

Chapter 22

Beverages, spirits and vinegar

NOTES—

1. This Chapter does not cover:
 - (a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
 - (b) Sea water (heading 25.01);
 - (c) Distilled or conductivity water or water of similar purity (heading 28.51);
 - (d) Acetic acid of a concentration exceeding 10 % by weight of acetic acid (heading 29.15);
 - (e) Medicaments of heading 30.03 or 30.04; or
 - (f) Perfumery or toilet preparations (Chapter 33).
2. For the 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.

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Chapter 22—continued
Beverages, spirits and vinegar—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
22.01			Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow:		
2201.10			– Mineral waters and aerated waters:		
2201.10.01	00C	1	-- In metal containers	5	CA Free LDC 4 TH Free
2201.10.09	00D	1	-- Other	5	CA Free LDC 4 TH Free
2201.90			– Other:		
2201.90.01			-- In metal containers	5	CA Free LDC 4 TH Free
			. . . . In aerosol containers:		
	02J	No.	. . . . . Containing chlorofluorocarbons		
	08H	No.	. . . . . Other		
	19C	1	. . . . . Other		
2201.90.09	00C	1	-- Other	5	CA Free LDC 4 TH Free
22.02			Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09:		
2202.10			– Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:		
2202.10.01	00A	1	-- In metal containers	6.5 7/2008 5	CA Free LDC 5 TH Free
2202.10.09	00B	1	-- Other	5	CA Free LDC 4 TH Free
2202.90			– Other:		
2202.90.01			-- In metal containers	6.5 7/2008 5	CA Free LDC 5 TH Free
	01J	1	. . . . . Containing deer products		
	09D	1	. . . . . Other		
2202.90.09			-- Other	5	CA Free LDC 4 TH Free
	01K	1	. . . . . Containing deer products		
	09E	1	. . . . . Other		
22.03			Beer made from malt:		
2203.00			– Containing not more than 1.15 % vol.	Free	
2203.00.02					
	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>	33.882¢ ¹
	01F	1	. . . Cans		
	09A	1	. . . Other		

¹ Includes an amount of 33.882 cents 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	
Beer made from malt—<i>continued</i>						
2203.00.22			– Containing more than 2.5 % vol., but not more than 4.35 % vol.	<i>per l al</i>	\$22.592 ¹	AU \$22.592 ¹ CA \$22.592 ¹ LLDC \$22.592 ¹ Pac \$22.592 ¹ SG \$22.592 ¹ TH \$22.592 ¹
	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>	\$22.592 ¹	AU \$22.592 ¹ CA \$22.592 ¹ LLDC \$22.592 ¹ Pac \$22.592 ¹ SG \$22.592 ¹ TH \$22.592 ¹
	02J	1 al	. . Cans			
	08H	1 al	. . Other			
2203.00.39			– Containing more than 5 % vol.	<i>per l al</i>	\$22.592 ¹	AU \$22.592 ¹ CA \$22.592 ¹ LLDC \$22.592 ¹ Pac \$22.592 ¹ SG \$22.592 ¹ TH \$22.592 ¹
	02K	1 al	. . Cans			
	08J	1 al	. . Other			
22.04			Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09:			
2204.10			– Sparkling wine:			
2204.10.01	00H	1	-- Champagne	<i>per l</i>	\$2.2592 ²	. .
			-- Other:			
2204.10.12			--- For further manufacture in a licensed manufacturing area		7 7/2008 5	LDC 5.5 7/2008 5 TH Free
	01H	1	. . . . Red			
	09C	1	. . . . White			
2204.10.18			--- Other	<i>per l</i>	7 plus \$2.2592 ² 7/2008 5 plus \$2.2592 ²	AU \$2.2592 ² LDC 5.5 plus \$2.2592 ² 7/2008 5 plus \$2.2592 ² LLDC \$2.2592 ² Pac \$2.2592 ² SG \$2.2592 ² TH \$2.2592 ²
	01F	1	. . . . Red			
	09A	1	. . . . White			

¹ Includes an amount of \$22.592 per *l al* being the equivalent of the duty imposed on the like goods when produced in New Zealand.

