



## ANALYSIS

Title	2. Tariff
1. Short Title and commencement	Schedule

1991, No. 74

**An Act to amend the Tariff Act 1988**

[31 July 1991]

BE IT ENACTED by the Parliament of New Zealand as follows:

**1. Short Title and commencement**—(1) This Act may be cited as the Tariff Amendment Act 1991, and shall be read together with and deemed part of the Tariff Act 1988 (hereinafter referred to as the principal Act).

(2) This Act shall come into force on the 31st day of July 1991.

**2. Tariff**—The First Schedule to the principal Act is hereby amended by repealing so much of Part I as relates to items 2203.00.12, 2203.00.22, 2203.00.31, 2203.00.39, 2204.10.01, 2204.10.18, 2204.21.12, 2204.21.18, 2204.29.12, 2204.29.18, 2205.10.11, 2205.10.19, 2205.10.32, 2205.10.38, 2205.90.11, 2205.90.19, 2205.90.32, 2205.90.38, 2206.00.08, 2206.00.18, 2206.00.28, 2206.00.48, 2206.00.58, 2206.00.68, 2206.00.79, 2206.00.89, 2207.10.19, 2207.10.29, 2207.20.29, 2207.20.39, 2208.10.18, 2208.10.29, 2208.10.39, 2208.10.49, 2208.10.59, 2208.20.04, 2208.20.08, 2208.20.19, 2208.20.29, 2208.30.04, 2208.30.08, 2208.30.19, 2208.40.04, 2208.40.08, 2208.40.19, 2208.50.04, 2208.50.08, 2208.50.19, 2208.90.05, 2208.90.08, 2208.90.15, 2208.90.18, 2208.90.22, 2208.90.25, 2208.90.28, 2208.90.35, 2208.90.37, 2208.90.48, 2208.90.58, 2208.90.68, 2208.90.79, 2208.90.89, 2208.90.99, 2402.10.00, 2402.20.02, 2402.20.08, 2402.90.01, 2402.90.12, 2402.90.18, 2403.10.09, 2403.91.09, 2403.99.01, 2403.99.19, 2710.00.11, 2710.00.19, 2710.00.32, 2710.00.38, 2905.11.09, 3606.10.09, and 3823.90.29, and substituting the items, rates of duty, and statistical keys set out in the Schedule to this Act.

SCHEDULE

AMENDMENTS TO FIRST SCHEDULE TO TARIFF ACT 1988

PART I

THE STANDARD TARIFF

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff

Chapter 22

**Beverages, spirits and vinegar**

22.03

2203.00

**Beer made from malt:**

2203.00.12

- Containing more than 1.15% vol., but not more than 2.5% vol.

01F ℓ  
09A ℓ

. . Cans  
. . Other

per ℓ 25.53¢<sup>1</sup>

..

2203.00.22

- Containing more than 2.5% vol., but not more than 4.35% vol.

01A ℓ  
09G ℓ

. . Cans  
. . Other

per ℓ 9.5  
plus 68.092¢<sup>2</sup>  
7/92 9  
plus 68.092¢<sup>2</sup>

AU 68.092¢<sup>2</sup>  
CA 9  
plus 68.092¢<sup>2</sup>  
7/92 8.5  
plus 68.092¢<sup>2</sup>  
LLDC 68.092¢<sup>2</sup>  
Pac 68.092¢<sup>2</sup>

## SCHEDULE—continued

## AMENDMENTS TO FIRST SCHEDULE TO TARIFF ACT 1988—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
<b>Beer made from malt—continued</b>					
2203.00.31			— Containing more than 4.35% vol., but not more than 5% vol.	per ℓ	
				11	AU 81.71¢ <sup>3</sup>
				plus 81.71¢ <sup>3</sup>	CA 10.5
				7/92 10.5	plus 81.71¢ <sup>3</sup>
				plus 81.71¢ <sup>3</sup>	7/92 10
					plus 81.71¢ <sup>3</sup>
					LLDC 81.71¢ <sup>3</sup>
					Pac 81.71¢ <sup>3</sup>
	01L	ℓ	. . Cans		
	09F	ℓ	. . Other		
2203.00.39			— Containing more than 5% vol.	per ℓ	
				14.5	AU \$1.1916 <sup>4</sup>
				plus \$1.1916 <sup>4</sup>	CA 14
				7/92 13.5	plus \$1.1916 <sup>4</sup>
				plus \$1.1916 <sup>4</sup>	7/92 13
					plus \$1.1916 <sup>4</sup>
					LLDC \$1.1916 <sup>4</sup>
					Pac \$1.1916 <sup>4</sup>
	01A	ℓ	. . Cans		
	09G	ℓ	. . Other		

<sup>1</sup> Includes an amount of 25.53 cents per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<sup>2</sup> Includes an amount of 68.092 cents per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<sup>3</sup> Includes an amount of 81.71 cents per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<sup>4</sup> Includes an amount of \$1.1916 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<b>22.04</b>			<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09:</b>			
2204.10			- Sparkling wine:			
2204.10.01	00H	ℓ	-- Champagne	<i>per ℓ</i>	\$1.7023 <sup>1</sup>	..
			-- Other:			
2204.10.18			--- Other	<i>per ℓ</i>	22	AU \$1.7023 <sup>1</sup>
					<i>plus</i> \$1.7023 <sup>1</sup>	LDC 17.5
					7/92 19.5	<i>plus</i> \$1.7023 <sup>1</sup>
					<i>plus</i> \$1.7023 <sup>1</sup>	7/92 15.5
						<i>plus</i> \$1.7023 <sup>1</sup>
						LLDC \$1.7023 <sup>1</sup>
						Pac \$1.7023 <sup>1</sup>
	01F	ℓ	. . . . Red			
	09A	ℓ	. . . . White			

