

## 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 28.53);
  - (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 purposes of this Chapter and of Chapters 20 and 21, the “alcoholic strength by volume” shall be determined at a temperature of 20 °C.
3. For the purposes of 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 purposes 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.

#### NEW ZEALAND NOTES—

1. Item 2204.10.01 is to be taken to apply only to naturally carbonated white wine entitled to the appellation “champagne” by virtue of being the produce of the Champagne district of France.
2. Throughout the Tariff where—
  - (a) Goods consist of a container and the contents of a container;
  - (b) Those contents would, if they were manufactured or produced in New Zealand, be subject to duties of excise; and
  - (c) By virtue of the General Rules of Interpretation, the Tariff classification of the goods is that which would apply to the container if it were imported separately;  
the duty in respect of the goods shall be an amount equal to the sum of the amount of duty (if any) that would be payable in respect of the container if it were imported separately and the amount of duty (if any) that would be payable in respect of the contents if they were imported separately.

NB: Subsection 2 of section 2 of the Customs and Excise Act 1996 provides that:

- (a) the alcoholic strength by volume of a mixture of water and ethyl alcohol is the ratio of the volume of alcohol present in the mixture at 20 °C to the total volume of the mixture at the same temperature; and
  - (b) the expression ‘percent volume’ and ‘% vol.’ are used to express alcoholic strength in parts of alcohol per 100 parts of the mixture.
3. In this Chapter, the term manufacture, where it appears in the expressions ‘For manufacture in a licensed manufacturing area’ and ‘For further manufacture in a licensed manufacturing area’, has the same meaning as in section 2(1) of the Customs and Excise Act 1996.

\* \* \*



Chapter 22—continued  
Beverages, spirits and vinegar—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
<b>22.01</b>			<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			– Mineral waters and aerated waters:		
2201.10.01	00C	1	-- In metal containers	5	AAN Free CA Free CN Free LDC 4 TH Free TPA Free
2201.10.09	00D	1	-- Other	5	AAN Free CA Free CN Free LDC 4 TH Free TPA Free
2201.90			– Other:		
2201.90.01			-- In metal containers	5	AAN Free CA Free CN Free LDC 4 TH Free TPA Free
			. . . . In aerosol containers:		
	02J	No.	. . . . . Containing chlorofluorocarbons		
	08H	No.	. . . . . Other		
	19C	1	. . . . . Other		
2201.90.09	00C	1	-- Other	5	AAN Free CA Free CN Free LDC 4 TH Free TPA Free
<b>22.02</b>			<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			– Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:		
2202.10.01	00A	1	-- In metal containers	5	AAN Free CA Free CN 1/2009 3.9 1/2010 2.6 1/2011 1.3 1/2012 Free TH Free TPA Free
2202.10.09	00B	1	-- Other	5	AAN 1/2010 Free CA Free CN Free LDC 4 TH Free TPA Free
2202.90			– Other:		
2202.90.01			-- In metal containers	5	AAN 1/2010 Free CA Free CN 1/2009 3.9 1/2010 2.6 1/2011 1.3 1/2012 Free TH Free TPA Free
	01J	1	. . . . . Containing deer products		
	09D	1	. . . . . Other		
2202.90.09			-- Other	5	AAN 1/2010 Free CA Free CN Free LDC 4 TH Free TPA Free
	01K	1	. . . . . Containing deer products		
	09E	1	. . . . . Other		

\*Unless otherwise indicated, AU, LLDC, Pac and OPS (Other Preferential Sources—see page v) rates in the Preferential Tariff are Free.

Chapter 22—*continued*  
Beverages, spirits and vinegar—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
<b>22.03</b>					
2203.00			<b>Beer made from malt:</b>		
2203.00.02			– Containing not more than 1.15 % vol.	Free	Free
	01L	1	. . . Cans		
	09F	1	. . . Other		
2203.00.12			– Containing more than 1.15 % vol., but not more than 2.5 % vol. <i>per l</i>	38.208¢ <sup>1</sup>	. .
	01F	1	. . . Cans		
	09A	1	. . . Other		
2203.00.22			– Containing more than 2.5 % vol., but not more than 4.35 % vol. <i>per l al</i>	\$25.476 <sup>2</sup>	. .
	02K	1 al	. . . Cans		
	08J	1 al	. . . Other		
2203.00.31			– Containing more than 4.35 % vol., but not more than 5 % vol. <i>per l al</i>	\$25.476 <sup>2</sup>	. .
	02J	1 al	. . . Cans		
	08H	1 al	. . . Other		
2203.00.39			– Containing more than 5 % vol. <i>per l al</i>	\$25.476 <sup>2</sup>	. .
	02K	1 al	. . . Cans		
	08J	1 al	. . . Other		
<b>22.04</b>					
			<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09:</b>		
2204.10			– Sparkling wine:		
2204.10.01	00H	1	-- Champagne <i>per l</i>	\$2.5476 <sup>3</sup>	. .
			-- Other:		
2204.10.12			--- For further manufacture in a licensed manufacturing area	5	AAN Free CN 1/2009 4.2 1/2010 2.8 1/2011 1.4 1/2012 Free TH Free TPA Free
	01H	1	. . . . Red		
	09C	1	. . . . White		
2204.10.18			--- Other <i>per l</i>	5 plus \$2.5476 <sup>3</sup>	AAN \$2.5476 <sup>3</sup> AU \$2.5476 <sup>3</sup> CN 1/2009 4.2 plus \$2.5476 <sup>3</sup> 1/2010 2.8 plus \$2.5476 <sup>3</sup> 1/2011 1.4 plus \$2.5476 <sup>3</sup> 1/2012 Free plus \$2.5476 <sup>3</sup> LLDC \$2.5476 <sup>3</sup> Pac \$2.5476 <sup>3</sup> SG \$2.5476 <sup>3</sup> TH \$2.5476 <sup>3</sup> TPA \$2.5476 <sup>3</sup>
	01F	1	. . . . Red		
	09A	1	. . . . White		

<sup>1</sup> Includes an amount of 38.208 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 \$25.476 *per l al* being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<sup>3</sup> Includes an amount of \$2.5476 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

\*Unless otherwise indicated, AU, LLDC, Pac and OPS (Other Preferential Sources—see page v) rates in the Preferential Tariff are Free.

