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

NOTE—

1. In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight.

Chapter 16

Preparations of meat, of fish, of crustaceans, molluscs or other aquatic invertebrates, or of insects

NOTES—

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, as well as insects, prepared or preserved by the processes specified in Chapter 2 or 3, Note 6 to Chapter 4 or in heading 05.04.
2. Food preparations fall in this Chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

SUBHEADING NOTES—

1. For the purposes of subheading 1602.10, the expression "homogenised preparations" means preparations of meat, meat offal, blood, or insects, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat, meat offal or insects. This subheading takes precedence over all other subheadings of heading 16.02.
2. The fish, crustaceans, molluscs and other aquatic invertebrates specified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

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Chapter 16—*continued*

Preparations of meat, of fish, of crustaceans, molluscs or other aquatic invertebrates, or of insects—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
16.01					
1601.00.00			**Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products:**	Free	Free
			. With a base of the following kinds of poultry:		
	01A	kg	. . Chicken		
	09G	kg	. . Turkey		
	11J	kg	. . Duck		
	19D	kg	. . Other		
	30E	kg	. Other		
16.02			**Other prepared or preserved meat, meat offal, blood or insects:**		
1602.10			– Homogenised preparations:		
			– – Preserved in airtight cans or jars:		
1602.10.01	10J	kg	– – – In combination with vegetables or other food substances; meat pastes	5	Free *See Below CA Free
1602.10.09			– – – Other	Free	Free
	01L	kg	. . . . Corned beef		
	09F	kg	. . . . Tongues, sheep and lamb		
	11H	kg	. . . . Tongues, other kinds		
	19C	kg	. . . . Mutton		
	30D	kg	. . . . Insects		
	40A	kg	. . . . Other		
1602.10.19	10E	kg	– – Otherwise packed	Free	Free
1602.20			– Of liver of any animal:		
1602.20.01	00E	kg	– – Patés de foie gras	5	Free *See Below CA Free
1602.20.09	00F	kg	– – Other	Free	Free
			– Of poultry of heading 01.05:		
1602.31.00	00G	kg	– – Of turkeys	5	Free *See Below CA Free RCEP 3.3 1/2027 3
1602.32			– – Of fowls of the species *Gallus domesticus*:		
			– – – Preserved in airtight containers or jars:		
1602.32.10	00G	kg	– – – – In combination with vegetables or other food substances; meat pastes	5	Free *See Below CA Free RCEP 2.5 1/2027 2
1602.32.20	00B	kg	– – – – Other	Free	Free
1602.32.90			– – – Otherwise packed	Free	Free
	01J	kg	. . . . Chicken		
	09D	kg	. . . . Other		
1602.39			– – Other:		
			– – – Preserved in airtight cans or jars:		
1602.39.01	00K	kg	– – – – In combination with vegetables or other food substances; meat pastes	5	Free *See Below CA Free RCEP 2.5 1/2027 2
1602.39.09	00L	kg	– – – – Other	Free	Free
1602.39.19			– – – Otherwise packed	Free	Free
	01D	kg	. . . . Chicken		
	09K	kg	. . . . Duck		
	19G	kg	. . . . Other		

Chapter 16—*continued*

Preparations of meat, of fish, of crustaceans, molluscs or other aquatic invertebrates, or of insects—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Other prepared or preserved meat, meat offal, blood, etc.—*continued*		
			– Of swine:		
1602.41			– – Hams and cuts thereof:		
			– – – Preserved in airtight cans or jars:		
1602.41.01	00G	kg	– – – – In combination with vegetables or other food substances	5	Free *See Below CA Free RCEP 3.3 1/2027 3
1602.41.09	00H	kg	– – – – Other	Free	Free
1602.41.19	00C	kg	– – – Otherwise packed	Free	Free
1602.42			– – Shoulders and cuts thereof:		
			– – – Preserved in airtight cans or jars:		
1602.42.01	00A	kg	– – – – In combination with vegetables or other food substances	5	Free *See Below CA Free RCEP 3.3 1/2027 3
1602.42.09	00B	kg	– – – – Other	Free	Free
1602.42.19	00H	kg	– – – Otherwise packed	Free	Free
1602.49			– – Other, including mixtures:		
			– – – Preserved in airtight cans or jars:		
1602.49.01	00C	kg	– – – – In combination with vegetables or other food substances; meat pastes	5	Free *See Below CA Free RCEP 2.5 1/2027 2
1602.49.09	00D	kg	– – – – Other	Free	Free
1602.49.19	00K	kg	– – – Otherwise packed	Free	Free
1602.50			– Of bovine animals:		
			– – Preserved in airtight cans or jars:		
1602.50.01	00F	kg	– – – In combination with vegetables or other food substances; meat pastes	5	Free *See Below CA Free RCEP 3.3 1/2027 3
1602.50.09			– – – Other	Free	Free
	01E	kg	. . . . Corned beef		
	09L	kg	. . . . Tongues		
	19H	kg	. . . . Other		
1602.50.19	00B	kg	– – Otherwise packed	Free	Free
1602.90			– Other, including preparations of blood of any animal:		
1602.90.01	00L	kg	– – Preparations of blood	5	Free *See Below CA Free
			– – Other:		
			– – – Preserved in airtight cans or jars:		
1602.90.11	10C	kg	– – – – Other, in combination with vegetables or other food substances; meat pastes	5	Free *See Below CA Free RCEP 2.5 1/2027 2
1602.90.19			– – – – Other	Free	Free
	01E	kg	. . . . . Tongues, sheep and lamb		
	09L	kg	. . . . . Mutton		
	20A	kg	. . . . . Insects		
	30J	kg	. . . . . Other		
1602.90.29	10K	kg	– – – Otherwise packed	Free	Free

Chapter 16—*continued*

Preparations of meat, of fish, of crustaceans, molluscs or other aquatic invertebrates, or of insects—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
16.03					
1603.00			**Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:**		
1603.00.01			– Of meat, fish, crustaceans or molluscs	Free	Free
			. . Of meat:		
	01D	kg	. . . Extracts		
	09K	kg	. . . Other		
	11A	kg	. . Of fish		
			. . Of crustaceans or molluscs:		
	21J	kg	. . . Mussel oil		
	29D	kg	. . . Other		
1603.00.09	00G	kg	– Of other aquatic invertebrates	5	Free *See Below CA Free RCEP 3.3 1/2027 3
16.04			**Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:**		
			– Fish, whole or in pieces, but not minced:		
1604.11.00			– – Salmon	Free	Free
	01D	kg	. . . In airtight cans or jars, whether or not with added liquor, oil or sauce		
	09K	kg	. . . Otherwise packed		
1604.12.00			– – Herrings	Free	Free
	01J	kg	. . . In airtight cans or jars, whether or not with added liquor, oil or sauce		
	09D	kg	. . . Otherwise packed		
1604.13			– – Sardines, sardinella and brisling or sprats:		
			– – – In airtight cans or jars, whether or not with added liquor, oil or sauce:		
1604.13.01	00A	kg	– – – – Sardines and brisling	Free	Free
1604.13.09	00B	kg	– – – – Other	5	Free *See Below CA Free LDC 4
1604.13.19	00H	kg	– – – Otherwise packed	Free	Free
1604.14			– – Tunas, skipjack tuna and bonito *(Sarda spp.)*:		
1604.14.01	00F	kg	– – – In airtight cans or jars, whether or not with added liquor, oil or sauce	5	Free *See Below CA Free LDC 4
1604.14.09	00G	kg	– – – Otherwise packed	Free	Free
1604.15			– – Mackerel:		
1604.15.01	00L	kg	– – – In airtight cans or jars, whether or not with added liquor, oil or sauce	5	Free *See Below CA Free LDC 4 RCEP 2.5 1/2027 2
1604.15.09	00A	kg	– – – Otherwise packed	Free	Free
1604.16			– – Anchovies:		
1604.16.01	00E	kg	– – – In airtight cans or jars, whether or not with added liquor, oil or sauce	5	Free *See Below CA Free LDC 4
1604.16.09	00F	kg	– – – Otherwise packed	Free	Free
1604.17			– – Eels:		
1604.17.10	00J	kg	– – – In airtight cans or jars, whether or not with added liquor, oil or sauce	5	Free *See Below CA Free LDC 4 RCEP 2.5 1/2027 2
1604.17.90	00B	kg	– – – Otherwise packed	Free	Free
1604.18			– – Shark fins:		

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Prepared or preserved fish; caviar and caviar, etc.—*continued* – Fish, whole or in pieces, but not minced—*continued* – – Shark fins—*continued*		
1604.18.10	10L	kg	– – – In airtight cans or jars, whether or not with added liquor, oil or sauce	5	Free *See Below CA Free LDC 4 RCEP 3.3 1/2027 3
1604.18.90	10D	kg	– – – Otherwise packed	Free	Free
1604.19			– – Other:		
			– – – In airtight cans or jars, whether or not with added liquor, oil or sauce:		
1604.19.01			– – – – Pilchards, sild, saury	Free	Free
	01G	kg	. . . . . Pilchards		
	09B	kg	. . . . . Sild, saury		
1604.19.09			– – – – Other	5	Free *See Below CA Free LDC 4 RCEP 3.3 1/2027 3
	01H	kg	. . . . . Kahawai		
	09C	kg	. . . . . Barracouta		
	39E	kg	. . . . . Other		
1604.19.19	11L	kg	– – – Otherwise packed	Free	Free
1604.20			– Other prepared or preserved fish:		
			– – Fish preparations such as pastes, sausages, "prepared meals" and the like:		
1604.20.01	00A	kg	– – – Pastes	5	Free *See Below CA Free
1604.20.09			– – – Other	Free	Free
	01L	kg	. . . . Paté		
	09F	kg	. . . . Fish fingers		
	11H	kg	. . . . Dinners, prepared, containing fish		
	19C	kg	. . . . Fish cakes		
	29L	kg	. . . . Other		
			– – Other:		
			– – – In airtight cans or jars, whether or not with added liquor, oil or sauce:		
1604.20.11			– – – – Herrings, pilchards, sardines, sild, brisling, saury	Free	Free
	01E	kg	. . . . . Herrings, pilchards		
	09L	kg	. . . . . Sardines, sild, brisling, saury		
1604.20.19	00H	kg	– – – – Salmon	Free	Free
1604.20.29			– – – – Other	5	Free *See Below CA Free LDC 4
	01A	kg	. . . . . Kahawai		
	09G	kg	. . . . . Barracouta		
	11J	kg	. . . . . Tuna		
	19D	kg	. . . . . Other		
1604.20.39	00J	kg	– – – Otherwise packed	Free	Free
			– Caviar and caviar substitutes:		
1604.31.00	00C	kg	– – Caviar	5	Free *See Below CA 4.5
1604.32.00	00H	kg	– – Caviar substitutes	5	Free *See Below CA 4.5
16.05			**Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:**		
1605.10			– Crab:		
			– – Preparations such as pastes, sausages, "prepared meals" and the like:		
1605.10.01	00F	kg	– – – Pastes	5	Free *See Below CA Free

Chapter 16—*continued*

Preparations of meat, of fish, of crustaceans, molluscs or other aquatic invertebrates, or of insects—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Crustaceans, molluscs and other aquatic invertebrates, etc.—*continued*		
			– Crab—*continued*		
			– – Preparations such as pastes, sausages, "prepared, etc.—*continued*		
1605.10.09			– – – Other	Free	Free
	01E	kg	. . . . Paté		
	09L	kg	. . . . Other		
1605.10.19			– – Other	Free	Free
	01L	kg	. . . In airtight cans or jars		
	19C	kg	. . . Otherwise packed		
			– Shrimps and prawns:		
1605.21			– – Not in airtight container:		
			– – – Preparations such as pastes, sausages, "prepared meals" and the like:		
1605.21.10	00C	kg	– – – – Pastes	5	Free *See Below CA Free
1605.21.20			– – – – Other	Free	Free
	10F	kg	. . . . . Paté		
	19K	kg	. . . . . Other		
1605.21.90	00G	kg	– – – Other	Free	Free
1605.29			– – Other:		
			– – – Preparations such as pastes, sausages, "prepared meals" and the like:		
1605.29.10	00K	kg	– – – – Pastes	5	Free *See Below CA Free RCEP 2.5 1/2027 2
1605.29.20			– – – – Other	Free	Free
	10B	kg	. . . . . Paté		
	19F	kg	. . . . . Other		
1605.29.90	00C	kg	– – – Other	Free	Free
1605.30			– Lobster:		
			– – Preparations such as pastes, sausages, "prepared meals" and the like:		
1605.30.01	00C	kg	– – – Pastes	5	Free *See Below CA Free RCEP 3.3 1/2027 3
1605.30.09			– – – Other	Free	Free
	01B	kg	. . . . Paté		
	09H	kg	. . . . Other		
1605.30.19			– – Other	Free	Free
			. . . In airtight cans or jars:		
	01H	kg	. . . . Rock lobster (crayfish)		
	09C	kg	. . . . Other		
			. . . Otherwise packed:		
	11E	kg	. . . . Rock lobster (crayfish)		
	29H	kg	. . . . Other		
1605.40			– Other crustaceans:		
			– – Preparations such as pastes, sausages, "prepared meals" and the like:		
1605.40.01	00G	kg	– – – Pastes	5	Free *See Below CA Free RCEP 5 1/2027 5
1605.40.09			– – – Other	Free	Free
	01F	kg	. . . . Paté		
	09A	kg	. . . . Other		
1605.40.19			– – Other	Free	Free
	01A	kg	. . . In airtight cans or jars		
	19D	kg	. . . Otherwise packed		

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Crustaceans, molluscs and other aquatic invertebrates, etc.—*continued*		
			– Molluscs:		
1605.51			– – Oysters:		
			– – – Preparations such as pastes, sausages, "prepared meals" and the like:		
1605.51.10	00D	kg	– – – – Pastes	5	Free *See Below CA Free
1605.51.20			– – – – Other	Free	Free
	10G	kg	. . . . . Paté		
	19L	kg	. . . . . Other		
1605.51.90			– – – Other	Free	Free
	10E	kg	. . . . In airtight cans or jars		
	19J	kg	. . . . Otherwise packed		
1605.52			– – Scallops, including queen scallops:		
			– – – Preparations such as pastes, sausages, "prepared meals" and the like:		
1605.52.10	00J	kg	– – – – Pastes	5	Free *See Below CA Free RCEP 3.3 1/2027 3
1605.52.20			– – – – Other	Free	Free
	10A	kg	. . . . . Paté		
	19E	kg	. . . . . Other		
1605.52.90			– – – Other	Free	Free
	10K	kg	. . . . In airtight cans or jars		
	19C	kg	. . . . Otherwise packed		
1605.53			– – Mussels:		
			– – – Preparations such as pastes, sausages, "prepared meals" and the like:		
1605.53.10	00C	kg	– – – – Pastes	5	Free *See Below CA Free RCEP 3.3 1/2027 3
1605.53.20			– – – – Other	Free	Free
	10F	kg	. . . . . Paté		
	19K	kg	. . . . . Other		
1605.53.90			– – – Other	Free	Free
	10D	kg	. . . . In airtight cans or jars		
			. . . . Otherwise packed:		
	15E	kg	. . . . . Crumbed or battered		
	19H	kg	. . . . . Powder freeze-dried in capsule form		
	29E	kg	. . . . . Other		
1605.54			– – Cuttle fish and squid:		
			– – – Preparations such as pastes, sausages, "prepared meals" and the like:		
1605.54.10	10E	kg	– – – – Pastes	5	Free *See Below CA Free
1605.54.20			– – – – Other	Free	Free
	11J	kg	. . . . . Paté		
	29A	kg	. . . . . Other		
1605.54.90			– – – Other	Free	Free
	11G	kg	. . . . In airtight cans or jars		
	29K	kg	. . . . Otherwise packed		
1605.55			– – Octopus:		
			– – – Preparations such as pastes, sausages, "prepared meals" and the like:		
1605.55.10	00B	kg	– – – – Pastes	5	Free *See Below CA Free RCEP 3.3 1/2027 3
1605.55.20			– – – – Other	Free	Free
	10E	kg	. . . . . Paté		
	19J	kg	. . . . . Other		
1605.55.90			– – – Other	Free	Free
	10C	kg	. . . . In airtight cans or jars		
	19G	kg	. . . . Otherwise packed		