SCHEDULE—*continued*

AMENDMENTS TO FIRST SCHEDULE TO TARIFF ACT 1988—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
<b>Wine of fresh grapes, including fortified, etc.—<i>continued</i></b>					
- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:					
2204.21			-- In containers holding 2 litres or less:		
			--- Other:		
2204.21.12			---- Containing more than 14% vol., fortified by the addition of spirits or any substance containing spirit	<i>per l</i>	
				22	AU \$3.0641 <sup>2</sup>
				<i>plus</i> \$3.0641 <sup>2</sup>	LDC 17.5
				7/92 19.5	<i>plus</i> \$3.0641 <sup>2</sup>
				<i>plus</i> \$3.0641 <sup>2</sup>	7/92 15.5
					<i>plus</i> \$3.0641 <sup>2</sup>
					LLDC \$3.0641 <sup>2</sup>
					Pac \$3.0641 <sup>2</sup>
			. . . . . Sherry:		
	01F	l	. . . . . In containers of a capacity of not more than 750 ml		
	09A	l	. . . . . In other containers		
			. . . . . Port:		
	11C	l	. . . . . In containers of a capacity of not more than 750 ml		
	19J	l	. . . . . In other containers		
			. . . . . Other kinds:		
	21L	l	. . . . . In containers of a capacity of not more than 750 ml		
	29F	l	. . . . . In other containers		
2204.21.18			---- Other	<i>per l</i>	
				22	AU \$1.7023 <sup>1</sup>
				<i>plus</i> \$1.7023 <sup>1</sup>	LDC 17.5
				7/92 19.5	<i>plus</i> \$1.7023 <sup>1</sup>
				<i>plus</i> \$1.7023 <sup>1</sup>	7/92 15.5
					<i>plus</i> \$1.7023 <sup>1</sup>
					LLDC \$1.7023 <sup>1</sup>
					Pac \$1.7023 <sup>1</sup>

	01D	ℓ	. . . . . White:				
	09K	ℓ	. . . . . In containers of a capacity of not more than 750 ml				
			. . . . . In other containers				
	11A	ℓ	. . . . . Red:				
	19G	ℓ	. . . . . In containers of a capacity of not more than 750 ml				
			. . . . . In other containers				
2204.29			-- Other:				
			--- Other:				
2204.29.12			---- Containing more than 14% vol., fortified by the				
			addition of spirits or any substance containing				
			spirit	<i>per ℓ</i>	22	AU \$3.0641 <sup>2</sup>	
					<i>plus</i> \$3.0641 <sup>2</sup>	LDC 17.5	
					7/92 19.5	<i>plus</i> \$3.0641 <sup>2</sup>	
					<i>plus</i> \$3.0641 <sup>2</sup>	7/92 15.5	
						<i>plus</i> \$3.0641 <sup>2</sup>	
						LLDC \$3.0641 <sup>2</sup>	
						Pac \$3.0641 <sup>2</sup>	
	01B	ℓ	. . . . . Sherry				
	11K	ℓ	. . . . . Port				
	19E	ℓ	. . . . . Other kinds				
2204.29.18			---- Other	<i>per ℓ</i>	22	AU \$1.7023 <sup>1</sup>	
					<i>plus</i> \$1.7023 <sup>1</sup>	LDC 17.5	
					7/92 19.5	<i>plus</i> \$1.7023 <sup>1</sup>	
					<i>plus</i> \$1.7023 <sup>1</sup>	7/92 15.5	
						<i>plus</i> \$1.7023 <sup>1</sup>	
						LLDC \$1.7023 <sup>1</sup>	
						Pac \$1.7023 <sup>1</sup>	
	01L	ℓ	. . . . . White				
	09F	ℓ	. . . . . Red				

<sup>1</sup> Includes an amount of \$1.7023 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<sup>2</sup> Includes an amount of \$3.0641 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

SCHEDULE—continued

AMENDMENTS TO FIRST SCHEDULE TO TARIFF ACT 1988—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
22.05			<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:</b>		
2205.10			- In containers holding 2 litres or less:		
			-- Vermouth:		
			--- Other:		
2205.10.11	00A	ℓ	---- Containing more than 14% vol., fortified by the addition of spirits or any substance containing spirit	per ℓ \$3.0641 <sup>2</sup>	..
2205.10.19	00B	ℓ	---- Other	per ℓ \$1.7023 <sup>1</sup>	..
			-- Other:		
			--- Other:		
2205.10.32	00r	ℓ	---- Containing more than 14% vol., fortified by the addition of spirits or any substance containing spirit	per ℓ 22 plus \$3.0641 <sup>2</sup> 7/92 19.5 plus \$3.0641 <sup>2</sup>	AU \$3.0641 <sup>2</sup> LDC 17.5 plus \$3.0641 <sup>2</sup> 7/92 15.5 plus \$3.0641 <sup>2</sup> LLDC \$3.0641 <sup>2</sup> Pac \$3.0641 <sup>2</sup>