Chapter 22—*continued*  
Beverages, spirits and vinegar—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
<b>Wine of fresh grapes, including fortified, etc.—<i>continued</i></b>					
– Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:					
2204.21			– – In containers holding 2 litres or less:		
2204.21.02			– – – For further manufacture in a licensed manufacturing area	5	AAN Free CN 1/2009 4.2 1/2010 2.8 1/2011 1.4 1/2012 Free TH Free TPA Free
			. . . . . Containing not more than 14 % vol.:		
			. . . . . White:		
	01L	1	. . . . . In containers of a capacity of not more than 750 ml		
	09F	1	. . . . . In other containers		
			. . . . . Red:		
	11H	1	. . . . . In containers of a capacity of not more than 750 ml		
	19C	1	. . . . . In other containers		
			. . . . . Other:		
			. . . . . Sherry:		
	21E	1	. . . . . In containers of a capacity of not more than 750 ml		
	29L	1	. . . . . In other containers		
			. . . . . Port:		
	31B	1	. . . . . In containers of a capacity of not more than 750 ml		
	39H	1	. . . . . In other containers		
			. . . . . Other kinds:		
	41K	1	. . . . . In containers of a capacity of not more than 750 ml		
	49E	1	. . . . . In other containers		
			– – – Other:		
2204.21.13			– – – – Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	<i>per l al</i> 5 <i>plus</i> \$46.400 <sup>4</sup>	AAN \$46.400 <sup>4</sup> AU \$46.400 <sup>4</sup> CN 1/2009 4.2 <i>plus</i> \$46.400 <sup>4</sup> 1/2010 2.8 <i>plus</i> \$46.400 <sup>4</sup> 1/2011 1.4 <i>plus</i> \$46.400 <sup>4</sup> 1/2012 Free <i>plus</i> \$46.400 <sup>4</sup> LLDC \$46.400 <sup>4</sup> Pac \$46.400 <sup>4</sup> SG \$46.400 <sup>4</sup> TH \$46.400 <sup>4</sup> TPA \$46.400 <sup>4</sup>
			. . . . . Sherry:		
	01B	1 al	. . . . . In containers of a capacity of not more than 750 ml		
	09H	1 al	. . . . . In other containers		
			. . . . . Port:		
	11K	1 al	. . . . . In containers of a capacity of not more than 750 ml		
	19E	1 al	. . . . . In other containers		
			. . . . . Other kinds:		
	21G	1 al	. . . . . In containers of a capacity of not more than 750 ml		
	29B	1 al	. . . . . In other containers		

<sup>4</sup> Includes an amount of \$46.400 *per l al* being the equivalent of the duty imposed on the like goods when produced in New Zealand.

\*Unless otherwise indicated, AU, LLDC, Pac and OPS (Other Preferential Sources—see page v) rates in the Preferential Tariff are Free.

Chapter 22—*continued*  
Beverages, spirits and vinegar—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			<b>Wine of fresh grapes, including fortified, etc.—<i>continued</i></b> — Other wine; grape must with fermentation, etc.— <i>continued</i> -- In containers holding 2 litres or less— <i>continued</i> --- Other— <i>continued</i>		
2204.21.18			---- Other	<i>per l</i> 5 <i>plus</i> \$2.5476 <sup>3</sup>	AAN \$2.5476 <sup>3</sup> AU \$2.5476 <sup>3</sup> CN 1/2009 4.2 <i>plus</i> \$2.5476 <sup>3</sup> 1/2010 2.8 <i>plus</i> \$2.5476 <sup>3</sup> 1/2011 1.4 <i>plus</i> \$2.5476 <sup>3</sup> 1/2012 Free <i>plus</i> \$2.5476 <sup>3</sup> LLDC \$2.5476 <sup>3</sup> Pac \$2.5476 <sup>3</sup> SG \$2.5476 <sup>3</sup> TH \$2.5476 <sup>3</sup> TPA \$2.5476 <sup>3</sup>
	01D	1	. . . . . White:		
	09K	1	. . . . . In containers of a capacity of not more than 750 ml		
			. . . . . In other containers		
			. . . . . Red:		
	11A	1	. . . . . In containers of a capacity of not more than 750 ml		
	19G	1	. . . . . In other containers		
2204.29			-- Other:		
2204.29.02			--- For further manufacture in a licensed manufacturing area	5	AAN Free CN 1/2009 4.2 1/2010 2.8 1/2011 1.4 1/2012 Free TH Free TPA Free
			. . . . . Containing not more than 14 % vol.:		
	01G	1	. . . . . White		
	09B	1	. . . . . Red		
			. . . . . Other:		
	11D	1	. . . . . Sherry		
	21A	1	. . . . . Port		
	29G	1	. . . . . Other kinds		
			--- Other:		
2204.29.13			---- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	<i>per l al</i> 5 <i>plus</i> \$46.400 <sup>4</sup>	AAN \$46.400 <sup>4</sup> AU \$46.400 <sup>4</sup> CN 1/2009 4.2 <i>plus</i> \$46.400 <sup>4</sup> 1/2010 2.8 <i>plus</i> \$46.400 <sup>4</sup> 1/2011 1.4 <i>plus</i> \$46.400 <sup>4</sup> 1/2012 Free <i>plus</i> \$46.400 <sup>4</sup> LLDC \$46.400 <sup>4</sup> Pac \$46.400 <sup>4</sup> SG \$46.400 <sup>4</sup> TH \$46.400 <sup>4</sup> TPA \$46.400 <sup>4</sup>
	01J	1 al	. . . . . Sherry		
	11F	1 al	. . . . . Port		
	19A	1 al	. . . . . Other kinds		

<sup>3</sup> Includes an amount of \$2.5476 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 \$46.400 per *l al* being the equivalent of the duty imposed on the like goods when produced in New Zealand.

\*Unless otherwise indicated, AU, LLDC, Pac and OPS (Other Preferential Sources—see page v) rates in the Preferential Tariff are Free.