² Includes an amount of \$2.2592 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
Wine of fresh grapes, including fortified, etc.—continued					
– 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	7 7/2008 5	LDC 5.5 7/2008 5 TH 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>	7 plus \$41.146 ² 7/2008 5 plus \$41.146 ²	AU \$41.146 ² LDC 5.5 plus \$41.146 ² 7/2008 5 plus \$41.146 ² LLDC \$41.146 ² Pac \$41.146 ² SG \$41.146 ² TH \$41.146 ²
			. . . . . 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		
2204.21.18			– – – – Other <i>per l</i>	7 plus \$2.2592 ¹ 7/2008 5 plus \$2.2592 ¹	AU \$2.2592 ¹ LDC 5.5 plus \$2.2592 ¹ 7/2008 5 plus \$2.2592 ¹ LLDC \$2.2592 ¹ Pac \$2.2592 ¹ SG \$2.2592 ¹ TH \$2.2592 ¹
			. . . . . White:		
	01D	1	. . . . . In containers of a capacity of not more than 750 ml		
	09K	1	. . . . . In other containers		
			. . . . . Red:		
	11A	1	. . . . . In containers of a capacity of not more than 750 ml		
	19G	1	. . . . . In other containers		

¹ Includes an amount of \$2.2592 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

² Includes an amount of \$41.146 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
			Wine of fresh grapes, including fortified, etc.—<i>continued</i> — Other wine; grape must with fermentation, etc.— <i>continued</i>		
2204.29			-- Other:		
2204.29.02			--- For further manufacture in a licensed manufacturing area	7 7/2008 5	LDC 5.5 7/2008 5 TH 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>	7 <i>plus</i> \$41.146 ² 7/2008 5 <i>plus</i> \$41.146 ²	AU \$41.146 ² LDC 5.5 <i>plus</i> \$41.146 ² 7/2008 5 <i>plus</i> \$41.146 ² LLDC \$41.146 ² Pac \$41.146 ² SG \$41.146 ² TH \$41.146 ²
	01J	1 al	. . . . . Sherry		
	11F	1 al	. . . . . Port		
	19A	1 al	. . . . . Other kinds		
2204.29.18			---- Other <i>per l</i>	7 <i>plus</i> \$2.2592 ¹ 7/2008 5 <i>plus</i> \$2.2592 ¹	AU \$2.2592 ¹ LDC 5.5 <i>plus</i> \$2.2592 ¹ 7/2008 5 <i>plus</i> \$2.2592 ¹ LLDC \$2.2592 ¹ Pac \$2.2592 ¹ SG \$2.2592 ¹ TH \$2.2592 ¹
	01L	1	. . . . . White		
	09F	1	. . . . . Red		
2204.30.00	00J	1	— Other grape must	6 7/2008 5	LDC 5 TH Free
22.05			Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:		
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>	\$41.146 ²	..
2205.10.19	00B	1	---- Other <i>per l</i>	\$2.2592 ¹	..

¹ Includes an amount of \$2.2592 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

