 <sup>2</sup> Pac \$2.70 <sup>2</sup>
	01G	ℓ	. . . . . Sherry			
	09B	ℓ	. . . . . Port			
	19K	ℓ	. . . . . Other kinds			

**SCHEDULE—continued**  
**TARIFF—continued**  
**ITEMS, RATES OF DUTY, AND EXEMPTIONS FROM DUTY SUBSTITUTED—**  
*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
			<b>Wine of fresh grapes, including fortified, etc.—continued</b>		
			- Other wine; grape must with fermentation, etc.—continued		
			-- Other—continued		
			--- Other kinds—continued		
			---- Other—continued		
2204.29.29			----- Other	<i>per l</i>	
				\$1.67 <sup>1</sup>	AU \$1.67 <sup>1</sup>
				<i>plus</i> 23.75	7/90 \$1.50 <sup>1</sup>
				7/90 \$1.50 <sup>1</sup>	LDC \$2.18 <sup>1</sup>
				<i>plus</i> 25	<i>plus</i> 10
					LLDC \$1.50 <sup>1</sup>
					Pac \$1.50 <sup>1</sup>
	01B	l	. . . . . White		
	09H	l	. . . . . Red		

<sup>1</sup> Includes an amount of \$1.50 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<sup>2</sup> Includes an amount of \$2.70 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

22.05			<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:</b>				
2205.10			- In containers holding 2 litres or less:				
			-- Vermouth:				
			--- Other:				
2205.10.11	00A	ℓ	---- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	<i>per ℓ</i>	\$2.80 <sup>2</sup>	AU \$2.70 <sup>2</sup> CA \$2.76 <sup>2</sup> LLDC \$2.70 <sup>2</sup> Pac \$2.70 <sup>2</sup>	
2205.10.19	00B	ℓ	---- Other	<i>per ℓ</i>	\$1.60 <sup>1</sup>	AU \$1.50 <sup>1</sup> CA \$1.56 <sup>1</sup> LLDC \$1.50 <sup>1</sup> Pac \$1.50 <sup>1</sup>	
			-- Other:				
			--- Having a f.o.b. value of less than \$2.00 per litre:				
			---- As may be approved by the Minister and under such conditions as the Minister may prescribe:				
			----- Other:				
2205.10.25	00B	ℓ	----- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	<i>per ℓ</i>	\$2.87 <sup>2</sup> <i>plus</i> 23.75 7/90 \$2.70 <sup>2</sup> <i>plus</i> 25	AU \$2.87 <sup>2</sup> 7/90 \$2.70 <sup>2</sup> LDC \$3.38 <sup>2</sup> <i>plus</i> 10 LLDC \$2.70 <sup>2</sup> Pac \$2.70 <sup>2</sup>	
2205.10.29	00H	ℓ	----- Other	<i>per ℓ</i>	\$1.67 <sup>1</sup> <i>plus</i> 23.75 7/90 \$1.50 <sup>1</sup> <i>plus</i> 25	AU \$1.67 <sup>1</sup> 7/90 \$1.50 <sup>1</sup> LDC \$2.18 <sup>1</sup> <i>plus</i> 10 LLDC \$1.50 <sup>1</sup> Pac \$1.50 <sup>1</sup>	

SCHEDULE—*continued*

TARIFF—*continued*

ITEMS, RATES OF DUTY, AND EXEMPTIONS FROM DUTY SUBSTITUTED—  
*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff

Vermouth and other wine of fresh grapes, etc.—*continued*

— In containers holding 2 litres or, etc.—*continued*

-- Other—*continued*

--- Having a f.o.b. value of less than \$2.00 per,  
etc.—*continued*

---- Other:

----- Other:

2205.10.35	00H	ℓ	----- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	per ℓ	\$5.55 <sup>2</sup> plus 20	AU \$3.42 <sup>2</sup> 7/90 \$2.70 <sup>2</sup> LDC \$5.55 <sup>2</sup> plus 10 LLDC \$2.70 <sup>2</sup> Pac \$2.70 <sup>2</sup>
2205.10.39	00c	ℓ	----- Other	per ℓ	\$4.35 <sup>1</sup> plus 20	AU \$2.22 <sup>1</sup> 7/90 \$1.50 <sup>1</sup> LDC \$4.35 <sup>1</sup> plus 10 LLDC \$1.50 <sup>1</sup> Pac \$1.50 <sup>1</sup>



			--- Other kinds:			
			---- Other:			
2205.10.45	00c	ℓ	----- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	per ℓ	\$2.87 <sup>2</sup> plus 23.75 7/90 \$2.70 <sup>2</sup> plus 25	AU \$2.87 <sup>2</sup> 7/90 \$2.70 <sup>2</sup> LDC \$3.38 <sup>2</sup> plus 10 LLDC \$2.70 <sup>2</sup> Pac \$2.70 <sup>2</sup>
2205.10.49	00r	ℓ	----- Other	per ℓ	\$1.67 <sup>1</sup> plus 23.75 7/90 \$1.50 <sup>1</sup> plus 25	AU \$1.67 <sup>1</sup> 7/90 \$1.50 <sup>1</sup> LDC \$2.18 <sup>1</sup> plus 10 LLDC \$1.50 <sup>1</sup> Pac \$1.50 <sup>1</sup>
2205.90			- Other:			
			-- Vermouth:			
			--- Other:			
2205.90.11	00L	ℓ	----- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	per ℓ	\$2.80 <sup>2</sup>	AU \$2.70 <sup>2</sup> CA \$2.76 <sup>2</sup> LLDC \$2.70 <sup>2</sup> Pac \$2.70 <sup>2</sup>
2205.90.19	00A	ℓ	----- Other	per ℓ	\$1.60 <sup>1</sup>	AU \$1.50 <sup>1</sup> CA \$1.56 <sup>1</sup> LLDC \$1.50 <sup>1</sup> Pac \$1.50 <sup>1</sup>