Chapter 22—*continued*  
Beverages, spirits and vinegar—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			<b>Wine of fresh grapes, including fortified, etc.—<i>continued</i></b> — Other wine; grape must with fermentation, etc.— <i>continued</i> -- Other— <i>continued</i> --- Other— <i>continued</i>		
2204.29.18			---- Other	<i>per l</i> 5 <i>plus</i> \$2.5476 <sup>3</sup>	AAN \$2.5476 <sup>3</sup> AU \$2.5476 <sup>3</sup> CN 1/2009 4.2 <i>plus</i> \$2.5476 <sup>3</sup> 1/2010 2.8 <i>plus</i> \$2.5476 <sup>3</sup> 1/2011 1.4 <i>plus</i> \$2.5476 <sup>3</sup> 1/2012 Free <i>plus</i> \$2.5476 <sup>3</sup> LLDC \$2.5476 <sup>3</sup> Pac \$2.5476 <sup>3</sup> SG \$2.5476 <sup>3</sup> TH \$2.5476 <sup>3</sup> TPA \$2.5476 <sup>3</sup>
	01L	1	. . . . . White		
	09F	1	. . . . . Red		
2204.30.00	00J	1	— Other grape must	5	AAN Free CN 4.8 1/2009 3.6 1/2010 2.4 1/2011 1.2 1/2012 Free TH Free TPA Free
<b>22.05</b>			<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		
2205.10.01			--- For further manufacture in a licensed manufacturing area	Free	Free
	01D	1	. . . . . Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit		
			. . . . . Other:		
	11A	1	. . . . . Containing not more than 6 % vol.		
	19G	1	. . . . . Containing more than 6 % vol., but not more than 9.5 % vol.		
	29D	1	. . . . . Containing more than 9.5 % vol.		
			--- Other:		
2205.10.12	00H	1 al	---- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	<i>per l al</i> \$46.400 <sup>4</sup>	..
2205.10.19	00B	1	---- Other	<i>per l</i> \$2.5476 <sup>3</sup>	..
			-- Other:		
2205.10.22			--- For further manufacture in a licensed manufacturing area	5	AAN Free CN 1/2009 4.2 1/2010 2.8 1/2011 1.4 1/2012 Free TH Free TPA Free
	01A	1	. . . . . Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit		
			. . . . . Other:		
	11J	1	. . . . . Containing not more than 6 % vol.		
	21F	1	. . . . . Containing more than 6 % vol., but not more than 9.5 % vol.		
	29A	1	. . . . . Containing more than 9.5 % vol.		

<sup>3</sup> Includes an amount of \$2.5476 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 \$46.400 *per l al* being the equivalent of the duty imposed on the like goods when produced in New Zealand.

\*Unless otherwise indicated, AU, LLDC, Pac and OPS (Other Preferential Sources—see page v) rates in the Preferential Tariff are Free.

Chapter 22—*continued*  
Beverages, spirits and vinegar—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
<b>Vermouth and other wine of fresh grapes flavoured, etc.—<i>continued</i></b>					
– In containers holding 2 litres or less— <i>continued</i>					
-- Other— <i>continued</i>					
--- Other:					
2205.10.33	00E	1 al	---- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	<i>per l al</i> 5 plus \$46.400 <sup>4</sup>	AAN \$46.400 <sup>4</sup> AU \$46.400 <sup>4</sup> CN 1/2009 4.2 plus \$46.400 <sup>4</sup> 1/2010 2.8 plus \$46.400 <sup>4</sup> 1/2011 1.4 plus \$46.400 <sup>4</sup> 1/2012 Free plus \$46.400 <sup>4</sup> LLDC \$46.400 <sup>4</sup> Pac \$46.400 <sup>4</sup> SG \$46.400 <sup>4</sup> TH \$46.400 <sup>4</sup> TPA \$46.400 <sup>4</sup>
2205.10.38	00G	1	---- Other	<i>per l</i> 5 plus \$2.5476 <sup>3</sup>	AAN \$2.5476 <sup>3</sup> AU \$2.5476 <sup>3</sup> CN 1/2009 4.2 plus \$2.5476 <sup>3</sup> 1/2010 2.8 plus \$2.5476 <sup>3</sup> 1/2011 1.4 plus \$2.5476 <sup>3</sup> 1/2012 Free plus \$2.5476 <sup>3</sup> LLDC \$2.5476 <sup>3</sup> Pac \$2.5476 <sup>3</sup> SG \$2.5476 <sup>3</sup> TH \$2.5476 <sup>3</sup> TPA \$2.5476 <sup>3</sup>
2205.90			– Other:		
			-- Vermouth:		
2205.90.01	01C	1	--- For further manufacture in a licensed manufacturing area	Free	Free
			. . . . Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit		
			. . . . Other:		
	11L	1	. . . . . Containing not more than 6 % vol.		
	19F	1	. . . . . Containing more than 6 % vol., but not more than 9.5 % vol.		
	29C	1	. . . . . Containing more than 9.5 % vol.		
			--- Other:		
2205.90.12	00G	1 al	---- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	<i>per l al</i> \$46.400 <sup>4</sup>	..
2205.90.19	00A	1	---- Other	<i>per l</i> \$2.5476 <sup>3</sup>	..
			-- Other:		
2205.90.22			--- For further manufacture in a licensed manufacturing area	5	AAN Free CN 1/2009 4.2 1/2010 2.8 1/2011 1.4 1/2012 Free TH Free TPA Free
	01L	1	. . . . Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit		
			. . . . Other:		
	11H	1	. . . . . Containing not more than 6 % vol.		
	21E	1	. . . . . Containing more than 6 % vol., but not more than 9.5 % vol.		
	29L	1	. . . . . Containing more than 9.5 % vol.		

<sup>3</sup> Includes an amount of \$2.5476 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 \$46.400 per *l al* being the equivalent of the duty imposed on the like goods when produced in New Zealand.

\*Unless otherwise indicated, AU, LLDC, Pac and OPS (Other Preferential Sources—see page v) rates in the Preferential Tariff are Free.

Chapter 22—*continued*  
Beverages, spirits and vinegar—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
<b>Vermouth and other wine of fresh grapes flavoured, etc.—<i>continued</i></b>					
— Other— <i>continued</i>					
-- Other— <i>continued</i>					
--- Other:					
2205.90.33	00D	1 al	---- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	<i>per l al</i> 5 <i>plus</i> \$46.400 <sup>4</sup>	AAN \$46.400 <sup>4</sup> AU \$46.400 <sup>4</sup> CN 1/2009 4.2 <i>plus</i> \$46.400 <sup>4</sup> 1/2010 2.8 <i>plus</i> \$46.400 <sup>4</sup> 1/2011 1.4 <i>plus</i> \$46.400 <sup>4</sup> 1/2012 Free <i>plus</i> \$46.400 <sup>4</sup> LLDC \$46.400 <sup>4</sup> Pac \$46.400 <sup>4</sup> SG \$46.400 <sup>4</sup> TH \$46.400 <sup>4</sup> TPA \$46.400 <sup>4</sup>
2205.90.38	00F	1	---- Other	<i>per l</i> 5 <i>plus</i> \$2.5476 <sup>3</sup>	AAN \$2.5476 <sup>3</sup> AU \$2.5476 <sup>3</sup> CN 1/2009 4.2 <i>plus</i> \$2.5476 <sup>3</sup> 1/2010 2.8 <i>plus</i> \$2.5476 <sup>3</sup> 1/2011 1.4 <i>plus</i> \$2.5476 <sup>3</sup> 1/2012 Free <i>plus</i> \$2.5476 <sup>3</sup> LLDC \$2.5476 <sup>3</sup> Pac \$2.5476 <sup>3</sup> SG \$2.5476 <sup>3</sup> TH \$2.5476 <sup>3</sup> TPA \$2.5476 <sup>3</sup>
<b>22.06</b>					
<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>					
— Fruit wine and vegetable wine:					
-- Containing not more than 14 % vol.:					
2206.00.02			--- For further manufacture in a licensed manufacturing area		Free Free
			.... Kiwifruit wine:		
	01E	1	.... Sparkling		
	09L	1	.... Other		
	19H	1	.... Other		
2206.00.08			--- Other	<i>per l</i> \$2.5476 <sup>3</sup>	..
			.... Kiwifruit wine:		
	01C	1	.... Sparkling		
	09J	1	.... Other		
	19F	1	.... Other		
-- Containing more than 14 % vol., but not more than 23 % vol.:					
2206.00.12			--- For further manufacture in a licensed manufacturing area		Free Free
			.... Kiwifruit wine:		
	01L	1	.... Sparkling		
	09F	1	.... Other		
	19C	1	.... Other		
2206.00.17			--- Other	<i>per l al</i> \$46.400 <sup>4</sup>	..
			.... Kiwifruit wine:		
	01B	1 al	.... Sparkling		
	09H	1 al	.... Other		
	19E	1 al	.... Other		