Chapter 16—*continued*

Preparations of meat, of fish, of crustaceans, molluscs or other aquatic invertebrates, or of insects—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Crustaceans, molluscs and other aquatic invertebrates, etc.—*continued*		
			– Molluscs—*continued*		
1605.56			– – Clams, cockles and arkshells:		
			– – – Preparations such as pastes, sausages, "prepared meals" and the like:		
1605.56.10	00G	kg	– – – – Pastes	5	Free *See Below CA Free RCEP 3.3 1/2027 3
1605.56.20			– – – – Other	Free	Free
	10K	kg	. . . . . Paté		
	19C	kg	. . . . . Other		
1605.56.90			– – – Other	Free	Free
	10H	kg	. . . . In airtight cans or jars		
	19A	kg	. . . . Otherwise packed		
1605.57			– – Abalone:		
			– – – Preparations such as pastes, sausages, "prepared meals" and the like:		
1605.57.10	00A	kg	– – – – Pastes	5	Free *See Below CA Free RCEP 3.3 1/2027 3
1605.57.20			– – – – Other	Free	Free
	10D	kg	. . . . . Paté		
	19H	kg	. . . . . Other		
1605.57.90			– – – Other	Free	Free
			. . . . In airtight cans or jars:		
	10B	kg	. . . . . Paua		
	15C	kg	. . . . . Other		
			. . . . Otherwise packed:		
	19F	kg	. . . . . Paua		
	29C	kg	. . . . . Other		
1605.58			– – Snails, other than sea snails:		
			– – – Preparations such as pastes, sausages, "prepared meals" and the like:		
1605.58.10	00F	kg	– – – – Pastes	5	Free *See Below CA Free RCEP 3.3 1/2027 3
1605.58.20			– – – – Other	Free	Free
	10J	kg	. . . . . Paté		
	19B	kg	. . . . . Other		
1605.58.90			– – – Other	Free	Free
	10G	kg	. . . . In airtight cans or jars		
	19L	kg	. . . . Otherwise packed		
1605.59			– – Other:		
			– – – Preparations such as pastes, sausages, "prepared meals" and the like:		
1605.59.10	10H	kg	– – – – Pastes	5	Free *See Below CA Free RCEP 3.3 1/2027 3
1605.59.20			– – – – Other	Free	Free
	11A	kg	. . . . . Paté		
	29D	kg	. . . . . Other		
1605.59.90			– – – Other	Free	Free
	11K	kg	. . . . In airtight cans or jars		
	29B	kg	. . . . Otherwise packed		
			– Other aquatic invertebrates:		
1605.61			– – Sea cucumbers:		
			– – – Preserved in airtight cans or jars:		
1605.61.10	00H	kg	– – – – In combination with vegetables or other food substances	5	Free *See Below CA Free RCEP 3.3 1/2027 3

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Preparations of meat, of fish, of crustaceans, molluscs or other aquatic invertebrates, or of insects—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Crustaceans, molluscs and other aquatic invertebrates, etc.—*continued* – Other aquatic invertebrates—*continued* – – Sea cucumbers—*continued* – – – Preserved in airtight cans or jars—*continued*		
1605.61.20	00C	kg	– – – – Other	Free	Free
1605.61.90	00A	kg	– – – Otherwise packed	Free	Free
1605.62			– – Sea Urchins:		
			– – – Preserved in airtight cans or jars:		
1605.62.10	00B	kg	– – – – In combination with vegetables or other food substances	5	Free *See Below CA Free RCEP 3.3 1/2027 3
1605.62.20	00H	kg	– – – – Other	Free	Free
1605.62.90	00F	kg	– – – Otherwise packed	Free	Free
1605.63			– – Jellyfish:		
			– – – Preserved in airtight cans or jars:		
1605.63.10	00G	kg	– – – – In combination with vegetables or other food substances	5	Free *See Below CA Free RCEP 3.3 1/2027 3
1605.63.20	00B	kg	– – – – Other	Free	Free
1605.63.90	00L	kg	– – – Otherwise packed	Free	Free
1605.69			– – Other:		
			– – – Preserved in airtight cans or jars:		
1605.69.10	00D	kg	– – – – In combination with vegetables or other food substances	5	Free *See Below CA Free RCEP 3.3 1/2027 3
1605.69.20	00K	kg	– – – – Other	Free	Free
1605.69.90	00H	kg	– – – Otherwise packed	Free	Free

* * *

Chapter 17

Sugars and sugar confectionery

NOTE—

1. This Chapter does not cover:
   (a) Sugar confectionery containing cocoa (heading 18.06);
   (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or
   (c) Medicaments or other products of Chapter 30.

SUBHEADING NOTES—

1. For the purposes of subheadings 1701.12, 1701.13 and 1701.14, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.
2. Subheading 1701.13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69° or more but less than 93°. The product contains only natural anhedral microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

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Chapter 17—*continued*

Sugars and sugar confectionery—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
17.01			**Cane or beet sugar and chemically pure sucrose, in solid form:**		
			– Raw sugar not containing added flavouring or colouring matter:		
1701.12.00			– – Beet sugar	Free	Free
	10K	kg	. . . Of a polarisation of less than 99°		
	19C	kg	. . . Other		
1701.13.00	00G	kg	– – Cane sugar specified in Subheading Note 2 to this Chapter	Free	Free
1701.14.00			– – Other cane sugar	Free	Free
	10J	kg	. . . Of a polarisation of less than 99°		
	19B	kg	. . . Other		
			– Other:		
1701.91.00			– – Containing added flavouring or colouring matter	Free	Free
			. . . Brown sugar:		
	01E	kg	. . . . In packs not exceeding 5 kg		
	09L	kg	. . . . Other		
	19H	kg	. . . Other		
1701.99.00			– – Other	Free	Free
			. . . White sugar:		
			. . . . Icing sugar:		
	01A	kg	. . . . . In packs not exceeding 5 kg		
	09G	kg	. . . . . Other		
			. . . . Other:		
	11J	kg	. . . . . In packs not exceeding 5 kg		
	21F	kg	. . . . . In packs exceeding 5 kg but not exceeding 15 kg		
	29A	kg	. . . . . Other		
			. . . Brown sugar:		
	32A	kg	. . . . In packs not exceeding 5 kg		
	38L	kg	. . . . Other		
			. . . Other:		
	41L	kg	. . . . In packs not exceeding 5 kg		
	49F	kg	. . . . Other		
17.02			**Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:**		
			– Lactose and lactose syrup:		
1702.11.00	00F	kg	– – Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	5	Free *See Below CA Free LDC Free RCEP 2.5 1/2027 2
1702.19.00	00B	kg	– – Other	5	Free *See Below CA Free LDC Free RCEP 3.3 1/2027 3
1702.20.00	00E	kg	– Maple sugar and maple syrup	Free	Free
1702.30.00			– Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	Free	Free
	01G	kg	. . Chemically pure glucose		
	09B	kg	. . Other		
1702.40.00			– Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar	Free	Free
	01L	kg	. . Chemically pure glucose		
	09F	kg	. . Other		
1702.50.00	00F	kg	– Chemically pure fructose	Free	Free
1702.60.00	00K	kg	– Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar	Free	Free
1702.90			– Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose:		
1702.90.01	00G	kg	– – Infant food preparations	5	Free *See Below CA Free LDC 4 RCEP 5 1/2027 5

Chapter 17—*continued*

Sugars and sugar confectionery—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Other sugars, including chemically pure lactose, etc.—*continued* – Other, including invert sugar and other sugar and, etc.—*continued*		
1702.90.09	00H	kg	– – Artificial honey	5	Free *See Below CA Free LDC 4
1702.90.11	00B	kg	– – Caramel	5	Free *See Below CA Free LDC 4 RCEP 2.5 1/2027 2
1702.90.18			– – Other	Free	Free
	01E	. .	. . . Chemically pure maltose		
	09L	kg	. . . Other		
17.03			**Molasses resulting from the extraction or refining of sugar:**		
1703.10.00			– Cane molasses	Free	Free
	01H	kg	. . Refined		
			. . Other:		
	11E	kg	. . . Stock food		
	19L	kg	. . . Other		
1703.90.00			– Other	Free	Free
	01G	kg	. . Stock food		
	09B	kg	. . Other		
17.04			**Sugar confectionery (including white chocolate), not containing cocoa:**		
1704.10.00	00H	kg	– Chewing gum, whether or not sugar-coated	5	Free *See Below CA 2 RCEP 2.5 1/2027 2
1704.90.00	10D	kg	– Other	5	Free *See Below CA 2 RCEP 3.3 1/2027 3

* * *

Chapter 18

Cocoa and cocoa preparations

NOTES—

1. This Chapter does not cover:
   a) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
   b) Preparations of headings 04.03, 19.01, 19.02, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.
2. Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

* * *

Chapter 18—*continued*

Cocoa and cocoa preparations—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
18.01					
1801.00.00	00F	kg	**Cocoa beans, whole or broken, raw or roasted**	Free	Free
18.02					
1802.00.00	00D	. .	**Cocoa shells, husks, skins and other cocoa waste**	Free	Free
18.03			**Cocoa paste, whether or not defatted:**		
1803.10.00	00F	kg	– Not defatted	Free	Free
1803.20.00	00K	kg	– Wholly or partly defatted	Free	Free
18.04					
1804.00.00	00L	kg	**Cocoa butter, fat and oil**	Free	Free
18.05					
1805.00.00	00J	kg	**Cocoa powder, not containing added sugar or other sweetening matter**	Free	Free
18.06			**Chocolate and other food preparations containing cocoa:**		
1806.10.00	00L	kg	– Cocoa powder, containing added sugar or other sweetening matter	5	Free *See Below CA 2 RCEP 2.5 1/2027 2
1806.20.00			– Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	5	Free *See Below CA 2
	10A	kg	. . Containing by weight 30 % or more of dairy product (milk powder)		
	90K	kg	. . Other		
			– Other, in blocks, slabs or bars:		
1806.31.00			– – Filled	5	Free *See Below CA 2
			. . . Exceeding 15 g:		
	01L	kg	. . . . Moulded		
			. . . . Chocolate coated (enrobed) bars:		
	11H	kg	. . . . . Wrapped		
	19C	kg	. . . . . Unwrapped		
	29L	kg	. . . Other		
1806.32.00			– – Not filled	5	Free *See Below CA 2
			. . . Exceeding 15 g:		
	01E	kg	. . . . Moulded		
			. . . . Chocolate coated (enrobed) bars:		
	11B	kg	. . . . . Wrapped		
	19H	kg	. . . . . Unwrapped		
	29E	kg	. . . Other		
1806.90.00			– Other	5	Free *See Below CA 2 RCEP 3.3 1/2027 3
	01H	kg	. . Exceeding 15 g		
			. . Other:		
			. . . Chocolate pieces (creams, liqueurs, assortments and the like):		
	11E	kg	. . . . In retail packs		
	19L	kg	. . . . Other		
	29H	kg	. . . Other		

* * *

Chapter 19

Preparations of cereals, flour, starch or milk; pastrycooks' products

NOTES—

1. This Chapter does not cover:
   (a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
   (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or
   (c) Medicaments or other products of Chapter 30.
2. For the purposes of heading 19.01:
   (a) The term "groats" means cereal groats of Chapter 11;
   (b) The terms "flour" and "meal" mean:
      (1) Cereal flour and meal of Chapter 11, and
      (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).
3. Heading 19.04 does not cover preparations containing more than 6 % by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).
4. For the purposes of heading 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

* * *

Chapter 19—*continued*

Preparations of cereals, flour, starch or milk; pastrycooks' products—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
19.01			**Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:**		
1901.10			– Preparations suitable for infants or young children, put up for retail sale:		
1901.10.01	00B	kg	– – Containing cocoa	5	Free *See Below CA 2 RCEP 2.5 1/2027 2
1901.10.09	00C	kg	– – Other	5	Free *See Below CA Free
1901.20			– Mixes and doughs for the preparation of bakers' wares of heading 19.05:		
1901.20.01	00F	kg	– – Containing cocoa	5	Free *See Below CA 2 RCEP 2.5 1/2027 2
1901.20.09	00G	kg	– – Other	5	Free *See Below CA Free
1901.90			– Other:		
1901.90.01	10J	kg	– – Containing cocoa	5	Free *See Below CA 2 RCEP 5 1/2027 5
1901.90.09			– – Other	5	Free *See Below CA Free
			. . . Malt extract:		
			. . . . For use in home brewing:		
	03G	kg	. . . . . In retail packs		
	05C	kg	. . . . . In other packs		
	12F	kg	. . . . For use in commercial brewing		
	18E	kg	. . . . Other		
	30D	kg	. . . Other		
19.02			**Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:**		
			– Uncooked pasta, not stuffed or otherwise prepared:		
1902.11.00	00J	kg	– – Containing eggs	5	Free *See Below CA Free RCEP 3.3 1/2027 3
1902.19.00	00E	kg	– – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
1902.20.00	00H	kg	– Stuffed pasta, whether or not cooked or otherwise prepared	5	Free *See Below CA Free RCEP 2.5 1/2027 2
1902.30			– Other pasta:		
1902.30.01			– – In combination with other food substances	5	Free *See Below CA Free RCEP 3.3 1/2027 3
	01F	kg	. . . Dried noodle cake with flavour sachet		
	09A	kg	. . . Other		

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 19—*continued*

Preparations of cereals, flour, starch or milk; pastrycooks' products—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Pasta, whether or not cooked or stuffed (with meat, etc.—*continued* – Other pasta—*continued*		
1902.30.09			– – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	01G	kg	. . . Dried noodle cake		
	09B	kg	. . . Other		
1902.40.00	00E	kg	– Couscous	5	Free *See Below CA Free RCEP 3.3 1/2027 3
19.03					
1903.00.00	00J	kg	**Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms**	Free	Free
19.04			**Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included:**		
1904.10			– Prepared foods obtained by the swelling or roasting of cereals or cereal products:		
1904.10.01	00G	kg	– – Coated with chocolate or cocoa	5	Free *See Below CA 2 RCEP 2.5 1/2027 2
1904.10.09			– – Other	5	Free *See Below CA Free
			. . . Breakfast cereals:		
			. . . . In packs not exceeding 1 kg:		
	02D	kg	. . . . . Mainly of maize		
	05J	kg	. . . . . Mainly of oats		
	11C	kg	. . . . . Mainly of rice		
	15F	kg	. . . . . Mainly of wheat		
	19J	kg	. . . . . Other		
			. . . . Other:		
	21L	kg	. . . . . Mainly of maize		
	25C	kg	. . . . . Mainly of oats		
	31H	kg	. . . . . Mainly of rice		
	35L	kg	. . . . . Mainly of wheat		
	39C	kg	. . . . . Other		
			. . . Other:		
	41E	kg	. . . . Maize		
	45H	kg	. . . . Oats		
	51B	kg	. . . . Rice		
	55E	kg	. . . . Wheat		
	61K	kg	. . . . Mixtures		
	69E	kg	. . . . Other		
1904.20			– Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:		
1904.20.10	00K	kg	– – Coated with chocolate or cocoa	5	Free *See Below CA 2 RCEP 3.3 1/2027 3
1904.20.50	00A	kg	– – Muesli	5	Free *See Below CA Free RCEP 2.5 1/2027 2