**SCHEDULE—continued**  
**TARIFF—continued**  
**ITEMS, RATES OF DUTY, AND EXEMPTIONS FROM DUTY SUBSTITUTED—**  
*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
<b>Vermouth and other wine of fresh grapes, etc.—continued</b>					
- Other—continued					
-- Other:					
--- Having a f.o.b. value of less than \$2.00 per litre:					
---- As may be approved by the Minister and under such conditions as the Minister may prescribe:					
----- Other:					
2205.90.25	00A	ℓ	----- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	<i>per ℓ</i>	AU \$2.87 <sup>2</sup> 7/90 \$2.70 <sup>2</sup> LDC \$3.38 <sup>2</sup> <i>plus 10</i> LLDC \$2.70 <sup>2</sup> Pac \$2.70 <sup>2</sup>
				<i>per ℓ</i>	\$2.87 <sup>2</sup> <i>plus 23.75</i> 7/90 \$2.70 <sup>2</sup> <i>plus 25</i>
2205.90.29	00G	ℓ	----- Other	<i>per ℓ</i>	AU \$1.67 <sup>1</sup> 7/90 \$1.50 <sup>1</sup> LDC \$2.18 <sup>1</sup> <i>plus 10</i> LLDC \$1.50 <sup>1</sup> Pac \$1.50 <sup>1</sup>
				<i>per ℓ</i>	\$1.67 <sup>1</sup> <i>plus 23.75</i> 7/90 \$1.50 <sup>1</sup> <i>plus 25</i>

			---- Other:				
			----- Other:				
2205.90.35	00G	ℓ	----- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	<i>per ℓ</i>	\$5.55 <sup>2</sup> <i>plus 20</i>	AU \$3.42 <sup>2</sup> 7/90 \$2.70 <sup>2</sup> LDC \$5.55 <sup>2</sup> <i>plus 10</i> LLDC \$2.70 <sup>2</sup> Pac \$2.70 <sup>2</sup>	
2205.90.39	00B	ℓ	----- Other	<i>per ℓ</i>	\$4.35 <sup>1</sup> <i>plus 20</i>	AU \$2.22 <sup>1</sup> 7/90 \$1.50 <sup>1</sup> LDC \$4.35 <sup>1</sup> <i>plus 10</i> LLDC \$1.50 <sup>1</sup> Pac \$1.50 <sup>1</sup>	
			--- Other kinds:				
			---- Other:				
2205.90.45	00B	ℓ	----- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	<i>per ℓ</i>	\$2.87 <sup>2</sup> <i>plus 23.75</i> 7/90 \$2.70 <sup>2</sup> <i>plus 25</i>	AU \$2.87 <sup>2</sup> 7/90 \$2.70 <sup>2</sup> LDC \$3.38 <sup>2</sup> <i>plus 10</i> LLDC \$2.70 <sup>2</sup> Pac \$2.70 <sup>2</sup>	
2205.90.49	00H	ℓ	----- Other	<i>per ℓ</i>	\$1.67 <sup>1</sup> <i>plus 23.75</i> 7/90 \$1.50 <sup>1</sup> <i>plus 25</i>	AU \$1.67 <sup>1</sup> 7/90 \$1.50 <sup>1</sup> LDC \$2.18 <sup>1</sup> <i>plus 10</i> LLDC \$1.50 <sup>1</sup> Pac \$1.50 <sup>1</sup>	

<sup>1</sup> Includes an amount of \$1.50 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<sup>2</sup> Includes an amount of \$2.70 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

SCHEDULE—*continued*TARIFF—*continued*ITEMS, RATES OF DUTY, AND EXEMPTIONS FROM DUTY SUBSTITUTED—  
*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
<b>22.06</b>					
2206.00			<b>Other fermented beverages (for example, cider, perry, mead):</b>		
			- Fruit wine and vegetable wine:		
			-- Containing not more than 14 % vol.:		
2206.00.02			--- For further manufacture in a licensed manufacturing area	5	Free
			. . . . Kiwifruit wine:		
	01E	ℓ	. . . . . Sparkling		
	09L	ℓ	. . . . . Other		
	19H	ℓ	. . . . Other		
2206.00.08			--- Other	<i>per ℓ</i>	\$1.50 <sup>1</sup> <i>plus</i> 5
					AU \$1.50 <sup>1</sup> CA \$1.50 <sup>1</sup> <i>plus</i> 2.5 LDC \$1.50 <sup>1</sup> LLDC \$1.50 <sup>1</sup> Pac \$1.50 <sup>1</sup>
			. . . . Kiwifruit wine:		
	01C	ℓ	. . . . . Sparkling		
	09J	ℓ	. . . . . Other		
	19F	ℓ	. . . . Other		

			-- Containing more than 14 % vol., but not more than 23 % vol.:			
2206.00.12			--- For further manufacture in a licensed manufacturing area	5		Free
			. . . . Kiwifruit wine:			
	01L	ℓ	. . . . . Sparkling			
	09F	ℓ	. . . . . Other			
	19C	ℓ	. . . . . Other			
2206.00.18			--- Other	<i>per ℓ</i>	\$2.70 <sup>2</sup> plus 5	AU \$2.70 <sup>2</sup> CA \$2.70 <sup>2</sup> <i>plus 2.5</i> LDC \$2.70 <sup>2</sup> LLDC \$2.70 <sup>2</sup> Pac \$2.70 <sup>2</sup>
			. . . . Kiwifruit wine:			
	01J	ℓ	. . . . . Sparkling			
	09D	ℓ	. . . . . Other			
	19A	ℓ	. . . . . Other			
			-- Other:			
2206.00.22	00H	l al	--- For further manufacture in a licensed manufacturing area		Free	Free
2206.00.28	00F	l al	--- Other	<i>per l al</i>	\$30.00 <sup>3</sup>	..
			- Other:			
2206.00.32			--Containing not more than 1.15 % vol.	5		Free
	01A	ℓ	. . . Sparkling			
	09G	ℓ	. . . Other			
			--Containing more than 1.15 % vol., but not more than 5 % vol.:			
2206.00.42			--- For further manufacture in a licensed manufacturing area	5		Free
	01G	ℓ	. . . . Sparkling			
	09B	ℓ	. . . . Other			