<sup>3</sup> Includes an amount of \$2.5476 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 \$46.400 per *l al* being the equivalent of the duty imposed on the like goods when produced in New Zealand.

\*Unless otherwise indicated, AU, LLDC, Pac and OPS (Other Preferential Sources—see page v) rates in the Preferential Tariff are Free.

Chapter 22—*continued*  
Beverages, spirits and vinegar—*continued*

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>					
– Fruit wine and vegetable wine— <i>continued</i>					
– Other:					
2206.00.22	00H	1 al	– – – For further manufacture in a licensed manufacturing area	Free	Free
2206.00.28	00F	1 al	– – – Other	<i>per l al</i> \$46.400 <sup>4</sup>	..
– Other:					
2206.00.32			– – Containing not more than 1.15 % vol.	Free	Free
	01A	1	. . . . Sparkling		
	09G	1	. . . . Other		
– – Containing more than 1.15 % vol., but not more than 2.5 % vol.:					
2206.00.33			– – – For further manufacture in a licensed manufacturing area	Free	Free
	01H	1	. . . . Sparkling		
	09C	1	. . . . Other		
2206.00.37			– – – Other	<i>per l</i> 38.208 <sup>1</sup>	..
	01C	1	. . . . Sparkling		
	09J	1	. . . . Other		
– – Containing more than 2.5 % vol., but not more than 6 % vol.:					
2206.00.43			– – – For further manufacture in a licensed manufacturing area	Free	Free
	01C	1 al	. . . . Sparkling		
	09J	1 al	. . . . Other		
2206.00.47			– – – Other	<i>per l al</i> \$25.476 <sup>2</sup>	..
	01J	1 al	. . . . Sparkling		
	09D	1 al	. . . . Other		
– – Containing more than 6 % vol., but not more than 9 % vol.:					
2206.00.53			– – – For further manufacture in a licensed manufacturing area	Free	Free
	01J	1	. . . . Sparkling		
	09D	1	. . . . Other		
2206.00.57			– – – Other	<i>per l</i> \$2.0380 <sup>5</sup>	..
	01D	1	. . . . Sparkling		
	09K	1	. . . . Other		
– – Containing more than 9 % vol., but not more than 14 % vol.:					
2206.00.62			– – – For further manufacture in a licensed manufacturing area	Free	Free
	01H	1	. . . . Sparkling		
	09C	1	. . . . Other		
2206.00.68			– – – Other	<i>per l</i> \$2.5476 <sup>3</sup>	..
	01F	1	. . . . Sparkling		
	09A	1	. . . . Other		
– – Containing more than 14 % vol., but not more than 23 % vol.:					
2206.00.71			– – – For further manufacture in a licensed manufacturing area	Free	Free
	01G	1	. . . . Sparkling		
	09B	1	. . . . Other		
2206.00.78			– – – Other	<i>per l al</i> \$46.400 <sup>4</sup>	..
	01A	1 al	. . . . Sparkling		
	09G	1 al	. . . . Other		
– Other:					
2206.00.81	00D	1 al	– – – For further manufacture in a licensed manufacturing area	Free	Free
2206.00.89	00E	1 al	– – – Other	<i>per l al</i> \$46.400 <sup>4</sup>	..
<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>				
2207.10	– Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher:				
– – Rectified spirits of wine:					
2207.10.11	00H	1 al	– – – For manufacture in a licensed manufacturing area	Free	Free
2207.10.19	00J	1 al	– – – Other	<i>per l al</i> \$46.400 <sup>4</sup>	..
– – Other kinds:					
2207.10.21	00C	1 al	– – – For manufacture in a licensed manufacturing area	Free	Free
2207.10.29	00D	1 al	– – – Other	<i>per l al</i> \$46.400 <sup>4</sup>	..

<sup>1</sup> Includes an amount of 38.208 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 \$25.476 per *l al* being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<sup>3</sup> Includes an amount of \$2.5476 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 \$46.400 per *l al* being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<sup>5</sup> Includes an amount of \$2.0380 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

\*Unless otherwise indicated, AU, LLDC, Pac and OPS (Other Preferential Sources—see page v) rates in the Preferential Tariff are Free.

