NEW ZEALAND
CUSTOMS SERVICE
TE MANA ĀRAI O AOTEAROA

The WORKING TARIFF DOCUMENT *of* *New Zealand*

Effective 20 October 2026

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

New Zealand Government
Te Kāwanatanga o Aotearoa

About this document

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

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

Customs Offices in New Zealand

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

General Enquiries

Telephone: 0800 428 786, Fax: 09 927 8019, Email: feedback@customs.govt.nz

Website: www.customs.govt.nz

Tariff Subscription Information

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

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

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

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

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General

Introduction

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

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

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

Part I—The Standard Tariff

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

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

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

> "Tariff heading" or "heading" means a heading of the Standard Tariff (printed in bold type) being a heading of the Harmonised System established by the International Convention on the Harmonized Commodity Description and Coding System signed in Brussels on the 14th day of June 1983 and identified by 4 digits; and includes any modification or amendment thereof that may hereafter be made.
>
> "Tariff item" means a Tariff item of the Standard Tariff identified by 8 digits; and includes a heading thereto so identified.
>
> "Tariff subheading", or "subheading", means a subheading appearing in the Standard Tariff and identified by 6 digits or not identified by any number.
>
> "Statistical key" means the code number and unit identified by 2 numeric and one alphabetical digits shown under the heading 'Statistical Key' in the Standard Tariff and includes all the descriptions shown beside such numbers preceded by dots.

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

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

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

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

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

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

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

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

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

Rates of Duty

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

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

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

Normal Tariff:

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

Preferential Tariff:

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

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

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

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

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

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

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

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

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

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

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

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

IN refers to goods entitled to be entered as the produce or manufacture of India.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II—Concessions

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

Procedures

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

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

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

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

Statistics

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

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

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

Unit	*Tariff Code*	*CusMod Code*	*Tariff Ref. (Example)*
Bone Dry Unit	BDU of 1089.6 kg	BDU	4401.21.00.01G
Hundred	Hd	CEN	4817.10.00.00B
Dozen	doz	DZN	0407.00.00.01B
Gigajoule	GJ	GIG	99.75.50A
Gram	g	GRM	7106.10.00.00J
Hundred Boxes	HBx	HBX	3605.00.00.01E
Hank	hnk	HNK	0504.00.00.01D
Kilograms	kg	KGM	Various
Kilos of Tobacco Content	KTC	KTC	2402.10.00.02D
Litre Pure Alcohol	lal	LPA	2208.20.02.01J
Litre Motor Spirit	lms	LMS	2710.19.25 00A
Litre	l	LTR	2201.10.01.00C
Thousand	Th	MIL	2402.20.90.00L
Square Metre	m^2	MTK	Various
Cubic Metre	m^3	MTQ	4408.10.01.01B
Metre	m	MTR	Various
Number of Cells	Cl	NCL	8506.10.00.02F
Number	No.	NMB	Various
Number of Packs	pk	NMP	9504.40.01.00F
Number of Pairs	pr	NPR	Various
Number of Rolls	rls	NRL	4814.20.09.01G
Tonne	tne	TNE	Various

Supplementary Units

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

Publications Relating to the Nomenclature and the Tariff

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

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

Customs Entry Procedure

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

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

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

Preparation of Entries

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

Information on Entries

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

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

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

Goods Charges

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

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

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

For the latest rates applying to the Biosecurity System Entry Levy visit: www.mpi.govt.nz

Measurement Equivalents

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

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

New Zealand Alphabetical Country List and Codes

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

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

※ AAN countries ⊼ EU countries * Less Developed Countries † Least Developed Countries
‡ SPARTECA countries # TPA countries ⁂ CPT Countries ✯ PPP Parties ⋊ RCEP countries

New Zealand Alphabetical Country List and Codes—*continued*

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

※ AAN countries ⊤̄ EU * Less Developed Countries † Least Developed Countries
‡ SPARTECA countries # TPA countries ⁂ CPT Countries ✯ PPP Parties ⌘ RCEP countries

List of Section and Chapter Titles

of Part I—The Standard Tariff

Section I
Live Animals; Animal Products

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

Section II
Vegetable Products

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

Section III
Animal, Vegetable or Microbial Fats and Oils and Their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes

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

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

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

Section V
Mineral Products

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

Section VI
Products of the Chemical and Allied Industries

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

Section VII
Plastics and Articles Thereof; Rubber and Articles Thereof

39 Plastics and articles thereof
40 Rubber and articles thereof

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

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

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

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

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

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

Section XI
Textiles and Textile Articles

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

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

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

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

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

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

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

Section XV
Base Metals and Articles of Base Metal

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

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

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

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

Section XVII
Vehicles, Aircraft, Vessels and Associated Transport Equipment

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

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

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

Section XIX
Arms and Ammunition; Parts and Accessories Thereof

93 Arms and ammunition; parts and accessories thereof

Section XX
Miscellaneous Manufactured Articles

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

Section XXI
Works of Art, Collectors' Pieces, and Antiques

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

Excise Duties
Excise and Excise-equivalent Duties Table

Part A Goods Manufactured in New Zealand
Part B Imported Goods

References to Certain Sections and Chapter Notes of General Application

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

The Working Tariff Document of New Zealand

Notes

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

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

1. The titles of Sections, Chapters, and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:
2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.

   (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.
3. When by application of Rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:

   (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

   (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

   (c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:

   (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;

   (b) Subject to the provisions of Rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the subheadings, *items and statistical keys* of a heading shall be determined according to the terms of those subheadings, *items and statistical keys* and related Subheading Notes *or New Zealand Notes and, mutatis mutandis*, to the above Rules, on the understanding that only subheadings, *items and statistical keys* at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

2. Terms, Abbreviations and Symbols

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

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

■ — Or such higher rate of duty as the Minister may in any case decide.

.. — The use of this sign in the Preferential Tariff duty column, indicates that the duties payable under the Normal Tariff apply.

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

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

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

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

3. Preferential countries or groups of countries and preferential abbreviations

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

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

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

Tariff (Specified CPTPP Parties) Order 2018
Tariff (Specified CPTPP Parties—Viet Nam) Amendment Order 2018
Tariff (Alignment of Duty Rates) Amendment Order 2019
Tariff (ANZSCEP) Amendment Order 2019
Tariff (PACER Plus) Amendment Order 2020
Tariff (Specified PACER Plus Parties) Order 2020
Tariff (Harmonised System) Amendment Order 2021
Tariff (Specified RCEP Parties) Order 2021
Tariff (RCEP) Amendment Order 2021
Tariff (Specified CPTPP Parties—Peru) Amendment Order 2021
Tariff (Specified RCEP Parties—Republic of Korea) Amendment Order 2021
Tariff (Harmonised System Corrections) Amendment Order 2022
Tariff (Specified RCEP Parties—Malaysia) Amendment Order 2022
Tariff (Specified PACER Plus Parties—Vanuatu) Amendment Order 2022
Tariff (Specified PACER Plus Parties—Tuvalu) Amendment Order 2022
Tariff (Specified CPTPP Parties—Malaysia) Amendment Order 2022
Tariff (Specified RCEP Parties—Indonesia) Amendment Order 2022
United Kingdom Free Trade Agreement Legislation Act 2022
Tariff (Part II Concessions 80 and 81) Amendment Order 2023
Tariff (Specified CPTPP Parties—Chile) Amendment Order 2023
Tariff (Specified RCEP Parties—Philippines) Amendment Order 2023
Tariff (Specified CPTPP Parties—Brunei Darussalam) Amendment Order 2023
Tariff (Less Developed Countries and Least Developed Countries) Order 2023
Tariff (RCEP) Amendment Order 2023
European Union Free Trade Agreement Legislation Act 2024
Tariff (Specified Tobacco Products) Amendment Order 2024
Tariff (Specified CPTPP Parties—United Kingdom) Amendment Order 2024
Tariff (ACCTS) Amendment Order 2025
United Arab Emirates Comprehensive Economic Partnership Agreement Legislation Amendment Act 2025
Tariff (Inherited Goods and Gift Concessions) Amendment Order 2025
India Free Trade Agreement Legislation Amendment Act 2026