Chapter 19—*continued*

Preparations of cereals, flour, starch or milk; pastrycooks' products—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Prepared foods obtained by the swelling or roasting, etc.—*continued*		
			– Prepared foods obtained from unroasted cereal flakes, etc.—*continued*		
1904.20.90			– – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
			. . . Breakfast cereals:		
			. . . . In packs not exceeding 1 kg:		
	02K	kg	. . . . . Mainly of maize		
	05D	kg	. . . . . Mainly of oats		
	11J	kg	. . . . . Mainly of rice		
	15A	kg	. . . . . Mainly of wheat		
	19D	kg	. . . . . Other		
			. . . . Other:		
	21F	kg	. . . . . Mainly of maize		
	25J	kg	. . . . . Mainly of oats		
	31C	kg	. . . . . Mainly of rice		
	35F	kg	. . . . . Mainly of wheat		
	39J	kg	. . . . . Other		
			. . . Other:		
	41L	kg	. . . . Maize		
	45C	kg	. . . . Oats		
	51H	kg	. . . . Rice		
	55L	kg	. . . . Wheat		
	61E	kg	. . . . Mixtures		
	69L	kg	. . . . Other		
1904.30.00	00H	kg	– Bulgur wheat	5	Free *See Below CA Free RCEP 5 1/2027 5
1904.90			– Other:		
1904.90.01	00F	kg	– – Coated with chocolate	5	Free *See Below CA 2 RCEP 2.5 1/2027 2
1904.90.09			– – Other	5	Free *See Below CA Free RCEP 5 1/2027 5
			. . . Breakfast cereals:		
	01E	kg	. . . . Muesli		
	09L	kg	. . . . Other		
	29E	kg	. . . Other		
19.05			**Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:**		
1905.10.00	00J	kg	– Crispbread	5	Free *See Below CA Free RCEP 2.5 1/2027 2
1905.20.00	00B	. .	– Gingerbread and the like	5	Free *See Below CA Free RCEP 3.3 1/2027 3
			– Sweet biscuits; waffles and wafers:		
1905.31.00			– – Sweet biscuits	5	Free *See Below CA Free RCEP 3.3 1/2027 3
			. . . Centre-filled:		
	21C	kg	. . . . Fully coated		
	23K	kg	. . . . Partly coated		
	29J	kg	. . . . Other		
			. . . Other:		
	31L	kg	. . . . Fully coated		
	33G	kg	. . . . Partly coated		
	39F	kg	. . . . Other		

Chapter 19—*continued*

Preparations of cereals, flour, starch or milk; pastrycooks' products—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Bread, pastry, cakes, biscuits and other bakers' wares, etc.—*continued*		
			– Sweet biscuits; waffles and wafers—*continued*		
1905.32.00			– – Waffles and wafers	5	Free *See Below CA Free RCEP 2.5 1/2027 2
			. . . Centre-filled:		
	21H	kg	. . . . Fully coated		
	23D	kg	. . . . Partly coated		
	29C	kg	. . . . Other		
			. . . Other:		
	31E	kg	. . . . Fully coated		
	33A	kg	. . . . Partly coated		
	39L	kg	. . . . Other		
1905.40.00			– Rusks, toasted bread and similar toasted products	5	Free *See Below CA Free
	01H	kg	. . Containing added sugar, honey, fats, cheese or cocoa		
	09C	kg	. . Other		
1905.90			– Other:		
1905.90.01	00D	. .	– – Communion wafers; passover bread	Free	Free
1905.90.05	00K	kg	– – Crackers	5	Free *See Below CA Free RCEP 2.5 1/2027 2
1905.90.09			– – Other	5	Free *See Below CA Free RCEP 3.3 1/2027 3
	01C	kg	. . . Biscuits, other than sweet biscuits		
	09J	kg	. . . Cakes		
	19F	. .	. . . Other		

* * *

Chapter 20

Preparations of vegetables, fruit, nuts or other parts of plants

NOTES—

1. This Chapter does not cover:
   (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
   (b) Vegetable fats and oils (Chapter 15);
   (c) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
   (d) Bakers' wares and other products of heading 19.05; or
   (e) Homogenised composite food preparations of heading 21.04.
2. Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).
3. Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8), which have been prepared or preserved by processes other than those referred to in Note 1 (a).
4. Tomato juice the dry weight content of which is 7 % or more is to be classified in heading 20.02.
5. For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.
6. For the purposes of heading 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5 % vol.

SUBHEADING NOTES—

1. For the purposes of Tariff item 2005.10.00, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Tariff item 2005.10.00 takes precedence over all other subheadings or Tariff items of heading 20.05."
2. For the purposes of Tariff item 2007.10.00, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Tariff item 2007.10.00 takes precedence over all other subheadings or Tariff items of heading 20.07."
3. For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20°C or corrected for 20°C if the reading is made at a different temperature.

NEW ZEALAND NOTE—

1. The expression "In bulk containers", where it appears under heading 20.09, is to be taken to apply to containers of a capacity of three litres or more.

* * *

Chapter 20—*continued*

Preparations of vegetables, fruit, nuts or other parts of plants—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
20.01			**Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:**		
2001.10.00			– Cucumbers and gherkins	5	Free *See Below CA Free LDC 4 RCEP 5 1/2027 5
	01B	kg	. . Cucumbers		
	09H	kg	. . Mixtures consisting of cucumber and dill seeds		
	19E	kg	. . Gherkins		
2001.90			– Other:		
2001.90.01			– – Other vegetables, fruit and nuts	5	Free *See Below CA Free LDC 4
	12C	kg	. . . Onions		
	19L	kg	. . . Other		
2001.90.09	00L	kg	– – Other edible parts of plants	5	Free *See Below CA Free RCEP 5 1/2027 5
20.02			**Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:**		
2002.10.00	00B	kg	– Tomatoes, whole or in pieces	Free	Free
2002.90			– Other:		
2002.90.01	00H	kg	– – Juice, purée and concentrate	Free	Free
2002.90.09	00J	kg	– – Other	Free	Free
20.03			**Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid:**		
2003.10.10	00F	kg	– Mushrooms of the genus *Agaricus*	5	Free *See Below CA Free LDC 4 RCEP 2.5 1/2027 2
2003.90			– Other:		
2003.90.10	00E	kg	– – Truffles	5	Free *See Below CA Free LDC Free RCEP 2.5 1/2027 2
2003.90.90	00J	kg	– – Other	5	Free *See Below CA Free LDC 4 RCEP 3.3 1/2027 3
20.04			**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06:**		
2004.10.00	00J	kg	– Potatoes	5	Free *See Below CA Free LDC Free
2004.90			– Other vegetables and mixtures of vegetables:		
2004.90.01	00D	kg	– – Sweetcorn, vine leaves, yams (sweet potatoes), hop shoots and palm hearts	5	Free *See Below CA Free
2004.90.09			– – Other	5	Free *See Below CA Free LDC 4
	01C	kg	. . . Olives and capers		
	09J	kg	. . . Beans		
	11L	kg	. . . Peas		
	19F	kg	. . . Other		

Chapter 20—*continued*

Preparations of vegetables, fruit, nuts or other parts of plants—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
20.05			**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06:**		
2005.10.00	00G	kg	– Homogenised vegetables	5	Free *See Below CA Free LDC Free
2005.20.00			– Potatoes	5	Free *See Below CA Free LDC Free
	01J	kg	. . Preserved in airtight cans		
	09D	kg	. . Other		
2005.40.00	00H	kg	– Peas *(Pisum sativum)*	5	Free *See Below CA Free LDC 4
			– Beans *(Vigna spp., Phaseolus spp.)*:		
2005.51.00			– – Beans, shelled	5	Free *See Below CA Free LDC 4 RCEP 5 1/2027 5
	01D	kg	. . . Baked		
	09K	kg	. . . Other		
2005.59.00	00B	kg	– – Other	5	Free *See Below CA Free LDC 4
2005.60.00	00E	kg	– Asparagus	5	Free *See Below CA Free LDC Free RCEP 2.5 1/2027 2
2005.70.00	00J	kg	– Olives	Free	Free
2005.80.00	00B	kg	– Sweet corn *(Zea mays var. saccharata)*	5	Free *See Below CA Free RCEP 2.5 1/2027 2
			– Other vegetables and mixtures of vegetables:		
2005.91.00	00L	kg	– – Bamboo shoots	5	Free *See Below CA Free LDC Free
2005.99			– – Other:		
2005.99.01	00C	kg	– – – Capers	Free	Free
2005.99.09			– – – Other kinds	5	Free *See Below CA Free LDC Free RCEP 5 1/2027 5
	17J	kg	. . . . Beetroot		
	21G	kg	. . . . Other		
20.06					
2006.00			**Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised):**		
2006.00.10	00G	kg	– Fruit peel	Free	Free
			– Vegetables:		
2006.00.20	00B	kg	– – Asparagus	5	Free *See Below CA Free LDC Free RCEP 2.5 1/2027 2
2006.00.30			– – Olives and capers	Free	Free
	01F	kg	. . . Olives		
	09A	kg	. . . Capers		

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 20—*continued*

Preparations of vegetables, fruit, nuts or other parts of plants—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Vegetables, fruit, nuts, fruit-peel and other parts, etc.—*continued* – Vegetables—*continued*		
2006.00.40	00C	kg	– – Sweetcorn *(Zea mays var., saccharata)*	5	Free *See Below CA Free RCEP 2.5 1/2027 2
2006.00.50			– – Peas *(Pisum sativum)* and beans *(Vigna spp., Phaseolus spp.)*	5	Free *See Below CA Free LDC 4
	01G	kg	. . . Peas *(Pisum sativum)* . . . Beans *(Vigna spp., Phaseolus spp.)*: . . . . Beans, shelled:		
	11D	kg	. . . . . Baked		
	15G	kg	. . . . . Other		
	19K	kg	. . . . Other		
2006.00.70			– – Other vegetables and mixtures of vegetables	5	Free *See Below CA Free LDC Free RCEP 5 1/2027 5
	01H	kg	. . . Beetroot		
	09C	kg	. . . Other		
2006.00.90	00L	kg	– Other	5	Free *See Below CA Free
20.07			**Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter:**		
2007.10.00	00C	kg	– Homogenised preparations	5	Free *See Below CA 2 RCEP 5 1/2027 5
			– Other:		
2007.91.00	00G	kg	– – Citrus fruit	5	Free *See Below CA 2
2007.99.00			– – Other	5	Free *See Below CA 2 RCEP 5 1/2027 5
	10L	kg	. . . Blackcurrant puree		
	19D	kg	. . . Other		
20.08			**Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:**		
			– Nuts, ground-nuts and other seeds, whether or not mixed together:		
2008.11.00			– – Ground-nuts	Free	Free
	01D	kg	. . . Peanut butter . . . Other: . . . . Roasted:		
	21J	kg	. . . . . Mixtures		
	31F	kg	. . . . . Other		
	39A	kg	. . . . Not roasted		
2008.19			– – Other, including mixtures:		
2008.19.01	00J	kg	– – – Cashew nuts	Free	Free
2008.19.09			– – – Other . . . . Roasted:	Free	Free
	01H	kg	. . . . . Almonds		
	11E	kg	. . . . . Hazelnuts (filberts)		
	21B	kg	. . . . . Macadamia nuts		
	29H	kg	. . . . . Other . . . . Not roasted:		
	31K	kg	. . . . . Macadamia nuts		
	39E	kg	. . . . . Other		
2008.20			– Pineapples:		
2008.20.01	00A	kg	– – Cooked and preserved by freezing, not containing added sugar	Free	Free

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 20—*continued*

Preparations of vegetables, fruit, nuts or other parts of plants—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Fruit, nuts and other edible parts of plants, otherwise, etc.—*continued*		
			– Pineapples—*continued*		
2008.20.09	00B	kg	– – Other	Free	Free
2008.30			– Citrus fruit:		
2008.30.01	00E	kg	– – Cooked and preserved by freezing, not containing added sugar	5	Free *See Below CA Free LDC 4 RCEP 3.3 1/2027 3
2008.30.09			– – Other	Free	Free
	01D	kg	. . . Oranges, tangerines, mandarins		
	09K	kg	. . . Other		
2008.40			– Pears:		
2008.40.01	00J	kg	– – Cooked and preserved by freezing, not containing added sugar	5	Free *See Below CA Free LDC 4 RCEP 2.5 1/2027 2
2008.40.09	00K	kg	– – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
2008.50			– Apricots:		
2008.50.01	00B	kg	– – Cooked and preserved by freezing, not containing added sugar	5	Free *See Below CA Free LDC 4 RCEP 2.5 1/2027 2
2008.50.09	00C	kg	– – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
2008.60			– Cherries:		
2008.60.01	00F	kg	– – Cooked and preserved by freezing, not containing added sugar	5	Free *See Below CA Free LDC 4 RCEP 2.5 1/2027 2
2008.60.09	00G	kg	– – Other	Free	Free
2008.70			– Peaches, including nectarines:		
2008.70.01	00K	kg	– – Cooked and preserved by freezing, not containing added sugar	5	Free *See Below CA Free LDC 4 RCEP 2.5 1/2027 2
2008.70.09	00L	kg	– – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
2008.80			– Strawberries:		
2008.80.01	00C	kg	– – Cooked and preserved by freezing, not containing added sugar	5	Free *See Below CA Free LDC 4 RCEP 2.5 1/2027 2
2008.80.09	00D	kg	– – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2

Chapter 20—*continued*

Preparations of vegetables, fruit, nuts or other parts of plants—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Fruit, nuts and other edible parts of plants, otherwise, etc.—*continued*		
			– Other, including mixtures other than those of subheading 2008.19:		
2008.91.00	00E	kg	– – Palm hearts	5	Free *See Below CA Free
2008.93			– – Cranberries (*Vaccinium macrocarpon, Vaccinium oxycoccos*); lingonberries (*Vaccinium vitis-idaea*):		
2008.93.10	00K	kg	– – – Cooked and preserved by freezing, not containing other sugar	5	Free *See Below CA Free LDC 4 RCEP 5 1/2027 5
2008.93.90	00C	kg	– – – Other	5	Free *See Below CA Free RCEP 3.3 1/2027 3
2008.97.00			– – Mixtures	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	10K	kg	. . . Of fruit		
	19C	kg	. . . Other		
2008.99			– – Other:		
2008.99.01			– – – Stems and other parts of plants, except fruit	Free	Free
			. . . . Preserved in juice or syrup:		
	01F	kg	. . . . . Ginger		
	09A	kg	. . . . . Other		
	29F	. .	. . . . Other		
			– – – Other:		
2008.99.11			– – – – Cooked and preserved by freezing, not containing added sugar	5	Free *See Below CA Free LDC 4 RCEP 5 1/2027 5
	01A	kg	. . . . . Raspberries		
	08J	kg	. . . . . Boysenberries		
	31C	kg	. . . . . Kiwifruit		
	49F	kg	. . . . . Other		
			– – – – Other:		
2008.99.21	00J	kg	– – – – – Prunes	Free	Free
2008.99.25			– – – – – Apples, plums	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	01B	kg	. . . . . Apples		
	09H	kg	. . . . . Plums		
2008.99.31			– – – – – Other berry fruit	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	01B	kg	. . . . . Blackcurrants		
	05E	kg	. . . . . Raspberries		
	11K	kg	. . . . . Boysenberries		
	29B	kg	. . . . . Other		
2008.99.39			– – – – – Other	Free	Free
	01C	kg	. . . . . Kiwifruit		
	09J	kg	. . . . . Guavas		
	11L	kg	. . . . . Papaws		
	49H	kg	. . . . . Other		