Chapter 22—*continued*  
Beverages, spirits and vinegar—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
<b>Undenatured ethyl alcohol of an alcoholic strength, etc.—<i>continued</i></b>					
2207.20			– Ethyl alcohol and other spirits, denatured, of any strength:		
2207.20.01	00F	1	– – Ethyl alcohol, denatured in accordance with a formula approved by the Chief Executive of the New Zealand Customs Service	Free	Free
			– – Ethyl alcohol, denatured, to which has been blended ethyl ether, benzol or approved petroleum products in such proportions as may be approved by the Chief Executive of the New Zealand Customs Service and under such conditions as the Chief Executive of the New Zealand Customs Service may approve:		
2207.20.12	00H	1	– – – For manufacture in a licensed manufacturing area	Free	Free
			– – – Other:		
2207.20.18	00F	1	– – – – Aviation spirit	Free	Free
			– – – – Other:		
2207.20.23	00K	1 ms	– – – – – Further blended with motor spirit and that can be used as a fuel for engines	<i>per l ms</i> 45.524¢ plus 8¢ per g of Pb <sup>7</sup>	..
2207.20.27			– – – – – Further blended with diesel, biodiesel, or other substances and that can be used as a fuel for engines	Free	Free
	10B	1	. . . . . Further blended with automotive diesel		
	13G	1	. . . . . Further blended with marine diesel		
	15C	1	. . . . . Further blended with biodiesel		
	19F	1	. . . . . Further blended with other substances		
2207.20.32	00J	1	– – – – – Other	<i>per l</i> 30.2¢ <sup>6</sup>	..
			– – Ethyl alcohol, denatured, otherwise blended, that can be used as a fuel for engines:		
2207.20.33	00E	1 al	– – – For manufacture in a licensed manufacturing area	Free	Free
			– – – Other:		
2207.20.35	00H	1 ms	– – – – Blended with motor spirit	<i>per l ms</i> 45.524¢ plus 8¢ per g of Pb <sup>7</sup>	..
2207.20.37			– – – – Other	Free	Free
	10H	1	. . . . . Blended with automotive diesel		
	13B	1	. . . . . Blended with marine diesel		
	15J	1	. . . . . Blended with biodiesel		
	19A	1	. . . . . Blended with other substances		
			– – Other kinds:		
2207.20.41	00H	1 al	– – – For manufacture in a licensed manufacturing area	Free	Free
2207.20.49	00J	1 al	– – – Other	<i>per l al</i> \$46.400 <sup>4</sup>	..
<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>					
2208.20			– Spirits obtained by distilling grape wine or grape marc:		
			– – The strength of which can be ascertained by OIML hydrometer:		
			– – – Brandy:		
			– – – – Having a Customs value of less than \$22.00 per litre of alcohol:		
2208.20.02			– – – – – For further manufacture in a licensed manufacturing area	Free	Free
			. . . . . In containers of a capacity of less than 180 litres:		
	01J	1 al	. . . . . In bottles		
	09D	1 al	. . . . . Otherwise packed		
	19A	1 al	. . . . . In other containers		
2208.20.04			– – – – – Other	<i>per l al</i> \$46.400 <sup>4</sup>	..
			. . . . . In containers of a capacity of less than 180 litres:		
	01A	1 al	. . . . . In bottles		
	09G	1 al	. . . . . Otherwise packed		
	19D	1 al	. . . . . In other containers		
			– – – – – Other:		
2208.20.06			– – – – – For further manufacture in a licensed manufacturing area	Free	Free
			. . . . . In containers of a capacity of less than 180 litres:		
	01D	1 al	. . . . . In bottles		
	09K	1 al	. . . . . Otherwise packed		
	19G	1 al	. . . . . In other containers		

<sup>4</sup> Includes an amount of \$46.400 per *l al* being the equivalent of the duty imposed on the like goods when produced in New Zealand.<sup>6</sup> Includes an amount of 30.2 cents per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.<sup>7</sup> Includes a maximum amount of 45.524 cents per litre of motor spirit and 8 cents per gram of Pb being the equivalent of the duty imposed on the like goods when produced in New Zealand.

Chapter 22—*continued*  
Beverages, spirits and vinegar—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			<b>Undenatured ethyl alcohol of an alcoholic strength, etc.—<i>continued</i></b> — Spirits obtained by distilling grape wine or grape marc— <i>continued</i> — The strength of which can be ascertained by OIML, etc.— <i>continued</i> — Brandy— <i>continued</i> — Other— <i>continued</i>		
2208.20.08			— Other ..... In containers of a capacity of less than 180 litres: ..... In bottles ..... Otherwise packed ..... In other containers	<i>per l al</i> \$46.400 <sup>4</sup>	..
	01G	1 al	..... In bottles		
	09B	1 al	..... Otherwise packed		
	19K	1 al	..... In other containers		
			— Other:		
2208.20.11			— For further manufacture in a licensed manufacturing area ..... In containers of a capacity of less than 180 litres:	Free	Free
	01H	1 al	..... In bottles		
	09C	1 al	..... Otherwise packed		
	19L	1 al	..... In other containers		
2208.20.19			— Other ..... In containers of a capacity of less than 180 litres: ..... In bottles ..... Otherwise packed ..... In other containers	<i>per l al</i> \$46.400 <sup>4</sup>	..
	01J	1 al	..... In bottles		
	09D	1 al	..... Otherwise packed		
	19A	1 al	..... In other containers		
			— Other:		
2208.20.21			— For further manufacture in a licensed manufacturing area ..... Not exceeding 57 % vol.: ..... In containers of a capacity of less than 180 litres ..... In other containers ..... Other: ..... In containers of a capacity of less than 180 litres ..... In other containers	Free	Free
	01C	1 al	..... In containers of a capacity of less than 180 litres		
	09J	1 al	..... In other containers		
	11L	1 al	..... In containers of a capacity of less than 180 litres		
	19F	1 al	..... In other containers		
2208.20.29			— Other ..... Not exceeding 57 % vol.: ..... In containers of a capacity of less than 180 litres ..... In other containers ..... Other: ..... In containers of a capacity of less than 180 litres ..... In other containers	<i>per l al</i> \$46.400 <sup>4</sup>	..
	01D	1 al	..... In containers of a capacity of less than 180 litres		
	09K	1 al	..... In other containers		
	11A	1 al	..... In containers of a capacity of less than 180 litres		
	19G	1 al	..... In other containers		
2208.30			— Whiskies: — The strength of which can be ascertained by OIML hydrometer: — Having a Customs value of less than \$22.00 per litre of alcohol:		
2208.30.02			— For further manufacture in a licensed manufacturing area ..... In containers of a capacity of less than 180 litres: ..... In bottles ..... Otherwise packed ..... In other containers	Free	Free
	01B	1 al	..... In bottles		
	09H	1 al	..... Otherwise packed		
	19E	1 al	..... In other containers		
2208.30.04			— Other ..... In containers of a capacity of less than 180 litres: ..... In bottles ..... Otherwise packed ..... In other containers	<i>per l al</i> \$46.400 <sup>4</sup>	..
	01E	1 al	..... In bottles		
	09L	1 al	..... Otherwise packed		
	19H	1 al	..... In other containers		
			— Other:		
2208.30.06			— For further manufacture in a licensed manufacturing area ..... In containers of a capacity of less than 180 litres: ..... In bottles ..... Otherwise packed ..... In other containers	Free	Free
	01H	1 al	..... In bottles		
	09C	1 al	..... Otherwise packed		
	19L	1 al	..... In other containers		
2208.30.08			— Other ..... In containers of a capacity of less than 180 litres: ..... In bottles ..... Otherwise packed ..... In other containers	<i>per l al</i> \$46.400 <sup>4</sup>	..
	01L	1 al	..... In bottles		
	09F	1 al	..... Otherwise packed		
	19C	1 al	..... In other containers		
			— Other:		
2208.30.11			— For further manufacture in a licensed manufacturing area ..... Not exceeding 57 % vol.: ..... In containers of a capacity of less than 180 litres ..... In other containers ..... Other: ..... In containers of a capacity of less than 180 litres ..... In other containers	Free	Free
	01A	1 al	..... In containers of a capacity of less than 180 litres		
	09G	1 al	..... In other containers		
	11J	1 al	..... In containers of a capacity of less than 180 litres		
	19D	1 al	..... In other containers		

<sup>4</sup> Includes an amount of \$46.400 per *l al* being the equivalent of the duty imposed on the like goods when produced in New Zealand.