2205.10.38	00G	ℓ	---- Other	<i>per ℓ</i>	22 plus \$1.7023 <sup>1</sup> 7/92 19.5 plus \$1.7023 <sup>1</sup>	AU \$1.7023 <sup>1</sup> LDC 17.5 plus \$1.7023 <sup>1</sup> 7/92 15.5 plus \$1.7023 <sup>1</sup> LLDC \$1.7023 <sup>1</sup> Pac \$1.7023 <sup>1</sup>
2205.90			- Other: -- Vermouth: --- Other:			
2205.90.11	00L	ℓ	---- Containing more than 14% vol., fortified by the addition of spirits or any substance containing spirit	<i>per ℓ</i>	\$3.0641 <sup>2</sup>	..
2205.90.19	00A	ℓ	---- Other -- Other: --- Other:	<i>per ℓ</i>	\$1.7023 <sup>1</sup>	..
2205.90.32	00H	ℓ	---- Containing more than 14% vol., fortified by the addition of spirits or any substance containing spirit	<i>per ℓ</i>	22 plus \$3.0641 <sup>2</sup> 7/92 19.5 plus \$3.0641 <sup>2</sup>	AU \$3.0641 <sup>2</sup> LDC 17.5 plus \$3.0641 <sup>2</sup> 7/92 15.5 plus \$3.0641 <sup>2</sup> LLDC \$3.0641 <sup>2</sup> Pac \$3.0641 <sup>2</sup>
2205.90.38	00F	ℓ	---- Other	<i>per ℓ</i>	22 plus \$1.7023 <sup>1</sup> 7/92 19.5 plus \$1.7023 <sup>1</sup>	AU \$1.7023 <sup>1</sup> LDC 17.5 plus \$1.7023 <sup>1</sup> 7/92 15.5 LLDC \$1.7023 <sup>1</sup> Pac \$1.7023 <sup>1</sup>

<sup>1</sup> Includes an amount of \$1.7023 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<sup>2</sup> Includes an amount of \$3.0641 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.



SCHEDULE—*continued*

AMENDMENTS TO FIRST SCHEDULE TO TARIFF ACT 1988—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
<b>22.06</b>					
2206.00			<b>Other fermented beverages (for example, cider, perry, mead):</b>		
			– Fruit wine and vegetable wine:		
			– – Containing not more than 14% vol.:		
2206.00.08			– – – Other	<i>per ℓ</i> \$1.7023 <sup>1</sup>	..
			. . . . Kiwifruit wine:		
	01C	ℓ	. . . . . Sparkling		
	09J	ℓ	. . . . . Other		
	19F	ℓ	. . . . . Other		
			– – Containing more than 14% vol., but not more than 23% vol.:		
2206.00.18			– – – Other	<i>per ℓ</i> \$3.0641 <sup>2</sup>	..
			. . . . Kiwifruit wine:		
	01J	ℓ	. . . . . Sparkling		
	09D	ℓ	. . . . . Other		
	19A	ℓ	. . . . . Other		

2206.00.28	00F	l al	-- Other: --- Other	per l al	\$31.00 <sup>3</sup>	..
			- Other: -- Containing more than 1.15% vol., but not more than 5% vol.:			
2206.00.48	01E 09L	ℓ ℓ	--- Other .... Sparkling .... Other	per ℓ	81.71¢ <sup>4</sup>	..
			-- Containing more than 5% vol., but not more than 9% vol.:			
2206.00.58	01L 09F	ℓ ℓ	--- Other .... Sparkling .... Other	per ℓ	\$1.3618 <sup>5</sup>	..
			-- Containing more than 9% vol., but not more than 14% vol.:			
2206.00.68	01F 09A	ℓ ℓ	--- Other .... Sparkling .... Other	per ℓ	\$1.8725 <sup>6</sup>	..
			-- Containing more than 14% vol., but not more than 23% vol.:			
2206.00.79	01H 09C	ℓ ℓ	--- Other .... Sparkling .... Other	per ℓ	\$3.0641 <sup>2</sup>	..
			-- Other:			
2206.00.89	00E	l al	--- Other	per l al	\$31.00 <sup>3</sup>	..

<sup>1</sup> Includes an amount of \$1.7023 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<sup>2</sup> Includes an amount of \$3.0641 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<sup>3</sup> Includes an amount of \$31.00 per l al being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<sup>4</sup> Includes an amount of 81.71 cents per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<sup>5</sup> Includes an amount of \$1.3618 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<sup>6</sup> Includes an amount of \$1.8725 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

SCHEDULE—*continued*  
 AMENDMENTS TO FIRST SCHEDULE TO TARIFF ACT 1988—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
<b>22.07</b>			<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength:</b>		
2207.10			- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher:		
			-- Rectified spirits of wine:		
2207.10.19	00J	l al	--- Other	<i>per l al</i>	\$31.00 <sup>3</sup> ..
			-- Other kinds:		
2207.10.29	00D	l al	--- Other	<i>per l al</i>	\$31.00 <sup>3</sup> ..