Chapter 20—*continued*

Preparations of vegetables, fruit, nuts or other parts of plants—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
20.09			**Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter:**		
			– Orange juice:		
2009.11			– – Frozen:		
			– – – In bulk containers:		
2009.11.01	00L	1	– – – – Containing added sugar	5	Free *See Below CA Free RCEP 2.5 1/2027 2
2009.11.09	00A	1	– – – – Other	5	Free *See Below LDC 4 RCEP 2.5 1/2027 2
			– – – In other containers:		
2009.11.11	00F	1	– – – – Containing added sugar	5	Free *See Below CA 2 RCEP 5 1/2027 5
2009.11.19	00G	1	– – – – Other	5	Free *See Below CA Free RCEP 3.3 1/2027 3
2009.12			– – Not frozen, of a Brix value not exceeding 20:		
			– – – In bulk containers:		
2009.12.11	00L	1	– – – – Containing added sugar	5	Free *See Below CA Free RCEP 2.5 1/2027 2
2009.12.19	00A	1	– – – – Other	5	Free *See Below LDC 4 RCEP 2.5 1/2027 2
			– – – In other containers:		
2009.12.21	00F	1	– – – – Containing added sugar	5	Free *See Below CA 2 RCEP 2.5 1/2027 2
2009.12.29	00G	1	– – – – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
2009.19			– – Other:		
			– – – In bulk containers:		
2009.19.12	00J	1	– – – – Containing added sugar	5	Free *See Below CA Free RCEP 5 1/2027 5
2009.19.18	00G	1	– – – – Other	5	Free *See Below LDC 4
			– – – In other containers:		
2009.19.21	00H	1	– – – – Containing added sugar	5	Free *See Below CA 2 RCEP 3.3 1/2027 3
2009.19.29	00J	1	– – – – Other	5	Free *See Below CA Free RCEP 3.3 1/2027 3

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 20—*continued*

Preparations of vegetables, fruit, nuts or other parts of plants—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Fruit or nut juices (including grape must and coconut, etc.—*continued*		
			– Grapefruit juice; pomelo juice:		
2009.21			– – Of a Brix value not exceeding 20:		
			– – – In bulk containers:		
2009.21.11	00K	l	– – – – Containing added sugar	5	Free *See Below CA Free RCEP 2.5 1/2027 2
2009.21.19	00L	l	– – – – Other	5	Free *See Below LDC 4 RCEP 3.3 1/2027 3
			– – – In other containers:		
2009.21.21	00E	l	– – – – Containing added sugar	5	Free *See Below CA 2
2009.21.29	00F	l	– – – – Other	5	Free *See Below CA Free RCEP 3.3 1/2027 3
2009.29			– – Other:		
			– – – In bulk containers:		
2009.29.11	00F	l	– – – – Containing added sugar	5	Free *See Below CA Free RCEP 2.5 1/2027 2
2009.29.19	00G	l	– – – – Other	5	Free *See Below LDC 4
			– – – In other containers:		
2009.29.21	00A	l	– – – – Containing added sugar	5	Free *See Below CA 2
2009.29.29	00B	l	– – – – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
			– Juice of any other single citrus fruit:		
2009.31			– – Of a Brix value not exceeding 20:		
			– – – Lime:		
			– – – – In bulk containers:		
2009.31.11	00C	l	– – – – – Containing added sugar	5	Free *See Below CA Free RCEP 3.3 1/2027 3
2009.31.19	00D	l	– – – – – Other	5	Free *See Below LDC 4
			– – – – In other containers:		
2009.31.21	00J	l	– – – – – Containing added sugar	5	Free *See Below CA 2 RCEP 3.3 1/2027 3
2009.31.29	00K	l	– – – – – Other	5	Free *See Below CA Free RCEP 3.3 1/2027 3

Chapter 20—*continued*

Preparations of vegetables, fruit, nuts or other parts of plants—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Fruit or nut juices (including grape must and coconut, etc.—*continued*		
			– Juice of any other single citrus fruit—*continued*		
			– – Of a Brix value not exceeding 20—*continued*		
			– – – Other:		
			– – – – In bulk containers:		
2009.31.31			– – – – – Containing added sugar	5	Free *See Below CA Free RCEP 3.3 1/2027 3
	11K	1	. . . . . Lemon		
	19E	1	. . . . . Other		
2009.31.39			– – – – – Other	5	Free *See Below LDC 4 RCEP 3.3 1/2027 3
	11L	1	. . . . . Lemon		
	19F	1	. . . . . Other		
			– – – – In other containers:		
2009.31.41			– – – – – Containing added sugar	5	Free *See Below CA 2 RCEP 2.5 1/2027 2
	11E	1	. . . . . Lemon		
	19L	1	. . . . . Other		
2009.31.49			– – – – – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	11F	1	. . . . . Lemon		
	19A	1	. . . . . Other		
2009.39			– – Other:		
			– – – Lime:		
			– – – – In bulk containers:		
2009.39.11	00K	1	– – – – – Containing added sugar	5	Free *See Below CA Free RCEP 3.3 1/2027 3
2009.39.19	00L	1	– – – – – Other	5	Free *See Below LDC 4
			– – – – In other containers:		
2009.39.21	00E	1	– – – – – Containing added sugar	5	Free *See Below CA 2 RCEP 5 1/2027 5
2009.39.29	00F	1	– – – – – Other	5	Free *See Below CA Free
			– – – Other:		
			– – – – In bulk containers:		
2009.39.31			– – – – – Containing added sugar	5	Free *See Below CA Free
	11F	1	. . . . . Lemon		
	19A	1	. . . . . Other		
2009.39.39			– – – – – Other	5	Free *See Below LDC 4
	11G	1	. . . . . Lemon		
	19B	1	. . . . . Other		

Chapter 20—*continued*

Preparations of vegetables, fruit, nuts or other parts of plants—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Fruit or nut juices (including grape must and coconut, etc.—*continued*		
			– Juice of any other single citrus fruit—*continued*		
			– – Other—*continued*		
			– – – Other—*continued*		
			– – – – In other containers:		
2009.39.41			– – – – – Containing added sugar	5	Free *See Below CA 2 RCEP 3.3 1/2027 3
	11A	l	. . . . . Lemon		
	19G	l	. . . . . Other		
2009.39.49			– – – – – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	11B	l	. . . . . Lemon		
	19H	l	. . . . . Other		
			– Pineapple juice:		
2009.41.00			– – Of a Brix value not exceeding 20	Free	Free
			. . . In bulk containers:		
	11L	l	. . . . Containing added sugar		
	19F	l	. . . . Other		
			. . . In other containers:		
	21H	l	. . . . Containing added sugar		
	29C	l	. . . . Other		
2009.49.00			– – Other	Free	Free
			. . . In bulk containers:		
	11G	l	. . . . Containing added sugar		
	19B	l	. . . . Other		
			. . . In other containers:		
	21D	l	. . . . Containing added sugar		
	29K	l	. . . . Other		
2009.50			– Tomato juice:		
			– – In bulk containers:		
2009.50.01	00L	l	– – – Containing added sugar	5	Free *See Below CA Free RCEP 2.5 1/2027 2
2009.50.09	00A	l	– – – Other	5	Free *See Below LDC 4 RCEP 2.5 1/2027 2
			– – In other containers:		
2009.50.11	00F	l	– – – Containing added sugar	5	Free *See Below CA 2
2009.50.19	00G	l	– – – Other	5	Free *See Below CA 4.5 RCEP 2.5 1/2027 2
			– Grape juice (including grape must):		
2009.61			– – Of a Brix value not exceeding 30:		
			– – – In bulk containers:		
2009.61.11	00D	l	– – – – Containing added sugar	5	Free *See Below CA Free RCEP 3.3 1/2027 3
2009.61.19	00E	l	– – – – Other	5	Free *See Below LDC 4

Chapter 20—*continued*

Preparations of vegetables, fruit, nuts or other parts of plants—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Fruit or nut juices (including grape must and coconut, etc.—*continued*		
			– Grape juice (including grape must)—*continued*		
			– – Of a Brix value not exceeding 30—*continued*		
			– – – In other containers:		
2009.61.21	00K	1	– – – – Containing added sugar	5	Free *See Below CA Free RCEP 5 1/2027 5
2009.61.29	00L	1	– – – – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
2009.69			– – Other:		
			– – – In bulk containers:		
2009.69.11	00L	1	– – – – Containing added sugar	5	Free *See Below CA Free RCEP 2.5 1/2027 2
2009.69.19	00A	1	– – – – Other	5	Free *See Below LDC 4 RCEP 2.5 1/2027 2
			– – – In other containers:		
2009.69.21	00F	1	– – – – Containing added sugar	5	Free *See Below CA Free
2009.69.29	00G	1	– – – – Other	5	Free *See Below CA Free
			– Apple juice:		
2009.71			– – Of a Brix value not exceeding 20:		
			– – – In bulk containers:		
2009.71.11	00H	1	– – – – Containing added sugar	5	Free *See Below CA Free RCEP 2.5 1/2027 2
2009.71.19	00J	1	– – – – Other	5	Free *See Below LDC 4
			– – – In other containers:		
2009.71.21	00C	1	– – – – Containing added sugar	5	Free *See Below CA Free RCEP 3.3 1/2027 3
2009.71.29	00D	1	– – – – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
2009.79			– – Other:		
			– – – In bulk containers:		
2009.79.31	00E	1	– – – – Containing added sugar	5	Free *See Below CA Free RCEP 3.3 1/2027 3
2009.79.39	00F	1	– – – – Other	5	Free *See Below LDC 4 RCEP 2.5 1/2027 2

Chapter 20—*continued*

Preparations of vegetables, fruit, nuts or other parts of plants—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Fruit or nut juices (including grape must and coconut, etc.—*continued*		
			– Apple juice—*continued*		
			– – Other—*continued*		
			– – – In other containers:		
2009.79.41	00L	l	– – – – Containing added sugar	5	Free *See Below CA Free RCEP 5 1/2027 5
2009.79.49	00A	l	– – – – Other	5	Free *See Below CA Free RCEP 3.3 1/2027 3
			– Juice of any other single fruit, nut or vegetable:		
2009.81			– – Cranberry (*Vaccinium macrocarpon*, *Vaccinium oxycoccos*) juice; lingonberry (*Vaccinium vitis-idaea*) juice:		
			– – – In bulk containers:		
2009.81.10	00E	l	– – – – Containing added sugar	5	Free *See Below CA Free
2009.81.20	00L	l	– – – – Other	5	Free *See Below LDC 4
2009.81.90			– – – In other containers	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	10F	l	. . . . Containing added sugar		
	19K	l	. . . . Other		
2009.89			– – Other:		
			– – – In bulk containers:		
2009.89.10			– – – – Containing added sugar	5	Free *See Below CA Free
	10J	l	. . . . . Passionfruit		
	16H	l	. . . . . Other fruit juice		
	19B	l	. . . . . Vegetable juice		
	25G	l	. . . . . Other		
2009.89.20			– – – – Other	5	Free *See Below LDC 4 RCEP 5 1/2027 5
			. . . . . Fruit juice:		
	10D	l	. . . . . Passionfruit		
	15E	l	. . . . . Blackcurrant concentrate		
	19H	l	. . . . . Blueberry concentrate		
	25B	l	. . . . . Boysenberry concentrate		
	30J	l	. . . . . Other		
	39B	l	. . . . . Vegetable juice		
	45G	l	. . . . . Other		
			– – – In other containers:		
2009.89.30			– – – – Fruit juice	5	Free *See Below CA Free RCEP 2.5 1/2027 2
			. . . . . Containing added sugar:		
	10K	l	. . . . . Passionfruit		
	20G	l	. . . . . Other		
			. . . . . Other:		
	21E	l	. . . . . Passionfruit		
	25H	l	. . . . . Blackcurrant concentrate		
	29L	l	. . . . . Blueberry concentrate		
	35E	l	. . . . . Boysenberry concentrate		
	40A	l	. . . . . Other		

Chapter 20—*continued*

Preparations of vegetables, fruit, nuts or other parts of plants—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Fruit or nut juices (including grape must and coconut, etc.—*continued* – Juice of any other single fruit, nut or vegetable—*continued* – – Other—*continued* – – – In other containers—*continued*		
			– – – – Vegetable juice:		
2009.89.40	00H	1	– – – – – Containing added sugar	5	Free *See Below CA Free
2009.89.90	00E	1	– – – – – Other	5	Free *See Below CA 4.5 RCEP 5 1/2027 5
2009.89.92			– – – – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	10E	1	. . . . . Containing added sugar		
	20B	1	. . . . . Other		
2009.90			– Mixtures of juices:		
			– – In bulk containers:		
2009.90.01			– – – Containing added sugar	5	Free *See Below CA Free
	02A	1	. . . . Mixtures of fruit juices		
	09J	1	. . . . Mixtures of vegetable juices		
	15C	1	. . . . Other		
2009.90.09			– – – Other	5	Free *See Below LDC 4 RCEP 3.3 1/2027 3
	02B	1	. . . . Mixtures of fruit juices		
	09K	1	. . . . Mixtures of vegetable juices		
	15D	1	. . . . Other		
			– – In other containers:		
2009.90.11			– – – Containing added sugar	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	02G	1	. . . . Mixtures of fruit juices		
	09D	1	. . . . Mixtures of vegetable juices		
	15J	1	. . . . Other		
			– – – Other:		
2009.90.21	00F	1	– – – – Fruit	5	Free *See Below CA Free RCEP 2.5 1/2027 2
2009.90.29	00G	1	– – – – Other	5	Free *See Below CA 4.5

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Chapter 21

Miscellaneous edible preparations

NOTES—

1. This Chapter does not cover:
   (a) Mixed vegetables of heading 07.12;
   (b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
   (c) Flavoured tea (heading 09.02);
   (d) Spices or other products of headings 09.04 to 09.10;
   (e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
   (f) Products of heading 24.04;
   (g) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
   (h) Prepared enzymes of heading 35.07.
2. Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading 21.01.
3. For the purposes of heading 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables, fruit or nuts, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

