



NEW ZEALAND  
**CUSTOMS SERVICE**  
TE MANA ĀRAI O AOTEAROA

# The WORKING TARIFF DOCUMENT *of* *New Zealand*

Effective 1 January 2026

New Zealand Customs Service  
Communications  
P.O. Box 2218, Wellington 6140, New Zealand



**Te Kāwanatanga o Aotearoa**  
New Zealand Government

## About this document

The legislative basis of the Tariff is the Tariff Act 1988. The following information does not form part of, or have legal effect as part of, the Tariff:

1. The cover page, page i;
2. Information about this document, page ii;
3. Information relating to the Customs Offices in New Zealand, page ii;
4. Tariff subscription information, page ii;
5. The contents page, page iii;
6. The following introductory material under the heading “General” about -
  - (a) the introduction, page iv;
  - (b) Part I - the standard tariff, including rates of duty, normal tariff, preferential tariff, pages iv-v;
  - (c) rates of duty, including normal tariff, preferential tariff, pages v-vi;
  - (d) Part II - concessions, including procedures, pages vi;
  - (e) statistics, page vii;
  - (f) supplementary units, page vii;
  - (g) publications relating to the nomenclature and the Tariff, page viii;
  - (h) customs entry procedure, pages viii-ix;
  - (i) measurement equivalents, page ix;
  - (j) New Zealand alphabetical country list and codes, pages x-xi;
7. List of section and chapter titles, pages xii-xv;
8. Where to find references to certain sections and chapter notes of general application, page xvi;
9. Any excise-equivalent duty rate specified in the Tariff, and that is marked by a footnote;
10. The Excise and Excise-equivalent Duties Table;
11. The list of prohibited or restricted imports;
12. The index;
13. A summary of valid pages of the Tariff.

## Customs Offices in New Zealand

Enquiries to the New Zealand Customs Service should be directed to your nearest Customs office.

### *General Enquiries*

Telephone: 0800 428 786, Fax: 09 927 8019, Email: [feedback@customs.govt.nz](mailto:feedback@customs.govt.nz)

Website: [www.customs.govt.nz](http://www.customs.govt.nz)

## Tariff Subscription Information

The New Zealand Customs Service is responsible for the production and distribution of the Working Tariff Document of New Zealand and the following documents associated with the Tariff:

- Amendments to the Working Tariff Document of New Zealand
- Consolidated List of Approvals relating to Part II of the Tariff of New Zealand
- New Zealand Tariff Notes—Gold Pages

The New Zealand Customs Service is the publisher and supplier of all official New Zealand Customs Service information.

For further information, contact: New Zealand Customs, P.O. Box 2218, Wellington 6140.  
Phone: 04 901 4500, Email: [corporatepublishing@customs.govt.nz](mailto:corporatepublishing@customs.govt.nz)

## Contents

	<i>Page</i>
Customs Offices in New Zealand .....	ii
Tariff Subscription Information .....	ii
Part I—The Standard Tariff .....	iv
Rates of Duty .....	v
Normal Tariff .....	v
Preferential Tariff .....	v
Part II—Concessions .....	vi
Procedures .....	vi
Statistics .....	vii
Supplementary Units .....	vii
Publications Relating to the Nomenclature and the Tariff .....	viii
Customs Entry Procedure .....	viii
Preparation of Entries .....	viii
Information on Entries .....	viii
Goods Charges .....	ix
Measurement Equivalents .....	ix
New Zealand Alphabetical Country List and Codes .....	x
List of Section and Chapter Titles of Part I—The Standard Tariff .....	xii
References to Certain Sections and Chapter Notes of General Application .....	xvi
General Rules for the Interpretation of Part I of the Tariff .....	xvii
Terms, Abbreviations, and Symbols .....	xviii
Preferential countries and preferential abbreviations .....	xix
Acts and Orders in Council that have amended, modified, revoked or revoked and replaced some or all of the 2010 Tariff Document.....	xix
Tariff Chapters 1–98 Part I—The Standard Tariff .....	1/1
The Excise and Excise-equivalent Duties Table .....	Excise Duties/1
Concessions—Part II .....	Concessions/1
Prohibited or Restricted Imports .....	Prohibited or Restricted Imports/1
Tariff Index .....	Tariff Index/1

## General

### Introduction

The New Zealand Customs Service Working Tariff Document is a consolidation sourced from two legislative bases, namely the Tariff Act 1988 and the Customs & Excise Act 2018.

The Tariff is set out in the 2010 Tariff Document and (as amended) is the basis of the Working Tariff Document. The Working Tariff Document also includes the Excise and Excise-equivalent Duties Table which provides for the imposition of an excise and excise-equivalent tax on certain goods (for example—alcoholic beverages, tobacco, fuel). Such taxes are applied equally to such goods whether they be locally manufactured or imported.

The Working Tariff Document is published in two parts, namely:

### Part I—The Standard Tariff

The Standard Tariff is structured in terms of New Zealand's obligations as a signatory to the International Convention on the Harmonized Commodity Description and Coding System Nomenclature, commonly known as the Harmonised System Tariff (HS Tariff). The Nomenclature comprises the General Rules for the Interpretation of the Tariff, then numbered headings and subheadings covering all goods in international commerce. The HS arranges these divisions in systematic order under 21 Sections and 98 Chapters. Legal Notes at HS Section and Chapter levels support the nomenclature.

The General Rules for the Interpretation of the Tariff govern the operation of the whole Tariff; the Legal Notes define the scope of the Sections, Chapters, headings, and subheadings to which they apply. For the purposes of defining expressions of special significance in the New Zealand Tariff, additional Legal Notes have been inserted. These are distinguished from the Legal Notes of the H.S. Nomenclature by being headed separately, but their legality is in no way subordinate by reason of their New Zealand origin; they have been enacted as the First Schedule to the Tariff Act 1988.

In the Standard Tariff it has been necessary to show subdivisions under Nomenclature headings and subheadings to provide sufficient detail for duty or statistical purposes. The terms are defined in the Tariff Act 1988 as follows:

“Tariff heading” or “heading” means a heading of the Standard Tariff (printed in bold type) being a heading of the Harmonised System established by the International Convention on the Harmonized Commodity Description and Coding System signed in Brussels on the 14th day of June 1983 and identified by 4 digits; and includes any modification or amendment thereof that may hereafter be made.

“Tariff item” means a Tariff item of the Standard Tariff identified by 8 digits; and includes a heading thereto so identified.

“Tariff subheading”, or “subheading”, means a subheading appearing in the Standard Tariff and identified by 6 digits or not identified by any number.

“Statistical key” means the code number and unit identified by 2 numeric and one alphabetical digits shown under the heading ‘Statistical Key’ in the Standard Tariff and includes all the descriptions shown beside such numbers preceded by dots.