² Includes an amount of \$41.146 *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
Vermouth and other wine of fresh grapes flavoured, etc.—continued					
– In containers holding 2 litres or less—continued					
– – Other:					
2205.10.22			– – – For further manufacture in a licensed manufacturing area		
				7 7/2008 5	LDC 5.5 7/2008 5 TH 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.		
– – – 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>	
				7 plus \$41.146 ² 7/2008 5 plus \$41.146 ²	AU \$41.146 ² LDC 5.5 plus \$41.146 ² 7/2008 5 plus \$41.146 ² LLDC \$41.146 ² Pac \$41.146 ² SG \$41.146 ² TH \$41.146 ²
2205.10.38	00G	1	– – – – Other	<i>per l</i>	
				7 plus \$2.2592 ¹ 7/2008 5 plus \$2.2592 ¹	AU \$2.2592 ¹ LDC 5.5 plus \$2.2592 ¹ 7/2008 5 plus \$2.2592 ¹ LLDC \$2.2592 ¹ Pac \$2.2592 ¹ SG \$2.2592 ¹ TH \$2.2592 ¹
2205.90			– Other:		
– – Vermouth:					
2205.90.01			– – – For further manufacture in a licensed manufacturing area		
	01C	1	. . . . . Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	Free	Free
			. . . . . 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>	
				\$41.146 ²	..
2205.90.19	00A	1	– – – – Other	<i>per l</i>	
				\$2.2592 ¹	..
– – Other:					
2205.90.22			– – – For further manufacture in a licensed manufacturing area		
				7 7/2008 5	LDC 5.5 7/2008 5 TH 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.		

¹ Includes an amount of \$2.2592 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

² Includes an amount of \$41.146 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
Vermouth and other wine of fresh grapes flavoured, etc.—continued					
– Other—continued					
-- Other—continued					
--- Other:					
2205.90.33	00D	l al	---- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit <i>per l al</i>	7 plus \$41.146 ² 7/2008 5 plus \$41.146 ²	AU \$41.146 ² LDC 5.5 plus \$41.146 ² 7/2008 5 plus \$41.146 ² LLDC \$41.146 ² Pac \$41.146 ² SG \$41.146 ² TH \$41.146 ²
2205.90.38	00F	1	---- Other <i>per l</i>	7 plus \$2.2592 ¹ 7/2008 5 plus \$2.2592 ¹	AU \$2.2592 ¹ LDC 5.5 plus \$2.2592 ¹ 7/2008 5 plus \$2.2592 ¹ LLDC \$2.2592 ¹ Pac \$2.2592 ¹ SG \$2.2592 ¹ TH \$2.2592 ¹
22.06					
2206.00					
Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:					
– 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>	\$2.2592 ¹	..
			. . . . 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>	\$41.146 ²	..
			. . . . Kiwifruit wine:		
	01B	1 al	. . . . . Sparkling		
	09H	1 al	. . . . . Other		
	19E	1 al	. . . . . Other		
-- 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>	\$41.146 ²	..
– Other:					
2206.00.32			-- Containing not more than 1.15 % vol.		Free Free
	01A	1	. . . Sparkling		
	09G	1	. . . Other		

¹ Includes an amount of \$2.2592 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

² Includes an amount of \$41.146 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
Other fermented beverages (for example, cider, etc.—continued					
– Other—continued					
– – 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>	33.882¢ ¹
	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>	\$22.592 ²
	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>	\$1.8073 ³
	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>	\$2.2592 ⁴
	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>	\$41.146 ⁵
	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>	\$41.146 ⁵
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength:				
2207.10	– Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher:				
– – 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>	\$41.146 ⁵

¹ Includes an amount of 33.882 cents per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

² Includes an amount of \$22.592 *per l al* being the equivalent of the duty imposed on the like goods when produced in New Zealand.

³ Includes an amount of \$1.8073 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

⁴ Includes an amount of \$2.2592 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