SCHEDULE—*continued*  
TARIFF—*continued*  
ITEMS, RATES OF DUTY, AND EXEMPTIONS FROM DUTY SUBSTITUTED—  
*continued*

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Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
			<b>Other fermented beverages (for example, cider, etc.—<i>continued</i>)</b>		
			- Other— <i>continued</i>		
			-- Containing more than 1.15 %, etc.— <i>continued</i>		
2206.00.48			--- Other	<i>per</i> ℓ 72¢ <sup>4</sup> <i>plus</i> 5	AU 72¢ <sup>4</sup> CA 72¢ <sup>4</sup> <i>plus</i> 2.5 LDC 72¢ <sup>4</sup> LLDC 72¢ <sup>4</sup> Pac 72¢ <sup>4</sup>
	01E	ℓ	. . . . Sparkling		
	09L	ℓ	. . . . Other		
			--Containing more than 5 % vol., but not more than 9 % vol.:		
2206.00.52			--- For further manufacture in a licensed manufacturing area	5	Free
	01B	ℓ	. . . . Sparkling		
	09H	ℓ	. . . . Other		
2206.00.58			--- Other	<i>per</i> ℓ \$1.20 <sup>5</sup> <i>plus</i> 5	AU \$1.20 <sup>5</sup> CA \$1.20 <sup>5</sup> <i>plus</i> 2.5 LDC \$1.20 <sup>5</sup> LLDC \$1.20 <sup>5</sup> Pac \$1.20 <sup>5</sup>

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	01L	ℓ	. . . . Sparkling				
	09F	ℓ	. . . . Other				
			--Containing more than 9 % vol., but not more than 14 % vol.:				
2206.00.62			--- For further manufacture in a licensed manufacturing area	5		Free	
	01H	ℓ	. . . . Sparkling				
	09c	ℓ	. . . . Other				
2206.00.68			--- Other	<i>per ℓ</i>	\$1.65 <sup>6</sup> <i>plus 5</i>	AU \$1.65 <sup>6</sup> CA \$1.65 <sup>6</sup> <i>plus 2.5</i> LDC \$1.65 <sup>6</sup> LLDC \$1.65 <sup>6</sup> Pac \$1.65 <sup>6</sup>	
	01F	ℓ	. . . . Sparkling				
	09A	ℓ	. . . . Other				
			-- Containing more than 14 % vol., but not more than 23 % vol.:				
2206.00.71			--- For further manufacture in a licensed manufacturing area	5		Free	
	01G	ℓ	. . . . Sparkling				
	09B	ℓ	. . . . Other				
2206.00.79			--- Other	<i>per ℓ</i>	\$2.70 <sup>2</sup> <i>plus 5</i>	AU \$2.70 <sup>2</sup> CA \$2.70 <sup>2</sup> <i>plus 2.5</i> LDC \$2.70 <sup>2</sup> LLDC \$2.70 <sup>2</sup> Pac \$2.70 <sup>2</sup>	
	01H	ℓ	. . . . Sparkling				
	09c	ℓ	. . . . Other				
			-- Other:				
2206.00.81	00D	1 al	--- For further manufacture in a licensed manufacturing area		Free	Free	

**SCHEDULE—continued**  
**TARIFF—continued**  
**ITEMS, RATES OF DUTY, AND EXEMPTIONS FROM DUTY SUBSTITUTED—**  
*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
			<b>Other fermented beverages (for example, cider, etc.—continued</b>		
			– Fruit wine and vegetable wine—continued		
			– – Other—continued		
2206.00.89	00E	l al	--- Other	<i>per l al</i>	\$30.00 <sup>3</sup> ..

<sup>1</sup> Includes an amount of \$1.50 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<sup>2</sup> Includes an amount of \$2.70 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<sup>3</sup> Includes an amount of \$30.00 per l al being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<sup>4</sup> Includes an amount of 72¢ per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<sup>5</sup> Includes an amount of \$1.20 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<sup>6</sup> Includes an amount of \$1.65 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.



22.07			<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>				
2207.10			- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher:				
			- - Rectified spirits of wine:				
			- - - Other:				
2207.10.19	00r	1 al	----- Other	<i>per l al</i>	\$30.12 <sup>3</sup>	AU \$30.00 <sup>3</sup> CA \$30.00 <sup>3</sup> LLDC \$30.00 <sup>3</sup> Pac \$30.00 <sup>3</sup>	
			- - Other kinds:				
2207.10.29	00D	1 al	--- Other	<i>per l al</i>	\$30.12 <sup>3</sup>	AU \$30.00 <sup>3</sup> CA \$30.00 <sup>3</sup> LLDC \$30.00 <sup>3</sup> Pac \$30.00 <sup>3</sup>	
2207.20			- Ethyl alcohol and other spirits, denatured, of any strength:				
			- - Ethyl alcohol or neutral spirits, denatured, to which has been added ethyl ether, benzol or approved petroleum products in such proportions as may be approved by the Minister and under such conditions as the Minister may prescribe:				
			- - - Other:				
2207.20.29	00H	ℓ	----- Other	<i>per ℓ</i>	32.7¢ <sup>1</sup>	..	
			- - Other kinds:				
2207.20.39	00c	1 al	--- Other	<i>per l al</i>	\$30.12 <sup>3</sup>	AU \$30.00 <sup>3</sup> CA \$30.00 <sup>3</sup> LLDC \$30.00 <sup>3</sup> Pac \$30.00 <sup>3</sup>	

<sup>1</sup> Includes an amount of 32.7¢ per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<sup>3</sup> Includes an amount of \$30.00 per *l al* being the equivalent of the duty imposed on the like goods when produced in New Zealand.