2207.20			- Ethyl alcohol and other spirits, denatured, of any strength:			
			-- Ethyl alcohol or neutral spirits, denatured, to which has been added ethyl ether, benzol or approved petroleum products in such proportions as may be approved by the Minister and under such conditions as the Minister may prescribe:			
			--- Other:			
2207.20.29	00H	ℓ	---- Other	<i>per ℓ</i>	30.2¢ <sup>1</sup>	..
			-- Other kinds:			
2207.20.39	00c	l al	--- Other	<i>per l al</i>	\$31.00 <sup>3</sup>	..

<sup>1</sup> Includes an amount of 30.2 cents per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<sup>3</sup> Includes an amount of \$31.00 per *l al* being the equivalent of the duty imposed on the like goods when produced in New Zealand.

SCHEDULE—continued  
 AMENDMENTS TO FIRST SCHEDULE TO TARIFF ACT 1988—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
22.08			<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages:</b>		
2208.10			- Compound alcoholic preparations of a kind used for the manufacture of beverages: -- Containing more than 1.15% vol., but not more than 5% vol.:		
2208.10.18	00L	ℓ	--- Other <span style="float: right;"><i>per ℓ</i></span>	81.71¢ <sup>4</sup>	..
			-- Containing more than 5% vol., but not more than 9% vol.:		
2208.10.29	00B	ℓ	--- Other <span style="float: right;"><i>per ℓ</i></span>	\$1.3618 <sup>5</sup>	..
			-- Containing more than 9% vol., but not more than 14% vol.:		
2208.10.39	00H	ℓ	--- Other <span style="float: right;"><i>per ℓ</i></span>	\$1.8725 <sup>6</sup>	..
			-- Containing more than 14% vol., but not more than 23% vol.:		
2208.10.49	00c	ℓ	--- Other <span style="float: right;"><i>per ℓ</i></span>	\$3.0641 <sup>2</sup>	..
			-- Other:		

2208.10.59			--- Other	<i>per l al</i>	\$31.00 <sup>3</sup>	..
	01G	1 al	.... Not exceeding 57% vol.:			
	09B	1 al	.... In containers of a capacity of less than 180 litres			
			.... In other containers			
	11D	1 al	.... Other:			
	19K	1 al	.... In containers of a capacity of less than 180 litres			
			.... In other containers			
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:			
2208.20.04			----- Other	<i>per l al</i>	18	AU \$31.00 <sup>3</sup>
					plus \$31.00 <sup>3</sup>	LLDC \$31.00 <sup>3</sup>
					7/92 16.5	Pac \$31.00 <sup>3</sup>
					plus \$31.00 <sup>3</sup>	
	01A	1 al	.... In containers of a capacity of less than 180 litres:			
	09G	1 al	.... In bottles			
	19D	1 al	.... Otherwise packed			
			.... In other containers			
			---- Other:			
2208.20.08			----- Other	<i>per l al</i>	\$32.80 <sup>3</sup>	AU \$31.00 <sup>3</sup>
					7/92 \$32.65 <sup>3</sup>	LLDC \$31.00 <sup>3</sup>
			.... In containers of a capacity of less than 180 litres:			Pac \$31.00 <sup>3</sup>
	01G	1 al	.... In bottles			
	09B	1 al	.... Otherwise packed			
	19K	1 al	.... In other containers			
			---- Other:			
2208.20.19			----- Other	<i>per l al</i>	\$31.00 <sup>3</sup>	..
			.... In containers of a capacity of less than 180 litres:			
	01J	1 al	.... In bottles			
	09D	1 al	.... Otherwise packed			
	19A	1 al	.... In other containers			

SCHEDULE—*continued*  
 AMENDMENTS TO FIRST SCHEDULE TO TARIFF ACT 1988—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
			<b>Undenatured ethyl alcohol of an alcoholic, etc.—<i>continued</i></b>		
			– Spirits obtained by distilling grape wine or, etc.— <i>continued</i>		
			-- Other:		
2208.20.29			--- Other	<i>per l al</i>	\$31.00 <sup>3</sup>
	01D	1 al	. . . . Not exceeding 57% vol.:		..
	09K	1 al	. . . . . In containers of a capacity of less than 180 litres		
			. . . . . In other containers		
			. . . . . Other:		
	11A	1 al	. . . . . In containers of a capacity of less than 180 litres		
	19G	1 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:		

2208.30.04		----- Other		<i>per l al</i>	25.5 plus \$31.00 <sup>3</sup> 7/92 22.5 plus \$31.00 <sup>3</sup>	AU \$31.00 <sup>3</sup> CA 25 plus \$31.00 <sup>3</sup> 7/92 22 plus \$31.00 <sup>3</sup> LLDC \$31.00 <sup>3</sup> Pac \$31.00 <sup>3</sup>
	01E	1 al	. . . . . In containers of a capacity of less than 180 litres:			
	09L	1 al	. . . . . In bottles			
	19H	1 al	. . . . . Otherwise packed			
			. . . . . In other containers			
			---- Other:			
2208.30.08		----- Other		<i>per l al</i>	\$32.80 <sup>3</sup> 7/92 \$32.65 <sup>3</sup>	AU \$31.00 <sup>3</sup> CA \$32.76 <sup>3</sup> 7/92 \$32.62 <sup>3</sup> LLDC \$31.00 <sup>3</sup> Pac \$31.00 <sup>3</sup>
	01L	1 al	. . . . . In containers of a capacity of less than 180 litres:			
	09F	1 al	. . . . . In bottles			
	19C	1 al	. . . . . Otherwise packed			
			. . . . . In other containers			
			-- Other:			
2208.30.19		----- Other		<i>per l al</i>	\$31.00 <sup>3</sup>	..
			. . . . . Not exceeding 57% vol.:			
	01B	1 al	. . . . . In containers of a capacity of less than 180 litres			
	09H	1 al	. . . . . In other containers			
			. . . . . Other:			
	11K	1 al	. . . . . In containers of a capacity of less than 180 litres			
	19E	1 al	. . . . . In other containers			