⁵ Includes an amount of \$41.146 *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
			Undenatured ethyl alcohol of an alcoholic strength, etc.—<i>continued</i> — 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> — Other— <i>continued</i>		
2208.20.19			---- Other <i>per l al</i>	\$41.146 ¹	..
			..... In containers of a capacity of less than 180 litres:		
	01J	l al	..... In bottles		
	09D	l al	..... Otherwise packed		
	19A	l al	..... In other containers		
			-- Other:		
2208.20.21			--- For further manufacture in a licensed manufacturing area	Free	Free
			..... Not exceeding 57 % vol.:		
	01C	l al	..... In containers of a capacity of less than 180 litres		
	09J	l al	..... In other containers		
			..... Other:		
	11L	l al	..... In containers of a capacity of less than 180 litres		
	19F	l al	..... In other containers		
2208.20.29			--- Other <i>per l al</i>	\$41.146 ¹	..
			..... 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:		
			--- Having a Customs value of less than \$22.00 per litre of alcohol:		
2208.30.02			---- For further manufacture in a licensed manufacturing area	Free	Free
			..... In containers of a capacity of less than 180 litres:		
	01B	l al	..... In bottles		
	09H	l al	..... Otherwise packed		
	19E	l al	..... In other containers		
2208.30.04			---- Other <i>per l al</i>	\$41.146 ¹	..
			..... In containers of a capacity of less than 180 litres:		
	01E	l al	..... In bottles		
	09L	l al	..... Otherwise packed		
	19H	l al	..... In other containers		
			--- Other:		
2208.30.06			---- For further manufacture in a licensed manufacturing area	Free	Free
			..... In containers of a capacity of less than 180 litres:		
	01H	l al	..... In bottles		
	09C	l al	..... Otherwise packed		
	19L	l al	..... In other containers		
2208.30.08			---- Other <i>per l al</i>	\$41.146 ¹	..
			..... In containers of a capacity of less than 180 litres:		
	01L	l al	..... In bottles		
	09F	l al	..... Otherwise packed		
	19C	l al	..... In other containers		
			-- Other:		
2208.30.11			--- For further manufacture in a licensed manufacturing area	Free	Free
			..... Not exceeding 57 % vol.:		
	01A	l al	..... In containers of a capacity of less than 180 litres		
	09G	l al	..... In other containers		
			..... Other:		
	11J	l al	..... In containers of a capacity of less than 180 litres		
	19D	l al	..... In other containers		
2208.30.19			--- Other <i>per l al</i>	\$41.146 ¹	..
			..... Not exceeding 57 % vol.:		
	01B	l al	..... In containers of a capacity of less than 180 litres		
	09H	l al	..... In other containers		
			..... Other:		
	11K	l al	..... In containers of a capacity of less than 180 litres		
	19E	l al	..... In other containers		

¹ Includes an amount of \$41.146 *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
Undenatured ethyl alcohol of an alcoholic, etc.—<i>continued</i>					
2208.40			– Rum and tafia: – – 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:	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:	<i>per l al</i> \$41.146 ¹	..
	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:	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:	<i>per l al</i> \$41.146 ¹	..
	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:	Free	Free
	01E	1 al	. . . . . In other containers		
	09L	1 al	. . . . . Other: In containers of a capacity of less than 180 litres:		
	11B	1 al	. . . . . In other containers		
	19H	1 al	. . . . . In other containers		
2208.40.19			– – – Other Not exceeding 57 % vol.: In containers of a capacity of less than 180 litres:	<i>per l al</i> \$41.146 ¹	..
	01F	1 al	. . . . . In other containers		
	09A	1 al	. . . . . Other: In containers of a capacity of less than 180 litres:		
	11C	1 al	. . . . . In other containers		
	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	6.5 7/2008 5	TH Free
	01K	1 al	. . . . . In bottles		
	09E	1 al	. . . . . Otherwise packed		
2208.50.04			– – – – Other In containers of a capacity of less than 180 litres:	<i>per l al</i> 6.5 plus \$41.146 ¹ 7/2008 5	AU \$41.146 ¹ LLDC \$41.146 ¹ Pac \$41.146 ¹ SG \$41.146 ¹ TH \$41.146 ¹
	01B	1 al	. . . . . In bottles		
	09H	1 al	. . . . . Otherwise packed		