**SCHEDULE—continued**  
**TARIFF—continued**  
**ITEMS, RATES OF DUTY, AND EXEMPTIONS FROM DUTY SUBSTITUTED—**  
*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
<b>22.08</b>			<b>Compound alcohol preparations:</b>		
2208.10			- Compound alcoholic preparations of a kind used in the manufacture of beverages:		
2208.10.02	00G	ℓ	-- Containing not more than 1.15 % vol.	5¢	AU Free CA Free LLDC Free Pac Free
			-- Containing more than 1.15 % vol., but not more than 5%:		
2208.10.12	00B	ℓ	--- For further manufacture in a licensed manufacturing area <span style="float: right;"><i>per ℓ</i></span>	5¢	AU Free CA Free LLDC Free Pac Free
2208.10.18	00L	ℓ	--- Other <span style="float: right;"><i>per ℓ</i></span>	77¢ <sup>4</sup>	AU 72¢ <sup>4</sup> CA 72¢ <sup>4</sup> LLDC 72¢ <sup>4</sup> Pac 72¢ <sup>4</sup>

			--Containing more than 5 % vol., but not more than 9 % vol.:				
2208.10.21	00A	ℓ	--- For further manufacture in a licensed manufacturing area	per ℓ	5¢	AU Free CA Free LLDC Free Pac Free	
2208.10.29	00B	ℓ	--- Other	per ℓ	\$1.25 <sup>5</sup>	AU \$1.20 <sup>5</sup> CA \$1.20 <sup>5</sup> LLDC \$1.20 <sup>5</sup> Pac \$1.20 <sup>5</sup>	
			--Containing more than 9 % vol., but not more than 14 % vol.:				
2208.10.31	00G	ℓ	--- For further manufacture in a licensed manufacturing area	per ℓ	5¢	AU Free CA Free LLDC Free Pac Free	
2208.10.39	00H	ℓ	--- Other	per ℓ	\$1.70 <sup>6</sup>	AU \$1.65 <sup>6</sup> CA \$1.65 <sup>6</sup> LLDC \$1.65 <sup>6</sup> Pac \$1.65 <sup>6</sup>	
			--Containing more than 14 % vol., but not more than 23 % vol.:				
2208.10.41	00B	ℓ	--- For further manufacture in a licensed manufacturing area	per ℓ	5¢	AU Free CA Free LLDC Free Pac Free	
2208.10.49	00c	ℓ	--- Other	per ℓ	\$2.75 <sup>2</sup>	AU \$2.70 <sup>2</sup> CA \$2.70 <sup>2</sup> LLDC \$2.70 <sup>2</sup> Pac \$2.70 <sup>2</sup>	

SCHEDULE—*continued*  
 TARIFF—*continued*  
 ITEMS, RATES OF DUTY, AND EXEMPTIONS FROM DUTY SUBSTITUTED—  
*continued*

Number	Statistical Key		Goods	Rates of Duty		
	Code	Unit		Normal Tariff	Preferential Tariff	
<b>Compound alcohol, etc.—<i>continued</i></b>						
- Compound alcoholic preparations, etc.— <i>continued</i>						
--Other:						
2208.10.51			--- For further manufacture in a licensed manufacturing area	<i>per l</i>	14¢	AU Free CA Free LLDC Free Pac Free
			. . . . Not exceeding 57 % vol.:			
	01F	1 al	. . . . . In containers of a capacity of less than 180 litres			
	09A	1 al	. . . . . In other containers			
			. . . . Other:			
	11c	1 al	. . . . . In containers of a capacity of less than 180 litres			
	19j	1 al	. . . . . In other containers			
2208.10.59			--- Other	<i>per l</i>	\$30.14 <sup>3</sup>	AU \$30.00 <sup>3</sup> CA \$30.00 <sup>3</sup> LLDC \$30.00 <sup>3</sup> Pac \$30.00 <sup>3</sup>



**SCHEDULE—continued**  
**TARIFF—continued**  
**ITEMS, RATES OF DUTY, AND EXEMPTIONS FROM DUTY SUBSTITUTED—**  
*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
			<b>Compound alcohol, etc.—continued</b>		
			- Spirits obtained by distilling grape wine or, etc.— <i>continued</i>		
			-- Other:		
2208.20.29			--- Other	<i>per l al</i> \$30.14 <sup>3</sup>	AU \$30.00 <sup>3</sup> CA \$30.00 <sup>3</sup> LLDC \$30.00 <sup>3</sup> Pac \$30.00 <sup>3</sup>
			. . . . Not exceeding 57 % vol.:		
	01D	l al	. . . . . In containers of a capacity of less than 180 litres		
	09K	l al	. . . . . In other containers		
			. . . . Other:		
	11A	l al	. . . . . In containers of a capacity of less than 180 litres		
	19G	l al	. . . . . In other containers		
2208.30			- Whiskies:		
			-- The strength of which can be ascertained by OIML hydrometer:		

2208.30.09

--- Other

*per l al* \$36.98<sup>3</sup>

AU \$30.00<sup>3</sup>  
CA \$36.84<sup>3</sup>  
LLDC \$30.00<sup>3</sup>  
Pac \$30.00<sup>3</sup>