SCHEDULE—*continued*  
 AMENDMENTS TO FIRST SCHEDULE TO TARIFF ACT 1988—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
<b>Undenatured ethyl alcohol of an alcoholic, etc.—<i>continued</i></b>					
2208.40			- Rum and tafia: -- The strength of which can be ascertained by OIML hydrometer: --- Having a Customs value of less than \$22.00 per litre of alcohol:		
2208.40.04			---- Other	<i>per l al</i> 18 plus \$31.00 <sup>3</sup> 7/92 16.5 plus \$31.00 <sup>3</sup>	AU \$31.00 <sup>3</sup> CA 17 plus \$31.00 <sup>3</sup> 7/92 15.5 plus \$31.00 <sup>3</sup> LLDC \$31.00 <sup>3</sup> Pac \$31.00 <sup>3</sup>
			. . . . . 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:		
2208.40.08			---- Other	<i>per l al</i> \$32.80 <sup>3</sup> 7/92 \$32.65 <sup>3</sup>	AU \$31.00 <sup>3</sup> CA \$32.69 <sup>3</sup> 7/92 \$32.55 <sup>3</sup> LLDC \$31.00 <sup>3</sup> Pac \$31.00 <sup>3</sup>

			. . . . . In containers of a capacity of less than 180 litres:			
	01D	1 al	. . . . . In bottles			
	09K	1 al	. . . . . Otherwise packed			
	19G	1 al	. . . . . In other containers			
			-- Other:			
2208.40.19			--- Other	<i>per l al</i>	\$31.00 <sup>3</sup>	..
			. . . . . Not exceeding 57% vol.:			
	01F	1 al	. . . . . In containers of a capacity of less than 180 litres			
	09A	1 al	. . . . . In other containers			
			. . . . . Other:			
	11C	1 al	. . . . . In containers of a capacity of less than 180 litres			
	19J	1 al	. . . . . In other containers			
2208.50			- 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:			
2208.50.04			---- Other	<i>per l al</i>	18 plus \$31.00 <sup>3</sup> 7/92 16.5 plus \$31.00 <sup>3</sup>	AU \$31.00 <sup>3</sup> LLDC \$31.00 <sup>3</sup> Pac \$31.00 <sup>3</sup>
	01B	1 al	. . . . . In bottles			
	09H	1 al	. . . . . Otherwise packed			
			--- Other:			
2208.50.08			---- Other	<i>per l al</i>	\$32.80 <sup>3</sup> 7/92 \$32.65 <sup>3</sup>	AU \$31.00 <sup>3</sup> LLDC \$31.00 <sup>3</sup> Pac \$31.00 <sup>3</sup>
	01H	1 al	. . . . . In bottles			
	09C	1 al	. . . . . Otherwise packed			

SCHEDULE—*continued*

AMENDMENTS TO FIRST SCHEDULE TO TARIFF ACT 1988—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff

**Undenatured ethyl alcohol of an alcoholic, etc.—*continued***

– Gin and Geneva—*continued*

-- Other:

2208.50.19			--- Other	<i>per l al</i>	\$31.00 <sup>3</sup>	
			. . . . . 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			

2208.90

– Other:

-- Cordials, liqueurs and bitters:

--- Bitters:

---- Other:

2208.90.05	00E	ℓ	----- Containing not more than 23% vol.	<i>per ℓ</i>	\$3.0641 <sup>2</sup>	..
2208.90.08			----- Other	<i>per l al</i>	\$31.00 <sup>3</sup>	..
	01B	l al	. . . . . Containing more than 23% vol., but not more than 57% vol.			
	09H	l al	. . . . . Other			

--- Other:

---- Other:

2208.90.15	00L	ℓ	----- Containing more than 1.15% vol., but not more than 5% vol.	per ℓ	14 plus \$1.71¢ <sup>4</sup> 7/92 13 plus \$1.71¢ <sup>4</sup>	AU 81.71¢ <sup>4</sup> LDC 5 plus 81.71¢ <sup>4</sup> LLDC 81.71¢ <sup>4</sup> Pac 81.71¢ <sup>4</sup>
2208.90.18	00K	ℓ	----- Containing more than 5% vol., but not more than 9% vol.	per ℓ	14 plus \$1.3618 <sup>5</sup> 7/92 13 plus \$1.3618 <sup>5</sup>	AU \$1.3618 <sup>5</sup> LDC 5 plus \$1.3618 <sup>5</sup> LLDC \$1.3618 <sup>5</sup> Pac \$1.3618 <sup>5</sup>
2208.90.22	00G	ℓ	----- Containing more than 9% vol., but not more than 14% vol.	per ℓ	14 plus \$1.8725 <sup>6</sup> 7/92 13 plus \$1.8725 <sup>6</sup>	AU \$1.8725 <sup>6</sup> LDC 5 plus \$1.8725 <sup>6</sup> LLDC \$1.8725 <sup>6</sup> Pac \$1.8725 <sup>6</sup>
2208.90.25	00F	ℓ	----- Containing more than 14% vol., but not more than 23% vol.	per ℓ	14 plus \$3.0641 <sup>2</sup> 7/92 13 plus \$3.0641 <sup>2</sup>	AU \$3.0641 <sup>2</sup> LDC 5 plus \$3.0641 <sup>2</sup> LLDC \$3.0641 <sup>2</sup> Pac \$3.0641 <sup>2</sup>
2208.90.28	01c	1 al	----- Other ..... Containing more than 23% vol., but not more than 57% vol.	per 1 al	\$31.00 <sup>3</sup>	..
	09J	1 al	..... Other			

SCHEDULE—*continued*  
 AMENDMENTS TO FIRST SCHEDULE TO TARIFF ACT 1988—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
<b>Undenatured ethyl alcohol of an alcoholic, etc.—<i>continued</i></b>					
- Other— <i>continued</i>					
-- Spirits and spirituous beverages the strength of which can be ascertained by OIML hydrometer:					
--- Vodka:					
---- Having a Customs value of less than \$22.00 per litre of alcohol:					
2208.90.35			----- Other	<i>per l al</i>	
				18	AU \$31.00 <sup>3</sup>
				<i>plus</i> \$31.00 <sup>3</sup>	CA 17.5
				7/92 16.5	<i>plus</i> \$31.00 <sup>3</sup>
				<i>plus</i> \$31.00 <sup>3</sup>	7/92 16
					<i>plus</i> \$31.00 <sup>3</sup>
					LLDC \$31.00 <sup>3</sup>
					Pac \$31.00 <sup>3</sup>
	01K	1 al	. . . . . In bottles		
	09E	1 al	. . . . . Otherwise packed		
			---- Other:		
2208.90.37			----- Other	<i>per l al</i>	
				\$32.80 <sup>3</sup>	AU \$31.00 <sup>3</sup>
				7/92 \$32.65 <sup>3</sup>	CA \$32.76 <sup>3</sup>
					7/92 \$32.62 <sup>3</sup>
					LLDC \$31.00 <sup>3</sup>
					Pac \$31.00 <sup>3</sup>

	01B	l al	. . . . . In bottles				
	09H	l al	. . . . . Otherwise packed				
			--- Other:				
2208.90.48			---- Other	<i>per l al</i>	\$31.00 <sup>3</sup>	..	
			. . . . . 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:				
			--- Containing more than 1.15% vol., but not more than 5% vol.:				
2208.90.58	00A	ℓ	---- Other	<i>per ℓ</i>	81.71¢ <sup>4</sup>	..	
			--- Containing more than 5% vol., but not more than 9% vol.:				
2208.90.68	00G	ℓ	---- Other	<i>per ℓ</i>	\$1.3618 <sup>5</sup>	..	
			--- Containing more than 9% vol., but not more than 14% vol.:				
2208.90.79	00J	ℓ	---- Other	<i>per ℓ</i>	\$1.8725 <sup>6</sup>	..	
			--- Containing more than 14% vol., but not more than 23% vol.:				
2208.90.89	00D	ℓ	---- Other	<i>per ℓ</i>	\$3.0641 <sup>2</sup>	..	

SCHEDULE—*continued*AMENDMENTS TO FIRST SCHEDULE TO TARIFF ACT 1988—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
			<b>Undenatured ethyl alcohol of an alcoholic, etc.—<i>continued</i></b>		
			- Other— <i>continued</i>		
			-- Other— <i>continued</i>		
			--- Other:		
2208.90.99			---- Other	<i>per l al</i>	\$31.00 <sup>3</sup>
			..... Not exceeding 57% vol.:		..
	01H	1 al	..... In containers of a capacity of less than 180 litres		
	09C	1 al	..... In other containers		
			..... Other:		
	11E	1 al	..... In containers of a capacity of less than 180 litres		
	19L	1 al	..... In other containers		

<sup>2</sup> Includes an amount of \$3.0641 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<sup>3</sup> Includes an amount of \$31.00 *per l al* being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<sup>4</sup> Includes an amount of 81.71 cents per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<sup>5</sup> Includes an amount of \$1.3618 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<sup>6</sup> Includes an amount of \$1.8725 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