¹ Includes an amount of \$41.146 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
Undenatured ethyl alcohol of an alcoholic, etc.—continued					
– Gin and Geneva—continued					
-- The strength of which can be ascertained by OIML, etc.—continued					
--- Other:					
2208.50.06			---- For further manufacture in a licensed manufacturing area	<i>per l al</i>	65¢ 7/2008 50¢ TH Free
	01E	1 al	. . . . . In bottles		
	09L	1 al	. . . . . Otherwise packed		
2208.50.08			---- Other	<i>per l al</i>	\$41.796 ¹ AU \$41.146 ¹ 7/2008 \$41.646 ¹ LLDC \$41.146 ¹ Pac \$41.146 ¹ SG \$41.146 ¹ TH \$41.146 ¹
	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>	\$41.146 ¹ ..
			. . . . . 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		6.5 CA 5.5 7/2008 5 7/2008 4 TH Free
	01B	1 al	. . . . . In bottles		
	09H	1 al	. . . . . Otherwise packed		
2208.60.19			---- Other	<i>per l al</i>	6.5 AU \$41.146 ¹ <i>plus</i> \$41.146 ¹ CA 5.5 7/2008 5 <i>plus</i> \$41.146 ¹ <i>plus</i> \$41.146 ¹ 7/2008 4 <i>plus</i> \$41.146 ¹ LLDC \$41.146 ¹ Pac \$41.146 ¹ SG \$41.146 ¹ TH \$41.146 ¹
	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>	65¢ CA 62¢ 7/2008 50¢ 7/2008 47¢ TH Free
	01H	1 al	. . . . . In bottles		
	09C	1 al	. . . . . Otherwise packed		

¹ Includes an amount of \$41.146 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
Undenatured ethyl alcohol of an alcoholic, etc.—<i>continued</i>					
– Vodka— <i>continued</i>					
-- The strength of which can be ascertained by OIML, etc.— <i>continued</i>					
--- Other— <i>continued</i>					
2208.60.29			---- Other	<i>per l al</i>	\$41.796 ¹ AU \$41.146 ¹ 7/2008 \$41.646 ¹ CA \$41.766 ¹ 7/2008 \$41.616 ¹ LLDC \$41.146 ¹ Pac \$41.146 ¹ SG \$41.146 ¹ TH \$41.146 ¹
	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>	\$41.146 ¹ ..
			. . . . . 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	LDC 2 TH 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>	33.882¢ ² ..
2208.70.40	00H	1 al	--- Containing more than 2.5 % vol., but not more than 6 % vol.	<i>per l al</i>	\$22.592 ³ ..
2208.70.50	00C	1	--- Containing more than 6 % vol., but not more than 9 % vol.	<i>per l</i>	\$1.8073 ⁴ ..
2208.70.60	00J	1	--- Containing more than 9 % vol., but not more than 14 % vol.	<i>per l</i>	5 plus \$2.2592 ⁵ AU \$2.2592 ⁵ LDC 4 plus \$2.2592 ⁵ LLDC \$2.2592 ⁵ Pac \$2.2592 ⁵ SG \$2.2592 ⁵ TH \$2.2592 ⁵
2208.70.71	00L	1 al	--- Containing more than 14 % vol., but not more than 23 % vol.	<i>per l al</i>	5 plus \$41.146 ¹ AU \$41.146 ¹ LDC 4 plus \$41.146 ¹ LLDC \$41.146 ¹ Pac \$41.146 ¹ SG \$41.146 ¹ TH \$41.146 ¹
2208.70.80			---- Other	<i>per l al</i>	\$41.146 ¹ ..
	01H	1 al	. . . . . Containing more than 23 % vol., but not more than 57 % vol.		
	09C	1 al	. . . . . Other		

¹ Includes an amount of \$41.146 per *l al* being the equivalent of the duty imposed on the like goods when produced in New Zealand.

² Includes an amount of 33.882 cents per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

³ Includes an amount of \$22.592 per *l al* being the equivalent of the duty imposed on the like goods when produced in New Zealand.