To find the classification of particular goods, the appropriate heading must first be ascertained. The first step, under Rule 1, is to take account of the terms of any likely headings in which the goods could be classified; in many cases the Tariff Index or List of Section or Chapter Titles will assist in identifying the range of headings concerned. It is of equal importance at this stage to study the Legal Notes at the appropriate Section or Chapter levels since they may have a direct bearing on the final classification. If the goods comply with the terms of a particular heading (for example, as to the material from which they are made) and there is no Note to the contrary, classification in this heading follows.

Where goods cannot be classified as above (for example, if they consist of more than one material and cannot be classified by use of Rule 1) then, and only then, are Rules 2 to 4 used to determine the correct heading. It is important to note that the methods of classification provided by Rule 3 are to be used in the order in which they appear. Thus the question of deciding which material or component provides the essential character of composite goods (Rule 3 (b)) can be considered only after it has been decided that no heading provides the more specific description of the goods in question (Rule 3(a)).

If the correct heading is one which has been further subdivided, the appropriate subheadings and/or items thereunder must then be ascertained. Rule 6 sets out the manner in which goods are to be classified within a heading.

The statistical code should then be ascertained, again using Rule 6.

In brief, the order of classification is, firstly as between headings (that is, text printed in bold type) by use of Rules 1 to 4; then, within the selected heading, using the same Rules again under the authority of Rule 6, by reference to subheadings or items at the same level of indentation; then, using the same principles, ascertain the correct statistical code.

For ease of reference the different “levels” of subheadings, etc., are shown by the use of “dashes” and similarly the statistical key description subheadings, etc., are shown by the use of “dots”.

It should be mentioned that it has been necessary to add to the Rules derived from the Nomenclature to take account of certain conditions applicable to the New Zealand Tariff. Hence Rule 6 has been amended to include items and statistical keys (shown in italics). This, however, in no way affects its validity for all Rules form part of the legal Tariff.

As additional aids to classification there are available Explanatory Notes and Tariff Notes which supplement the Tariff in respect of the Sections, Chapters, headings, and subheadings of the Nomenclature and provide additional information regarding certain statistical headings and items of New Zealand significance. The Explanatory Notes and Tariff Notes do not form part of the Tariff but nevertheless represent the official view on the manner in which the provisions of the Tariff are to be interpreted.

The Customs and Excise Act 2018 puts the onus on the importer (or their agent) to ensure that goods are entered correctly. If there is any doubt in any particular case, enquiry should be made with the nearest office of the New Zealand Customs Service. Formal rulings on Tariff classification are available. Applications for a ruling should be made on the New Zealand Customs Service form headed “Application for a Customs Ruling” (Form C7), which can be downloaded from the Customs website ([www.customs.govt.nz](http://www.customs.govt.nz)). Applications, together with the appropriate fee, are to be lodged with the New Zealand Customs Service, Valuation, Origin and Classification section, PO Box 29, Auckland 1140. The application should be supported by full particulars of the nature, composition, and use of the goods. A sample of the goods to be classified would also facilitate the giving of a ruling.

## **Rates of Duty**

The Normal rates of duty published in the Working Tariff Document will continue to remain at their current levels. Preferential tariffs negotiated under Free Trade Agreements will continue to reduce in line with agreed commitments.

The % sign has been omitted in the duty columns. A number without any other qualification in these columns signifies that an ad valorem duty applies at the percentage rate signified by the number. Thus “5” means that duty is payable at a rate of 5% of the Customs value of the goods concerned.

The Tariff provides two duty columns which are read as follows:

### ***Normal Tariff:***

These duties apply to goods from all countries except those goods entitled to be entered at Preferential Tariff duty rates.

### ***Preferential Tariff:***

In this column rates of duty are prefixed with one of the under mentioned abbreviations, which represent a particular country or group of countries. A date (e.g., 1/2014) shown within a tariff listing indicates that as from the 1st day of that month the corresponding rate of duty applies.

**AAN** refers to goods entitled to be entered as the produce or manufacture of specified parties to the ASEAN-Australia-New Zealand Free Trade Area (AANZFTA). AANZFTA comprises, Brunei Darussalam, Cambodia, Indonesia, Lao People’s Democratic Republic, Malaysia, Myanmar, Philippines, Singapore, Thailand, Viet Nam, Australia and New Zealand. A check should be made with your local Customs office to ensure that the ASEAN country has been declared a specified party for the purposes of the AANZFTA preferential duty rate.

Note that in some instances a preferential rate for AANZFTA does not apply immediately on entry into force of the agreement. However, in such instances, because some AANZFTA countries will also continue to belong to the Less Developed Country (LDC) group, goods imported from those countries which meet the requirements for LDC preference will qualify for the LDC rate listed in the ‘Preferential Tariff’ duty column. If there is no current preferential duty rate for AANZFTA and the goods do not meet the requirements for LDC preference then the rate specified in the ‘Normal Tariff’ duty column will apply.

In addition to the above, goods imported from the three ASEAN countries which are Least Developed Countries (LLDC’s) – Cambodia, Lao People’s Democratic Republic and Myanmar – may, if those goods meet the rules of origin requirements for LLDC preference, be entered free of duty.

In the case of Singapore, goods entitled to be entered as the origin of Singapore may be entered duty free under the SG rate of duty in the Tariff. In determining whether goods are the origin of Singapore, the rules of origin derived from the ASEAN-Australia-New Zealand Free Trade Area, or the Agreement between New Zealand and Singapore on a Closer Economic Partnership, or the Trans-Pacific Strategic Economic Partnership Agreement may be used.

**AE** refers to goods entitled to be entered as the produce or manufacture of the United Arab Emirates.

**AU** refers to goods entitled to be entered as the produce or manufacture of Australia.

**CA** refers to goods entitled to be entered as the produce or manufacture of Canada.

**CN** refers to goods entitled to be entered as the produce or manufacture of China. Note that, in some instances, a preferential rate for China does not apply immediately on entry into force of the Free Trade Agreement (on 1 October 2008). However, in such instances, because China will also continue to belong to the Less Developed Country group, goods imported from China which meet the requirements for LDC preference will qualify for the LDC rate listed in the 'Preferential Tariff' duty column. If there is no current preferential duty rate for China and the goods do not meet the requirements for LDC preference then the rate specified in the 'Normal Tariff' duty column will apply.

**CPT** refers to goods entitled to be entered as the produce or manufacture of specified Parties to the Comprehensive and Progressive Trans-Pacific Partnership Agreement (CPTPP). CPTPP comprises Australia, Brunei, Canada, Chile, Japan, Malaysia, Mexico, New Zealand, Peru, Singapore, the United Kingdom of Great Britain and Northern Ireland and Viet Nam. A check should be made with your local Customs Office to ensure that the CPTPP country has been declared a specified Party for the purposes of the CPTPP preferential duty rate.