## Chapter 24

## Tobacco and manufactured tobacco substitutes

24.02			<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:</b>		
2402.10.00			- Cigars, cheroots and cigarillos, containing tobacco	<i>per kg</i>	15 AU \$133.07 <sup>3</sup> <i>plus</i> \$133.07 <sup>3</sup> CA 10 7/92 12.5 <i>plus</i> \$133.07 <sup>3</sup> <i>plus</i> \$133.07 <sup>3</sup> 7/92 7.5 <i>plus</i> \$133.07 <sup>3</sup> LDC 12 <i>plus</i> \$133.07 <sup>3</sup> 7/92 10 <i>plus</i> \$133.07 <sup>3</sup> LLDC \$133.07 <sup>3</sup> Pac \$133.07 <sup>3</sup>
	01F	kg	. . Weighing less than 500 g per 100		
	09A	kg	. . Other		
2402.20			- Cigarettes containing tobacco:		
2402.20.02	00D	kg	-- Exceeding in weight 1.1 kg per 1,000	<i>per kg</i>	15 AU \$133.07 <sup>3</sup> <i>plus</i> \$133.07 <sup>3</sup> CA 10 7/92 12.5 <i>plus</i> \$133.07 <sup>3</sup> <i>plus</i> \$133.07 <sup>3</sup> 7/92 7.5 <i>plus</i> \$133.07 <sup>3</sup> LDC 12 <i>plus</i> \$133.07 <sup>3</sup> 7/92 10 <i>plus</i> \$133.07 <sup>3</sup> LLDC \$133.07 <sup>3</sup> Pac \$133.07 <sup>3</sup>



SCHEDULE—*continued*

AMENDMENTS TO FIRST SCHEDULE TO TARIFF ACT 1988—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff

**Cigars, cheroots, cigarillos and cigarettes, etc.—*continued***

– Cigarettes containing tobacco—*continued*

2402.20.08	00B	Th	-- Not exceeding in weight 1.1 kg per 1,000	<i>per 1,000</i>	15 <i>plus \$146.38<sup>4</sup></i> 7/92 12.5 <i>plus \$146.38<sup>4</sup></i>	AU \$146.38 <sup>4</sup> CA 10 <i>plus \$146.38<sup>4</sup></i> 7/92 7.5 <i>plus \$146.38<sup>4</sup></i> LDC 12 <i>plus \$146.38<sup>4</sup></i> 7/92 10 <i>plus \$146.38<sup>4</sup></i> LLDC \$146.38 <sup>4</sup> Pac \$146.38 <sup>4</sup>
------------	-----	----	---	------------------	---	---

2402.90 – Other:

2402.90.01			-- Cigars, cheroots and cigarillos, containing tobacco substitutes	<i>per kg</i>	15 <i>plus \$133.07<sup>3</sup></i> 7/92 12.5 <i>plus \$133.07<sup>3</sup></i>	AU \$133.07 <sup>3</sup> CA 10 <i>plus \$133.07<sup>3</sup></i> 7/92 7.5 <i>plus \$133.07<sup>3</sup></i> LDC 12 <i>plus \$133.07<sup>3</sup></i> 7/92 10 <i>plus \$133.07<sup>3</sup></i> LLDC \$133.07 <sup>3</sup> Pac \$133.07 <sup>3</sup>
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	01A	kg	. . . Weighing less than 500 g per 100			
	09G	kg	. . . Other			
			-- Cigarettes containing tobacco substitutes:			
2402.90.12	00E	kg	--- Exceeding in weight 1.1 kg per 1,000	<i>per kg</i>	15 <i>plus</i> \$133.07 <sup>3</sup> 7/92 12.5 <i>plus</i> \$133.07 <sup>3</sup>	AU \$133.07 <sup>3</sup> CA 10 <i>plus</i> \$133.07 <sup>3</sup> 7/92 7.5 <i>plus</i> \$133.07 <sup>3</sup> LDC 12 <i>plus</i> \$133.07 <sup>3</sup> 7/92 10 <i>plus</i> \$133.07 <sup>3</sup> LLDC \$133.07 <sup>3</sup> Pac \$133.07 <sup>3</sup>
2402.90.18	00c	Th	--- Not exceeding in weight 1.1 kg per 1,000	<i>per 1,000</i>	15 <i>plus</i> \$146.38 <sup>4</sup> 7/92 12.5 <i>plus</i> \$146.38 <sup>4</sup>	AU \$146.38 <sup>4</sup> CA 10 <i>plus</i> \$146.38 <sup>4</sup> 7/92 7.5 <i>plus</i> \$146.38 <sup>4</sup> LDC 12 <i>plus</i> \$146.38 <sup>4</sup> 7/92 10 <i>plus</i> \$146.38 <sup>4</sup> LLDC \$146.38 <sup>4</sup> Pac \$146.38 <sup>4</sup>

<sup>3</sup> Includes an amount of \$133.07 per kg being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<sup>4</sup> Includes an amount of \$146.38 per 1,000 being the equivalent of the duty imposed on the like goods when produced in New Zealand.

SCHEDULE—*continued*AMENDMENTS TO FIRST SCHEDULE TO TARIFF ACT 1988—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
24.03			<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:</b>		
2403.10			- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
2403.10.09			-- Other	<i>per kg</i>	
				15	AU \$133.07 <sup>3</sup>
				<i>plus</i> \$133.07 <sup>3</sup>	CA 10
				7/92 12.5	<i>plus</i> \$133.07 <sup>3</sup>
				<i>plus</i> \$133.07 <sup>3</sup>	7/92 7.5
					<i>plus</i> \$133.07 <sup>3</sup>
					LDC 12
					<i>plus</i> \$133.07 <sup>3</sup>
					7/92 10
					<i>plus</i> \$133.07 <sup>3</sup>
					LLDC \$133.07 <sup>3</sup>
					Pac \$133.07 <sup>3</sup>
	01A	kg	. . . Pipe		
	09G	kg	. . . Cigarette		
	19D	kg	. . . Other		
			- Other:		