. . . . In containers of a capacity of less than 180 litres:  
. . . . . Having a f.o.b. value of less than \$5.00 per litre:

01G 1 al

. . . . . In bottles

09B 1 al

. . . . . Otherwise packed

. . . . . Having other f.o.b. values:

11D 1 al

. . . . . In bottles

19K 1 al

. . . . . Otherwise packed

29G 1 al

. . . . In other containers

-- Other:

2208.30.19

--- Other

*per l al* \$30.14<sup>3</sup>

AU \$30.00<sup>3</sup>  
CA \$30.00<sup>3</sup>  
LLDC \$30.00<sup>3</sup>  
Pac \$30.00<sup>3</sup>

. . . . Not exceeding 57 % vol.:

01B 1 al

. . . . . In containers of a capacity of less than 180 litres

09H 1 al

. . . . . In other containers

. . . . Other:

11K 1 al

. . . . . In containers of a capacity of less than 180 litres

19E 1 al

. . . . . In other containers

SCHEDULE—*continued*  
TARIFF—*continued*  
ITEMS, RATES OF DUTY, AND EXEMPTIONS FROM DUTY SUBSTITUTED—  
*continued*

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Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
			<b>Compound alcohol, etc.—<i>continued</i></b>		
2208.40			— Rum and tafia:		
			-- The strength of which can be ascertained by OIML hydrometer:		
2208.40.09			--- Other	<i>per l al</i> \$34.04 <sup>3</sup>	AU \$30.00 <sup>3</sup> CA \$33.81 <sup>3</sup> LLDC \$30.00 <sup>3</sup> Pac \$30.00 <sup>3</sup>
			. . . . In containers of a capacity of less than 180 litres:		
			. . . . . Having a f.o.b. value of less than \$5.00 per litre:		
	01L	1 al	. . . . . In bottles		
	09F	1 al	. . . . . Otherwise packed		
			. . . . . Having other f.o.b. values:		
	11H	1 al	. . . . . In bottles		
	19C	1 al	. . . . . Otherwise packed		
	29L	1 al	. . . . In other containers		
			-- Other:		
2208.40.19			--- Other	<i>per l al</i> \$30.14 <sup>3</sup>	AU \$30.00 <sup>3</sup> CA \$30.00 <sup>3</sup> LLDC \$30.00 <sup>3</sup> Pac \$30.00 <sup>3</sup>

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			. . . . . Not exceeding 57 % vol.:			
	01F	1 al	. . . . . In containers of a capacity of less than 180 litres			
	09A	1 al	. . . . . In other containers			
			. . . . . Other:			
	11c	1 al	. . . . . In containers of a capacity of less than 180 litres			
	19j	1 al	. . . . . In other containers			
2208.50			- Gin and Geneva:			
			-- The strength of which can be ascertained by OIML hydrometer:			
2208.50.09			--- Other	<i>per l al</i>	\$33.53 <sup>3</sup>	AU \$30.00 <sup>3</sup> LLDC \$30.00 <sup>3</sup> Pac \$30.00 <sup>3</sup>
	01D	1 al	. . . . . In bottles			
	09k	1 al	. . . . . Otherwise packed			
			-- Other:			
2208.50.19			--- Other	<i>per l al</i>	\$30.14 <sup>3</sup>	AU \$30.00 <sup>3</sup> CA \$30.00 <sup>3</sup> LLDC \$30.00 <sup>3</sup> Pac \$30.00 <sup>3</sup>
			. . . . . Not exceeding 57 % vol.:			
	01k	1 al	. . . . . In containers of a capacity of less than 180 litres			
	09E	1 al	. . . . . In other containers			
			. . . . . Other:			
	11G	1 al	. . . . . In containers of a capacity of less than 180 litres			
	19B	1 al	. . . . . In other containers			
2208.90			- Other:			
			-- Cordials, liqueurs and bitters:			
			--- Bitters:			
2208.90.02	00F	ℓ	---- For further manufacture in a licensed manufacturing area		Free	Free

SCHEDULE—*continued*

TARIFF—*continued*

ITEMS, RATES OF DUTY, AND EXEMPTIONS FROM DUTY SUBSTITUTED—  
*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
			<b>Compound alcohol, etc.—<i>continued</i></b>		
			- Other— <i>continued</i>		
			-- Cordials, etc.— <i>continued</i>		
			--- Bitters— <i>continued</i>		
			---- Other:		
2208.90.05	00E	ℓ	----- Containing not more than 23 % vol.	<i>per ℓ</i>	\$2.70 <sup>2</sup> ..
2208.90.08			----- Other	<i>per l al</i>	\$30.00 <sup>3</sup> ..
	01B	l al	. . . . . Containing more than 23 % vol., but not more than 57 % vol.		
	09H	l al	. . . . . Other		
			--- Other:		
2208.90.12	00A	ℓ	---- For further manufacture in a licensed manufacturing area	<i>per ℓ</i>	84¢ plus 10  AU Free LDC 84¢ LLDC 39¢ Pac 39¢