**EU** refers to goods entitled to be entered as the produce of the European Union (including the territory of Ceuta and Melilla), Andorra, Monaco, San Marino and the Sovereign Base Areas of Akrotiri and Dhekelia.

**HK** refers to goods entitled to be entered as the produce or manufacture of Hong Kong, China.

**KR** refers to goods entitled to be entered as the produce or manufacture of Korea.

**LDC** refers to goods entitled to be entered as the produce or manufacture of Less Developed Countries. Unless otherwise stated, where a Less Developed Country has also entered into a bilateral or multilateral trade agreement with New Zealand, and provided that the goods meet the requirements for preference under any such agreement, the goods can be entered at either the appropriate rate of duty specified by the relevant trade agreement, or at the LDC rate if the goods meet the requirements for LDC preference.

**LLDC** refers to goods entitled to be entered as the produce or manufacture of Least Developed Countries.

**MY** refers to goods entitled to be entered as the produce or manufacture of Malaysia.

**Pac** refers to goods entitled to be entered as the produce or manufacture of SPARTECA countries.

**PPP** refers to goods entitled to be entered as the produce or manufacture of specified parties to the Pacific Agreement on Closer Economic Relations Plus (PACER Plus). A list of PACER Plus parties is set out in the Tariff (Specified PACER Plus Parties) Order 2020 which can be found on [legislation.govt.nz](http://legislation.govt.nz). A check can be made with your local Customs office to ensure that the PACER Plus party has been declared a specified party for the purposes of the PACER Plus preferential duty rate.

Note that for some PACER Plus parties preferential rates continue to be available under the following agreements or arrangements:

- South Pacific Regional Trade and Economic Co-operation Agreement (SPARTECA),
- Least Developed Countries (LLDC), or
- Less Developed Country (LDC).

If a good imported does not meet the PACER Plus origin requirements, the importer may explore if the good in question can be entered as produced or manufactured under one of the above arrangements or agreements.

**RCEP** refers to goods entitled to be entered as a product or manufacture of specified Parties to the Regional Comprehensive Economic Partnership (RCEP). RCEP comprises Australia, Brunei, Cambodia, China, Indonesia, Japan, Laos, Malaysia, Myanmar, New Zealand, the Philippines, Singapore, South Korea, Thailand, and Vietnam. A check should be made with your local Customs Office to ensure that the RCEP country has been declared a specified Party for the purposes of the RCEP preferential duty rate.

**TH** refers to goods entitled to be entered as the produce or manufacture of Thailand.

**TPA** refers to goods entitled to be entered as the produce of specified Parties to the Trans-Pacific Strategic Economic Partnership Agreement. Brunei Darussalam and Chile are specified TPA Parties. Chile also belongs to the Less Developed Country group. Note – Singapore is not a specified TPA Party for the purposes of the Tariff Act 1988 and therefore goods the origin of Singapore do not receive TPA rates of duty. However, goods entitled to be entered as the origin of Singapore are entitled to be entered at the SG rate of duty shown in the Tariff. In determining whether goods are the origin of Singapore either the rules of origin derived from the Agreement between New Zealand and Singapore on a Closer Economic Partnership (ANZSCEP) or the rules of origin derived from the TPA may be used.

**TW** refers to goods entitled to be entered as the produce or manufacture of the Separate Customs Territory of Taiwan, Penghu, Kinmen, and Matsu.

**SG** refers to goods entitled to be entered as the produce or manufacture of Singapore. Note that the comments for the abbreviations AAN and TPA are also relevant.

**UK** refers to goods entitled to be entered as the produce or manufacture of the United Kingdom of Great Britain and Northern Ireland, the Isle of Man and the Channel Islands and the Bailiwicks of Guernsey and Jersey.

In the absence of Preferential Tariff rates, goods of Canadian, and Less Developed Countries origin, are liable to duty at the rates specified in the "Normal Tariff" duty column.

## Part II—Concessions

Part II of the Tariff sets out seventeen concession categories under which the duty that would otherwise be levied under Part I may be reduced or waived. Notes 1, 2 and 3 to Part II set out the general concession authorities followed by two digit Concession Reference Numbers, which identify the types of duty concessions available.

### Procedures

Applications for Tariff concessions should be made on the New Zealand Customs Service form headed “Application for a Tariff Concession or a modification of an existing Tariff concession” (NZCS 245), which can be downloaded from the Customs website ([www.customs.govt.nz](http://www.customs.govt.nz)). Applications, together with the appropriate fee, are to be lodged with the New Zealand Customs Service, Valuation, Origin and Classification section, PO Box 29, Auckland 1140. An information document entitled “Tariff Concessions: A Guide for Applicants” can also be downloaded from the Customs website.

Upon receipt, an application for a Tariff concession is notified on the Customs website [www.customs.govt.nz](http://www.customs.govt.nz) and in the weekly Customs Release. A period of three weeks is allowed for submissions from any interested parties. Applications which have been approved or have not been approved are also published on the website and in the weekly release.

At regular intervals, published decisions are collated and incorporated in the *Consolidated List of Approvals Relating to Part II of the Tariff of New Zealand*. This document is available on the Customs website ([www.customs.govt.nz](http://www.customs.govt.nz)) or by subscription from: New Zealand Customs Service, Communications, PO Box 2218, Wellington 6140, Email: [corporatepublishing@customs.govt.nz](mailto:corporatepublishing@customs.govt.nz)

Enquiries concerning goods admissible under other Tariff concession references are to be made to the New Zealand Customs Service.

### Statistics

The statistical requirements are provided for in a separate statistical key (see the definition on page iv) to each Tariff item. Each code number within this statistical key incorporates a computer “check” letter. Use of this format provides for the collection of New Zealand’s external trade statistics for both imports and exports.

The statistical key must be shown clearly and accurately on entries. The code number in the column beside the Tariff item number, the unit in the appropriate column, and a brief identification of the statistical description must appear in the “Description” column of the entry.