* * *

Chapter 21—*continued*

Miscellaneous edible preparations—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
21.01			**Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:**		
			– Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:		
2101.11.00			– – Extracts, essences and concentrates	5	Free *See Below CA Free RCEP 3.3 1/2027 3
			. . . Soluble or instant coffee in dry form:		
	01C	kg	. . . . In packs not exceeding 1 kg		
	05F	kg	. . . . Other		
	09J	. .	. . . Other		
2101.12			– – Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:		
2101.12.10	00E	. .	– – – Coffee pastes of mixtures of ground, roasted coffee, with vegetable fats and sometimes other ingredients	5	Free *See Below CA Free RCEP 3.3 1/2027 3
2101.12.90			– – – Other	5	Free *See Below CA Free RCEP 5 1/2027 5
			. . . . Mixtures of coffee and other ingredients in dry form:		
	02E	kg	. . . . . In packs not exceeding 1 kg		
	08D	kg	. . . . . Other		
	29G	kg	. . . . Other		
2101.20			– Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:		
2101.20.01	00L	. .	– – Preparations consisting of a mixture of tea, milk powder and sugar	5	Free *See Below CA Free RCEP 2.5 1/2027 2
2101.20.09	00A	. .	– – Other	Free	Free
2101.30.00	00H	kg	– Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	5	Free *See Below CA Free RCEP 5 1/2027 5
21.02			**Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders:**		
2102.10.00			– Active yeasts	Free	Free
			. . Dry yeasts having a moisture content not exceeding 50 percent:		
	02E	kg	. . . Bakers' yeast		
	04A	kg	. . . Brewery yeast		
	06H	kg	. . . Wine yeast		
	08D	kg	. . . Other		
			. . Fresh yeast:		
	12B	kg	. . . Bakers' yeast		
	19K	kg	. . . Other		
2102.20			– Inactive yeasts; other single-cell micro-organisms, dead:		
2102.20.01	00J	kg	– – Inactive yeasts	Free	Free
			– – Other single-cell micro-organisms, dead:		
2102.20.11	00D	. .	– – – Of algae	Free	Free
2102.20.19	00E	. .	– – – Other	5	Free *See Below CA Free
2102.30.00	00F	kg	– Prepared baking powders	5	Free *See Below CA Free RCEP 2.5 1/2027 2

Chapter 21—*continued*

Miscellaneous edible preparations—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
21.03			**Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:**		
2103.10.00	00G	1	– Soya sauce	5	Free *See Below CA Free RCEP 5 1/2027 5
2103.20.00	00L	1	– Tomato ketchup and other tomato sauces	5	Free *See Below CA Free RCEP 2.5 1/2027 2
2103.30			– Mustard flour and meal and prepared mustard:		
2103.30.01	00L	kg	– – Mustard flour and meal	Free	Free
2103.30.09	00A	kg	– – Prepared mustard	5	Free *See Below CA Free LDC 4
2103.90.00			– Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
			. . Sauces and preparations therefor, not elsewhere specified:		
	10C	1	. . . Containing peanuts		
	15D	1	. . . Other		
			. . Mixed condiments:		
	23E	1	. . . Containing peanuts		
	27H	1	. . . Other		
			. . Mixed seasonings:		
	33B	1	. . . Containing peanuts		
	39A	1	. . . Other		
21.04			**Soups and broths and preparations therefor; homogenised composite food preparations:**		
2104.10			– Soups and broths and preparations therefor:		
2104.10.01	05B	kg	– – Fish, crustacean and mollusc	5	Free *See Below CA Free RCEP 2.5 1/2027 2
2104.10.09			– – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	41K	. .	. . . Meat		
	45B	kg	. . . Vegetable		
	49E	. .	. . . Other		
2104.20.00	00J	. .	– Homogenised composite food preparations	5	Free *See Below CA Free RCEP 2.5 1/2027 2
21.05					
2105.00			**Ice cream and other edible ice, whether or not containing cocoa:**		
2105.00.10	00E	kg	– Containing cocoa	5	Free *See Below CA 2 RCEP 2.5 1/2027 2
			– Containing alcohol:		
2105.00.11	00A	1	– – Containing not more than 1.15 % vol.	5	Free *See Below CA Free RCEP 2.5 1/2027 2

Chapter 21—*continued*

Miscellaneous edible preparations—*continued*

Number	Statistical Key		Goods		Rates of Duty	
	Code	Unit			Normal Tariff	*Preferential Tariff
			Ice cream and other edible ice, whether or not, etc.—*continued* – Containing alcohol—*continued*			
2105.00.21	00G	l	– – Containing more than 1.15 % vol., but not more than 2.5 % vol.	*per l*	5 *plus* 58.492¢[1]	Free *See Below *plus* 58.492¢[1] CA Free *plus* 58.492¢[1] RCEP 2.5 *plus* 58.492¢[1] 1/2027 2 *plus* 58.492¢[1]
2105.00.29	00H	l al	– – Containing more than 2.5 % vol., but not more than 6 % vol.	*per l al*	5 *plus* $38.999[1]	Free *See Below *plus* $38.999[1] CA Free *plus* $38.999[1] RCEP 2.5 *plus* $38.999[1] 1/2027 2 *plus* $38.999[1]
2105.00.31	00B	l	– – Containing more than 6 % vol., but not more than 9 % vol.	*per l*	5 *plus* $3.1199[1]	Free *See Below *plus* $3.1199[1] CA Free *plus* $3.1199[1] RCEP 2.5 *plus* $3.1199[1] 1/2027 2 *plus* $3.1199[1]
2105.00.39	00C	l	– – Containing more than 9 % vol., but not more than 14 % vol.	*per l*	5 *plus* $3.8999[1]	Free *See Below *plus* $3.8999[1] CA Free *plus* $3.8999[1] RCEP 2.5 *plus* $3.8999[1] 1/2027 2 *plus* $3.8999[1]
2105.00.42	00D	l al	– – Containing more than 14 % vol., but not more than 23 % vol.	*per l al*	5 *plus* $71.034[1]	Free *See Below *plus* $71.034[1] CA Free *plus* $71.034[1] RCEP 2.5 *plus* $71.034[1] 1/2027 2 *plus* $71.034[1]
2105.00.49	00J	l al	– – Other	*per l al*	5 *plus* $71.034[1]	Free *See Below *plus* $71.034[1] CA Free *plus* $71.034[1] RCEP 2.5 *plus* $71.034[1] 1/2027 2 *plus* $71.034[1]
2105.00.59	00D	kg	– Other		5	Free *See Below CA Free RCEP 2.5 1/2027 2
21.06			**Food preparations not elsewhere specified or included:**			
2106.10			– Protein concentrates and textured protein substances:			
2106.10.01	00H	. .	– – Textured vegetable protein		Free	Free
2106.10.09	00J	. .	– – Other		5	Free *See Below CA Free RCEP 2.5 1/2027 2

[1] Being the equivalent of the duty imposed on the like goods when produced in New Zealand.

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 21—*continued*

Miscellaneous edible preparations—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Food preparations not elsewhere specified or included—*continued*		
2106.90			– Other:		
2106.90.10	10C	kg	– – Tablets consisting of saccharin and a foodstuff used for sweetening purposes	5	Free *See Below CA Free LDC Free RCEP 5 1/2027 5
			– – Compound alcoholic preparations, not based on one or more odoriferous substances, of a kind used for the manufacture of beverages:		
2106.90.20	00A	l	– – – Containing not more than 1.15 % vol.	Free	Free
			– – – Containing more than 1.15 % vol., but not more than 2.5 % vol.:		
2106.90.31	00C	l	– – – – For further manufacture in a licensed manufacturing area	Free	Free
2106.90.39	00D	l	– – – – Other	Free	Free
			– – – Containing more than 2.5 % vol., but not more than 6 % vol.:		
2106.90.41	00J	l al	– – – – For further manufacture in a licensed manufacturing area	Free	Free
2106.90.49	00K	l al	– – – – Other	Free	Free
			– – – Containing more than 6 % vol., but not more than 9 % vol.:		
2106.90.51	00D	l	– – – – For further manufacture in a licensed manufacturing area	Free	Free
2106.90.59	00E	l	– – – – Other	Free	Free
			– – – Containing more than 9 % vol., but not more than 14 % vol.:		
2106.90.61	00K	l	– – – – For further manufacture in a licensed manufacturing area	Free	Free
2106.90.69	00L	l	– – – – Other	Free	Free
			– – – Containing more than 14 % vol., but not more than 23 % vol.:		
2106.90.71	00E	l	– – – – For further manufacture in a licensed manufacturing area	Free	Free
2106.90.79	00F	l	– – – – Other	Free	Free
			– – – Other:		
2106.90.81			– – – – For further manufacture in a licensed manufacturing area	Free	Free
			. . . . . Not exceeding 57 % vol.:		
	01J	l al	. . . . . In containers of a capacity of less than 180 litres		
	09D	l al	. . . . . In other containers		
			. . . . . Other:		
	11F	l al	. . . . . In containers of a capacity of less than 180 litres		
	19A	l al	. . . . . In other containers		
2106.90.89			– – – – Other	Free	Free
			. . . . . Not exceeding 57 % vol.:		
	01K	l al	. . . . . In containers of a capacity of less than 180 litres		
	09E	l al	. . . . . In other containers		
			. . . . . Other:		
	11G	l al	. . . . . In containers of a capacity of less than 180 litres		
	19B	l al	. . . . . In other containers		
			– – Edible ice mixtures containing alcohol:		
2106.90.91	00F	l	– – – Containing not more than 1.15 % vol.	5	Free *See Below CA Free RCEP 5 1/2027 5
2106.90.92	00B	l	– – – Containing more than 1.15 % vol., but not more than 2.5 % vol. *per l*	5 *plus* 58.492¢[1]	Free *See Below *plus* 58.492¢[1] CA Free *plus* 58.492¢[1] RCEP 5 *plus* 58.492¢[1] 1/2027 5 *plus* 58.492¢[1]

[1] Being the equivalent of the duty imposed on the like goods when produced in New Zealand.

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 21—*continued*

Miscellaneous edible preparations—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Food preparations not elsewhere specified or included—*continued* – Other—*continued* – – Edible ice mixtures containing alcohol—*continued*		
2106.90.93	00J	l al	– – – Containing more than 2.5 % vol., but not more than 6 % vol. *per l al*	5 *plus* $38.999[1]	Free *See Below *plus* $38.999[1] CA Free *plus* $38.999[1] RCEP 5 *plus* $38.999[1] 1/2027 5 *plus* $38.999[1]
2106.90.94	00E	l	– – – Containing more than 6 % vol., but not more than 9 % vol. *per l*	5 *plus* $3.1199[1]	Free *See Below *plus* $3.1199[1] CA Free *plus* $3.1199[1] RCEP 5 *plus* $3.1199[1] 1/2027 5 *plus* $3.1199[1]
2106.90.95	00A	l	– – – Containing more than 9 % vol., but not more than 14 % vol. *per l*	5 *plus* $3.8999[1]	Free *See Below *plus* $3.8999[1] CA Free *plus* $3.8999[1] RCEP 5 *plus* $3.8999[1] 1/2027 5 *plus* $3.8999[1]
2106.90.98	00L	l al	– – – Containing more than 14 % vol., but not more than 23 % vol. *per l al*	5 *plus* $71.034[1]	Free *See Below *plus* $71.034[1] CA Free *plus* $71.034[1] RCEP 5 *plus* $71.034[1] 1/2027 5 *plus* $71.034[1]
2106.90.97	00D	l al	– – – Other *per l al*	5 *plus* $71.034[1]	Free *See Below *plus* $71.034[1] CA Free *plus* $71.034[1] RCEP 5 *plus* $71.034[1] 1/2027 5 *plus* $71.034[1]
2106.90.99			– – Other	5	Free *See Below CA Free RCEP 3.3 1/2027 3
	01E	. .	. . . Mixtures of chemicals and foodstuffs of a kind used in the preparation of human foodstuffs		
	09L	kg	. . . Coconut cream		
	11B	kg	. . . Nut pastes		
	19H	kg	. . . Sweetfat, preparations of edible fats (including butterfat) and sugar		
	21K	kg	. . . Crystals or powders for preparing beverages		
	29E	kg	. . . Jelly crystals or powders		
			. . . Other:		
			. . . . In aerosol containers:		
	42B	No.	. . . . . Containing chlorofluorocarbons		
	48A	No.	. . . . . Other		
			. . . . Other:		
			. . . . . Containing deer products:		
	61J	kg	. . . . . In tablet form		
	69D	kg	. . . . . Other		
	80E	kg	. . . . . Other		

* * *

[1] Being the equivalent of the duty imposed on the like goods when produced in New Zealand.

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 22

Beverages, spirits and vinegar

NOTES—

1. This Chapter does not cover:
   (a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
   (b) Sea water (heading 25.01);
   (c) Distilled or conductivity water or water of similar purity (heading 28.53);
   (d) Acetic acid of a concentration exceeding 10 % by weight of acetic acid (heading 29.15);
   (e) Medicaments of heading 30.03 or 30.04; or
   (f) Perfumery or toilet preparations (Chapter 33).
2. For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20 °C.
3. For the purposes of heading 22.02, the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5 % vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

SUBHEADING NOTE—

1. For the purposes of subheading 2204.10, the expression "sparkling wine" means wine which, when kept at a temperature of 20 °C in closed containers, has an excess pressure of not less than 3 bars.

NEW ZEALAND NOTES—

1. Item 2204.10.01 is to be taken to apply only to naturally carbonated 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: Clause 19 of Schedule 3 to the Customs and Excise Act 2018 provides that:
   (a) the alcoholic strength by volume of a mixture of water and ethyl alcohol is the ration 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 expression 'For manufacture in a licensed manufacturing area' and 'For further manufacture in a licensed manufacturing area', has the same meaning as in section 5(1) of the Customs and Excise Act 2018.
4. For the purposes of Note 1(a) to this Chapter, products of this Chapter (other than those of heading 22.09) containing more than 1.5 % salt by volume are to be considered to have been rendered unsuitable for consumption as beverages.

* * *

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	l	– – In metal containers	5	Free *See Below CA Free LDC 4
2201.10.09	00D	l	– – Other	5	Free *See Below CA Free LDC 4
2201.90			– Other:		
2201.90.01			– – In metal containers	5	Free *See Below CA Free LDC 4
			. . . In aerosol containers:		
	02J	No.	. . . . Containing chlorofluorocarbons		
	08H	No.	. . . . Other		
	19C	l	. . . Other		
2201.90.09	00C	l	– – Other	5	Free *See Below CA Free LDC 4
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, nut 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	l	– – In metal containers	5	Free *See Below CA Free RCEP 2.5 1/2027 2
2202.10.09	00B	l	– – Other	5	Free *See Below CA Free LDC 4
			– Other:		
2202.91			– – Non-alcoholic beer:		
2202.91.10			– – – In metal containers	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	10A	l	. . . . Containing deer products		
	19E	l	. . . . Other		
2202.91.90			– – – Other	5	Free *See Below CA Free LDC 4 RCEP 3.3 1/2027 3
	10E	l	. . . . Containing deer products		
	19J	l	. . . . Other		
2202.99			– – Other:		
2202.99.10			– – – In metal containers	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	10H	l	. . . . Containing deer products		
	19A	l	. . . . Other		

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK 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
			Waters, including mineral waters and aerated, etc.—*continued*			
			– Other—*continued*			
			– – Other—*continued*			
2202.99.90			– – – Other		5	Free *See Below CA Free LDC 4 RCEP 3.3 1/2027 3
	10A	l	. . . . Containing deer products			
	20J	l	. . . . Other			
22.03						
2203.00			**Beer made from malt:**			
2203.00.02			– Containing not more than 1.15 % vol.		Free	Free
	01L	l	. . Cans			
	09F	l	. . Other			
2203.00.12			– Containing more than 1.15 % vol., but not more than 2.5 % vol.	*per l*	58.492¢[1]	. .
	01F	l	. . Cans			
	09A	l	. . Other			
2203.00.22			– Containing more than 2.5 % vol., but not more than 4.35 % vol.	*per l al*	$38.999[1]	. .
	02K	l al	. . Cans			
	08J	l al	. . Other			
2203.00.31			– Containing more than 4.35 % vol., but not more than 5 % vol.	*per l al*	$38.999[1]	. .
	02J	l al	. . Cans			
	08H	l al	. . Other			
2203.00.39			– Containing more than 5 % vol.	*per l al*	$38.999[1]	. .
	02K	l al	. . Cans			
	08J	l 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	*per l*	$3.8999[1]	. .
			– – Other:			
2204.10.12			– – – For further manufacture in a licensed manufacturing area		5	Free *See Below RCEP 3.3 1/2027 3
	01H	1	. . . . Red			
	09C	1	. . . . White			
2204.10.18			– – – Other	*per l*	5 *plus* $3.8999[1]	Free *See Below *plus* $3.8999[1] RCEP 2.5 *plus* $3.8999[1] 1/2027 2 *plus* $3.8999[1]
	01F	1	. . . . Red			
	09A	1	. . . . White			
			– Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
2204.21			– – In containers holding 2 litres or less:			

[1] Being the equivalent of the duty imposed on the like goods when produced in New Zealand.