			----- Other:			
2208.90.13	00H	ℓ	----- Containing not more than 1.15 % vol.	<i>per ℓ</i>	84¢ <i>plus 10</i>	AU Free LDC 84¢ LLDC 39¢ Pac 39¢
2208.90.15	00L	ℓ	----- Containing more than 1.15 % vol., but not more than 5 % vol.	<i>per ℓ</i>	\$1.56 <sup>4</sup> <i>plus 10</i>	AU 72¢ <sup>4</sup> LDC \$1.56 <sup>4</sup> LLDC \$1.11 <sup>4</sup> Pac \$1.11 <sup>4</sup>
2208.90.18	00K	ℓ	----- Containing more than 5 % vol., but not more than 9 % vol.	<i>per ℓ</i>	\$2.04 <sup>5</sup> <i>plus 10</i>	AU \$1.20 <sup>5</sup> LDC \$2.04 <sup>5</sup> LLDC \$1.59 <sup>5</sup> Pac \$1.59 <sup>5</sup>
2208.90.22	00G	ℓ	----- Containing more than 9 % vol., but not more than 14 % vol.	<i>per ℓ</i>	\$2.49 <sup>6</sup> <i>plus 10</i>	AU \$1.65 <sup>6</sup> LDC \$2.49 <sup>6</sup> LLDC \$2.04 <sup>6</sup> Pac \$2.04 <sup>6</sup>
2208.90.25	00F	ℓ	----- Containing more than 14 % vol., but not more than 23 % vol.	<i>per ℓ</i>	\$3.54 <sup>2</sup> <i>plus 10</i>	AU \$2.70 <sup>2</sup> LDC \$3.54 <sup>2</sup> LLDC \$3.09 <sup>2</sup> Pac \$3.09 <sup>2</sup>
2208.90.28			----- Other	<i>per l al</i>	\$30.00 <sup>3</sup>	..
	01c	1 al	. . . . . Containing more than 23 % vol., but not more than 57 % vol.			
	09j	1 al	. . . . . Other			
			-- Spirits and spirituous beverages the strength of which can be ascertained by OIML hydrometer:			

SCHEDULE—*continued*  
TARIFF—*continued*  
ITEMS, RATES OF DUTY, AND EXEMPTIONS FROM DUTY SUBSTITUTED—  
*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
			<b>Compound alcohol, etc.—<i>continued</i></b>		
			- Other— <i>continued</i>		
			-- Spirits and spirituous, etc.— <i>continued</i>		
			--- Vodka:		
2208.90.32			---- For further manufacture in a licensed manufacturing area	<i>per l al</i> \$3.65	AU Free CA \$3.53 LLDC Free Pac Free
	01L	l al	. . . . . In bottles		
	09F	l al	. . . . . Otherwise packed		
2208.90.38			---- Other	<i>per l al</i> \$33.65 <sup>3</sup>	AU \$30.00 <sup>3</sup> CA \$33.51 <sup>3</sup> LLDC \$30.00 <sup>3</sup> Pac \$30.00 <sup>3</sup>
	01J	l al	. . . . . In bottles		
	09D	l al	. . . . . Otherwise packed		
			--- Other:		

2208.90.42			----- For further manufacture in a licensed manufacturing area	<i>per l al</i>	12¢	AU Free CA Free LLDC Free Pac Free
			..... In containers of a capacity of less than 180 litres:			
	01F	l al	..... In bottles			
	09A	l ai	..... Otherwise packed			
	19j	l al	..... In other containers			
2208.90.48			----- Other	<i>per l al</i>	\$30.12 <sup>3</sup>	AU \$30.00 <sup>3</sup> CA \$30.00 <sup>3</sup> LLDC \$30.00 <sup>3</sup> Pac \$30.00 <sup>3</sup>
			..... In containers of a capacity of less than 180 litres:			
	01D	l al	..... In bottles			
	09K	l al	..... Otherwise packed			
	19G	l al	..... In other containers			
			-- Other:			
2208.90.52	00c	ℓ	--- Containing not more than 1.15 % vol.	<i>per ℓ</i>	5¢	AU Free CA Free LLDC Free Pac Free
			--- Containing more than 1.15 % vol., but not more than 5 % vol.:			
2208.90.55	00B	ℓ	----- For further manufacture in a licensed manufacturing area	<i>per ℓ</i>	5¢	AU Free CA Free LLDC Free Pac Free
2208.90.58	00A	ℓ	----- Other	<i>per ℓ</i>	77¢ <sup>4</sup>	AU 72¢ <sup>4</sup> CA 72¢ <sup>4</sup> LLDC 72¢ <sup>4</sup> Pac 72¢ <sup>4</sup>

SCHEDULE—*continued*  
 TARIFF—*continued*  
 ITEMS, RATES OF DUTY, AND EXEMPTIONS FROM DUTY SUBSTITUTED—  
*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
			<b>Compound alcohol, etc.—<i>continued</i></b>		
			- Other— <i>continued</i>		
			-- Other— <i>continued</i>		
			--- Containing more than 5 % vol., but not more than 9 % vol.:		
2208.90.62	00r	ℓ	---- For further manufacture in a licensed manufacturing area <span style="float: right;"><i>per ℓ</i></span>	5¢	AU Free CA Free LLDC Free Pac Free
2208.90.68	00G	ℓ	---- Other <span style="float: right;"><i>per ℓ</i></span>	\$1.25 <sup>s</sup>	AU \$1.20 <sup>s</sup> CA \$1.20 <sup>s</sup> LLDC \$1.20 <sup>s</sup> Pac \$1.20 <sup>s</sup>
			--- Containing more than 9 % vol., but not more than 14 % vol.:		