For entries presented electronically, Statistical Units may be in a format different to that set out in the Working Tariff Document. The following provides a concordance between the Tariff and the electronic systems:

<i>Unit</i>	<i>Tariff Code</i>	<i>CusMod Code</i>	<i>Tariff Ref. (Example)</i>
Bone Dry Unit	BDU of 1089.6 kg	BDU	4401.21.00.01G
Hundred	Hd	CEN	4817.10.00.00B
Dozen	doz	DZN	0407.00.00.01B
Gigajoule	GJ	GIG	99.75.50A
Gram	g	GRM	7106.10.00.00J
Hundred Boxes	HBx	HBX	3605.00.00.01E
Hank	hnk	HNK	0504.00.00.01D
Kilograms	kg	KGM	Various
Kilos of Tobacco Content	KTC	KTC	2402.10.00.02D
Litre Pure Alcohol	lal	LPA	2208.20.02.01J
Litre Motor Spirit	lms	LMS	2710.19.25.00A
Litre	l	LTR	2201.10.01.00C
Thousand	Th	MIL	2402.20.90.00L
Square Metre	m <sup>2</sup>	MTK	Various
Cubic Metre	m <sup>3</sup>	MTQ	4408.10.01.01B
Metre	m	MTR	Various
Number of Cells	Cl	NCL	8506.10.00.02F
Number	No.	NMB	Various
Number of Packs	pk	NMP	9504.40.01.00F
Number of Pairs	pr	NPR	Various
Number of Rolls	rls	NRL	4814.20.09.01G
Tonne	tne	TNE	Various

## Supplementary Units

In the excise areas of Chapters 21, 22, 27, 38 and the Excise and Excise-equivalent Duties Table, where duty is based on the ‘litres of alcohol’ or ‘litres of motor spirit’ present—a supplementary unit is required on the entry. In every situation where the Working Tariff Document requires a Statistical Unit of “lal” or “lms”, the entry should also state the Supplementary Unit “l” and its corresponding quantity. Comparison of the “lal”, “lms” and “l” figures will therefore permit identification of the strength of the product being declared.

## Publications Relating to the Nomenclature and the Tariff

The following publications issued by the World Customs Organisation (WCO) about the H.S. Nomenclature may be ordered from the WCO’s website bookshop: [www.wcoomd.org](http://www.wcoomd.org) under bookshop.

1. *The Explanatory Notes to the Harmonised System*: These Notes describe the goods falling in each heading and, where appropriate each subheading of the Nomenclature, often giving details of their physical characteristics, method of production, and uses. In addition they include a commentary on the Rules of Interpretation and an explanation of the practical effects of the various Section and Chapter Notes.
2. *Alphabetical Index to the Harmonised System*: This lists in alphabetical order the articles and products mentioned in the headings, Legal Notes of the Tariff, or in the Explanatory Notes.
3. *Compendium of Classification Opinions*: This compendium consists of a numerical list set out in the order of the headings and subheadings of the Harmonised Commodity Description and Coding System (Harmonised System), of the Classification Opinions adopted by the World Customs Organisation.
4. *Harmonised System Commodity Data Base on CD-ROM*: This CD-ROM includes a comprehensive listing of over 200,000 products and commodities with their six digit HS codes. It also includes the HS Explanatory Notes and Classification Opinions.

## Customs Entry Procedure

The Customs and Excise Act 2018 requires that all goods imported or to be exported must be entered in such form and manner as may be prescribed before they are released from the control of Customs.

The Tariff Act 1988 determines the tariff classification of goods to be entered and the duty rate applicable on imported goods.

The form of entry may vary according to the value of the goods and the circumstances of their import or export. Details of this information may be found on Customs Fact Sheets on the Customs website ([www.customs.govt.nz](http://www.customs.govt.nz)) or obtained from any Customs office.

### Preparation of Entries

Import and export entries for goods are required to be lodged with Customs electronically either via the internet using the TSW Online system or by EDI. A requirement of lodging entries electronically is that the person making the entry declaration must be registered with Customs. Information on the process of registration of users for the Customs Trade Single Window (TSW) system can be found in the TSW fact sheet – *Registering to use TSW*.

### Information on Entries

It is essential that information supplied on an entry is factually correct and complete. The statistical information provided on entries from imports and exports is used by Government to assist in determining New Zealand’s economic position and provide industry with statistical summary reports on imported and exported goods.

The Customs and Excise Act 2018 provides for Administrative Penalties to be imposed on import and export entries that are materially incorrect and where an entry or omission on an entry has resulted in an under payment or under declaration of the duty payable. Errors or omissions that make an entry materially incorrect may be subject to a penalty. Errors or omissions on an entry that result in under payment or under declaration of the duty payable, may be subject to a penalty. Further information about the sanctions regime can be found under the penalties, fines and fees section on the Customs website ([www.customs.govt.nz](http://www.customs.govt.nz)).

Entries requiring no further attention by Customs after lodgement are automatically cleared from the control of Customs pending the payment of duties. Importers may apply to Customs for a Deferred Payment Account subject to having a satisfactory credit rating (refer ‘*Deferred Accounts for Importers*’ section on the website, [www.customs.govt.nz/business/import/deferred-accounts-for-importers](http://www.customs.govt.nz/business/import/deferred-accounts-for-importers)). Such accounts allow for importers to be invoiced once a month for all due revenue payments incurred in the month previous. Importers not holding a deferred payment account are required to pay all duties owing on a given import transaction prior to uplifting their goods.



### ***Goods Charges***

The New Zealand Government imposes Customs' goods charges on imports, exports and carriers to assist in meeting the costs Customs incurs in processing the information in import and export documents, risk assessment, inspections and investigating, detaining, or seizing goods.

Customs' also collects the Ministry for Primary Industries' Biosecurity System Entry Levy.

The latest rates applying to Customs' goods charges can be found at: [www.customs.govt.nz/about-us/about-customs/goods-clearance-fees](http://www.customs.govt.nz/about-us/about-customs/goods-clearance-fees)

For the latest rates applying to the Biosecurity System Entry Levy visit: [www.mpi.govt.nz](http://www.mpi.govt.nz)

### **Measurement Equivalents**

The Tariff expresses measurements in terms of the metric system. The following conversion equivalents will be found useful for checking purposes but, even though taken to three or four decimal places, they are merely approximations and have no legal force.