Chapter 22—*continued*

Beverages, spirits and vinegar—*continued*

Number	Statistical Key		Goods		Rates of Duty	
	Code	Unit			Normal Tariff	*Preferential Tariff
			Wine of fresh grapes, including fortified, etc.—*continued* – Other wine; grape must with fermentation prevented, etc.—*continued* – – In containers holding 2 litres or less—*continued*			
2204.21.02			– – – For further manufacture in a licensed manufacturing area		5	Free *See Below RCEP 3.3 1/2027 3
			. . . . Containing not more than 14 % vol.:			
			. . . . . White:			
	01L	l	. . . . . In containers of a capacity of not more than 750 ml			
	09F	l	. . . . . In other containers			
			. . . . . Red:			
	11H	l	. . . . . In containers of a capacity of not more than 750 ml			
	19C	l	. . . . . In other containers			
			. . . . Other:			
			. . . . . Sherry:			
	21E	l	. . . . . In containers of a capacity of not more than 750 ml			
	29L	l	. . . . . In other containers			
			. . . . . Port:			
	31B	l	. . . . . In containers of a capacity of not more than 750 ml			
	39H	l	. . . . . In other containers			
			. . . . . Other kinds:			
	41K	l	. . . . . In containers of a capacity of not more than 750 ml			
	49E	l	. . . . . In other containers			
			– – – Other:			
2204.21.13			– – – – Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	*per l al*	5 *plus* $71.034[1]	Free *See Below *plus* $71.034[1] RCEP 2.5 *plus* $71.034[1] 1/2027 2 *plus* $71.034[1]
			. . . . . Sherry:			
	01B	l al	. . . . . In containers of a capacity of not more than 750 ml			
	09H	l al	. . . . . In other containers			
			. . . . . Port:			
	11K	l al	. . . . . In containers of a capacity of not more than 750 ml			
	19E	l al	. . . . . In other containers			
			. . . . . Other kinds:			
	21G	l al	. . . . . In containers of a capacity of not more than 750 ml			
	29B	l al	. . . . . In other containers			
2204.21.18			– – – – Other	*per l*	5 *plus* $3.8999[1]	Free *See Below *plus* $3.8999[1]
			. . . . . White:			
	01D	l	. . . . . In containers of a capacity of not more than 750 ml			
	09K	l	. . . . . In other containers			
			. . . . . Red:			
	11A	l	. . . . . In containers of a capacity of not more than 750 ml			
	19G	l	. . . . . In other containers			
2204.22			– – In containers holding more than 2 litres but not more than 10 litres:			
2204.22.10			– – – For further manufacture in a licensed manufacturing area		5	Free *See Below RCEP 3.3 1/2027 3
			. . . . Containing not more than 14 % vol.:			
	10G	l	. . . . . White			
	11E	l	. . . . . Red			
			. . . . Other:			
	13A	l	. . . . . Sherry			
	15H	l	. . . . . Port			
	19L	l	. . . . . Other kinds			
			– – – Other:			
2204.22.19			– – – – Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	*per l al*	5 *plus* $71.034[1]	Free *See Below *plus* $71.034[1]
	10D	l al	. . . . . Sherry			
	11B	l al	. . . . . Port			
	19H	l al	. . . . . Other kinds			

[1] Being the equivalent of the duty imposed on the like goods when produced in New Zealand.

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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
			Wine of fresh grapes, including fortified, etc.—*continued* – Other wine; grape must with fermentation prevented, etc.—*continued* – – In containers holding more than 2 litres but not more, etc.—*continued* – – – Other—*continued*			
2204.22.90			– – – – Other	*per l*	5 *plus* $3.8999[1]	Free *See Below *plus* $3.8999[1] RCEP 3.3 *plus* $3.8999[1] 1/2027 3 *plus* $3.8999[1]
	10L	l	. . . . . White			
	19D	l	. . . . . Red			
2204.29			– – Other:			
2204.29.10			– – – For further manufacture in a licensed manufacturing area		5	Free *See Below RCEP 3.3 1/2027 3
			. . . . Containing not more than 14 % vol.:			
	10J	l	. . . . . White			
	30C	l	. . . . . Red			
			. . . . Other			
	31A	l	. . . . . Sherry			
	33H	l	. . . . . Port			
	39G	l	. . . . . Other kinds			
			– – – Other:			
2204.29.20			– – – – Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	*per l al*	5 *plus* $71.034[1]	Free *See Below *plus* $71.034[1]
	10D	l al	. . . . . Sherry			
	20A	l al	. . . . . Port			
	29E	l al	. . . . . Other kinds			
2204.29.90			– – – – Other	*per l*	5 *plus* $3.8999[1]	Free *See Below *plus* $3.8999[1] RCEP 3.3 *plus* $3.8999[1] 1/2027 3 *plus* $3.8999[1]
	10B	l	. . . . . White			
	19F	l	. . . . . Red			
2204.30.00	00J	l	– Other grape must		5	Free *See Below RCEP 3.3 1/2027 3
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	l	. . . . Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit			
			. . . . Other:			
	11A	l	. . . . . Containing not more than 6 % vol.			
	19G	l	. . . . . Containing more than 6 % vol., but not more than 9.5 % vol.			
	29D	l	. . . . . Containing more than 9.5 % vol.			
			– – – Other:			
2205.10.12	00H	l al	– – – – Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	*per l al*	$71.034[1]	. .
2205.10.19	00B	l	– – – – Other	*per l*	$3.8999[1]	. .

[1] Being the equivalent of the duty imposed on the like goods when produced in New Zealand.

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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
			Vermouth and other wine of fresh grapes flavoured—*continued*			
			– In containers holding 2 litres or less—*continued*			
			– – Other:			
2205.10.22			– – – For further manufacture in a licensed manufacturing area		5	Free *See Below RCEP 2.5 1/2027 2
	01A	l	. . . . Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit			
			. . . . Other:			
	11J	l	. . . . . Containing not more than 6 % vol.			
	21F	l	. . . . . Containing more than 6 % vol., but not more than 9.5 % vol.			
	29A	l	. . . . . Containing more than 9.5 % vol.			
			– – – Other:			
2205.10.33	00E	l al	– – – – Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	*per l al*	5 *plus* $71.034[1]	Free *See Below *plus* $71.034[1] RCEP 3.3 *plus* $71.034[1] 1/2027 3 *plus* $71.034[1]
2205.10.38	00G	l	– – – – Other	*per l*	5 *plus* $3.8999[1]	Free *See Below *plus* $3.8999[1] RCEP 2.5 *plus* $3.8999[1] 1/2027 2 *plus* $3.8999[1]
2205.90			– Other:			
			– – Vermouth:			
2205.90.01			– – – For further manufacture in a licensed manufacturing area		Free	Free
	01C	l	. . . . Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit			
			. . . . Other:			
	11L	l	. . . . . Containing not more than 6 % vol.			
	19F	l	. . . . . Containing more than 6 % vol., but not more than 9.5 % vol.			
	29C	l	. . . . . Containing more than 9.5 % vol.			
			– – – Other:			
2205.90.12	00G	l al	– – – – Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	*per l al*	$71.034[1]	. .
2205.90.19	00A	l	– – – – Other	*per l*	$3.8999[1]	. .
			– – Other:			
2205.90.22			– – – For further manufacture in a licensed manufacturing area		5	Free *See Below RCEP 3.3 1/2027 3
	01L	l	. . . . Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit			
			. . . . Other:			
	11H	l	. . . . . Containing not more than 6 % vol.			
	21E	l	. . . . . Containing more than 6 % vol., but not more than 9.5 % vol.			
	29L	l	. . . . . Containing more than 9.5 % vol.			
			– – – Other:			
2205.90.33	00D	l al	– – – – Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	*per l al*	5 *plus* $71.034[1]	Free *See Below *plus* $71.034[1] RCEP 3.3 *plus* $71.034[1] 1/2027 3 *plus* $71.034[1]
2205.90.38	00F	l	– – – – Other	*per l*	5 *plus* $3.8999[1]	Free *See Below *plus* $3.8999[1] RCEP 3.3 *plus* $3.8999[1] 1/2027 3 *plus* $3.8999[1]

[1] Being the equivalent of the duty imposed on the like goods when produced in New Zealand.

Chapter 22—*continued*

Beverages, spirits and vinegar—*continued*

Number	Statistical Key		Goods		Rates of Duty	
	Code	Unit			Normal Tariff	*Preferential Tariff
22.06						
2206.00			**Other fermented beverages (for example, cider, perry, mead, saké); 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	l	. . . . . Sparkling			
	09L	l	. . . . . Other			
	19H	l	. . . . Other			
2206.00.08			– – – Other	*per l*	$3.8999[1]	. .
			. . . . Kiwifruit wine:			
	01C	l	. . . . . Sparkling			
	09J	l	. . . . . Other			
	19F	l	. . . . Other			
			– – Containing more than 14 % vol., but not more than 23 % vol.:			
2206.00.12			– – – For further manufacture in a licensed manufacturing area		Free	Free
			. . . . Kiwifruit wine:			
	01L	l	. . . . . Sparkling			
	09F	l	. . . . . Other			
	19C	l	. . . . Other			
2206.00.17			– – – Other	*per l al*	$71.034[1]	. .
			. . . . Kiwifruit wine:			
	01B	l al	. . . . . Sparkling			
	09H	l al	. . . . . Other			
	19E	l al	. . . . Other			
			– – Other:			
2206.00.22	00H	l al	– – – For further manufacture in a licensed manufacturing area		Free	Free
2206.00.28	00F	l al	– – – Other	*per l al*	$71.034[1]	. .
			– Other:			
2206.00.32			– – Containing not more than 1.15 % vol.		Free	Free
	01A	l	. . . Sparkling			
	09G	l	. . . Other			
			– – Containing more than 1.15 % vol., but not more than 2.5 % vol.:			
2206.00.33			– – – For further manufacture in a licensed manufacturing area		Free	Free
	01H	l	. . . . Sparkling			
	09C	l	. . . . Other			
2206.00.37			– – – Other	*per l*	58.492¢[1]	. .
	01C	l	. . . . Sparkling			
	09J	l	. . . . 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	l al	. . . . Sparkling			
	09J	l al	. . . . Other			
2206.00.47			– – – Other	*per l al*	$38.999[1]	. .
	01J	l al	. . . . Sparkling			
	09D	l 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	l	. . . . Sparkling			
	09D	l	. . . . Other			
2206.00.57			– – – Other	*per l*	$3.1199[1]	. .
	01D	l	. . . . Sparkling			
	09K	l	. . . . 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	l	. . . . Sparkling			
	09C	l	. . . . Other			
2206.00.68			– – – Other	*per l*	$3.8999[1]	. .
	01F	l	. . . . Sparkling			
	09A	l	. . . . Other			

[1] Being the equivalent of the duty imposed on the like goods when produced in New Zealand.

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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
			Other fermented beverages (for example, cider, perry, etc.—*continued*			
			– Other—*continued*			
			– – 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	l	. . . . Sparkling			
	09B	l	. . . . Other			
2206.00.78			– – – Other	*per l al*	$71.034[1]	. .
	01A	l al	. . . . Sparkling			
	09G	l al	. . . . Other			
			– – Other:			
2206.00.81	00D	l al	– – – For further manufacture in a licensed manufacturing area		Free	Free
2206.00.89	00E	l al	– – – Other	*per l al*	$71.034[1]	. .
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	l al	– – – For manufacture in a licensed manufacturing area		Free	Free
2207.10.19	00J	l al	– – – Other	*per l al*	$71.034[1]	. .
			– – Other kinds:			
2207.10.21	00C	l al	– – – For manufacture in a licensed manufacturing area		Free	Free
2207.10.29	00D	l al	– – – Other	*per l al*	$71.034[1]	. .
2207.20			– Ethyl alcohol and other spirits, denatured, of any strength:			
2207.20.01	00F	l	– – Ethyl alcohol, denatured in accordance with a formula approved by the Chief Executive of the New Zealand Customs Service		Free	Free
			– – Ethyl alcohol, denatured, to which has been blended ethyl ether, benzol or approved petroleum products in such proportions as may be approved by the Chief Executive of the New Zealand Customs Service and under such conditions as the Chief Executive of the New Zealand Customs Service may approve:			
2207.20.12	00H	l	– – – For manufacture in a licensed manufacturing area		Free	Free
			– – – Other:			
2207.20.18	00F	l	– – – – Aviation spirit		Free	Free
			– – – – Other:			
2207.20.23	00K	l ms	– – – – – Further blended with motor spirit and that can be used as a fuel for engines	*per l ms*	70.024¢ *plus* 8¢ per g of Pb[1]	. .
2207.20.27			– – – – – Further blended with diesel, biodiesel, or other substances and that can be used as a fuel for engines		Free	Free
	10B	l	. . . . . Further blended with automotive diesel			
	13G	l	. . . . . Further blended with marine diesel			
	15C	l	. . . . . Further blended with biodiesel			
	19F	l	. . . . . Further blended with other substances			
2207.20.32	00J	l	– – – – – Other	*per l*	30.2¢[1]	. .
			– – Ethyl alcohol, denatured, otherwise blended, that can be used as a fuel for engines:			
2207.20.33	00E	l al	– – – For manufacture in a licensed manufacturing area		Free	Free
			– – – Other:			
2207.20.35	00H	l ms	– – – – Blended with motor spirit	*per l ms*	70.024¢ *plus* 8¢ per g of Pb[1]	. .
2207.20.37			– – – – Other		Free	Free
	10H	l	. . . . . Blended with automotive diesel			
	13B	l	. . . . . Blended with marine diesel			
	15J	l	. . . . . Blended with biodiesel			
	19A	l	. . . . . Blended with other substances			
			– – Other kinds:			
2207.20.41	00H	l al	– – – For manufacture in a licensed manufacturing area		Free	Free
2207.20.49	00J	l al	– – – Other	*per l al*	$71.034[1]	. .