SCHEDULE—*continued*

AMENDMENTS TO FIRST SCHEDULE TO TARIFF ACT 1988—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff

Chapter 27

**Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes**

**27.10**

2710.00

**Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:**

– Motor spirit:

– – In bulk in ships' bottoms or in containers of a capacity of 5 litres or more:

– – – Other:

2710.00.18

– – – – Other

*per l*                      30.2¢  
                                  *plus* 8¢  
                                  per g of Pb<sup>1</sup>  
                                  10/91 32.2¢  
                                  *plus* 8¢  
                                  per g of Pb<sup>2</sup>

01J    l    . . . . . With a Research Octane No. (RON) less than 92  
                                  (regular grade)  
09D    l    . . . . . Other

2710.00.28	-- In other containers: --- Other	per ℓ	19.5 plus 27.37¢ plus 8¢ per g of Pb <sup>1</sup> 10/91 19.5 plus 29.37¢ plus 8¢ per g of Pb <sup>2</sup> 7/92 17.5 plus 29.37¢ plus 8¢ per g of Pb <sup>2</sup>	AU 30.2¢ plus 8¢ per g of Pb <sup>1</sup> 10/91 32.2¢ plus 8¢ per g of Pb <sup>2</sup> CA 14.5 plus 27.37¢ plus 8¢ per g of Pb <sup>1</sup> 10/91 14.5 plus 29.37¢ plus 8¢ per g of Pb <sup>2</sup> 7/92 12.5 plus 29.37¢ plus 8¢ per g of Pb <sup>2</sup> LLDC 30.2¢ plus 8¢ per g of Pb <sup>1</sup> 10/91 32.2¢ plus 8¢ per g of Pb <sup>2</sup> Pac 30.2¢ plus 8¢ per g of Pb <sup>1</sup> 10/91 32.2¢ plus 8¢ per g of Pb <sup>2</sup>
01D	ℓ . . . . With a Research Octane No. (RON) less than 92 (regular grade)			
09K	ℓ . . . . Other			

<sup>1</sup> Includes a maximum amount of 30.2 cents per litre and 8 cents per gram of Pb being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<sup>2</sup> Includes a maximum amount of 32.2 cents per litre and 8 cents per gram of Pb being the equivalent of the duty imposed on the like goods when produced in New Zealand.

SCHEDULE—*continued*AMENDMENTS TO FIRST SCHEDULE TO TARIFF ACT 1988—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff

## Chapter 29

## Organic chemicals

II.- ALCOHOLS AND THEIR HALOGENATED,  
SULPHONATED, NITRATED OR NITROSATED  
DERIVATIVES

29.05			Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
			- Saturated monohydric alcohols:		
2905.11			-- Methanol (methyl alcohol):		
			--- When declared for use solely as racing fuel:		
2905.11.09	00F	ℓ	---- Other	<i>per ℓ</i>	30.2¢ <sup>4</sup>

<sup>4</sup> Includes an amount of 30.2 cents per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

## Chapter 36

## Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations

36.06								
3606.10								
3606.10.09	00F	ℓ	---	Other	per ℓ	19.5	AU 30.2¢ <sup>3</sup>	
						plus 27.37¢ <sup>3</sup>	10/91 32.2¢ <sup>4</sup>	
						10/91 19.5	CA 14.5	
						plus 29.37¢ <sup>4</sup>	plus 27.37¢ <sup>3</sup>	
						7/92 17.5	10/91 14.5	
						plus 29.37¢ <sup>4</sup>	plus 29.37¢ <sup>4</sup>	
						7/92 12.5	7/92 12.5	
						plus 29.37¢ <sup>4</sup>	plus 29.37¢ <sup>4</sup>	
						LDC 17	LDC 17	
						plus 27.37¢ <sup>3</sup>	plus 27.37¢ <sup>3</sup>	
						10/91 17	10/91 17	
						plus 29.37¢ <sup>4</sup>	plus 29.37¢ <sup>4</sup>	
						LLDC 30.2¢ <sup>3</sup>	LLDC 30.2¢ <sup>3</sup>	
						10/91 32.2¢ <sup>4</sup>	10/91 32.2¢ <sup>4</sup>	
						Pac 30.2¢ <sup>3</sup>	Pac 30.2¢ <sup>3</sup>	
						10/91 32.2¢ <sup>4</sup>	10/91 32.2¢ <sup>4</sup>	

<sup>3</sup> Includes a maximum amount of 30.2 cents per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<sup>4</sup> Includes a maximum amount of 32.2 cents per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.



SCHEDULE—*continued*AMENDMENTS TO FIRST SCHEDULE TO TARIFF ACT 1988—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
<b>Chapter 38</b>					
<b>Miscellaneous chemical products</b>					
38.23			<b>Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:</b>		
3823.90			— Other:		
			— — Methanol (methyl alcohol) to which has been added ethyl ether, benzol or approved petroleum products, in such proportions as to make it suitable for use as a fuel in piston engines of motor vehicles or aircraft:		
			— — — Other:		
3823.90.29	007	ℓ	— — — — Other	per ℓ 30.2¢ <sup>4</sup>	..

<sup>4</sup> Includes an amount of 30.2 cents per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.