<i>Metric—Imperial</i>		<i>Imperial—Metric</i>	
1 mm	.. 0.0394 in	1 in	.. 2.540 cm or 25.400 $\mu$ m
1 cm	.. 0.3937 in	1 ft	.. 30.480 cm or 0.3048 m
1 m	.. 39.3701 in or 1.0936 yd	1 yd	.. 0.9144 m
1 cm <sup>2</sup>	.. 0.1550 sq. in	1 sq. in	.. 6.4516 cm <sup>2</sup>
1 m <sup>2</sup>	.. 10.7639 sq. ft or 1.1960 sq. yd	1 sq. ft	.. 0.0929 m <sup>2</sup>
1 cm <sup>3</sup>	.. 0.06102 cu. in	1 sq. yd	.. 0.8361 m <sup>2</sup>
1 litre	.. 1.7598 pints or 0.2200 gal	1 cu. ft	.. 0.028 m <sup>3</sup>
		1 cu. yd	.. 0.7645 m <sup>3</sup>
		1 pint	.. 0.568 litres
		1 gal	.. 4.546 litres
		1 U.S. gal	.. 3.785 litres (0.832 68 Imp. gals)
1 g	.. 0.0353 oz	1 oz	.. 28.350 g
1 kg	.. 2.2046 lb	1 lb	.. 0.4536 kg
1 tonne	.. 0.9842 ton	1 central	.. 45.359 kg
		1 cwt	.. 50.803 kg
		1 ton	.. 1016.047 kg or 1.016 tonne
		1 short ton (2000 lb)	.. 0.907 tonne
1 b.h.p.	.. 745.7 W	1 W	.. 0.0013 b.h.p.
1 kJ	.. 0.9478 Btu	1 Btu	.. 1.055 kJ

## New Zealand Alphabetical Country List and Codes

The following is a full list of countries with their appropriate computer codes.

	†	AF	Afghanistan		*	EC	Ecuador	
	*	AL	Albania		*	EG	Egypt	
	*	DZ	Algeria		*	SV	El Salvador	
	†	AD	Andorra		*	GQ	Equatorial Guinea	
	†	AO	Angola		†	ER	Eritrea	
	*	AI	Anguilla		†	EE	Estonia	
		AQ	Antarctica		*	SZ	Eswatini	
	*	AG	Antigua and Barbuda		†	ET	Ethiopia	
	*	AR	Argentina			FO	Faeroe Islands	
	*	AM	Armenia		*	FK	Falkland Islands (Malvinas)	
	*	AW	Aruba	‡	*	FJ	Fiji	
)(★**×		AU	Australia		†	FI	Finland	
	†	AT	Austria		†	FR	France	
	*	AZ	Azerbaijan			GF	French Guiana	
	*	BS	Bahamas			PF	French Polynesia	
	*	BH	Bahrain			TF	French Southern Territories	
	†	BD	Bangladesh		*	GA	Gabon	
	*	BB	Barbados		†	GM	Gambia	
		BY	Belarus			PS	Gaza Strip/Palestine/West Bank	
	†	BE	Belgium		*	GE	Georgia	
	*	BZ	Belize		†	DE	Germany	
	†	BJ	Benin		*	GH	Ghana	
		BM	Bermuda		*	GI	Gibraltar	
	†	BT	Bhutan		†	GR	Greece	
	*	BO	Bolivia			GL	Greenland	
	*	BA	Bosnia–Herzegovina, Republic of		*	GD	Grenada	
	*	BW	Botswana			GP	Guadeloupe	
	*	BR	Brazil			GU	Guam	
	*	IO	British Indian Ocean Territory		*	GT	Guatemala	
)(**×#*		BN	Brunei Darussalam		†	GN	Guinea	
	†	BG	Bulgaria		†	GW	Guinea-Bissau	
	†	BF	Burkina Faso		*	GY	Guyana	
	†	BI	Burundi		†	HT	Haiti	
)(×	†	KH	Cambodia		*	HN	Honduras	
	*	CM	Cameroon			HK	Hong Kong (Special Administrative Region)	
	**	CA	Canada			HU	Hungary	
	*	CV	Cabo Verde		†	IS	Iceland	
		KY	Cayman Islands			IN	India	
	†	CF	Central African Republic		*	ID	Indonesia	
	†	TD	Chad	)(×	*	IR	Iran, Islamic Republic of	
**#	*	CL	Chile			IQ	Iraq	
)(	*	CN	China, People’s Republic of		*	IE	Ireland	
	*	CX	Christmas Island		†	IL	Israel	
	*	CC	Cocos (Keeling) Islands			IT	Italy	
	*	CO	Colombia		†	IM	Italy	
	†	KM	Comoros, Islamic Federal Republic of		*	JM	Jamaica	
	*	CG	Congo	)(**		JP	Japan	
	†	CD	Congo, Democratic Republic of the		*	JO	Jordan	
★	‡	CK	Cook Islands		*	KZ	Kazakhstan	
	*	CR	Costa Rica		*	KE	Kenya	
	*	CI	Cote d’Ivoire	★	‡	†	KI	Kiribati
	†	HR	Croatia, Republic of			KP	Korea, Democratic People’s Republic of	
	*	CU	Cuba	)(		KR	Korea, Republic of	
	*	CW	Curacao		*	RK	Kosovo	
	†	CY	Cyprus			KW	Kuwait	
	†	CZ	Czech Republic		*	KG	Kyrgyzstan	
	†	DK	Denmark	)(×	†	LA	Lao, People’s Democratic Republic of	
	†	DJ	Djibouti		†	LV	Latvia	
	*	DM	Dominica		*	LB	Lebanon	
	*	DO	Dominican Republic		†	LS	Lesotho	
	†	TL	East Timor		†	LR	Liberia	

× AAN countries   † EU countries   \* Less Developed Countries   ‡ Least Developed Countries  
‡ SPARTECA countries   # TPA countries   \*\* CPT Countries   ★ PPP Parties   )( RCEP countries