[1] Being the equivalent of the duty imposed on the like goods when produced in New Zealand.

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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
22.08			**Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages:**			
2208.20			– Spirits obtained by distilling grape wine or grape marc:			
			– – The strength of which can be ascertained by OIML hydrometer:			
			– – – Brandy:			
			– – – – Having a Customs value of less than $22.00 per litre of alcohol:			
2208.20.02			– – – – – For further manufacture in a licensed manufacturing area		Free	Free
			. . . . . In containers of a capacity of less than 180 litres:			
	01J	l al	. . . . . In bottles			
	09D	l al	. . . . . Otherwise packed			
	19A	l al	. . . . . In other containers			
2208.20.04			– – – – – Other	*per l al*	$71.034[1]	. .
			. . . . . In containers of a capacity of less than 180 litres:			
	01A	l al	. . . . . In bottles			
	09G	l al	. . . . . Otherwise packed			
	19D	l al	. . . . . In other containers			
			– – – – Other:			
2208.20.06			– – – – – For further manufacture in a licensed manufacturing area		Free	Free
			. . . . . In containers of a capacity of less than 180 litres:			
	01D	l al	. . . . . In bottles			
	09K	l al	. . . . . Otherwise packed			
	19G	l al	. . . . . In other containers			
2208.20.08			– – – – – Other	*per l al*	$71.034[1]	. .
			. . . . . In containers of a capacity of less than 180 litres:			
	01G	l al	. . . . . In bottles			
	09B	l al	. . . . . Otherwise packed			
	19K	l al	. . . . . In other containers			
			– – – Other:			
2208.20.11			– – – – 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			
2208.20.19			– – – – Other	*per l al*	$71.034[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	*per l al*	$71.034[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			

[1] Being the equivalent of the duty imposed on the like goods when produced in New Zealand.

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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
			Undenatured ethyl alcohol of an alcoholic strength, etc.—*continued*			
			– Whiskies—*continued*			
			– – The strength of which can be ascertained by, etc.—*continued*			
			– – – Having a Customs value of less than $22.00 per, etc.—*continued*			
2208.30.04			– – – – Other	*per l al*	$71.034[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	*per l al*	$71.034[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	*per l al*	$71.034[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			
2208.40			– Rum and other spirits obtained by distilling fermented sugar cane products:			
			– – The strength of which can be ascertained by OIML hydrometer:			
			– – – Having a Customs value of less than $22.00 per litre of alcohol:			
2208.40.02			– – – – For further manufacture in a licensed manufacturing area		Free	Free
			. . . . . In containers of a capacity of less than 180 litres:			
	01F	l al	. . . . . In bottles			
	09A	l al	. . . . . Otherwise packed			
	19J	l al	. . . . . In other containers			
2208.40.04			– – – – Other	*per l al*	$71.034[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:			
2208.40.06			– – – – For further manufacture in a licensed manufacturing area		Free	Free
			. . . . . In containers of a capacity of less than 180 litres:			
	01A	l al	. . . . . In bottles			
	09G	l al	. . . . . Otherwise packed			
	19D	l al	. . . . . In other containers			
2208.40.08			– – – – Other	*per l al*	$71.034[1]	. .
			. . . . . In containers of a capacity of less than 180 litres:			
	01D	l al	. . . . . In bottles			
	09K	l al	. . . . . Otherwise packed			
	19G	l al	. . . . . In other containers			
			– – Other:			
2208.40.11			– – – For further manufacture in a licensed manufacturing area		Free	Free
			. . . . Not exceeding 57 % vol.:			
	01E	l al	. . . . . In containers of a capacity of less than 180 litres			
	09L	l al	. . . . . In other containers			
			. . . . Other:			
	11B	l al	. . . . . In containers of a capacity of less than 180 litres			
	19H	l al	. . . . . In other containers			

[1] Being the equivalent of the duty imposed on the like goods when produced in New Zealand.

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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
			Undenatured ethyl alcohol of an alcoholic strength, etc.—*continued*			
			– Rum and other spirits obtained by distilling fermented, etc.—*continued*			
			– – Other—*continued*			
2208.40.19			– – – Other	*per l al*	$71.034[1]	. .
			. . . . Not exceeding 57 % vol.:			
	01F	l al	. . . . . In containers of a capacity of less than 180 litres			
	09A	l al	. . . . . In other containers			
			. . . . Other:			
	11C	l al	. . . . . In containers of a capacity of less than 180 litres			
	19J	l al	. . . . . In other containers			
2208.50			– Gin and Geneva:			
			– – The strength of which can be ascertained by OIML hydrometer:			
			– – – Having a Customs value of less than $22.00 per litre of alcohol:			
2208.50.02			– – – – For further manufacture in a licensed manufacturing area		5	Free *See Below RCEP 3.3 1/2027 3
	01K	l al	. . . . . In bottles			
	09E	l al	. . . . . Otherwise packed			
2208.50.04			– – – – Other	*per l al*	5 *plus* $71.034[1]	Free *See Below *plus* $71.034[1] RCEP 2.5 *plus* $71.034[1] 1/2027 2 *plus* $71.034[1]
	01B	l al	. . . . . In bottles			
	09H	l al	. . . . . Otherwise packed			
			– – – Other:			
2208.50.06			– – – – For further manufacture in a licensed manufacturing area	*per l al*	50¢	Free *See Below RCEP $0.3/L al. 1/2027 $0.3/L al.
	01E	l al	. . . . . In bottles			
	09L	l al	. . . . . Otherwise packed			
2208.50.08			– – – – Other	*per l al*	50¢ *plus* $71.034[1]	Free *See Below *plus* $71.034[1]
	01H	l al	. . . . . In bottles			
	09C	l al	. . . . . Otherwise packed			
			– – Other:			
2208.50.11			– – – For further manufacture in a licensed manufacturing area		Free	Free
			. . . . Not exceeding 57 % vol.:			
	01J	l al	. . . . . In containers of a capacity of less than 180 litres			
	09D	l al	. . . . . In other containers			
			. . . . Other:			
	11F	l al	. . . . . In containers of a capacity of less than 180 litres			
	19A	l al	. . . . . In other containers			
2208.50.19			– – – Other	*per l al*	$71.034[1]	. .
			. . . . Not exceeding 57 % vol.:			
	01K	l al	. . . . . In containers of a capacity of less than 180 litres			
	09E	l al	. . . . . In other containers			
			. . . . Other:			
	11G	l al	. . . . . In containers of a capacity of less than 180 litres			
	19B	l al	. . . . . In other containers			
2208.60			– Vodka			
			– – The strength of which can be ascertained by OIML hydrometer:			
			– – – Having a Customs value of less than $22.00 per litre of alcohol:			
2208.60.11			– – – – For further manufacture in a licensed manufacturing area		5	Free *See Below CA 4 RCEP 2.5 1/2027 2
	01B	l al	. . . . . In bottles			
	09H	l al	. . . . . Otherwise packed			

[1] Being the equivalent of the duty imposed on the like goods when produced in New Zealand.

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK 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.—*continued* – Vodka—*continued* – – The strength of which can be ascertained by OIML, etc.—*continued* – – – Having a Customs value of less than $22.00 per, etc.—*continued*			
2208.60.19			– – – – Other	*per l al*	5 *plus* $71.034[1]	Free *See Below *plus* $71.034[1] CA 4 *plus* $71.034[1] RCEP 2.5 *plus* $71.034[1] 1/2027 2 *plus* $71.034[1]
	01C	l al	. . . . . In bottles			
	09J	l al	. . . . . Otherwise packed			
			– – – Other:			
2208.60.21			– – – – For further manufacture in a licensed manufacturing area	*per l al*	50¢	Free *See Below CA 47¢ RCEP $0.3/L al. 1/2027 $0.3/L al.
	01H	l al	. . . . . In bottles			
	09C	l al	. . . . . Otherwise packed			
2208.60.29			– – – – Other	*per l al*	50¢ *plus* $71.034[1]	Free *See Below *plus* $71.034[1] CA 47¢ *plus* $71.034[1] RCEP $0.3/L al. *plus* $71.034[1] 1/2027 $0.2/L al. *plus* $71.034[1]
	01J	l al	. . . . . In bottles			
	09D	l al	. . . . . Otherwise packed			
			– – Other:			
2208.60.91			– – – For further manufacture in a licensed manufacturing area		Free	Free
			. . . . Not exceeding 57 % vol.:			
	01F	l al	. . . . . In containers of a capacity of less than 180 litres			
	09A	l al	. . . . . In other containers			
			. . . . Other:			
	11C	l al	. . . . . In containers of a capacity of less than 180 litres			
	19J	l al	. . . . . In other containers			
2208.60.99			– – – Other	*per l al*	$71.034[1]	. .
			. . . . Not exceeding 57 % vol.:			
	01G	l al	. . . . . In containers of a capacity of less than 180 litres			
	09B	l al	. . . . . In other containers			
			. . . . Other:			
	11D	l al	. . . . . In containers of a capacity of less than 180 litres			
	19K	l al	. . . . . In other containers			
2208.70			– Liqueurs and cordials:			
2208.70.10	00A	l	– – For further manufacture in a licensed manufacturing area		5	Free *See Below LDC 2 RCEP 3.3 1/2027 3
			– – Other:			
2208.70.20	00G	l	– – – Containing not more than 1.15 % vol.		Free	Free
2208.70.30	00B	l	– – – Containing more than 1.15 % vol., but not more than 2.5 % vol.	*per l*	58.492¢[1]	. .
2208.70.40	00H	l al	– – – Containing more than 2.5 % vol., but not more than 6 % vol.	*per l al*	$38.999[1]	. .
2208.70.50	00C	l	– – – Containing more than 6 % vol., but not more than 9 % vol.	*per l*	$3.1199[1]	. .
2208.70.60	00J	l	– – – Containing more than 9 % vol., but not more than 14 % vol.	*per l*	5 plus $3.8999[1]	Free *See Below *plus* $3.8999[1] LDC 4 *plus* $3.8999[1]

[1] Being the equivalent of the duty imposed on the like goods when produced in New Zealand.

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK 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.—*continued* – Liqueurs and cordials—*continued* – – Other—*continued*		
2208.70.71	00L	l al	– – – Containing more than 14 % vol., but not more than 23 % vol. *per l al*	5 *plus* $71.034[1]	Free *See Below *plus* $71.034[1] LDC 4 *plus* $71.034[1] RCEP 3.3 *plus* $71.034[1] 1/2027 3 *plus* $71.034[1]
2208.70.80			– – – Other *per l al*	$71.034[1]	. .
	01H	l al	. . . . Containing more than 23 % vol., but not more than 57 % vol.		
	09C	l al	. . . . Other		
2208.90			– Other:		
			– – Bitters:		
2208.90.02	00F	1	– – – For further manufacture in a licensed manufacturing area	Free	Free
			– – – Other:		
2208.90.06	00A	l al	– – – – Containing not more than 23 % vol. *per l al*	$71.034[1]	. .
2208.90.08	00D	l al	– – – – Other *per l al*	$71.034[1]	. .
			– – 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
	10E	l al	. . . . In bottles		
	15F	l al	. . . . Otherwise packed		
2208.90.48			– – – Other *per l al*	$71.034[1]	. .
	10C	l al	. . . . In bottles		
	15D	l al	. . . . Otherwise packed		
			– – Other:		
2208.90.53	00K	l al	– – – For further manufacture in a licensed manufacturing area	Free	Free
			– – – Other:		
2208.90.58			– – – – Containing not more than 1.15 % vol.	Free	Free
			. . . . . Spirituous beverages containing spirits obtained by distilling grape wine or grape marc:		
	10J	1	. . . . . Containing brandy		
	15K	1	. . . . . Other		
	20F	1	. . . . . Spirituous beverages containing whisky (whiskey)		
	25G	1	. . . . . Spirituous beverages containing rum		
	30C	1	. . . . . Spirituous beverages containing gin		
	35D	1	. . . . . Spirituous beverages containing vodka		
	39G	1	. . . . . Other		
2208.90.62			– – – – Containing more than 1.15 % vol., but not more than 2.5 % vol. *per l*	58.492¢[1]	. .
			. . . . . Spirituous beverages containing spirits obtained by distilling grape wine or grape marc:		
	10F	1	. . . . . Containing brandy		
	15G	1	. . . . . Other		
	20C	1	. . . . . Spirituous beverages containing whisky (whiskey)		
	25D	1	. . . . . Spirituous beverages containing rum		
	30L	1	. . . . . Spirituous beverages containing gin		
	35A	1	. . . . . Spirituous beverages containing vodka		
	39D	1	. . . . . Other		
2208.90.68			– – – – Containing more than 2.5 % vol., but not more than 6 % vol. *per l al*	$38.999[1]	. .
			. . . . . Spirituous beverages containing spirits obtained by distilling grape wine or grape marc:		
	10D	l al	. . . . . Containing brandy		
	15E	l al	. . . . . Other		
	20A	l al	. . . . . Spirituous beverages containing whisky (whiskey)		
	25B	l al	. . . . . Spirituous beverages containing rum		
	30J	l al	. . . . . Spirituous beverages containing gin		
	35K	l al	. . . . . Spirituous beverages containing vodka		
	39B	l al	. . . . . Other		

[1] Being the equivalent of the duty imposed on the like goods when produced in New Zealand.

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK 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.—*continued* – Other—*continued* – – Other—*continued* – – – Other—*continued*			
2208.90.72			– – – – Containing more than 6 % vol., but not more than 9 % vol.	*per l*	$3.1199[1]	. .
			. . . . . Spirituous beverages containing spirits obtained by distilling grape wine or grape marc:			
	10A	l	. . . . . Containing brandy			
	15B	l	. . . . . Other			
	20J	l	. . . . . Spirituous beverages containing whisky (whiskey)			
	25K	l	. . . . . Spirituous beverages containing rum			
	30F	l	. . . . . Spirituous beverages containing gin			
	35G	l	. . . . . Spirituous beverages containing vodka			
	39K	l	. . . . . Other			
2208.90.78			– – – – Containing more than 9 % vol., but not more than 14 % vol.	*per l*	$3.8999[1]	. .
			. . . . . Spirituous beverages containing spirits obtained by distilling grape wine or grape marc:			
	10K	l	. . . . . Containing brandy			
	15L	l	. . . . . Other			
	20G	l	. . . . . Spirituous beverages containing whisky (whiskey)			
	25H	l	. . . . . Spirituous beverages containing rum			
	30D	l	. . . . . Spirituous beverages containing gin			
	35E	l	. . . . . Spirituous beverages containing vodka			
	39H	l	. . . . . Other			
2208.90.85			– – – – Containing more than 14 % vol., but not more than 23 % vol.	*per l al*	$71.034[1]	. .
			. . . . . Spirituous beverages containing spirits obtained by distilling grape wine or grape marc:			
	10F	l al	. . . . . Containing brandy			
	15G	l al	. . . . . Other			
	20C	l al	. . . . . Spirituous beverages containing whisky (whiskey)			
	25D	l al	. . . . . Spirituous beverages containing rum			
	30L	l al	. . . . . Spirituous beverages containing gin			
	35A	l al	. . . . . Spirituous beverages containing vodka			
	39D	l al	. . . . . Other			
2208.90.97			– – – – Other	*per l al*	$71.034[1]	. .
			. . . . . Spirituous beverages containing spirits obtained by distilling grape wine or grape marc:			
			. . . . . Containing brandy:			
	10D	l al	. . . . . In bottles			
	15E	l al	. . . . . Otherwise packed			
			. . . . . Other:			
	17A	l al	. . . . . In bottles			
	19H	l al	. . . . . Otherwise packed			
			. . . . . Spirituous beverages containing whisky (whiskey):			
	20A	l al	. . . . . In bottles			
	25B	l al	. . . . . Otherwise packed			
			. . . . . Spirituous beverages containing rum:			
	30J	l al	. . . . . In bottles			
	35K	l al	. . . . . Otherwise packed			
			. . . . . Spirituous beverages containing gin:			
	40F	l al	. . . . . In bottles			
	45G	l al	. . . . . Otherwise packed			
			. . . . . Spirituous beverages containing vodka:			
	50C	l al	. . . . . In bottles			
	55D	l al	. . . . . Otherwise packed			
			. . . . . Other:			
	60L	l al	. . . . . In bottles			
	65A	l al	. . . . . Otherwise packed			
22.09						
2209.00.00	00J	l	**Vinegar and substitutes for vinegar obtained from acetic acid**		Free	Free

* * *

[1] Being the equivalent of the duty imposed on the like goods when produced in New Zealand.