\*Unless otherwise indicated, AU, LLDC, Pac and OPS (Other Preferential Sources—see page v) rates in the Preferential Tariff are Free.

Chapter 22—*continued*  
Beverages, spirits and vinegar—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
<b>Undenatured ethyl alcohol of an alcoholic strength, etc.—<i>continued</i></b>					
– Whiskies— <i>continued</i>					
– Other— <i>continued</i>					
2208.30.19			--- Other . . . . . Not exceeding 57 % vol.: . . . . . In containers of a capacity of less than 180 litres . . . . . In other containers . . . . . Other: . . . . . In containers of a capacity of less than 180 litres . . . . . In other containers	<i>per l al</i>	\$46.400 <sup>4</sup> . .
	01B	1 al	. . . . . In containers of a capacity of less than 180 litres		
	09H	1 al	. . . . . In other containers		
	11K	1 al	. . . . . In containers of a capacity of less than 180 litres		
	19E	1 al	. . . . . In other containers		
2208.40			– Rum and other spirits obtained by distilling fermented sugar cane products: – The strength of which can be ascertained by OIML hydrometer: – – Having a Customs value of less than \$22.00 per litre of alcohol:		
2208.40.02			– – – For further manufacture in a licensed manufacturing area . . . . . In containers of a capacity of less than 180 litres: . . . . . In bottles . . . . . Otherwise packed . . . . . In other containers		Free Free
	01F	1 al	. . . . . In bottles		
	09A	1 al	. . . . . Otherwise packed		
	19J	1 al	. . . . . In other containers		
2208.40.04			– – – Other . . . . . In containers of a capacity of less than 180 litres: . . . . . In bottles . . . . . Otherwise packed . . . . . In other containers	<i>per l al</i>	\$46.400 <sup>4</sup> . .
	01J	1 al	. . . . . In bottles		
	09D	1 al	. . . . . Otherwise packed		
	19A	1 al	. . . . . In other containers		
2208.40.06			– – – Other: – – – For further manufacture in a licensed manufacturing area . . . . . In containers of a capacity of less than 180 litres: . . . . . In bottles . . . . . Otherwise packed . . . . . In other containers		Free Free
	01A	1 al	. . . . . In bottles		
	09G	1 al	. . . . . Otherwise packed		
	19D	1 al	. . . . . In other containers		
2208.40.08			– – – Other . . . . . In containers of a capacity of less than 180 litres: . . . . . In bottles . . . . . Otherwise packed . . . . . In other containers	<i>per l al</i>	\$46.400 <sup>4</sup> . .
	01D	1 al	. . . . . In bottles		
	09K	1 al	. . . . . Otherwise packed		
	19G	1 al	. . . . . In other containers		
2208.40.11			– Other: – – For further manufacture in a licensed manufacturing area . . . . . Not exceeding 57 % vol.: . . . . . In containers of a capacity of less than 180 litres . . . . . In other containers . . . . . Other: . . . . . In containers of a capacity of less than 180 litres . . . . . In other containers		Free Free
	01E	1 al	. . . . . In containers of a capacity of less than 180 litres		
	09L	1 al	. . . . . In other containers		
	11B	1 al	. . . . . In containers of a capacity of less than 180 litres		
	19H	1 al	. . . . . In other containers		
2208.40.19			– – Other . . . . . Not exceeding 57 % vol.: . . . . . In containers of a capacity of less than 180 litres . . . . . In other containers . . . . . Other: . . . . . In containers of a capacity of less than 180 litres . . . . . In other containers	<i>per l al</i>	\$46.400 <sup>4</sup> . .
	01F	1 al	. . . . . In containers of a capacity of less than 180 litres		
	09A	1 al	. . . . . In other containers		
	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: – – Having a Customs value of less than \$22.00 per litre of alcohol:		
2208.50.02			– – – For further manufacture in a licensed manufacturing area	5	AAN Free CN 1/2009 3.9 1/2010 2.6 1/2011 1.3 1/2012 Free TH Free TPA Free
	01K	1 al	. . . . . In bottles		
	09E	1 al	. . . . . Otherwise packed		

<sup>4</sup> Includes an amount of \$46.400 *per l al* being the equivalent of the duty imposed on the like goods when produced in New Zealand.

\*Unless otherwise indicated, AU, LLDC, Pac and OPS (Other Preferential Sources—see page v) rates in the Preferential Tariff are Free.

Chapter 22—*continued*  
Beverages, spirits and vinegar—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
<b>Undenatured ethyl alcohol of an alcoholic strength, etc.—<i>continued</i></b>					
— Gin and Geneva— <i>continued</i>					
— The strength of which can be ascertained by OIML, etc.— <i>continued</i>					
— Having a Customs value of less than \$22.00 per litre, etc.— <i>continued</i>					
2208.50.04			---- Other	<i>per l al</i> 5 plus \$46.400 <sup>4</sup>	AAN \$46.400 <sup>4</sup> AU \$46.400 <sup>4</sup> CN 1/2009 3.9 plus \$46.400 <sup>4</sup> 1/2010 2.6 plus \$46.400 <sup>4</sup> 1/2011 1.3 plus \$46.400 <sup>4</sup> 1/2012 Free plus \$46.400 <sup>4</sup> LLDC \$46.400 <sup>4</sup> Pac \$46.400 <sup>4</sup> SG \$46.400 <sup>4</sup> TH \$46.400 <sup>4</sup> TPA \$46.400 <sup>4</sup>
	01B	1 al	. . . . . In bottles		
	09H	1 al	. . . . . Otherwise packed		
			---- Other:		
2208.50.06			---- For further manufacture in a licensed manufacturing area	<i>per l al</i> 50¢	AAN Free CN Free TH Free TPA Free
	01E	1 al	. . . . . In bottles		
	09L	1 al	. . . . . Otherwise packed		
2208.50.08			---- Other	<i>per l al</i> \$46.900 <sup>4</sup>	AAN \$46.400 <sup>4</sup> AU \$46.400 <sup>4</sup> CN \$46.400 <sup>4</sup> LLDC \$46.400 <sup>4</sup> Pac \$46.400 <sup>4</sup> SG \$46.400 <sup>4</sup> TH \$46.400 <sup>4</sup> TPA \$46.400 <sup>4</sup>
	01H	1 al	. . . . . In bottles		
	09C	1 al	. . . . . Otherwise packed		
			-- Other:		
2208.50.11			--- For further manufacture in a licensed manufacturing area	Free	Free
			. . . . . Not exceeding 57 % vol.:		
	01J	1 al	. . . . . In containers of a capacity of less than 180 litres		
	09D	1 al	. . . . . In other containers		
			. . . . . Other:		
	11F	1 al	. . . . . In containers of a capacity of less than 180 litres		
	19A	1 al	. . . . . In other containers		
2208.50.19			--- Other	<i>per l al</i> \$46.400 <sup>4</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		
2208.60			—Vodka		
			-- The strength of which can be ascertained by OIML hydrometer:		
			--- Having a Customs value of less than \$22.00 per litre of alcohol:		
2208.60.11			---- For further manufacture in a licensed manufacturing area	5	AAN Free CA 4 CN 1/2009 3.9 1/2010 2.6 1/2011 1.3 1/2012 Free TH Free TPA Free
	01B	1 al	. . . . . In bottles		
	09H	1 al	. . . . . Otherwise packed		