### New Zealand Alphabetical Country List and Codes—continued

⌘**	*	LY	Libya				PM	St Pierre and Miquelon	
		LI	Liechtenstein			*	VC	St Vincent and the Grenadines	
	†	LT	Lithuania		★	‡	*	WS	Samoa
	†	LU	Luxembourg				AS	Samoa, American	
		MO	Macau (Special Administrative Region)			†	SM	San Marino	
	†	MG	Madagascar			†	ST	Sao Tome and Principe	
	†	MW	Malawi			*	SA	Saudi Arabia	
	*	MY	Malaysia			†	SN	Senegal	
	*	MV	Maldives			*	RS	Serbia	
	†	ML	Mali			*	SC	Seychelles	
	†	MT	Malta			†	SL	Sierra Leone	
	‡	*	MH	Marshall Islands		⌘**	×	SG	Singapore
		MQ	Martinique			*	SX	Sint Maarten	
	†	MR	Mauritania			†	SK	Slovakia	
	*	MU	Mauritius			†	SI	Slovenia	
		YT	Mayotte		★	‡	†	SB	Solomon Islands
	**	*	MX	Mexico			†	SO	Somalia
	‡	*	FM	Micronesia, Federated States of			*	ZA	South Africa
		*	MD	Moldova				GS	South Georgia and the South Sandwich Islands
		†	MC	Monaco					
	*	MN	Mongolia			†	SS	South Sudan	
	*	ME	Montenegro			†	ES	Spain	
	*	MS	Montserrat			*	LK	Sri Lanka	
	*	MA	Morocco			†	SD	Sudan	
⌘	†	MZ	Mozambique			*	SR	Suriname	
	†	MM	Myanmar			†	SE	Sweden	
	*	NA	Namibia				CH	Switzerland	
‡	*	NR	Nauru			*	SY	Syria Arab Republic	
	†	NP	Nepal				TW	Taiwan	
	†	NL	Netherlands			*	TJ	Tajikistan	
		AN	Netherlands Antilles			†	TZ	Tanzania, United Republic of	
⌘		NC	New Caledonia		⌘	×	*	TH	Thailand
	**	NZ	New Zealand			†	TG	Togo	
	*	NI	Nicaragua				TK	Tokelau	
	†	NE	Niger		★	‡	*	TO	Tonga
	*	NG	Nigeria			*	TT	Trinidad and Tobago	
★	‡	NU	Niue			*	TN	Tunisia	
	*	NF	Norfolk Island			*	TR	Turkiye	
	*	MK	North Macedonia			*	TM	Turkmenistan	
		MP	Northern Mariana Islands			*	TC	Turks and Caicos Islands	
		NO	Norway		★	‡	†	TV	Tuvalu
	*	OM	Oman			†	UG	Uganda	
	*	PK	Pakistan			*	UA	Ukraine	
‡	*	PW	Palau				AE	United Arab Emirates	
	*	PA	Panama			**	GB	United Kingdom	
‡	*	PG	Papua New Guinea				US	United States of America	
	*	PY	Paraguay			*	UY	Uruguay	
**	*	PE	Peru			*	UM	US Minor Outlying Islands	
	⌘	*	PH	Philippines		*	UZ	Uzbekistan	
	*	PN	Pitcairn Islands		★	‡	*	VU	Vanuatu
	†	PL	Poland				VA	Vatican City State	
	†	PT	Portugal			*	VE	Venezuela	
	*	PR	Puerto Rico		⌘**	×	*	VN	Viet Nam
		QA	Qatar			*	VG	Virgin Islands, British	
		RE	Réunion				VI	Virgin Islands, United States	
	†	RO	Romania			*	WF	Wallis and Futuna Islands	
		RU	Russia				EH	Western Sahara	
	†	RW	Rwanda			†	YE	Yemen	
	*	SH	St Helena			†	ZM	Zambia	
	*	KN	St Kitts–Nevis			*	ZW	Zimbabwe	
	*	LC	St Lucia						

※ AAN countries    † EU    \* Less Developed Countries    † Least Developed Countries  
 ‡ SPARTECA countries    # TPA countries    ✱ CPT Countries    ☆ PPP Parties    ✕ RCEP countries

## **List of Section and Chapter Titles**

### **of Part I—The Standard Tariff**

#### **Section I**

##### **Live Animals; Animal Products**

- 1 Live animals
- 2 Meat and edible meat offals
- 3 Fish and crustaceans, molluscs and other aquatic invertebrates
- 4 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included
- 5 Products of animal origin, not elsewhere specified or included

#### **Section II**

##### **Vegetable Products**

- 6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
- 7 Edible vegetables and certain roots and tubers
- 8 Edible fruit and nuts; peel of citrus fruit or melons
- 9 Coffee, tea, maté and spices
- 10 Cereals
- 11 Products of the milling industry; malt; starches; inulin; wheat gluten
- 12 Oil seeds and oleaginous fruit; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder
- 13 Lacs, gums, resins and other vegetable saps and extracts
- 14 Vegetable plaiting materials; vegetable products not elsewhere specified or included

#### **Section III**

##### **Animal, Vegetable or Microbial Fats and Oils and Their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes**

- 15 Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes

#### **Section IV**

##### **Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco and Manufactured Tobacco Substitutes; Products, Whether or Not Containing Nicotine, Intended for Inhalation Without Combustion; Other Nicotine Containing Products Intended for the Intake of Nicotine Into the Human Body**

- 16 Preparations of meat, of fish, of crustaceans, molluscs or other aquatic invertebrates, or of insects
- 17 Sugars and sugar confectionery
- 18 Cocoa and cocoa preparations
- 19 Preparations of cereals, flour, starch or milk; pastrycooks' products
- 20 Preparations of vegetables, fruit, nuts or other parts of plants
- 21 Miscellaneous edible preparations
- 22 Beverages, spirits and vinegar
- 23 Residues and waste from the food industries; prepared animal fodder
- 24 Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

## Section V

### Mineral Products

- 25 Salt; sulphur; earths and stone; plastering materials, lime and cement
- 26 Ores, slag and ash
- 27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

## Section VI

### Products of the Chemical and Allied Industries

- 28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes
- 29 Organic chemicals
- 30 Pharmaceutical products
- 31 Fertilisers
- 32 Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks
- 33 Essential oils and resinoids; perfumery, cosmetic or toilet preparations
- 34 Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster
- 35 Albuminoidal substances; modified starches; glues; enzymes
- 36 Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations
- 37 Photographic or cinematographic goods
- 38 Miscellaneous chemical products

## Section VII

### Plastics and Articles Thereof; Rubber and Articles Thereof

- 39 Plastics and articles thereof
- 40 Rubber and articles thereof

## Section VIII

### Raw Hides and Skins, Leather, Furskins and Articles Thereof; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other Than Silk-Worm Gut)

- 41 Raw hides and skins (other than furskins) and leather
- 42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)
- 43 Furskins and artificial fur; manufactures thereof

## Section IX

### Wood and Articles of Wood; Wood Charcoal; Cork and Articles of Cork; Manufactures of Straw, of Esparto or of Other Plaiting Materials; Basketware and Wickerwork

- 44 Wood and articles of wood; wood charcoal
- 45 Cork and articles of cork
- 46 Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

## Section X

### Pulp of Wood or of Other Fibrous Cellulosic Material; Recovered (Waste and Scrap) Paper or Paperboard; Paper and Paperboard and Articles Thereof

- 47 Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard
- 48 Paper and paperboard; articles of paper pulp, of paper or of paperboard
- 49 Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

## Section XI

### Textiles and Textile Articles

- 50 Silk
- 51 Wool, fine or coarse animal hair; horsehair yarn and woven fabric
- 52 Cotton
- 53 Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn
- 54 Man-made filaments; strip and the like of man-made textile materials
- 55 Man-made staple fibres
- 56 Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof
- 57 Carpets and other textile floor coverings
- 58 Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery
- 59 Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use
- 60 Knitted or crocheted fabrics
- 61 Articles of apparel and clothing accessories, knitted or crocheted
- 62 Articles of apparel and clothing accessories, not knitted or crocheted
- 63 Other made up textile articles; sets; worn clothing and worn textile articles; rags