⁴ Includes an amount of \$1.8073 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

⁵ Includes an amount of \$2.2592 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
Undenatured ethyl alcohol of an alcoholic, etc.—continued					
2208.90			— Other:		
			— Bitters:		
2208.90.02	00F	1	--- For further manufacture in a licensed manufacturing area	Free	Free
			--- Other:		
2208.90.06	00A	1 al	---- Containing not more than 23 % vol.: <i>per l al</i>	\$41.146 ¹	..
2208.90.08			---- Other <i>per l al</i>	\$41.146 ¹	..
	01B	1 al	. . . . . Containing more than 23 % vol., but not more than 57 % vol.		
	09H	1 al	. . . . . Other		
			-- Spirits and spirituous beverages the strength of which can be ascertained by OIML hydrometer:		
2208.90.42			--- For further manufacture in a licensed manufacturing area	Free	Free
			. . . . . In containers of a capacity of less than 180 litres:		
	01F	1 al	. . . . . In bottles		
	09A	1 al	. . . . . Otherwise packed		
	19J	1 al	. . . . . In other containers		
2208.90.48			--- Other <i>per l al</i>	\$41.146 ¹	..
			. . . . . 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		
			-- Other:		
2208.90.52	00C	1	--- Containing not more than 1.15 % vol.	Free	Free
			--- Containing more than 1.15 % vol., but not more than 2.5 % vol.:		
2208.90.54	00F	1	---- For further manufacture in a licensed manufacturing area	Free	Free
2208.90.56	00J	1	---- Other <i>per l</i>	33.882¢ ²	..
			--- Containing more than 2.5 % vol., but not more than 6 % vol.:		
2208.90.57	00E	1 al	---- For further manufacture in a licensed manufacturing area	Free	Free
2208.90.60	00F	1 al	---- Other <i>per l al</i>	\$22.592 ³	..
			--- Containing more than 6 % vol., but not more than 9 % vol.:		
2208.90.63	00E	1	---- For further manufacture in a licensed manufacturing area	Free	Free
2208.90.67	00L	1	---- Other <i>per l</i>	\$1.8073 ⁴	..
			--- Containing more than 9 % vol. but not more than 14 % vol.:		
2208.90.71	00H	1	---- For further manufacture in a licensed manufacturing area	Free	Free
2208.90.79	00J	1	---- Other <i>per l</i>	\$2.2592 ⁵	..
			--- Containing more than 14 % vol., but not more than 23 % vol.:		
2208.90.81	00C	1	---- For further manufacture in a licensed manufacturing area	Free	Free
2208.90.88	00H	1 al	---- Other <i>per l al</i>	\$41.146 ¹	..

¹ Includes an amount of \$41.146 per *l al* being the equivalent of the duty imposed on the like goods when produced in New Zealand.
² Includes an amount of 33.882 cents per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.
³ Includes an amount of \$22.592 per *l al* being the equivalent of the duty imposed on the like goods when produced in New Zealand.
⁴ Includes an amount of \$1.8073 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.
⁵ Includes an amount of \$2.2592 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
			Undenatured ethyl alcohol of an alcoholic, etc.—<i>continued</i>		
			– Other— <i>continued</i>		
			– – Other— <i>continued</i>		
			– – – Other:		
2208.90.91			– – – – For further manufacture in a licensed manufacturing area	Free	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		
2208.90.99			– – – – Other <i>per l al</i>	\$41.146 ¹	..
			. . . . . Not exceeding 57 % vol.:		
	01H	1 al	. . . . . In containers of a capacity of less than 180 litres		
	09C	1 al	. . . . . In other containers		
			. . . . . Other:		
	11E	1 al	. . . . . In containers of a capacity of less than 180 litres		
	19L	1 al	. . . . . In other containers		
22.09					
2209.00.00	00J	1	Vinegar and substitutes for vinegar obtained from acetic acid	Free	Free
			* * *		

¹ Includes an amount of \$41.146 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.