2208.90.71	00H	ℓ	---- For further manufacture in a licensed manufacturing area	per ℓ	5¢	AU Free CA Free LLDC Free Pac Free
2208.90.79	00r	ℓ	---- Other	per ℓ	\$1.70 <sup>6</sup>	AU \$1.65 <sup>6</sup> CA \$1.65 <sup>6</sup> LLDC \$1.65 <sup>6</sup> Pac \$1.65 <sup>6</sup>
			--- Containing more than 14 % vol., but not more than 23 % vol.:			
2208.90.81	00c	ℓ	---- For further manufacture in a licensed manufacturing area	per ℓ	5¢	AU Free CA Free LLDC Free Pac Free
2208.90.89	00D	ℓ	---- Other	per ℓ	\$2.75 <sup>2</sup>	AU \$2.70 <sup>2</sup> CA \$2.70 <sup>2</sup> LLDC \$2.70 <sup>2</sup> Pac \$2.70 <sup>2</sup>
			--- Other:			
2208.90.91			---- For further manufacture in a licensed manufacturing area	per l al	14¢	AU Free CA Free LLDC Free Pac Free
			. . . . . Not exceeding 57 % vol.:			
	01G	1 al	. . . . . In containers of a capacity of less than 180 litres			
	09B	1 al	. . . . . In other containers			
			. . . . . Other:			
	11D	1 al	. . . . . In containers of a capacity of less than 180 litres			
	19K	1 al	. . . . . In other containers			

SCHEDULE—*continued*  
 TARIFF—*continued*  
 ITEMS, RATES OF DUTY, AND EXEMPTIONS FROM DUTY SUBSTITUTED—  
*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
			<b>Compound alcohol, etc.—<i>continued</i></b>		
			- Other— <i>continued</i>		
			-- Other— <i>continued</i>		
			--- Other— <i>continued</i>		
2208.90.99			---- Other	<i>per l al</i> \$30.14 <sup>3</sup>	AU \$30.00 <sup>3</sup> CA \$30.00 <sup>3</sup> LLDC \$30.00 <sup>3</sup> Pac \$30.00 <sup>3</sup>
			. . . . . Not exceeding 57 % vol.:		
	01H	l al	. . . . . In containers of a capacity of less than 180 litres		
	09c	l al	. . . . . In other containers		
			. . . . . Other:		
	11E	l al	. . . . . In containers of a capacity of less than 180 litres		
	19L	l al	. . . . . In other containers		

<sup>2</sup> Includes an amount of \$2.70 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<sup>3</sup> Includes an amount of \$30.00 *per l al* being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<sup>4</sup> Includes an amount of 72¢ per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<sup>5</sup> Includes an amount of \$1.20 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<sup>6</sup> Includes an amount of \$1.65 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.



## Chapter 24

## Tobacco and manufactured tobacco substitutes

24.02

Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:

2402.10.00

- Cigars, cheroots and cigarillos, containing tobacco *per kg*\$100.00<sup>1</sup>  
*plus* 20  
9/89 \$102.30<sup>3</sup>  
*plus* 20AU \$100.00<sup>1</sup>  
*plus* 15  
9/89 \$102.30<sup>3</sup>  
*plus* 15  
CA \$100.00<sup>1</sup>  
*plus* 15  
9/89 \$102.30<sup>3</sup>  
*plus* 15  
LDC \$100.00<sup>1</sup>  
*plus* 15  
9/89 \$102.30<sup>3</sup>  
*plus* 15  
LLDC \$100.00<sup>1</sup>  
9/89 \$102.30<sup>3</sup>  
Pac \$100.00<sup>1</sup>  
9/89 \$102.30<sup>3</sup>01F kg . . Weighing less than 500 g per 100  
09A kg . . Other

2402.20

- Cigarettes containing tobacco:

2402.20.02

00B kg -- Exceeding in weight 1.1 kg per 1,000

*per kg* \$100.00<sup>1</sup>  
*plus* 20  
9/89 \$102.30<sup>3</sup>  
*plus* 20AU \$100.00<sup>1</sup>  
*plus* 15  
9/89 \$102.30<sup>3</sup>  
*plus* 15  
LDC \$100.00<sup>1</sup>  
*plus* 15  
9/89 \$102.30<sup>3</sup>  
*plus* 15  
LLDC \$100.00<sup>1</sup>  
9/89 \$102.30<sup>3</sup>  
Pac \$100.00<sup>1</sup>  
9/89 \$102.30<sup>3</sup>

SCHEDULE—*continued*

TARIFF—*continued*

ITEMS, RATES OF DUTY, AND EXEMPTIONS FROM DUTY SUBSTITUTED—  
*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
<b>Cigars, cheroots, cigarillos and cigarettes, etc.—<i>continued</i></b>					
- Cigarettes containing tobacco— <i>continued</i>					
-- Exceeding in weight 1.1 kg per— <i>continued</i>					
2402.20.08	00B	Th	-- Not exceeding in weight 1.1 kg per 1,000	<i>per 1,000</i>	
				\$110.00 <sup>2</sup>	AU \$110.00 <sup>2</sup>
				<i>plus 20</i>	<i>plus 15</i>
				9/89 \$112.53 <sup>4</sup>	9/89 \$112.53 <sup>4</sup>
				<i>plus 20</i>	<i>plus 15</i>
					LDC \$110.00 <sup>2</sup>
					<i>plus 15</i>
					9/89 \$112.53 <sup>4</sup>
					<i>plus 15</i>
					LLDC \$110.00 <sup>2</sup>
					9/89 \$112.53 <sup>4</sup>
					Pac \$110.00 <sup>2</sup>
					9/89 \$112.53 <sup>4</sup>
2402.90			- Other:		
2402.90.01			-- Cigars, cheroots and cigarillos, containing tobacco substitutes	<i>per kg</i>	
				\$100.00 <sup>1</sup>	AU \$100.00 <sup>1</sup>
				<i>plus 20</i>	<i>plus 15</i>
				9/89 \$102.30 <sup>3</sup>	9/89 \$102.30 <sup>3</sup>
				<i>plus 20</i>	<i>plus 15</i>
					CA \$100.00 <sup>1</sup>
					<i>plus 15</i>
					9/89 \$102.30 <sup>3</sup>
					<i>plus 15</i>
					LDC \$100.00 <sup>1</sup>