<sup>4</sup> Includes an amount of \$46.400 per *l al* being the equivalent of the duty imposed on the like goods when produced in New Zealand.

\*Unless otherwise indicated, AU, LLDC, Pac and OPS (Other Preferential Sources—see page v) rates in the Preferential Tariff are Free.

Chapter 22—*continued*  
Beverages, spirits and vinegar—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
<b>Undenatured ethyl alcohol of an alcoholic strength, etc.—<i>continued</i></b>					
— Vodka— <i>continued</i>					
-- The strength of which can be ascertained by OIML, etc.— <i>continued</i>					
--- Having a Customs value of less than \$22.00 per litre, etc.— <i>continued</i>					
2208.60.19			---- Other	<i>per l al</i> 5 plus \$46.400 <sup>4</sup>	AAN \$46.400 <sup>4</sup> AU \$46.400 <sup>4</sup> CA 4 plus \$46.400 <sup>4</sup> CN 1/2009 3.9 plus \$46.400 <sup>4</sup> 1/2010 2.6 plus \$46.400 <sup>4</sup> 1/2011 1.3 plus \$46.400 <sup>4</sup> 1/2012 Free plus \$46.400 <sup>4</sup> LLDC \$46.400 <sup>4</sup> Pac \$46.400 <sup>4</sup> SG \$46.400 <sup>4</sup> TH \$46.400 <sup>4</sup> TPA \$46.400 <sup>4</sup>
	01C	1 al	. . . . . In bottles		
	09J	1 al	. . . . . Otherwise packed		
			--- Other:		
2208.60.21			---- For further manufacture in a licensed manufacturing area	<i>per l al</i> 50¢	AAN Free CA 47¢ CN Free TH Free TPA Free
	01H	1 al	. . . . . In bottles		
	09C	1 al	. . . . . Otherwise packed		
2208.60.29			---- Other	<i>per l al</i> \$46.900 <sup>4</sup>	AAN \$46.400 <sup>4</sup> AU \$46.400 <sup>4</sup> CA \$46.870 <sup>4</sup> CN \$46.400 <sup>4</sup> LLDC \$46.400 <sup>4</sup> Pac \$46.400 <sup>4</sup> SG \$46.400 <sup>4</sup> TH \$46.400 <sup>4</sup> TPA \$46.400 <sup>4</sup>
	01J	1 al	. . . . . In bottles		
	09D	1 al	. . . . . Otherwise packed		
			--- Other:		
2208.60.91			--- For further manufacture in a licensed manufacturing area	Free	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		
2208.60.99			--- Other	<i>per l al</i> \$46.400 <sup>4</sup>	..
			. . . . . 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		
2208.70			— Liqueurs and cordials:		
2208.70.10	00A	1	-- For further manufacture in a licensed manufacturing area	5	AAN Free CN Free LDC 2 TH Free TPA Free
			--- Other:		
2208.70.20	00G	1	--- Containing not more than 1.15 % vol.	Free	Free
2208.70.30	00B	1	--- Containing more than 1.15 % vol., but not more than 2.5 % vol. <i>per l</i>	38.208¢ <sup>1</sup>	..
2208.70.40	00H	1 al	--- Containing more than 2.5 % vol., but not more than 6 % vol. <i>per l al</i>	\$25.476 <sup>2</sup>	..
2208.70.50	00C	1	--- Containing more than 6 % vol., but not more than 9 % vol. <i>per l</i>	\$2.0380 <sup>5</sup>	..

<sup>1</sup> Includes an amount of 38.208 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 25.476 *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 \$46.400 *per l al* being the equivalent of the duty imposed on the like goods when produced in New Zealand.<sup>5</sup> Includes an amount of \$2.0380 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