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 23

Residues and waste from the food industries; prepared animal fodder

NOTE—

1. Heading 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

SUBHEADING NOTE—

1. For the purposes of subheading 2306.41, the expression "low erucic acid rape or colza seeds" means seeds as defined in Subheading Note 1 to Chapter 12.

* * *

Chapter 23—*continued*

Residues and waste from the food industries; prepared animal fodder—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
23.01			**Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves:**		
2301.10.00			– Flours, meals and pellets, of meat or meat offal; greaves	5	Free *See Below CA Free RCEP 2.5 1/2027 2
			. . Meals:		
	01A	kg	. . . Liver meal		
	09G	kg	. . . Meat meal		
	19D	kg	. . . Other		
	21F	kg	. . Flours		
	29A	kg	. . Greaves		
2301.20.00			– Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	5	Free *See Below CA Free
	01E	kg	. . Fish meal		
	09L	kg	. . Other		
23.02			**Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants:**		
2302.10.00	00A	kg	– Of maize (corn)	Free	Free
2302.30.00	00J	kg	– Of wheat	Free	Free
2302.40.00		kg	– Of other cereals	Free	Free
	10K	kg	. . Rice		
	13D	kg	. . Other		
2302.50.00	00F	kg	– Of leguminous plants	Free	Free
23.03			**Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets:**		
2303.10.00	00K	. .	– Residues of starch manufacture and similar residues	Free	Free
2303.20.00	00C	. .	– Beet-pulp, bagasse and other waste of sugar manufacture	Free	Free
2303.30.00	00G	. .	– Brewing or distilling dregs and waste	Free	Free
23.04					
2304.00.00	00D	kg	**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil**	Free	Free
23.05					
2305.00.00	00B	kg	**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil**	Free	Free
23.06			**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 23.04 or 23.05:**		
2306.10.00	00D	kg	– Of cotton seeds	Free	Free
2306.20.00	00H	kg	– Of linseed	Free	Free
2306.30.00	00A	kg	– Of sunflower seeds	Free	Free
			– Of rape or colza seeds:		
2306.41.00	00K	kg	– – Of low erucic acid rape or colza seeds	Free	Free
2306.49.00	00F	kg	– – Other	Free	Free
2306.50.00	00J	kg	– Of coconut or copra	Free	Free
2306.60.00	00B	kg	– Of palm nuts or kernels	Free	Free
2306.90.00		kg	– Other	Free	Free
	10L	kg	. . Of maize (corn) germ		
	13E	kg	. . Other		

Chapter 23—*continued*

Residues and waste from the food industries; prepared animal fodder—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
23.07					
2307.00.00	00J	. .	**Wine lees; argol**	Free	Free
23.08					
2308.00.00			**Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included**	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	11B	. .	. Acorns and horse-chestnuts		
	19H	. .	. Other		
23.09			**Preparations of a kind used in animal feeding:**		
2309.10			– Dog or cat food, put up for retail sale:		
2309.10.01			– – Dog biscuits and similar biscuits	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	01C	kg	. . . For dogs		
	09J	kg	. . . For cats		
2309.10.09			– – Prepared cat or dog food in airtight containers	5	Free *See Below CA Free RCEP 2.5 1/2027 2
			. . . For cats:		
	11A	kg	. . . . Mainly of meat waste		
	21J	kg	. . . . Mainly of fish waste		
	29D	kg	. . . . Other		
			. . . For dogs:		
	31F	kg	. . . . Mainly of meat waste		
	41C	kg	. . . . Mainly of fish waste		
	49J	kg	. . . . Other		
2309.10.19			– – Other	5	Free *See Below CA Free
			. . . For cats:		
	11G	kg	. . . . Mainly of meat or offal, fresh, chilled or frozen		
	21D	kg	. . . . Dried products		
	29K	kg	. . . . Other		
			. . . For dogs:		
	31A	kg	. . . . Mainly of meat or offal, fresh, chilled or frozen		
	41J	kg	. . . . Dried products		
	49D	kg	. . . . Other		
2309.90			– Other:		
2309.90.01			– – Dog biscuits and similar biscuits	5	Free *See Below CA Free RCEP 5 1/2027 5
	01B	kg	. . . For dogs		
	11K	kg	. . . For cats		
	19E	kg	. . . Other		
2309.90.09	00E	kg	– – Sheep and cattle licks	Free	Free
2309.90.19			– – Other	5	Free *See Below CA Free
	01J	kg	. . . Poultry mash		
	09D	kg	. . . Poultry pellets		
	11F	kg	. . . Sweetened forage		
	19A	kg	. . . Other		

* * *

Chapter 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

NOTES—

1. This Chapter does not cover medicinal cigarettes (Chapter 30).
2. Any products classifiable in heading 24.04 and any other heading of the Chapter are to be classified in heading 24.04.
3. For the purposes of heading 24.04, the expression "inhalation without combustion" means inhalation through heated delivery or other means, without combustion.

SUBHEADING NOTE—

1. For the purposes of subheading 2403.11, the expression "water pipe tobacco" means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this subheading.

NEW ZEALAND NOTE—

1. In this Chapter, the term manufacture, where it appears in the expression 'For manufacture in a licensed manufacturing area' and 'For further manufacture in a licensed manufacturing area', has the same meaning as in section 5(1) of the Customs and Excise Act 2018.

* * *

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—*continued*

Number	Statistical Key		Goods		Rates of Duty	
	Code	Unit			Normal Tariff	*Preferential Tariff
24.01			**Unmanufactured tobacco; tobacco refuse:**			
2401.10			– Tobacco, not stemmed/stripped:			
			– – For manufacture in a licensed manufacturing area into:			
2401.10.01			– – – Cigars		Free	Free
	01D	kg	. . . . Flue cured, Virginia type			
	09K	kg	. . . . Other			
2401.10.09			– – – Tobacco, cigarettes, snuff		Free	Free
	02C	kg	. . . . Flue cured, Virginia type			
	08B	kg	. . . . Other			
2401.10.19			– – For other purposes		Free	Free
	01L	kg	. . . Flue cured, Virginia type			
	09F	kg	. . . Other			
2401.20			– Tobacco, partly or wholly stemmed/stripped:			
			– – For manufacture in a licensed manufacturing area into:			
2401.20.01			– – – Cigars		Free	Free
	01H	kg	. . . . Flue cured, Virginia type			
	09C	kg	. . . . Other			
2401.20.09			– – – Tobacco, cigarettes, snuff		Free	Free
	02G	kg	. . . . Flue cured, Virginia type			
	08F	kg	. . . . Other			
2401.20.19			– – For other purposes		Free	Free
	01D	kg	. . . Flue cured, Virginia type			
	09K	kg	. . . Other			
2401.30			– Tobacco refuse:			
			– – For manufacture in a licensed manufacturing area into:			
2401.30.01	00C	kg	– – – Cigars		Free	Free
2401.30.09	00D	kg	– – – Tobacco, cigarettes, snuff		Free	Free
2401.30.19	00K	kg	– – For other purposes		Free	Free
24.02			**Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:**			
2402.10.00			– Cigars, cheroots and cigarillos, containing tobacco	*per KTC*	$1,637.09[1]	. .
	02D	KTC	. . Weighing less than 500 g per 100			
	08C	KTC	. . Other			
2402.20			– Cigarettes containing tobacco:			
2402.20.10	00G	KTC	– – Exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	*per KTC*	5 *plus* $1,866.34[1]	Free *See Below *plus* $1,866.34[1] CA Free *plus* $1,866.34[1] LDC 4 *plus* $1,866.34[1]
2402.20.90	00L	Th	– – Not exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	*per 1,000*	5 *plus* $1,309.71[1]	Free *See Below *plus* $1,309.71[1] CA Free *plus* $1,309.71[1] LDC 4 *plus* $1,309.71[1]
2402.90			– Other:			
2402.90.01			– – Cigars, cheroots and cigarillos, of tobacco substitutes		Free	Free
	01A	kg	. . . Weighing less than 500 g per 100			
	09G	kg	. . . Other			
			– – Cigarettes of tobacco substitutes:			
2402.90.12	00E	kg	– – – Exceeding in weight 1.1 kg per 1,000		Free	Free
2402.90.18	00C	Th	– – – Not exceeding in weight 1.1 kg per 1,000		Free	Free

[1] Being the equivalent of the duty imposed on the like goods when produced in New Zealand.

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

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—*continued*

Number	Statistical Key		Goods		Rates of Duty	
	Code	Unit			Normal Tariff	*Preferential Tariff
24.03			**Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:**			
			– Smoking tobacco, whether or not containing tobacco substitutes in any proportion:			
2403.11			– – Water pipe tobacco specified in Subheading Note 1 to this Chapter:			
2403.11.10	10C	kg	– – – For further manufacture in a licensed manufacturing area		5	Free *See Below CA Free RCEP 3.3 1/2027 3
2403.11.90	10G	kg	– – – Other	*per kg*	5 *plus* $279.95[1]	Free *See Below *plus* $279.95[1] CA Free *plus* $279.95[1] LDC 4 *plus* $279.95[1] RCEP 5 *plus* $279.95[1] 1/2027 5 *plus* $279.95[1]
2403.19			– – Other:			
2403.19.10	00B	KTC	– – – For further manufacture in a licensed manufacturing area		5	Free *See Below CA Free RCEP 3.3 1/2027 3
2403.19.90			– – – Other	*per KTC*	5 *plus* $1,866.34[1]	Free *See Below *plus* $1,866.34[1] CA Free *plus* $1,866.34[1] LDC 4 *plus* $1,866.34[1]
	10C	KTC	. . . . Pipe			
	15D	KTC	. . . . Cigarette			
	19G	KTC	. . . . Other			
			– Other:			
2403.91			– – "Homogenised" or "reconstituted" tobacco:			
2403.91.10	00E	KTC	– – – For further manufacture in a licensed manufacturing area		5	Free *See Below CA Free RCEP 2.5 1/2027 2
2403.91.90			– – – Other	*per KTC*	5 *plus* $1,866.34[1]	Free *See Below *plus* $1,866.34[1] CA Free *plus* $1,866.34[1] LDC 4 *plus* $1,866.34[1]
	01G	KTC	. . . . Pipe			
	05K	KTC	. . . . Cigarette			
	10F	KTC	. . . . Other			
2403.99			– – Other:			
2403.99.02	00J	KTC	– – – Snuff	*per KTC*	$1,637.09[1]	. .
2403.99.09	00C	kg	– – – Tobacco extracts and essences		Free	Free
2403.99.11	10E	kg	– – – Smoking mixtures, of tobacco substitutes		Free	Free

[1] Being the equivalent of the duty imposed on the like goods when produced in New Zealand.

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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—*continued*

Number	Statistical Key		Goods		Rates of Duty	
	Code	Unit			Normal Tariff	*Preferential Tariff
			Other manufactured tobacco and manufactured, etc.—*continued* – Other—*continued* – – Other—*continued*			
2403.99.90			– – – Other	*per KTC*	5 *plus* $1,637.09[1]	Free *See Below *plus* $1,637.09[1] CA Free *plus* $1,637.09[1] LDC 4 *plus* $1,637.09[1] RCEP 5 *plus* $1,637.09[1] 1/2027 5 *plus* $1,637.09[1]
	01C	KTC	. . . . Pulverised waste tobacco in liquid form			
	05F	KTC	. . . . Binders and wrappers of tobacco for use in the manufacture of cigars and cheroots			
	10B	KTC	. . . . Other			
24.04			**Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body**			
			– Products intended for inhalation without combustion:			
2404.11			– – Containing tobacco or reconstituted tobacco:			
			– – – Products for use with tobacco heating systems:			
2404.11.02	00A	KTC	– – – – Containing reconstituted tobacco	*per KTC*	5 *plus* $933.16[1]	Free *See Below *plus* $933.16[1] CA Free *plus* $933.16[1] LDC 4 *plus* $933.16[1]
2404.11.06	00G	KTC	– – – – Other	*per KTC*	5 *plus* $818.53[1]	Free *See Below *plus* $818.53[1] CA Free *plus* $818.53[1] LDC 4 *plus* $818.53[1] RCEP 5 *plus* $818.53[1] 1/2027 5 *plus* $818.53[1]
			– – – Other:			
2404.11.11	00L	KTC	– – – – Containing reconstituted tobacco	*per KTC*	5 *plus* $1,866.34[1]	Free *See Below *plus* $1,866.34[1] CA Free *plus* $1,866.34[1] LDC 4 *plus* $1,866.34[1]
2404.11.15	00F	KTC	– – – – Other		5 *plus* $1,637.09[1]	Free *See Below *plus* $1,637.09[1] CA Free *plus* $1,637.09[1] LDC 4 *plus* $1,637.09[1] RCEP 5 *plus* $1,637.09[1] 1/2027 5 *plus* $1,637.09[1]
2404.12.00			– – Other, containing nicotine		Free	Free
	01A	No.	. . . Disposable electric cigarettes and similar disposable electric vaporising devices			
	05D	l	. . . Prefilled cartridge for use with electric vaporising device			
	11J	l	. . . Liquid solution			
	19D	kg	. . . Other			

[1] Being the equivalent of the duty imposed on the like goods when produced in New Zealand.

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—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Products containing tobacco, reconstituted tobacco, etc.—*continued*		
			– Products intended for inhalation without combustion—*continued*		
2404.19			– – Other:		
2404.19.01			– – – Of tobacco substitutes	Free	Free
	01K	No.	. . . . Disposable electric cigarettes and similar disposable electric vaporising devices		
	05B	l	. . . . Prefilled cartridge for use with electric vaporising device		
	11G	l	. . . . Liquid solution		
	19B	kg	. . . . Other		
2404.19.05			– – – Other	Free	Free
	01E	No.	. . . . Disposable electric cigarettes and similar disposable electric vaporising devices		
	05H	l	. . . . Prefilled cartridge for use with electric vaporising device		
	11B	l	. . . . Liquid solution		
	19H	kg	. . . . Other		
			– Other:		
2404.91.00	00H	. .	– – For oral application	5	Free *See Below CA Free RCEP 3.3 1/2027 3
2404.92.00	00B	. .	– – For transdermal application	Free	Free
2404.99.00	00D	. .	– – Other	Free	Free

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