## Section XII

### Footwear, Headgear, Umbrellas, Sun Umbrellas, Walking-Sticks, Seat-Sticks, Whips, Riding-Crops and Parts Thereof; Prepared Feathers and Articles Made Therewith; Artificial Flowers; Articles of Human Hair

- 64 Footwear, gaiters and the like; parts of such articles
- 65 Headgear and parts thereof
- 66 Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof
- 67 Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

## Section XIII

### Articles of Stone, Plaster, Cement, Asbestos, Mica or Similar Materials; Ceramic Products; Glass and Glassware

- 68 Articles of stone, plaster, cement, asbestos, mica or similar materials
- 69 Ceramic products
- 70 Glass and glassware

## Section XIV

### Natural or Cultured Pearls, Precious or Semi-Precious Stones, Precious Metals, Metals Clad with Precious Metal and Articles Thereof; Imitation Jewellery; Coin

- 71 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin

## Section XV

### Base Metals and Articles of Base Metal

- 72 Iron and steel
- 73 Articles of iron or steel
- 74 Copper and articles thereof
- 75 Nickel and articles thereof
- 76 Aluminium and articles thereof
- 77 *(Reserved for possible future use in the Harmonised System)*
- 78 Lead and articles thereof
- 79 Zinc and articles thereof
- 80 Tin and articles thereof

- 81 Other base metals; cermets; articles thereof
- 82 Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal
- 83 Miscellaneous articles of base metal

## **Section XVI**

### **Machinery and Mechanical Appliances; Electrical Equipment; Parts Thereof; Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles**

- 84 Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof
- 85 Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

## **Section XVII**

### **Vehicles, Aircraft, Vessels and Associated Transport Equipment**

- 86 Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds
- 87 Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof
- 88 Aircraft, spacecraft and parts thereof
- 89 Ships, boats and floating structures

## **Section XVIII**

### **Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Clocks and Watches; Musical Instruments; Parts and Accessories Thereof**

- 90 Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof
- 91 Clocks and watches and parts thereof
- 92 Musical instruments; parts and accessories of such articles

## **Section XIX**

### **Arms and Ammunition; Parts and Accessories Thereof**

- 93 Arms and ammunition; parts and accessories thereof

## **Section XX**

### **Miscellaneous Manufactured Articles**

- 94 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; luminaires and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings
- 95 Toys, games and sports requisites; parts and accessories thereof
- 96 Miscellaneous manufactured articles

## **Section XXI**

### **Works of Art, Collectors' Pieces, and Antiques**

- 97 Works of art, collectors pieces, and antiques
- 98 Miscellaneous New Zealand Provisions
- 99 (*Reserved*)

## **Excise Duties**

### **Excise and Excise-equivalent Duties Table**

Part A Goods Manufactured in New Zealand

Part B Imported Goods

## References to Certain Sections and Chapter Notes of General Application

<i>Subject</i>	<i>Where Reference is to be Found</i>	<i>Extent of Application</i>
Alcoholic strength .....	Chapter 22, Note 2 .....	Chapters 20, 21, 22
Alloys of base metal .....	Section XV, Note 5 .....	Throughout the Tariff
Artificial fur .....	Chapter 43, Note 5 .....	Throughout the Tariff
Composition leather .....	Chapter 41, Note 3 .....	Throughout the Tariff
Containers and contents .....	Chapter 22, NZ, Note 2 .....	Throughout the Tariff
Dried products .....	Section 1, Note 2 .....	Throughout the Tariff
Elastomeric yarn .....	Section XI, Note 13 .....	Throughout the Tariff
Fine and coarse animal hair .....	Chapter 51, Note 1 .....	Throughout the Tariff
Furskins .....	Chapter 43, Note 1 .....	Throughout the Tariff
Glass .....	Chapter 70, Note 5 .....	Throughout the Tariff
High tenacity yarn .....	Section XI, Note 6 .....	Section XI
Horsehair .....	Chapter 5, Note 4 .....	Throughout the Tariff
Impregnated .....	Section XI, Note 11 .....	Section XI
Ivory .....	Chapter 5, Note 3 .....	Throughout the Tariff
Made up .....	Section XI, Note 7 .....	Section XI
Man-made fibres .....	Chapter 54, Note 1 .....	Throughout the Tariff
Metal clad with precious metal .....	Chapter 71, Note 7 .....	Throughout the Tariff
Parts of general use .....	Section XV, Note 2 .....	Throughout the Tariff
Parts of vehicles, etc. ....	Section XVII, Notes 2, 3 .....	Section XVII
Pellets .....	Sections II, IV, Note 1 .....	Sections II, IV
Plastics .....	Chapter 39, Note 1 .....	Throughout the Tariff
Polyamides .....	Section XI, Note 12 .....	Sections XI
Precious metal alloys .....	Chapter 71, Note 6 .....	Throughout the Tariff
Retail sale (yarn) .....	Section XI, Note 4(A) .....	Chapters 50, 51, 52, 54, 55
Rubber .....	Chapter 40, Note 1 .....	Throughout the Tariff
Sewing thread .....	Section XI, Note 5 .....	Chapters 52, 54, 55
Steel, stainless steel, alloy steel .....	Chapter 72, Note 1 .....	Throughout the Tariff
Stitch-bonded goods .....	Chapter 60, Note 3 .....	Throughout the Tariff
Twine, cordage, ropes and cables .....	Section XI, Note 3 .....	Section XI
Vulcanised fibre .....	Chapter 39, Note 1 .....	Throughout the Tariff
Wool .....	Chapter 51, Note 1 .....	Throughout the Tariff
Worked metal .....	Section XV, NZ, Note 1 .....	Chapters 72, 74, 76
Works of art .....	Chapter 97, Note 4 (a) .....	Throughout the Tariff
Yarns .....	Section XI, Subheading, Note 1 ....	Throughout the Tariff



# The Working Tariff Document of New Zealand

## Notes

### 1. General Rules for the Interpretation of Part I of the Tariff.

Classification of goods in Part I of the Tariff shall be governed by the following principles:

1. The titles of Sections, Chapters, and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:
2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.
- (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.
3. When by application of Rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:
  - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
  - (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
  - (c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:
  - (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;
  - (b) Subject to the provisions of Rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the subheadings, *items and statistical keys* of a heading shall be determined according to the terms of those subheadings, *items and statistical keys* and related Subheading Notes or *New Zealand Notes and, mutatis mutandis*, to the above Rules, on the understanding that only subheadings, *items and statistical keys* at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

## 2. Terms, Abbreviations and Symbols

The following terms, abbreviations and symbols have the meaning shown opposite them.