SCHEDULE—*continued*  
TARIFF—*continued*  
ITEMS, RATES OF DUTY, AND EXEMPTIONS FROM DUTY SUBSTITUTED—  
*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
24.03			<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:</b>		
2403.10			- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
2403.10.09			-- Other	<i>per kg</i>	
				\$100.00 <sup>1</sup>	AU \$100.00 <sup>1</sup>
				<i>plus</i> 20	<i>plus</i> 15
				9/89 \$102.30 <sup>3</sup>	9/89 \$102.30 <sup>3</sup>
				<i>plus</i> 20	<i>plus</i> 15
					CA \$100.00 <sup>1</sup>
					<i>plus</i> 15
					9/89 \$102.30 <sup>3</sup>
					<i>plus</i> 15
					LDC \$100.00 <sup>1</sup>
					<i>plus</i> 15
					9/89 \$102.30 <sup>3</sup>
					<i>plus</i> 15
					LLDC \$100.00 <sup>1</sup>
					9/89 \$102.30 <sup>3</sup>
					Pac \$100.00 <sup>1</sup>
					9/89 \$102.30 <sup>3</sup>

	01A	kg	. . . Pipe			
	09G	kg	. . . Cigarette			
	19D	kg	. . . Other			
			- Other:			
2403.91			-- "Homogenised" or "reconstituted" tobacco:			
2403.91.09			--- Other	<i>per kg</i>	\$ 100.00 <sup>1</sup> <i>plus 20</i> 9/89 \$102.30 <i>plus 20</i>	AU \$100.00 <sup>1</sup> <i>plus 15</i> 9/89 \$102.30 <sup>3</sup> <i>plus 15</i> CA \$100.00 <sup>1</sup> <i>plus 15</i> 9/89 \$102.30 <sup>3</sup> <i>plus 15</i> LDC \$100.00 <sup>1</sup> <i>plus 15</i> 9/89 \$102.30 <sup>3</sup> <i>plus 15</i> LLDC \$100.00 <sup>1</sup> 9/89 \$102.30 <sup>3</sup> Pac \$100.00 <sup>1</sup> 9/89 \$102.30 <sup>3</sup>
	01E	kg	. . . . Pipe			
	09L	kg	. . . . Cigarette			
	19H	kg	. . . . Other			
2403.99			-- Other:			
2403.99.01	00B	kg	--- Snuff	<i>per kg</i>	\$ 106.09 <sup>1</sup> 9/89 \$108.39 <sup>3</sup>	AU \$105.81 <sup>1</sup> 9/89 \$108.11 <sup>3</sup> CA \$105.81 <sup>1</sup> 9/89 \$108.11 <sup>3</sup> LLDC \$100.00 <sup>1</sup> 9/89 \$102.30 <sup>3</sup> Pac \$100.00 <sup>1</sup> 9/89 \$102.30 <sup>3</sup>

SCHEDULE—continued

TARIFF—continued

ITEMS, RATES OF DUTY, AND EXEMPTIONS FROM DUTY SUBSTITUTED—  
continued

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Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
<b>Other manufactured tobacco and manufactured, etc.—continued</b>					
- Other—continued					
-- Other—continued					
2403.99.19		---	Other	per kg	\$100.00 <sup>1</sup> <i>plus 20</i> 9/89 \$102.30 <sup>3</sup> <i>plus 20</i> AU \$100.00 <sup>1</sup> <i>plus 15</i> 9/89 \$102.30 <sup>3</sup> <i>plus 15</i> CA \$100.00 <sup>1</sup> <i>plus 15</i> 9/89 \$102.30 <sup>3</sup> <i>plus 15</i> LDC \$100.00 <sup>1</sup> <i>plus 15</i> 9/89 \$102.30 <sup>3</sup> <i>plus 15</i> LLDC \$100.00 <sup>1</sup> 9/89 \$102.30 <sup>3</sup> Pac \$100.00 <sup>1</sup> 9/89 \$102.30 <sup>3</sup>
	01G	kg	. . . . Pulverised waste tobacco in liquid form		
	09B	kg	. . . . Binders and wrappers of tobacco for use in the manufacture of cigars and cheroots		
	19K	kg	. . . . Other		

Tariff Amendment

1989, No. 48

<sup>1</sup> Includes an amount of \$100.00 per kg being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<sup>3</sup> Includes an amount of \$102.30 per kg being the equivalent of the duty imposed on the like goods when produced in New Zealand.

## Chapter 27

## Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

27.10			<b>Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:</b>			
			- Other distillate fuels:			
			-- Other:			
2710.00.63	00F	ℓ	--- Automotive diesel	<i>per ℓ</i>	16.2¢ <sup>6</sup>	..
					11/89 11.2¢ <sup>5</sup>	
2710.00.67	00A	ℓ	--- Home heating oil being a blend of kerosene and diesel	<i>per ℓ</i>	16.2¢ <sup>6</sup>	..
					11/89 11.2¢ <sup>5</sup>	

<sup>5</sup> Includes an amount of 11.2¢ per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<sup>6</sup> Includes an amount of 16.2¢ per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

SCHEDULE—*continued*

TARIFF—*continued*

ITEMS, RATES OF DUTY, AND EXEMPTIONS FROM DUTY SUBSTITUTED—  
*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff

Chapter 48

**Paper and paperboard; articles of paper pulp, of paper or of paperboard**

<b>48.13</b>			<b>Cigarette paper, whether or not cut to size or in the form of booklets or tubes:</b>		
4813.10.00	00k	Th	- In the form of booklets or tubes	5	Free
4813.20			- In rolls of a width not exceeding 5 cm:		
4813.20.09	00L	Th	-- Other	5	Free
4813.90			- Other:		
4813.90.19	00A	Th	-- Other	5	Free

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This Act is administered in the Ministry of Commerce.

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