

## Tariff items and excise items subject to the petroleum or engine fuel monitoring levy (PEFML) as at 1 July 2021

### Fuels imported

Tariff item	Goods description
	<b>Motor spirit:</b>
2710.12.15.00D	
2710.12.17.00G	
2710.12.19.10G	
2710.12.19.19L	
2710.12.23.00G	
2710.12.25.00K	
2710.12.29.10B	
2710.12.29.19F	
	<b>Automotive diesel:</b>
2710.19.32.00H	
2710.19.34.00L	
2710.19.36.10L	
2710.19.36.19D	
	<b>Marine diesel:</b>
2710.19.38.00F	
2710.19.42.00C	
2710.19.44.10C	
2710.19.44.19G	
	<b>Petroleum oils, motor spirits and diesels:</b>
2710.20.21.10F	
2710.20.21.19K	
2710.20.25.10A	
2710.20.25.19E	
2710.20.49.00L	
2710.20.51.00E	
	<b>Ethyl alcohol, denatured, blended, that can be used as a fuel for engines:</b>
2207.20.23.00K	
2207.20.27.10B	
2207.20.27.13G	
2207.20.27.15C	
2207.20.27.19F	
2207.20.35.00H	
2207.20.37.10H	
2207.20.37.13B	
2207.20.37.15J	
2207.20.37.19A	

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3824.99.31.10K	
3824.99.32.10F	
3824.99.32.15G	
3824.99.32.19K	
3824.99.35.00H	
3824.99.37.10H	
3824.99.37.15J	
3824.99.37.19A	
	<b>Biodiesel:</b>
3826.00.10.00H	
3826.00.20.00C	
3826.00.30.00J	
3826.00.40.00D	
3826.00.50.00K	
3826.00.60.00E	
3826.00.90.00A	

### Fuels manufactured in New Zealand

Excise item	Goods description
	<b>Motor spirit:</b>
	<i>Motor spirit with a Research Octane No. (RON) less than 95 (regular grade)</i>
99.75.05F	- Blended with ethyl alcohol
99.75.13G	- Blended with biodiesel
99.75.23D	- Other
	<i>Motor spirit with a Research Octane No. (RON) or greater (premium grade)</i>
99.75.29C	- Blended with ethyl alcohol
99.75.33A	- Blended with biodiesel
99.75.37D	- Other
	<b>Automotive diesel:</b>
	<i>Automotive diesel whether or not blended with other substances</i>
99.75.49H	- Automotive diesel not blended with other substances
99.75.51K	- Automotive diesel blended with motor spirit
99.75.53F	- Automotive diesel blended with biodiesel
99.75.55B	- Automotive diesel blended with ethyl alcohol
99.75.57J	- Automotive diesel blended with other substances
	<b>Marine diesel:</b>
	<i>Marine diesel whether or not blended with other substances</i>
99.75.58G	- Marine diesel not blended with other substances
99.75.59E	- Marine diesel blended with motor spirit
99.75.61G	- Marine diesel blended with biodiesel
99.75.62E	- Marine diesel blended with ethyl alcohol

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99.75.63C	- Marine diesel blended with other substances
	<b>Ethyl alcohol:</b>
	<i>Ethyl alcohol denatured, blended, that can be used as a fuel for engines</i>
99.75.73L	- Blended with motor spirit
99.75.75G	- Blended with automotive diesel
99.75.76E	- Blended with marine diesel
99.75.77C	- Blended with biodiesel
99.75.79K	- Blended with other substances
	<i>Ethyl alcohol blended, that can be used as a fuel for engines</i>
99.75.81A	- Blended with motor spirit
99.75.85D	- Blended with automotive diesel
99.75.86B	- Blended with marine diesel
99.75.87L	- Blended with biodiesel
99.75.89G	- Blended with other substances
	<b>Biodiesel:</b>
	<i>Biodiesel whether or not blended with other substances</i>
99.75.91J	- Biodiesel not blended with other substances
99.75.93E	- Biodiesel blended with motor spirit
99.75.95A	- Biodiesel blended with automotive diesel
99.75.96K	- Biodiesel blended with marine diesel
99.75.97H	- Biodiesel blended with ethyl alcohol
99.75.99D	- Biodiesel blended with other substances