AC	alternating current	kVAr	kilovolt ampere reactive
BDU	bone dry unit	kW	kilowatt
¢	cent	l	litre
cg	centigram	l al	litre of alcohol contained in a mixture
C1	number of cells	l ms	litre of motor spirit contained in a mixture
cm	centimetre	m	metre
cm <sup>2</sup>	square centimetre	m <sup>2</sup>	square metre
cm <sup>3</sup>	cubic centimetre	m <sup>3</sup>	cubic metre
cc	cubic centimetre	mg	milligram
°C	degrees Celsius	ml	millilitre
DC	direct current	mm	millimetre
\$	dollar	mN	millinewton
doz	dozen	MPa	megapascal
GJ	gigajoule	Pb	lead
g	gram	N	newton
g.v.w.	gross vehicle weight	No.	number
Hd	hundred	pk	number of packs
HBx	hundred boxes	pr	pair
hnk	number of hanks	%	percent
Hz	hertz	rls	rolls
IR	infra-red	SWG	standard wire gauge
kcal	kilocalorie	t	tonne
kg	kilogram	tne	tonne
kJ	kilojoule	Th	thousand
kN	kilonewton	UV	ultra-violet
kPa	kilopascal	V	volt
KTC	kilo tobacco content	W	watt
kV	kilovolt	x°	x degrees
kVA	kilovolt ampere		

- — Or such higher rate of duty as the Minister may in any case decide.
- .. — The use of this sign in the Preferential Tariff duty column, indicates that the duties payable under the Normal Tariff apply.

A number without any qualification in the “Normal Tariff” or “Preferential Tariff” duty columns signifies that an ad valorem duty applies at the percentage rate indicated by the number.

A month and year, e.g., 1/2022, shown against a duty rate indicates that as from the 1st day of that month the corresponding rate of duty applies.

Unless otherwise indicated, when the rate of duty of Free appears in the column headed Preferential Tariff without being prefixed by a date or preferential abbreviation, goods that are the produce or manufacture of countries in respect of which the following preferential abbreviations apply may be entered free of duty: AAN, AE, AU, CN, CPT, EU, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, or UK.

The rate of duty of Free applies under the Tariff to all goods that are the produce or manufacture of Singapore.

### 3. Preferential countries or groups of countries and preferential abbreviations

Preferential country or groups of countries	Preferential abbreviation
Country that is a specified AANZFTA party	AAN
United Arab Emirates	AE
Australia	AU
Canada	CA
China	CN
Country that is a specified CPTPP party	CPT
EU FTA group (the European Union (including the territory of Ceuta and Melilla), Andorra, Monaco, San Marino, and the Sovereign Base Areas of Akrotiri and Dhekelia)	EU
Hong Kong, China	HK
Korea	KR
Country that is a less developed country	LDC
Country that is a least developed country	LLDC
Malaysia	MY
Country in relation to which the South Pacific Regional Trade and Economic Co-operation Agreement is in force	Pac
Country that is a specified PACER Plus party	PPP
Country that is a specific RCEP party	RCEP
Singapore	SG
Thailand	TH
Taiwan (Separate Customs Territory of Taiwan, Penghu, Kinmen, and Matsu)	TW
Country that is a specified TPA party	TPA
United Kingdom of Great Britain and Northern Ireland, the Bailiwick of Guernsey, the Bailiwick of Jersey, and the Isle of Man	UK

### Acts and Orders in Council that have amended, modified, revoked, or revoked and replaced some or all of the 2010 Tariff Document:

Tariff (Specified AANZFTA Parties—Thailand) Amendment Order 2010  
 Tariff (Malaysia Free Trade Agreement) Amendment Order 2010  
 Tariff (New Zealand-Hong Kong, China Closer Economic Partnership Agreement) Amendment Order 2010  
 Tariff (Specified AANZFTA Parties—Lao People's Democratic Republic and Cambodia) Amendment Order 2010  
 Tariff (Specified AANZFTA Parties—Indonesia) Amendment Order 2011  
 Tariff (Harmonised System) Amendment Order 2011  
 Tariff (ANZTEC) Amendment Order 2013  
 Tariff (Concessions) Amendment Order 2014  
 Tariff (Free Trade Agreement between New Zealand and the Republic of Korea) Amendment Order 2015  
 Tariff (Harmonised System) Amendment Order 2016  
 Tariff (Motor Spirits) Amendment Order 2016  
 Tariff (World Trade Organization Information Technology Agreement) Amendment Order 2017  
 Tariff (Korea—New Zealand Free Trade Agreement Concession) Amendment Order 2017  
 Tariff (World Trade Organization Information Technology Agreement) Amendment Order 2018  
 Tariff (CPTPP) Amendment Order 2018  
 Tariff (PACER Plus) Amendment Act 2018  
 Tariff (Specified CPTPP Parties) Order 2018

Tariff (Specified CPTPP Parties— Viet Nam) Amendment Order 2018  
Tariff (Alignment of Duty Rates) Amendment Order 2019  
Tariff (ANZSCEP) Amendment Order 2019  
Tariff (PACER Plus) Amendment Order 2020  
Tariff (Specified PACER Plus Parties) Order 2020  
Tariff (Harmonised System) Amendment Order 2021  
Tariff (Specified RCEP Parties) Order 2021  
Tariff (RCEP) Amendment Order 2021  
Tariff (Specified CPTPP Parties— Peru) Amendment Order 2021  
Tariff (Specified RCEP Parties— Republic of Korea) Amendment Order 2021  
Tariff (Harmonised System Corrections) Amendment Order 2022  
Tariff (Specified RCEP Parties— Malaysia) Amendment Order 2022  
Tariff (Specified PACER Plus Parties— Vanuatu) Amendment Order 2022  
Tariff (Specified PACER Plus Parties— Tuvalu) Amendment Order 2022  
Tariff (Specified CPTPP Parties— Malaysia) Amendment Order 2022  
Tariff (Specified RCEP Parties— Indonesia) Amendment Order 2022  
United Kingdom Free Trade Agreement Legislation Act 2022  
Tariff (Part II Concessions 80 and 81) Amendment Order 2023  
Tariff (Specified CPTPP Parties— Chile) Amendment Order 2023  
Tariff (Specified RCEP Parties— Philippines) Amendment Order 2023  
Tariff (Specified CPTPP Parties— Brunei Darussalam) Amendment Order 2023  
Tariff (Less Developed Countries and Least Developed Countries) Order 2023  
Tariff (RCEP) Amendment Order 2023  
European Union Free Trade Agreement Legislation Act 2024  
Tariff (Specified Tobacco Products) Amendment Order 2024  
Tariff (Specified CPTPP Parties— United Kingdom) Amendment Order 2024  
Tariff (ACCTS) Amendment Order 2025  
United Arab Emirates Comprehensive Economic Partnership Agreement Legislation Amendment Act 2025