Chapter 22—continued  
Beverages, spirits and vinegar—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
<b>Undenatured ethyl alcohol of an alcoholic strength, etc.—continued</b>					
– Liqueurs and cordials—continued					
– – Other—continued					
2208.70.60	00J	1	--- Containing more than 9 % vol., but not more than 14 % vol. <i>per l</i>	5 plus \$2.5476 <sup>3</sup>	AAN \$2.5476 <sup>3</sup> AU \$2.5476 <sup>3</sup> CN \$2.5476 <sup>3</sup> LDC 4 plus \$2.5476 <sup>3</sup> LLDC \$2.5476 <sup>3</sup> Pac \$2.5476 <sup>3</sup> SG \$2.5476 <sup>3</sup> TH \$2.5476 <sup>3</sup> TPA \$2.5476 <sup>3</sup>
2208.70.71	00L	1 al	--- Containing more than 14 % vol., but not more than 23 % vol. <i>per l al</i>	5 plus \$46.400 <sup>4</sup>	AAN \$46.400 <sup>4</sup> AU \$46.400 <sup>4</sup> CN \$46.400 <sup>4</sup> LDC 4 plus \$46.400 <sup>4</sup> LLDC \$46.400 <sup>4</sup> Pac \$46.400 <sup>4</sup> SG \$46.400 <sup>4</sup> TH \$46.400 <sup>4</sup> TPA \$46.400 <sup>4</sup>
2208.70.80	01H 09C	1 al 1 al	--- Other . . . . . Containing more than 23 % vol., but not more than 57 % vol. . . . . . Other	<i>per l al</i> \$46.400 <sup>4</sup>	..
2208.90			– Other: – – Bitters:		
2208.90.02	00F	1	--- For further manufacture in a licensed manufacturing area --- Other:	Free	Free
2208.90.06	00A	1 al	---- Containing not more than 23 % vol. <i>per l al</i>	\$46.400 <sup>4</sup>	..
2208.90.08	00D	1 al	---- Other <i>per l al</i> -- Spirits and spirituous beverages the strength of which can be ascertained by OIML hydrometer:	\$46.400 <sup>4</sup>	..
2208.90.42	10E 15F	1 al 1 al	--- For further manufacture in a licensed manufacturing area . . . . . In bottles . . . . . Otherwise packed	Free	Free
2208.90.48	10C 15D	1 al 1 al	--- Other <i>per l al</i> . . . . . In bottles . . . . . Otherwise packed	\$46.400 <sup>4</sup>	..
2208.90.53	00K	1 al	--- For further manufacture in a licensed manufacturing area --- Other:	Free	Free
2208.90.58	10J 15K 20F 25G 30C 35D 39G	1 1 1 1 1 1 1	---- Containing not more than 1.15 % vol. . . . . . Spirituous beverages containing spirits obtained by distilling grape wine or grape marc: . . . . . Containing brandy . . . . . Other . . . . . Spirituous beverages containing whisky (whiskey) . . . . . Spirituous beverages containing rum . . . . . Spirituous beverages containing gin . . . . . Spirituous beverages containing vodka . . . . . Other	Free	Free
2208.90.62	10F 15G 20C 25D 30L 35A 39D	1 1 1 1 1 1 1	---- Containing more than 1.15 % vol., but not more than 2.5 % vol. <i>per l</i> . . . . . Spirituous beverages containing spirits obtained by distilling grape wine or grape marc: . . . . . Containing brandy . . . . . Other . . . . . Spirituous beverages containing whisky (whiskey) . . . . . Spirituous beverages containing rum . . . . . Spirituous beverages containing gin . . . . . Spirituous beverages containing vodka . . . . . Other	38.208¢ <sup>1</sup>	..

<sup>1</sup> Includes an amount of 38.208 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 \$2.5476 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 \$46.400 per *l al* being the equivalent of the duty imposed on the like goods when produced in New Zealand.

\*Unless otherwise indicated, AU, LLDC, Pac and OPS (Other Preferential Sources—see page v) rates in the Preferential Tariff are Free.

Chapter 22—*continued*  
Beverages, spirits and vinegar—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
<b>Undenatured ethyl alcohol of an alcoholic strength, etc.—<i>continued</i></b>					
— Other— <i>continued</i>					
-- Other— <i>continued</i>					
--- Other— <i>continued</i>					
2208.90.68			---- Containing more than 2.5 % vol., but not more than 6 % vol. ..... Spirituous beverages containing spirits obtained by distilling grape wine or grape marc:	<i>per l al</i>	\$25.476 <sup>2</sup> ..
	10D	1 al	..... Containing brandy		
	15E	1 al	..... Other		
	20A	1 al	..... Spirituous beverages containing whisky (whiskey)		
	25B	1 al	..... Spirituous beverages containing rum		
	30J	1 al	..... Spirituous beverages containing gin		
	35K	1 al	..... Spirituous beverages containing vodka		
	39B	1 al	..... Other		
2208.90.72			---- Containing more than 6 % vol., but not more than 9 % vol. ..... Spirituous beverages containing spirits obtained by distilling grape wine or grape marc:	<i>per l</i>	\$2.0380 <sup>5</sup> ..
	10A	1	..... Containing brandy		
	15B	1	..... Other		
	20J	1	..... Spirituous beverages containing whisky (whiskey)		
	25K	1	..... Spirituous beverages containing rum		
	30F	1	..... Spirituous beverages containing gin		
	35G	1	..... Spirituous beverages containing vodka		
	39K	1	..... Other		
2208.90.78			---- Containing more than 9 % vol., but not more than 14 % vol. ..... Spirituous beverages containing spirits obtained by distilling grape wine or grape marc:	<i>per l</i>	\$2.5476 <sup>3</sup> ..
	10K	1	..... Containing brandy		
	15L	1	..... Other		
	20G	1	..... Spirituous beverages containing whisky (whiskey)		
	25H	1	..... Spirituous beverages containing rum		
	30D	1	..... Spirituous beverages containing gin		
	35E	1	..... Spirituous beverages containing vodka		
	39H	1	..... Other		
2208.90.85			---- Containing more than 14 % vol., but not more than 23 % vol. ..... Spirituous beverages containing spirits obtained by distilling grape wine or grape marc:	<i>per l al</i>	\$46.400 <sup>4</sup> ..
	10F	1 al	..... Containing brandy		
	15G	1 al	..... Other		
	20C	1 al	..... Spirituous beverages containing whisky (whiskey)		
	25D	1 al	..... Spirituous beverages containing rum		
	30L	1 al	..... Spirituous beverages containing gin		
	35A	1 al	..... Spirituous beverages containing vodka		
	39D	1 al	..... Other		
2208.90.97			---- Other ..... Spirituous beverages containing spirits obtained by distilling grape wine or grape marc:	<i>per l al</i>	\$46.400 <sup>4</sup> ..
			..... Containing brandy:		
	10D	1 al	..... In bottles		
	15E	1 al	..... Otherwise packed		
			..... Other:		
	17A	1 al	..... In bottles		
	19H	1 al	..... Otherwise packed		
			..... Spirituous beverages containing whisky (whiskey):		
	20A	1 al	..... In bottles		
	25B	1 al	..... Otherwise packed		
			..... Spirituous beverages containing rum:		
	30J	1 al	..... In bottles		
	35K	1 al	..... Otherwise packed		
			..... Spirituous beverages containing gin:		
	40F	1 al	..... In bottles		
	45G	1 al	..... Otherwise packed		
			..... Spirituous beverages containing vodka:		
	50C	1 al	..... In bottles		
	55D	1 al	..... Otherwise packed		
			..... Other:		
	60L	1 al	..... In bottles		
	65A	1 al	..... Otherwise packed		

<sup>2</sup> Includes an amount of \$25.476 per *l al* being the equivalent of the duty imposed on the like goods when produced in New Zealand.<sup>3</sup> Includes an amount of \$2.5476 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 \$46.400 per *l al* being the equivalent of the duty imposed on the like goods when produced in New Zealand.<sup>5</sup> Includes an amount of \$2.0380 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

Chapter 22—*continued*  
**Beverages, spirits and vinegar—*continued***

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
<b>22.09</b>					
2209.00.00	00J	1	<b>Vinegar and substitutes for vinegar obtained from acetic acid</b>	Free	Free
			* * *		

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